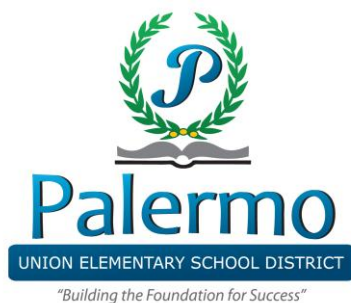




7390 Bulldog Way  
Palermo, CA 95968-9700  
(530) 533-4842  
Fax (530) 532-1047

Superintendent  
Gary Rogers

Board of Trustees  
Debbie Hoffman  
Cody Nissen  
Justin Younger  
Kimberly Tyler  
Mark McClarren

Helen Wilcox School  
5737 Autrey Lane  
Oroville, CA 95966  
(530) 533-7626  
Fax (530) 533-6949  
Heather Scott, Principal

Honcut School  
68 School Street  
Oroville, CA 95966  
(530) 742-5284  
Fax (530) 742-2955  
Heather Scott, Principal

Palermo Middle School  
7350 Bulldog Way  
Palermo, CA 95968  
(530) 533-4708  
Fax (530) 532-7801  
Kimberly Solano, Principal

Golden Hills School  
2400 Via Canela  
Oroville, CA 95966  
(530) 532-6000  
Fax (530) 534-7982  
Kristi Napoli, Principal

## REGULAR BOARD MEETING AGENDA

September 23, 2026

Helen Wilcox Elementary School  
5737 Autrey Lane, Oroville, CA 95966  
5:00 pm

[Note: The Board of Trustees may take action on any item posted on this Agenda. Members of the public may directly address the Board concerning any item on this Agenda prior to or during the Board consideration of that item, as determined by the Board President. In compliance with the Americans with Disabilities Act, if you need special assistance to participate in these meetings, please contact the Superintendent's Office (530) 533-4842, ext. 7. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to these meetings. This Agenda and all supporting documents are available for public review at the District Office, 7390 Bulldog Way, Palermo, CA. Documents that have been distributed to the Board less than 72 hours before the meeting are available for public inspection at the District Office, 7390 Bulldog Way, Palermo, CA 95968.]

### INTRODUCTION

1. **Call to Order** (Time\_\_\_\_\_)

2. **Flag Salute**

3. **Roll Call**

4. **Approval of Agenda**

ACTION\_\_\_\_\_MOTION\_\_\_\_\_SECOND\_\_\_\_\_VOTE\_\_\_\_\_

5. **Audience with the Board**

#### **Non-Agenda Items:**

At this time, the Board President will invite anyone in the audience wishing to address the Board on a matter not listed on the agenda to stand, state your name for the record and make your presentation. Presentations may be limited to five (5) minutes. The Brown Act, however, does not allow the Governing Board to discuss or take action on any item that is not on the posted agenda. The item may, by Board direction, be placed on a later Board Meeting Agenda for discussion and/or action. The Board may direct the Superintendent to investigate the subject and present a follow-up report at a future Board Meeting.

6. **Audience with the Board**

#### **Agenda Items:**

This is the time the Board President will invite anyone in the audience wishing to address the Board on a matter that is on the agenda to state your name and the agenda item on which you wish to speak. When that item comes up on the agenda you will be asked to stand and repeat your name for the record, and make your presentation [five (5) minutes time limit per person].

## **PUBLIC HEARING**

President asks Superintendent to introduce agenda item.

President opens item for public comment.

The public is invited at this time to provide input and comments to the Governing Board, regarding the sufficiency of instructional materials in the District for the fiscal year 2026-2027, Grades K-8, including English Learners, for pupil textbooks and instructional materials consistent with the cycles and content of the curriculum frameworks pursuant to Education Code Section 60119 and 60422(b).

President closes item for public comment.

Board discussion.

### **7. Tell Me Something Good | Site & Student Recognition**

#### **Honcut**

We are so happy to be back at our little school and excited for another year of learning and growing together! Our students have settled into their routines and are working hard in the classroom. Many of our students have enrolled in the after school Pottery Club, where they have fun being creative while studying different artists and learning about their unique styles and techniques. We are looking forward to all the learning, creativity, and special memories ahead this year!



### **8. Consent Agenda**

The consent agenda will be approved by a single motion and vote unless items are removed by a Board Member and placed on the regular agenda for discussion and action.

#### **Action Items**

- a. Minutes of September 9, 2026 Regular Board Meeting.

b. Surplus & Obsolete Requests

Request for approval to declare the listed equipment and District property as surplus/obsolete and direct the Superintendent to dispose of these items in accordance with the appropriate methods outlined in Education Code Sections 60500-01, 60510-11, 60520-21, 60530, and Board Policy 3270. Disposal methods may include discarding items at the local dump or donating them to a charitable organization, as the value of the property does not justify the cost of sale. All items listed are valued at less than \$2,500.

**Note:** Paperwork on this item is available for review at the District Office.

- Office Chair IN:012206

**Reports**

c. Events Calendar

REFERENCE #1

d. Palermo Account Ledger |August 1, 2026 – August 31, 2026

REFERENCE #2

e. New library books for Helen Wilcox School are presented for information and a 30-day review.

REFERENCE #3

**CONSENT AGENDA APPROVAL**

ACTION\_\_\_\_MOTION\_\_\_\_SECOND\_\_\_\_VOTE\_\_\_\_

9. **ITEMS REMOVED FROM CONSENT AGENDA**

a. ACTION\_\_\_\_MOTION\_\_\_\_SECOND\_\_\_\_VOTE\_\_\_\_

b. ACTION\_\_\_\_MOTION\_\_\_\_SECOND\_\_\_\_VOTE\_\_\_\_

9. **Staff Reports/Business Items**

a. Presentation of the 2026-27 School Plan for Student Achievement (SPSA) for Helen Wilcox Elementary School.

b. It is recommended that Board Resolution No. 25-19, which addresses the sufficiency of textbooks and instructional materials for Grades K-8, including English Learners, for the 2026-27 fiscal year, be approved. This resolution complies with the requirements of Education Code Sections 60119 and 60422(b) and includes the Certification for the Instructional Materials Funding Realignment Program (IMFRP) and the provision of standards-aligned instructional materials.

REFERENCE #4

ACTION\_\_\_\_MOTION\_\_\_\_SECOND\_\_\_\_VOTE\_\_\_\_

- c. California School Employees Association, Bargaining Unit 336. Comments from CSEA, if any, to the Governing Board.
- d. Palermo Teachers Association, Bargaining Unit (PTA/CTA/NEA). Comments from PTA, if any, to the Governing Board.

## 10. Correspondence

- a. Letter of Approval from the Butte County Office of Education (BCOE) for the Palermo Union Elementary School District's 2026-27 Local Control and Accountability Plan (LCAP).

REFERENCE #5

- b. Letter of Approval from the Butte County Office of Education (BCOE) for the Palermo Union Elementary School District's 2026-27 Adopted Budget.

REFERENCE #6

## 10. Superintendent's Reports

## 11. Board Items

### CLOSED SESSION (Time \_\_\_\_\_)

- 1. Closed session for the purpose of discussing student matters/discipline, in accordance with Education Code Sections 48918 and 35146.
- 2. Closed session regarding matters of personnel/employment all in accordance with Government Code Section 54957.
- 3. Closed session regarding matters of negotiation with the Palermo Teachers Association (PTA/CTA/NEA) and Classified School Employees Association (CSEA), Bargaining Unit 336. In accordance with Government Code Section 54957.6, with designated representative Gary Rogers, Superintendent; and matters of negotiations with unrepresented groups, certificated management and classified management/confidential, in accordance with Government Code Section 54957.6, with designated representative Gary Rogers, Superintendent.

### OPEN SESSION (Time \_\_\_\_\_)

### REPORTS ON ACTION(S) TAKEN IN CLOSED SESSION

### ACTION ITEMS

- 14. **Personnel | Recommendation: Approval** (Pending successful completion of pre-employment requirements.)

### Certificated

- a. Joanna Sweitzer, Certificated Substitute, Districtwide, add to certificated sub list, effective September 9, 2026.
- b. Holly Cross, Certificated Substitute, Districtwide, add to certificated sub list, effective September 15, 2026.

- c. Abby Teer, Certificated Teacher, Column III, Step 7, Helen Wilcox School, request unit move from Column II, Step 7 to Column III, Step 7, effective August 4, 2026.

**Classified**

- d. Alexis Wroten, Reading Intervention Aide, Helen Wilcox School, Class 7, Step 1, 4.0 hours per day, request to hire as a Reading Intervention Aide effective September 21, 2026.
- e. RaeAnna Hartsfield, Substitute Van Driver, Transportation Department, add to classified sub list, effective September 8, 2026.
- f. Tylor Rodrigues, Substitute Custodian, Districtwide, add to classified sub list, effective September 4, 2026.
- g. Jennie Leonard, Substitute Instructional Aide, Districtwide, add to classified sub list, effective September 9, 2026.

ACTION\_\_\_\_\_MOTION\_\_\_\_\_SECOND\_\_\_\_\_VOTE\_\_\_\_\_

**ADJOURNMENT** (Time\_\_\_\_\_)

**Palermo Union Elementary School District**  
**Regular Board Meeting Minutes**  
**September 9, 2026**  
**District Office Boardroom**  
**7390 Bulldog Way, Palermo, CA 95968**

**INTRODUCTION**

1. Board President Debbie Hoffman called the meeting to order at 5:04 PM, and welcomed those in attendance.
2. Board President Debbie Hoffman led those in attendance in the flag salute.
3. Members of the Governing Board in attendance were: Debbie Hoffman, Cody Nissen, Justin Younger, Kimberly Tyler, and Mark McClarren.

Others present were: Ruthie Anaya, Jessica Coon, Andy McCoy, Chris Sharp, Terra Ronan, Heather Scott, Donna Dudley, Phoenix Osmun, Melanie Fox, Jamie Turner, Ayla Mann, Mike Tuft, Kristyn Santos, Gina Adams, Nicole Gomez, Robin Cox, Brittany Barcelos, Maverick Davis, Josue Guillen, Tami Wood, Susan Crabtree, Victor Borquez, Rosalie Wright, Cindy Thao, Molly Grigoruk, Janine Beard, Shereen Dolan, Devin Gutierrez, Kelsi Greathouse, Gwen Friberg, Lindsay Dailey, Chelsea Smith, Angela Ruff, and Nancy Nehl.

4. A motion was made by Cody Nissen, seconded by Justin Younger, recommending the agenda be approved. Debbie Hoffman, Cody Nissen, Justin Younger, Kimberly Tyler, and Mark McClarren voted aye. Motion unanimously carried.

**5. Audience with the Board**

**Non-Agenda Items:**

No one had business to bring before the Board.

**6. Audience with the Board**

**Agenda Items:**

Heather Scott, Principal at Helen Wilcox Elementary, spoke regarding Board Policy 1240 Volunteer Assistance. She voiced that she would like to continue full clearances for volunteers. Board President, Debbie Hoffman, also agreed that for liability reasons and the safety of our students, we should continue full clearances for all volunteers and try to find another way to streamline the process.

**7. Tell Me Something Good | Site & Student Recognition**

### **Preschool**

Our Preschool programs enrollment is 103, this includes 7 toddlers, with an 8th family in the enrollment process. We are so proud of our Honcut, Helen Wilcox, and Palermo teams all working together to welcome the Honcut preschool and toddler students to their sites. The children seemed to enjoy the opportunity to meet new friends and explore new learning spaces. We are, of course, very thankful to be back to our "hive" at Honcut. Many thanks to the maintenance team for getting us up and running in such a short time and for getting us set back up at Honcut. We appreciate everyone's help. Estela and I are loving our new office and we had our first IEP in the meeting room. Thanks to everyone who helped us make this move as well.

### **Helen Wilcox**

As usual the 2026 - 27 school year starts with a rush here at Helen Wilcox, but this year the Wildcat Care Crew is here to help! Mrs. Wright and the Wildcat Care Crew have been very busy welcoming new students, helping TK students off the bus, walking TK students from the cafeteria to their playground, assisting on PAW Friday, and with the Honcut goodbye cheer. Thank you, Care Crew!! Speaking of Honcut, our kinders and third graders let Honcut students and staff know just how much we loved having them on campus. Big fun, nice send off, and we wish you well! We've started the year with some great professional development - Capturing Kids Hearts and Big Sky. It's always good to refresh, renew, and grow! We are proud to state that the state of California has recognized our PBIS program as being at the Platinum level - for the sixth year in a row! Thank you PBIS team, staff, and students for your contributions in making this program stronger each year. Our counselor, Mrs. Burton, and Mrs. Scott gave the staff a life experiences activity, based on life's positive & negative experiences. The activity really highlighted the strength of a team and a strong foundational base. Finally, we welcome our three new counseling interns - welcome to Helen Wilcox ladies & way to be Wildcats!

## **8. Consent Agenda**

A motion was made by Cody Nissen, seconded by Justin Younger, recommending the following Consent Agenda items be approved. Debbie Hoffman, Cody Nissen, Justin Younger, Kimberly Tyler, and Mark McClarren voted aye. Motion unanimously carried.

### **Action Items**

- a. Minutes of August 12, 2026 Regular Board Meeting.
- b. Warrants of August 1, 2026 through August 31, 2026, 362262-363279, for the amount of \$526,472.06 Funds 01, 12, 13, 35

### **Reports**

- c. Events Calendar
- d. Staff Development Report | August 2026
- e. Palermo Account Ledger | July 1, 2026 – July 31, 2026

- f. New library books for Helen Wilcox School are presented for information and a 30-day review.
- g. Donation of books from Jan Wicklas to Palermo Middle School.

#### **9. Items Removed from the Consent Agenda**

There were no items removed from the Consent Agenda.

#### **10. Staff Reports/Business Items**

- a. A motion was made by Cody Nissen, seconded by Justin Younger, recommending that Board Resolution No. 26-18, Board Member Compensation for Missed Meetings, allowing Kimberly Tyler to receive Board Member Compensation for August 12, 2026 be approved. Debbie Hoffman, Cody Nissen, Justin Younger, Kimberly Tyler, and Mark McClarren voted aye. Motion unanimously carried.
- b. A motion was made by Cody Nissen, seconded by Justin Younger, recommending that the Agreement between Palermo Union Elementary School District and the Sutter County Superintendent of Schools for Golden Hills School's participation in the Shady Creek Outdoor School Program from September 29 - October 2, 2026 be approved (Funding Source: District Lottery). Debbie Hoffman, Cody Nissen, Justin Younger, Kimberly Tyler, and Mark McClarren voted aye. Motion unanimously carried.
- c. A motion was made by Cody Nissen, seconded by Justin Younger, recommending that the Agreement between Palermo Union Elementary School District and California State University Chico for the participation in the CalState TEACH Program, effective August 24, 2026 through July 31, 2029, be approved. Debbie Hoffman, Cody Nissen, Justin Younger, Kimberly Tyler, and Mark McClarren voted aye. Motion unanimously carried.
- d. A motion was made by Cody Nissen, seconded by Justin Younger, recommending that the Agreement between Palermo Union Elementary School District and Butte County Office of Education for the excess cost in participating in Butte County Community School, effective through June 30, 2027, be approved. Debbie Hoffman, Cody Nissen, Justin Younger, Kimberly Tyler, and Mark McClarren voted aye. Motion unanimously carried.
- e. A motion was made by Cody Nissen, seconded by Justin Younger, recommending that the PLC Retreat for one staff member in Orlando, FL November 13-15, 2026, at an estimated cost of \$760 be approved (Funding Source: Title II Professional Development). Debbie Hoffman, Cody Nissen, Justin Younger, Kimberly Tyler, and Mark McClarren voted aye. Motion unanimously carried.
- f. A motion was made by Cody Nissen, seconded by Justin Younger, recommending that the job description for the Director of Expanded Learning and Athletics, be

approved. Debbie Hoffman, Cody Nissen, Justin Younger, Kimberly Tyler, and Mark McClarren voted aye. Motion unanimously carried.

- g. A motion was made by Cody Nissen, seconded by Justin Younger, recommending the Agreement between Palermo Union Elementary School District and Butte County Office of Education for the hosting of special education programs at Helen Wilcox Elementary School, effective July 1, 2026 through June 30, 2027, be approved. Debbie Hoffman, Cody Nissen, Justin Younger, Kimberly Tyler, and Mark McClarren voted aye. Motion unanimously carried.
- h. There were no comments from the California School Employees Association, Bargaining Unit 366.
- i. Andy McCoy, lead negotiator for Palermo Teachers Association, presented a handout outlining a brief overview of the District's budget and the compensation that PTA is requesting to receive for the 2025/26 and the 2026/27 school year. Mr. McCoy spoke on the importance of compensation to retain and motivate qualified staff, while recognizing the enrollment challenges and rising special education costs. He does not believe that these are barriers that should prevent the District from increasing compensation.

Chris Sharp, President of the Palermo Teacher's Association, noted that a 5% increase in compensation would make the District comparable to Chico Unified School District, and believes that is something the District should take into consideration.

## 11. **Board Policies & Administrative Regulations**

The following Board Policies and Administrative Regulations are presented to the Board for first reading.

**Please Note:** All Board Policies and Administrative Regulations listed below are available for review at the District Office.

- a. Board Policy 1240 – Volunteer Assistance
- b. Administrative Regulation 1240 – Volunteer Assistance
- c. Exhibit 1240 – Volunteer Assistance

## 12. **Superintendent's Reports**

Superintendent Gary Rogers congratulated both Helen Wilcox and Golden Hills Schools for being recognized as Platinum PBIS schools for 2026. The District held the first DELT meeting of the school year, where district barriers were discussed and a MTSS survey was completed to help determine where the district is in the process of aligning systems. Mr. Rogers gave a brief update on the piloting of the new math curriculum, noting that things are going well, and teachers have started to include TK in hopes to prepare them

for math in kindergarten. The District has 15 teachers and administrators from Helen Wilcox and Golden Hills that are participating in LETRS training each month for the next two years. LETRS trains educators in research-backed methods for teaching reading and spelling based on the science of reading. Student enrollment is currently at 1,319, with average daily attendance at about 95%. Mr. Rogers encouraged everyone to watch the Palermo band march in the Palermo Parade this coming weekend.

13. **Board Items**

None.

**CLOSED SESSION**

The Board recessed into Closed Session at 5:58 p.m. to discuss the following:

1. Closed session for the purpose of discussing student matters/discipline, in accordance with Education Code Sections 48918 and 35146.
2. Closed session regarding matters of personnel/employment all in accordance with Government Code Section 54957.
3. Closed session regarding matters of negotiation with the Palermo Teachers Association (PTA/CTA/NEA) and Classified School Employees Association (CSEA), Bargaining Unit 336. In accordance with Government Code Section 54957.6, with designated representative Gary Rogers, Superintendent; and matters of negotiations with unrepresented groups, certificated management and classified management/confidential, in accordance with Government Code Section 54957.6, with designated representative Gary Rogers, Superintendent.

**OPEN SESSION**

The Board reconvened into Open Session at 6:43 p.m.

**ACTION ITEMS**

None.

18. **Personnel | Recommendation: Approval** (Pending successful completion of pre-employment requirements.)

A motion was made by Cody Nissen, seconded by Justin Younger, recommending the following personnel items be approved. Debbie Hoffman, Cody Nissen, Justin Younger, Kimberly Tyler, and Mark McClarren voted aye. Motion unanimously carried.

**Certificated**

- a. Caitlyn Murphy, Certificated Substitute, District Wide, add to certificated sub list effective August 24, 2026.
- b. Erin Larson, Certificated Substitute, District Wide, add to certificated sub list effective August 26, 2026.

- c. Phoenix Osmun, Certificated Teacher, Palermo Middle School, move from temporary teach to Prob 2, effective August 4, 2026.
- d. Bailey Kassel, Certificated Teacher, Helen Wilcox School, move from temporary teach to Prob 2, effective August 4, 2026.

### **Classified**

- e. Emily Freitas, Instructional Aide Substitute, District Wide, add to classified sub list effective August 25, 2026.
- f. Stormi Chase, Instructional Aide Substitute, District Wide, add to classified sub list effective August 25, 2026.
- g. Chandler McCauley Stinnett, Instructional Aide and Cafeteria Helper Substitute, District Wide, add to classified sub list effective August 27, 2026.
- h. Brenda Rubio, Family Liaison, Golden Hills, 5.0 hours per day, increase hours from 3.5 hours per day to 5.0 hours per day, effective August 6, 2026.
- i. Jessica Fox, Preschool Instructional Aide, Helen Wilcox Preschool, Class 7, Step 1, 4.5 hours per day, hire as a Preschool Instructional Aide effective September 1, 2026.
- j. Courtney Moore Coffey, SPED Intervention Aide, Helen Wilcox School, Class 11, Step 3, 6.0 hours per day, hire as a SPED Intervention Aide effective September 9, 2026.
- k. Shelby Carroll, SPED Intervention Aide Substitute, District Wide, add to classified sub list effective September 2, 2026.

### **Resignation/Retirement**

- l. Andee Farrar, Director of Student Support, District Wide, retirement effective May 1, 2027.

### **ADJOURNMENT**

Board President Debbie Hoffman declared the meeting adjourned at 6:43 p.m.

Respectfully submitted,

Gary Rogers  
*Minutes of Regular Board Meeting September 9, 2026*

*Page 6 of 7*

Secretary of the Governing Board

## EVENTS CALENDAR

### PALERMO UNION ELEMENTARY SCHOOL DISTRICT

| Date               | Event                                             | Location            | Time    |
|--------------------|---------------------------------------------------|---------------------|---------|
| September 23, 2026 | Regular Board Meeting                             | Helen Wilcox School | 5:00 PM |
| October 14, 2026   | Regular Board Meeting                             | District Boardroom  | 5:00 PM |
| October 28, 2026   | Regular Board Meeting                             | Golden Hills School | 5:00 PM |
| November 11, 2026  | Veteran's Day<br>(No students, teachers or staff) |                     |         |
| November 18, 2026  | Regular Board Meeting                             | District Boardroom  | 5:00 PM |
| December 16, 2026  | Annual Organizational Meeting                     | District Boardroom  | 5:00 PM |

|                      |             |            |                     |       |             |             |
|----------------------|-------------|------------|---------------------|-------|-------------|-------------|
|                      |             | MONTH:     | Aug 1- Aug 31, 2026 |       |             |             |
|                      | BEG BAL     | RECEIPTS   | DISBURSEMENTS       | TRNFS | FEE/SVC CHG | ENDING BAL  |
|                      |             |            |                     |       |             |             |
| Account Name         |             |            |                     |       |             |             |
|                      |             |            |                     |       |             |             |
| PACE                 | \$535.68    |            |                     |       |             | \$535.68    |
| 102 PAL ST BODY      | \$7,333.79  |            |                     |       |             | \$7,333.79  |
| 202 SPORTS           | \$2,028.21  | \$350.00   | (\$1,491.59)        |       |             | \$886.62    |
| 203 Boys Bball       | \$1,657.46  |            |                     |       |             | \$1,657.46  |
| 204 Girls Bball      | \$260.04    |            |                     |       |             | \$260.04    |
| 205 REFEREE          | \$0.00      |            |                     |       |             | \$0.00      |
| 300 Yearbook         | \$7,838.42  |            |                     |       |             | \$7,838.42  |
| 402 PAL LIBRARY      | \$1,178.25  |            |                     |       |             | \$1,178.25  |
| 502 BAND             | \$8,134.79  |            |                     |       |             | \$8,134.79  |
| 505 DRILL TEAM       | \$303.11    |            |                     |       |             | \$303.11    |
| 506 6TH GRADE        | (\$6.30)    |            |                     |       |             | (\$6.30)    |
| 507 7TH GRADE        | \$151.75    |            |                     |       |             | \$151.75    |
| 509 8TH GRADE        | \$2,317.77  |            |                     |       |             | \$2,317.77  |
| 511 CLUB LIVE        | \$4,565.51  |            |                     |       |             | \$4,565.51  |
| 512 CHESS CLUB       | \$759.96    |            |                     |       |             | \$759.96    |
| 513 FFA              | \$5,156.36  |            | (\$631.09)          |       |             | \$4,525.27  |
| 514 Floral           | \$1,330.42  | \$1,485.00 | (\$1,081.36)        |       |             | \$1,734.06  |
| Undeposited Funds    | \$225.00    |            |                     |       |             | \$225.00    |
| KPS Fees/Fine Income |             |            |                     |       |             | \$12.60     |
|                      | \$43,770.22 |            |                     |       |             | \$42,413.78 |

August 13, 2026

Deborah Hoffman c/o  
Palermo Union School Board  
7390 Bulldog Way  
Palermo, CA 95968

Upon your review, I am requesting that the following new book titles be approved/added to the Helen Wilcox Library inventory.

*New Book Purchases*

The Yellow Bus



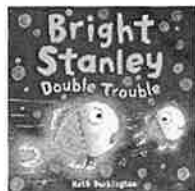
Loren Long

Lily's Dream: A Fairy Friendship (Fairies Welcome)



Bea Jackson

Bright Stanley: Double Trouble



Matt Buckingham

Wally Mammoth: The Sled Race



Corey Tabor

Ella's Night Lights



Lucy Fleming

Circle



Barnett/Klassen

Square (The Shapes Trilogy)



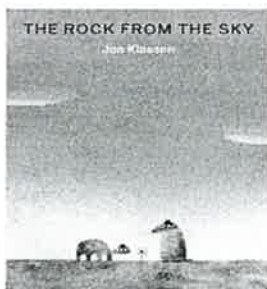
Barnett/Klassen

Triangle (The Shapes Trilogy)



Barnett/Klassen

The Rock from the Sky



Jon Klassen

Lucero (English & Spanish Edition)

Yuyi Morales



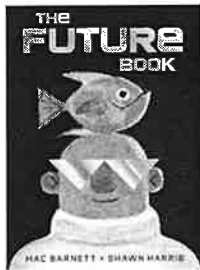
All Kinds of Awesome

Jess Hitchman



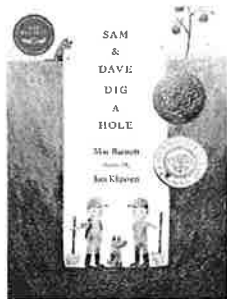
The Future Book

Mac Barnett



Sam and Dave Dig a Hole

Mac Barnett



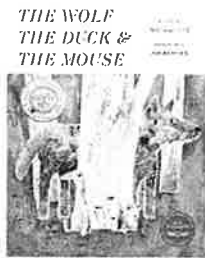
Digestion! The Musical

Adam Rex



The Wolf, the Duck, and the Mouse

Mac Barnett



We Found a Hat (The Hat Trilogy)

Jon Klassen



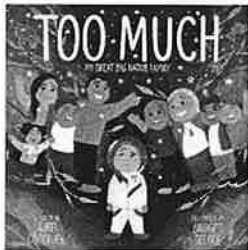
Papilio

Ben Clanton



Too Much: My Great Big Native Family

Laurel Gookluck



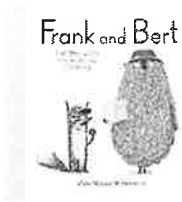
The Barnabus Project

Terry Fan



Frank and Bert:  
The One With the Missing Cookies

Chris Naylor-Ballesteros



Fireworks

Matthew Burges



This Book Is Mine!

Ron Keres



I'll Carry You

Helen Docherty



The Underwearwolf

Gideon Sterer



We Are Definitely Human

X. Fang



Max, a Little Axolotl #1

Joey Spiotto



Max, a Little Axolotl #2: Breaking Out!

Joey Spiotto



Max, a Little Axolotl #3: Treasure Hunt!

Joey Spiotto



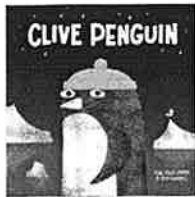
Taste Your Words

Bonnie Clark



Clive Penguin

Huw Lewis-Jones



Forty the Fortune Teller

Drew Daywalt



The Greedy Wolf

Timothy Knapman



Construction Site: Road Crew Coming Through!  
Rinker

Sherri Duskey



What If Everybody Did That?

Ellen Javernick

Beatrice Likes the Dark

April Genevieve Tucholke



Sharing is Caring, Dragon

Bianca Schulze



Something Good

Marcy Campbell



Wildflower

Melanie Brown



The Speedysaurus

Racheal Bright



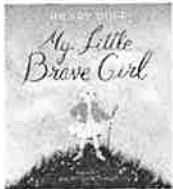
Someone Just Like You

Helen Docherty



My Little Brave Girl

Hilary Duff



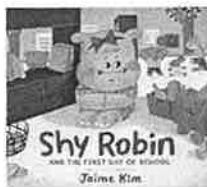
Just Like You

Katy Hudson



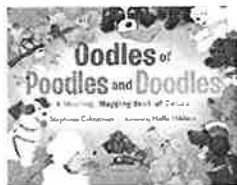
Shy Robin and the First Day of School

Jaime Kim



Oodles of Poodles and Doodles:  
A Woofing, Wagging Book of Colors

Stephanie Calmenson



Tell the Truth, Dragon



Bianca Schulze

I am STUCK



Julia Mills

Tiny Perfect Things



M.H. Clear

Ten Rules of the Birthday Wish



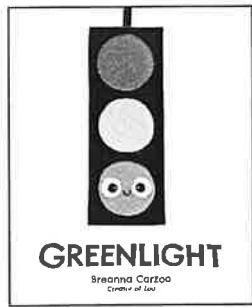
Beth Ferry

Forts



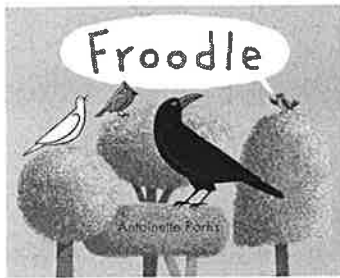
Katie Venit

Greenlight



Breanna Carzoo

Froodle



Antoinette Portis

Seymour Slug Starts School



Carey Armstrong-Ellis

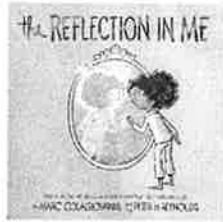
School's First Day of School



Adam Rex

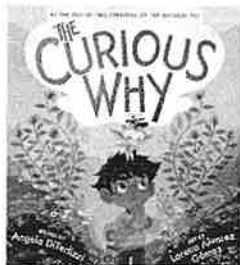
The Reflection in Me

Marc Colagiovanni



The Curious Why (The Magical Yet, 2)

Angela DiTerlizzi



Spoon

Amy Krouse Rosenthal



Sprout Branches Out

Jessika von Innerebner



Just Be Yourself, Dragon

Bianca Schulze



A New Friend for Dragon

Bianca Schulze



Greta and the Giants

Zoe Tucker



What Do You Do With a Problem?

Kobi Yamada



Thank you for taking the time to review the new materials for the Helen Wilcox Elementary School Library. If you have any questions, please feel free to reach out to me at [hpetererson@palermok8.org](mailto:hpetererson@palermok8.org).

Receptfully,  
Heather Peterson  
Helen Wilcox Elementary School

Heather Peterson

---

**Resolution No. 26-19**

**Sufficiency of Instructional Materials**

**WHEREAS**, the local Governing Board of Palermo Union Elementary School District, in order to comply with the requirements of Education Code Sections 60119 and 60422(b) held a Public Hearing on September 23, 2025, at 5:00 p.m., which did not take place during or immediately following school hours; and

**WHEREAS**, the local Governing Board provided at least 10 days notice of the Public Hearing posted in at least three public places within the District that stated the time, place and purpose of the hearing; and

**WHEREAS**, the local Governing Board encouraged participation by parents, teachers, members of the community and bargaining unit leaders in the Public Hearing; and

**WHEREAS**, information provided at the Public Hearing and to the local Governing Board at the public meeting detailed that sufficient textbooks and instructional materials in all subjects consistent with the cycles and content of the curriculum frameworks were provided to all students, including English Learners, in the District; and

**WHEREAS**, the definition of "sufficient textbooks or instructional materials" means that each pupil has a textbook or instructional materials, or both, to use in class and to take home to complete required homework assignments; and

**WHEREAS**, sufficient textbooks and instructional materials were provided to each student, including English Learners that are aligned to the academic content standards, in mathematics, science, history-social science, and English/language arts, including the English Language Development component of an adopted program, consistent with the cycles and content of the curriculum frameworks.

**NOW, THEREFORE, BE IT RESOLVED** that for the 2026-2027 school year, the Palermo Union Elementary School District has provided each pupil with sufficient textbooks and instructional materials consistent with the cycles and content of the curriculum frameworks.

**PASSED AND ADOPTED** by the Palermo Union Elementary School District Governing Board on this 23<sup>rd</sup> day of September 2026 by the following vote:

**AYES:** \_\_\_\_\_

**NOES:** \_\_\_\_\_

**ABSENT:** \_\_\_\_\_

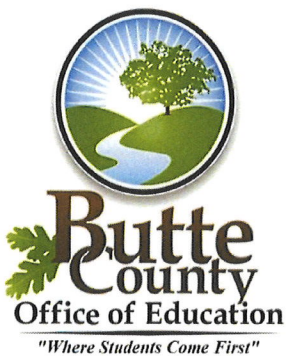
**ABSTAIN:** \_\_\_\_\_

---

Debbie Hoffman  
President of the Governing Board

---

Gary Rogers  
Superintendent/Secretary to the Board



**Mary Sakuma**  
Superintendent  
msakuma@bcoe.org

**Prenny Hancock**  
Senior Executive Assistant  
phancock@bcoe.org

**Board of Education**

*Daniel Alexander*

*Emily Holtom*

*Mike Walsh*

*Amy Christianson*

*Julian Diaz*

*Alastair Roughton*

*Bill Fishkin*

1859 Bird Street  
Oroville, CA 95965  
(530) 532-5761  
Fax (530) 532-5762  
www.bcoe.org

An Equal Opportunity  
Employer

Palermo Union Elementary School District  
Attn: Superintendent Gary Rogers  
7390 Bulldog Way  
Palermo, CA 95969

Dear Superintendent Gary Rogers,

On behalf of the Butte County Board of Education and the Butte County Office of Education (BCOE) staff, I would like to extend our sincere appreciation for your leadership and the collaborative effort involved in developing Palermo Union Elementary School District's 2026–27 Local Control and Accountability Plan (LCAP). The plan reflects a strong commitment to student success, thoughtful use of data, and meaningful engagement with educational partners to identify actions responsive to your students' needs.

Pursuant to **Education Code Section 52070(d)**, the County Superintendent of Schools is responsible for reviewing and approving a school district's LCAP. Approval is based on the following statutory criteria:

1. **Adherence to the State Board of Education (SBE)-adopted LCAP template and applicable instructions;**
2. **Inclusion in the district's adopted budget of sufficient expenditures to implement the specific actions and strategies identified in the LCAP;**
3. **Compliance with applicable expenditure requirements for funds apportioned based on the number and concentration of unduplicated pupils, including requirements related to increased or improved services; and**
4. **Inclusion of the calculations required by Education Code Section 42238.07 and, when applicable, the required descriptions regarding the planned uses of specified funds and how those uses meet increased or improved services requirements.**

Following a thorough review, I am pleased to inform you that **Palermo Union Elementary School District's 2026–27 LCAP meets the applicable statutory requirements and is hereby approved.**

We recognize the time and diligence required to develop a comprehensive LCAP and commend your efforts to align goals, actions, and resources to support equitable student outcomes. Your partnership with the Butte County Office of Education throughout the LCAP development and review process is greatly appreciated.

Please ensure that the final, approved LCAP is prominently posted on the homepage of the district's website in accordance with applicable Education Code requirements.

Sincerely,

Mary Sakuma  
Butte County Superintendent of Schools



**Mary Sakuma**  
Superintendent  
[msakuma@bcoe.org](mailto:msakuma@bcoe.org)

**Travis Haskill**  
Asst. Superintendent -  
Fiscal Services  
(530) 532-5617  
[thaskill@bcoe.org](mailto:thaskill@bcoe.org)

**Stephanie Sanchez**  
Director of External  
Fiscal Services  
(530) 532-5674  
[ssanchez@bcoe.org](mailto:ssanchez@bcoe.org)

**Board of Education**  
*Daniel Alexander*  
*Emily Holtom*  
*Mike Walsh*  
*Amy Christianson*  
*Julian Diaz*  
*Alastair Roughton*  
*Bill Fishkin*

1859 Bird Street  
Oroville, CA 95965  
(530) 532-5761  
Fax (530) 532-5762  
[www.bcoe.org](http://www.bcoe.org)

An Equal Opportunity  
Employer

August 27, 2026

Debbie Hoffman  
3140 Grubbs Road  
Palermo, CA 95966

Subject: 2026-27 Adopted Budget

Dear Mrs. Hoffman:

In accordance with Education Code Section 42127, the Butte County Office of Education (BCOE) has reviewed the Adopted Budget Report of the Palermo Union Elementary School District for the fiscal year 2026-27. The Education Code requires the county superintendent to approve, conditionally approve, or disapprove the budget for each school district after completing the following:

1. Examine the projected budget; determine whether it complies with the standards and criteria established by the state.
2. Identify any technical corrections needed to bring the budget into compliance with the standards and criteria established by the state.
3. Determine whether the adopted budget will allow the district to meet its financial obligations during the current and subsequent fiscal years.

### **2026-27 Adopted Budget and Multi-Year Projection (MYP)**

The assumptions used to prepare the Adopted Budget and MYP are reasonable. In the Adopted Budget, the district projects that its Local Control Funding Formula (LCFF) revenue will be calculated based on current year Average Daily Attendance (ADA). The district projects that enrollment will remain flat in the two subsequent years on the MYP.

BCOE notes that an unrestricted surplus is projected in the budget year and in the two subsequent years.

### **Cash Flow Projection**

The district included a cash flow projection with the 2026-27 Adopted Budget. The cashflow projection reflects a positive ending cash balance in the General Fund in each month of this fiscal year with an ending balance of \$9,619,054 in June 2027. It is important that the district pay close attention to its cash balances, as the state has the ability to defer cash payments to Local Education Agencies (LEAs) if needed in times of economic downturn.

August 27, 2026

2026-27 Adopted Budget  
Page Two

### **Future Outlook**

While California has experienced several years of economic prosperity, there are many signs that this prosperity may be coming to an end. Although the enacted budget provides increased funding for education, LEAs should continue to plan conservatively. State revenues remain subject to economic fluctuations, and the state budget could face pressure in future years if economic conditions weaken. In addition, uncertainty surrounding federal funding and potential changes to federal education programs may create additional challenges for school districts and charter schools. LEAs should consider maintaining adequate reserves, carefully evaluating the ongoing costs associated with new programs and commitments, and distinguishing between ongoing and one-time revenues when developing multiyear budgets. The 2026-27 budget provides additional resources, but prudent fiscal planning remains essential to ensure LEAs can absorb future funding changes, cash-flow pressures, and expenditure increases.

Based on our review, the 2026-27 Adopted Budget is approved as adopted. The attached analysis is provided for your information. Many hours are devoted to developing and monitoring the budget. The Butte County Office of Education appreciates all of your efforts. If you would like additional information or analysis, or if our office can be of further assistance, please contact me at (530) 532-5674.

Sincerely,



Stephanie Sanchez  
Director of External Fiscal Services, Butte County Office of Education

RL  
FS-2627-011

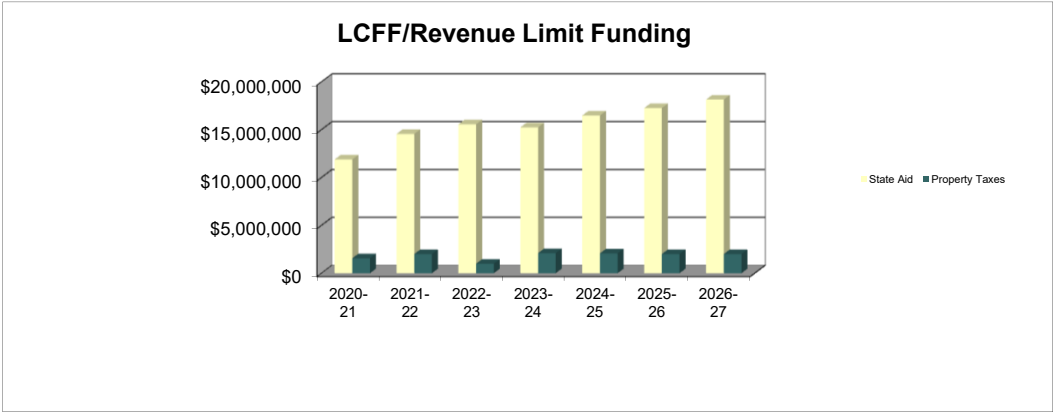
cc: Gary Rogers, Superintendent, Palermo Union Elementary School District  
Ruthie Anaya, Assistant Superintendent, Business Services, Palermo Union Elementary School District  
Travis Haskill, Assistant Superintendent of Fiscal Services, Butte County Office of Education  
Mary Sakuma, Butte County Superintendent of Schools

Attachment

|                                                                                                  | AB 1200 Data Analysis - General Fund |                    |                   |                      |                    |                    |                         |                    |                   |
|--------------------------------------------------------------------------------------------------|--------------------------------------|--------------------|-------------------|----------------------|--------------------|--------------------|-------------------------|--------------------|-------------------|
| Palermo Elementary                                                                               | 2024-25 Unaudited Actuals            |                    |                   | 2025-26 Est. Actuals |                    |                    | 2026-27 Original Budget |                    |                   |
|                                                                                                  | Unrestricted                         | Restricted         | Total             | Unrestricted         | Restricted         | Total              | Unrestricted            | Restricted         | Total             |
| <b>Revenues</b>                                                                                  |                                      |                    |                   |                      |                    |                    |                         |                    |                   |
| State Aid-Current Year                                                                           | 12,145,680                           |                    | 12,145,680        | 14,016,022           |                    | 14,016,022         | 14,809,841              |                    | 14,809,841        |
| EPA                                                                                              | 4,341,211                            |                    | 4,341,211         | 3,235,318            |                    | 3,235,318          | 3,328,099               |                    | 3,328,099         |
| State Aid - Prior Year                                                                           | (11,367)                             |                    | (11,367)          |                      |                    | 0                  | -                       |                    | 0                 |
| Local Taxes                                                                                      | 2,075,898                            |                    | 2,075,898         | 2,013,396            |                    | 2,013,396          | 2,013,396               |                    | 2,013,396         |
| R.L.Transfers/Charter In Lieu Taxes                                                              | -                                    |                    | 0                 | (12,566)             |                    | (12,566)           | (12,570)                |                    | (12,570)          |
| <b>Total LCFF/Revenue Limit</b>                                                                  | <b>18,551,422</b>                    | <b>0</b>           | <b>18,551,422</b> | <b>19,252,170</b>    | <b>0</b>           | <b>19,252,170</b>  | <b>20,138,766</b>       | <b>0</b>           | <b>20,138,766</b> |
| Federal Revenue                                                                                  | 57,615                               | 1,369,464          | 1,427,079         | 30,000               | 884,765            | 914,765            | 30,000                  | 861,570            | 891,570           |
| Other State                                                                                      | 470,028                              | 4,656,430          | 5,126,458         | 396,952              | 4,921,880          | 5,318,832          | 457,140                 | 5,668,222          | 6,125,362         |
| Other Local                                                                                      | 846,467                              | 1,172,490          | 2,018,958         | 290,550              | 1,320,128          | 1,610,678          | 290,550                 | 1,760,577          | 2,051,127         |
| <b>Total Revenues</b>                                                                            | <b>19,925,532</b>                    | <b>7,198,384</b>   | <b>27,123,917</b> | <b>19,969,672</b>    | <b>7,126,773</b>   | <b>27,096,445</b>  | <b>20,916,456</b>       | <b>8,290,369</b>   | <b>29,206,825</b> |
| <b>Expenditures</b>                                                                              |                                      |                    |                   |                      |                    |                    |                         |                    |                   |
| Certificated Salaries                                                                            | 8,196,106                            | 2,297,995          | 10,494,101        | 8,381,421            | 2,814,853          | 11,196,274         | 8,225,863               | 2,935,535          | 11,161,398        |
| Classified Salaries                                                                              | 2,274,172                            | 1,245,639          | 3,519,811         | 2,278,833            | 1,306,817          | 3,585,650          | 2,461,036               | 1,220,834          | 3,681,870         |
| Employee Benefits                                                                                | 4,190,843                            | 1,989,846          | 6,180,690         | 4,572,391            | 1,876,733          | 6,449,124          | 4,388,530               | 1,907,569          | 6,296,099         |
| <b>Total Salaries &amp; Benefits</b>                                                             | <b>14,661,120</b>                    | <b>5,533,480</b>   | <b>20,194,601</b> | <b>15,232,645</b>    | <b>5,998,403</b>   | <b>21,231,048</b>  | <b>15,075,429</b>       | <b>6,063,938</b>   | <b>21,139,367</b> |
| Books and Supplies                                                                               | 524,859                              | 372,432            | 897,291           | 626,081              | 686,904            | 1,312,985          | 973,799                 | 594,893            | 1,568,692         |
| Other Operating Expense                                                                          | 1,555,854                            | 1,136,051          | 2,691,905         | 1,751,483            | 1,607,582          | 3,359,065          | 1,544,782               | 1,640,433          | 3,185,215         |
| Capital Outlay                                                                                   | 262,933                              | 1,153,176          | 1,416,109         | -                    | 396,695            | 396,695            | -                       | 123,312            | 123,312           |
| Other Outgo                                                                                      | -                                    | 940,664            | 940,664           | -                    | 1,678,580          | 1,678,580          | -                       | 2,338,472          | 2,338,472         |
| Direct Support/Indirect Costs                                                                    | (307,551)                            | 204,481            | (103,070)         | (288,161)            | 173,543            | (114,618)          | (280,161)               | 165,543            | (114,618)         |
| <b>Total Expenditures</b>                                                                        | <b>16,697,214</b>                    | <b>9,340,284</b>   | <b>26,037,499</b> | <b>17,322,048</b>    | <b>10,541,707</b>  | <b>27,863,755</b>  | <b>17,313,849</b>       | <b>10,926,591</b>  | <b>28,240,440</b> |
| <b>Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</b> | <b>3,228,318</b>                     | <b>(2,141,900)</b> | <b>1,086,418</b>  | <b>2,647,624</b>     | <b>(3,414,934)</b> | <b>(767,310)</b>   | <b>3,602,607</b>        | <b>(2,636,222)</b> | <b>966,385</b>    |
| Transfers In                                                                                     | -                                    | -                  | 0                 | -                    | -                  | 0                  | -                       | -                  | 0                 |
| Transfers Out                                                                                    |                                      |                    | 0                 | 900,000              |                    | 900,000            | -                       |                    | 0                 |
| Other Sources                                                                                    |                                      |                    | 0                 |                      |                    | 0                  |                         |                    | 0                 |
| Other Uses                                                                                       |                                      |                    | 0                 |                      |                    | 0                  |                         |                    | 0                 |
| Contributions to Rest. Program                                                                   | (2,154,708)                          | 2,154,708          | 0                 | (3,146,253)          | 3,146,253          | 0                  | (3,313,495)             | 3,313,495          | 0                 |
| <b>Total Transfers and Other Uses</b>                                                            | <b>(2,154,708)</b>                   | <b>2,154,708</b>   | <b>0</b>          | <b>(4,046,253)</b>   | <b>3,146,253</b>   | <b>(900,000)</b>   | <b>(3,313,495)</b>      | <b>3,313,495</b>   | <b>0</b>          |
| <b>Total Outgo</b>                                                                               | <b>16,697,214</b>                    | <b>9,340,284</b>   | <b>26,037,499</b> | <b>18,222,048</b>    | <b>10,541,707</b>  | <b>28,763,755</b>  | <b>17,313,849</b>       | <b>10,926,591</b>  | <b>28,240,440</b> |
| <b>Net Inc.(Dec.) to Fund Balance</b>                                                            | <b>1,073,610</b>                     | <b>12,808</b>      | <b>1,086,418</b>  | <b>(1,398,629)</b>   | <b>(268,681)</b>   | <b>(1,667,310)</b> | <b>289,112</b>          | <b>677,273</b>     | <b>966,385</b>    |
| <b>Beginning Balance</b>                                                                         | <b>4,979,578</b>                     | <b>3,788,759</b>   | <b>10,457,254</b> | <b>6,053,188</b>     | <b>3,801,566</b>   | <b>10,457,254</b>  | <b>4,654,559</b>        | <b>3,532,885</b>   | <b>11,543,671</b> |
| <b>Audit Adjustments/Restatements</b>                                                            |                                      |                    |                   | <b>0</b>             | <b>0</b>           |                    | <b>0</b>                | <b>0</b>           |                   |
| <b>Adjusted Beginning Balance</b>                                                                | <b>4,979,578</b>                     | <b>3,788,759</b>   | <b>10,457,254</b> | <b>6,053,188</b>     | <b>3,801,566</b>   | <b>10,457,254</b>  | <b>4,654,559</b>        | <b>3,532,885</b>   | <b>11,543,671</b> |
| <b>Ending Balance</b>                                                                            | <b>6,053,188</b>                     | <b>3,801,567</b>   | <b>11,543,671</b> | <b>4,654,559</b>     | <b>3,532,885</b>   | <b>8,789,944</b>   | <b>4,943,671</b>        | <b>4,210,158</b>   | <b>12,510,056</b> |
| For Economic Uncertainties                                                                       | 285,920                              | -                  | 285,920           | 347,708              |                    | 347,708            | 312,100                 |                    | 312,100           |
| Other Available Reserves                                                                         | 4,350,237                            | -                  | 2,630,036         | 3,180,016            | -                  | 3,180,016          | 3,463,066               | -                  | 3,463,066         |
| Dedicated reserves                                                                               | 1,094,404                            | 3,801,567          | 4,895,971         | 1,126,835            | 3,532,885          | 4,659,720          | 1,168,505               | 4,210,158          | 5,378,663         |
| Other Funds                                                                                      |                                      |                    | 0                 |                      |                    | 0                  |                         |                    | 0                 |
| <b>Required Reserves - 3%</b>                                                                    |                                      |                    | <b>781,125</b>    |                      |                    | <b>862,913</b>     |                         |                    | <b>847,213</b>    |
| <b>Reserves as a %</b>                                                                           |                                      |                    | <b>11.20%</b>     |                      |                    | <b>12.26%</b>      |                         |                    | <b>13.37%</b>     |

**LCFF/Revenue Limit Funding**

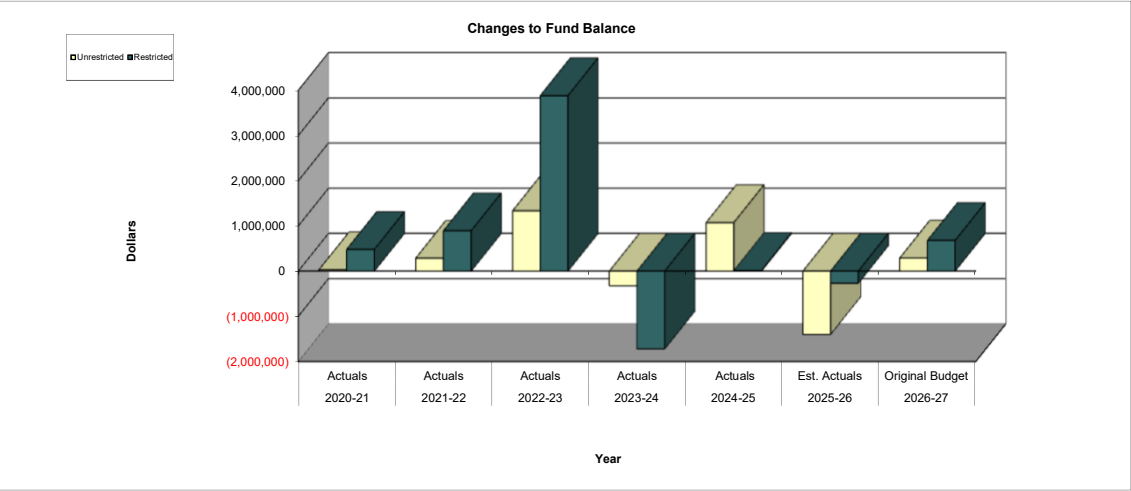
|                | 2020-21    | 2021-22    | 2022-23    | 2023-24    | 2024-25    | 2025-26      | 2026-27         |
|----------------|------------|------------|------------|------------|------------|--------------|-----------------|
|                | Actuals    | Actuals    | Actuals    | Actuals    | Actuals    | Est. Actuals | Original Budget |
| State Aid      | 11,881,032 | 14,551,181 | 15,555,024 | 15,239,103 | 16,475,524 | 17,251,340   | 18,137,940      |
| Property Taxes | 1,567,699  | 1,999,987  | 996,144    | 2,096,574  | 2,075,898  | 2,000,830    | 2,000,826       |
| Total          | 13,448,731 | 16,551,168 | 16,551,168 | 17,335,677 | 18,551,422 | 19,252,170   | 20,138,766      |
| Percentages    |            |            |            |            |            |              |                 |
| State Aid      | 88%        | 88%        | 94%        | 88%        | 89%        | 90%          | 90%             |
| Property Taxes | 12%        | 12%        | 6%         | 12%        | 11%        | 10%          | 10%             |



This graph illustrates the relationship between state aid and property taxes. A district with a higher state aid percentage will experience more volatility in the General Fund cash flow, due to the Principal Apportionment deferrals imposed by the State of California.

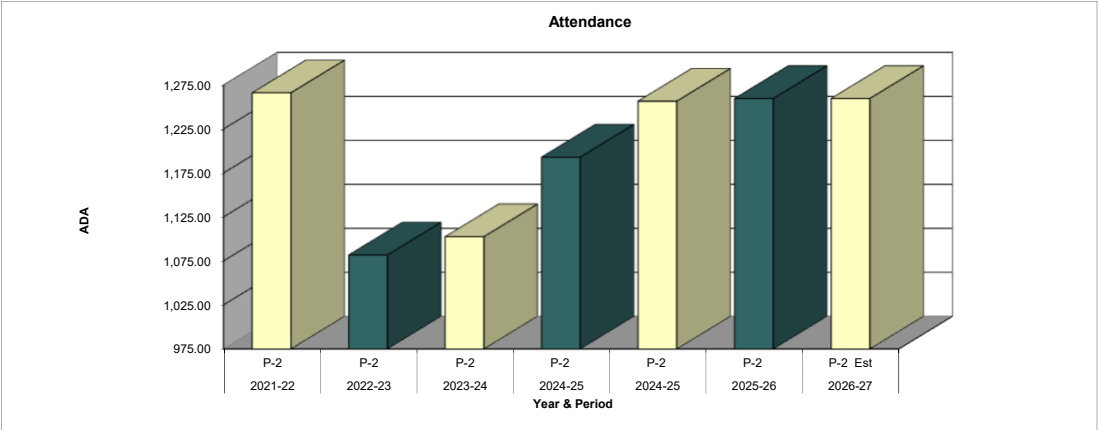
Changes to Fund Balance

|              | 2020-21 | 2021-22 | 2022-23   | 2023-24     | 2024-25   | 2025-26      | 2026-27         |
|--------------|---------|---------|-----------|-------------|-----------|--------------|-----------------|
|              | Actuals | Actuals | Actuals   | Actuals     | Actuals   | Est. Actuals | Original Budget |
| Unrestricted | 30,196  | 286,540 | 1,333,756 | (322,627)   | 1,073,610 | (1,398,629)  | 289,112         |
| Restricted   | 479,667 | 892,514 | 3,881,219 | (1,720,202) | 12,808    | (268,681)    | 677,273         |



**P-2 ADA**

|         | 2020-21<br>P-2 | 2021-22<br>P-2 | 2022-23<br>P-2 | 2023-24<br>P-2 | 2024-25<br>P-2 | 2024-25<br>P-2 | 2025-26<br>P-2 | 2026-27<br>P-2 Est |
|---------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| P-2 ADA | 1,266.38       | 1,266.24       | 1,081.79       | 1,102.60       | 1,193.11       | 1,256.74       | 1,259.79       | 1,259.79           |



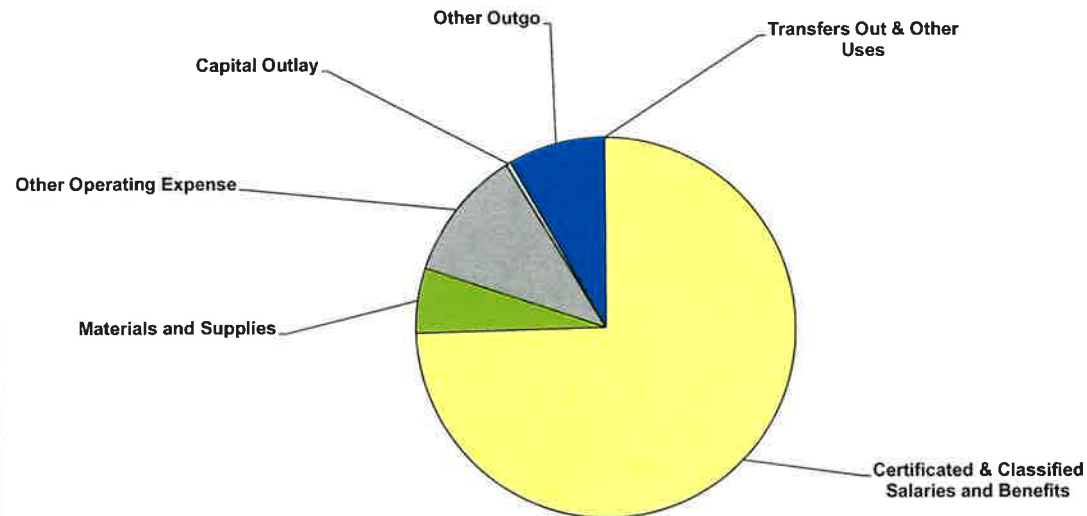
ADA is the driving force of district funding. A pattern of declining ADA needs to be addressed and followed with declining expenditures. A pattern of increasing ADA allows for increased expenditures.

Where is the money spent?

Original Budget

|                           |            |
|---------------------------|------------|
| Certificated & Classified | 21,139,367 |
| Materials and Supplies    | 1,568,692  |
| Other Operating Expense   | 3,185,215  |
| Capital Outlay            | 123,312    |
| Other Outgo               | 2,338,472  |
| Transfers Out & Other     | 0          |

## Where is the money spent?

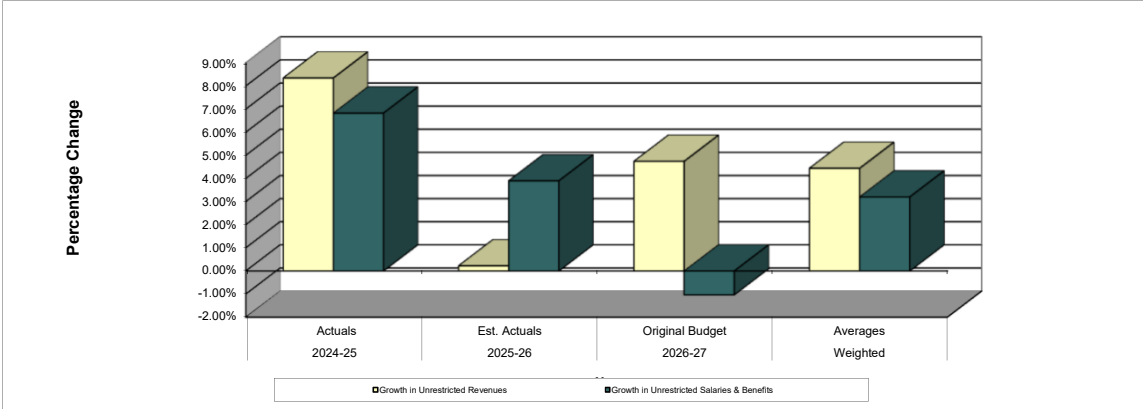


2026-27 Original Budget

|                                               |                   |                |
|-----------------------------------------------|-------------------|----------------|
| Certificated/Classified Salaries and Benefits | 21,139,367        | 74.55%         |
| Materials and Supplies                        | 1,568,692         | 5.53%          |
| Other Operating Expense                       | 3,185,215         | 11.23%         |
| Capital Outlay                                | 123,312           | 0.43%          |
| Other Outgo                                   | 2,338,472         | 8.25%          |
| Transfers Out & Other Uses                    | 0                 | 0.00%          |
| <b>Total</b>                                  | <b>28,355,058</b> | <b>100.00%</b> |

Growth of Unrestricted Revenues vs. Unrestricted Salaries and Benefits

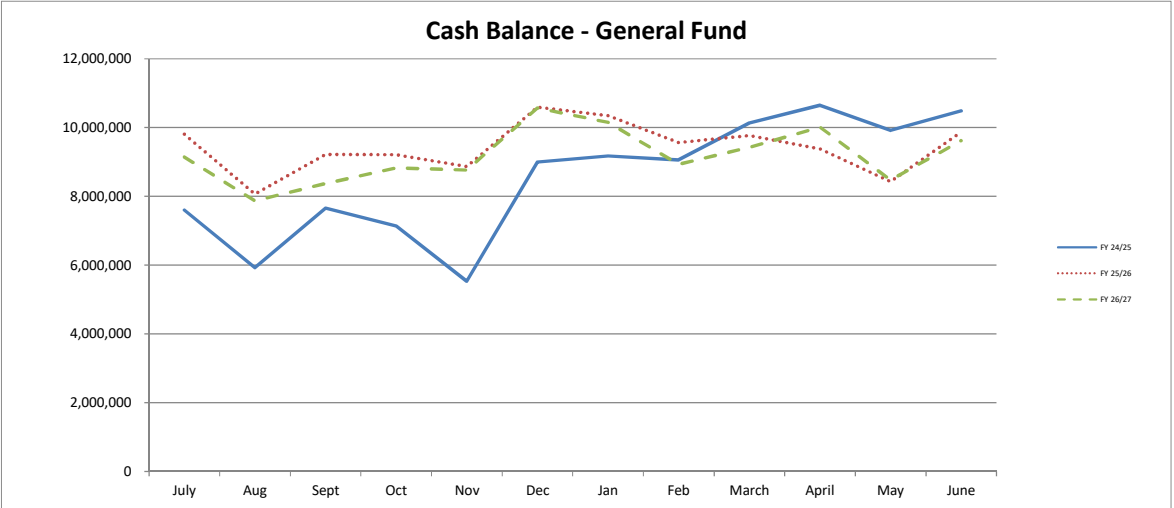
|                                           | 2023-24    | 2024-25    | 2025-26      | 2026-27         | Weighted |
|-------------------------------------------|------------|------------|--------------|-----------------|----------|
|                                           | Actuals    | Actuals    | Est. Actuals | Original Budget | Averages |
| Unrestricted Revenues                     | 18,390,417 | 19,925,532 | 19,969,672   | 20,916,456      |          |
| Unrestricted Salaries and Benefits        | 13,724,077 | 14,661,120 | 15,232,645   | 15,075,429      |          |
| Growth in Revenues between years          |            | 8.35%      | 0.22%        | 4.74%           | 4.44%    |
| Growth in Salaries/Benefits between years |            | 6.83%      | 3.90%        | -1.03%          | 3.20%    |



Unrestricted Salaries and Benefits should not grow faster than Unrestricted revenues unless the District Board conscientiously changes the priorities of the district.

Do not print at Original Budget  
**Cash Balance - General Fund**  
Actuals through January, Estimates forward.

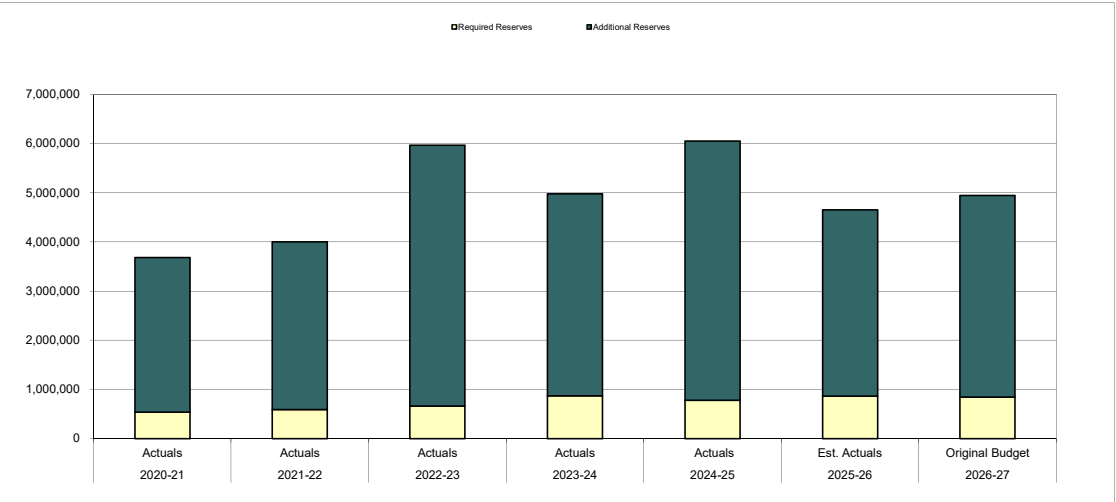
| Fund 01 | 01 |            |            |            |
|---------|----|------------|------------|------------|
| Month   |    | FY 24/25   | FY 25/26   | FY 26/27   |
| July    |    | 7,595,212  | 9,808,048  | 9,147,420  |
| Aug     |    | 5,924,671  | 8,066,528  | 7,868,440  |
| Sept    |    | 7,659,350  | 9,216,168  | 8,369,191  |
| Oct     |    | 7,130,687  | 9,205,294  | 8,829,907  |
| Nov     |    | 5,532,393  | 8,864,873  | 8,764,032  |
| Dec     |    | 8,994,810  | 10,593,270 | 10,569,262 |
| Jan     |    | 9,174,494  | 10,348,094 | 10,147,343 |
| Feb     |    | 9,058,047  | 9,564,485  | 8,927,062  |
| March   |    | 10,133,955 | 9,770,143  | 9,425,831  |
| April   |    | 10,648,894 | 9,374,192  | 10,010,736 |
| May     |    | 9,913,931  | 8,424,774  | 8,474,226  |
| June    |    | 10,485,111 | 9,868,281  | 9,619,054  |



Each month reflects the actual cash balance for the General Fund at the Butte County Treasurer. The current fiscal year First Interim Budget Report will include actuals through October and the Second Interim Budget Report will include actuals through January.

Reserves Above Requirement

|                     | 2020-21   | 2021-22   | 2022-23   | 2023-24   | 2024-25   | 2025-26      | 2026-27         |
|---------------------|-----------|-----------|-----------|-----------|-----------|--------------|-----------------|
|                     | Actuals   | Actuals   | Actuals   | Actuals   | Actuals   | Est. Actuals | Original Budget |
| Required Reserves   | 539,972   | 590,767   | 664,497   | 868,478   | 781,125   | 862,913      | 847,213         |
| Additional Reserves | 3,141,937 | 3,407,877 | 5,302,204 | 4,111,099 | 5,272,063 | 3,791,646    | 4,096,458       |
| Total               | 3,681,910 | 3,998,645 | 5,966,701 | 4,979,578 | 6,053,188 | 4,654,559    | 4,943,671       |
|                     | 20%       | 20%       | 27%       | 17%       | 23%       | 16%          | 18%             |



The State of California has established minimum Fund Balance reserve levels for School Districts. This reserve is for Economic Uncertainties. It is usually designated in the Fund Balance of the District, or may be kept in several Special Reserve Funds. This graph represents additional reserves above the minimum level that is required by the State of California.