



ADOPTED BUDGET 2026-27

Presented by: Hitesh Haria

Associate Superintendent of Business Services

June 17, 2026



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Revenue Assumptions

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Expenditure Assumptions

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Adopted Budget 2026-27

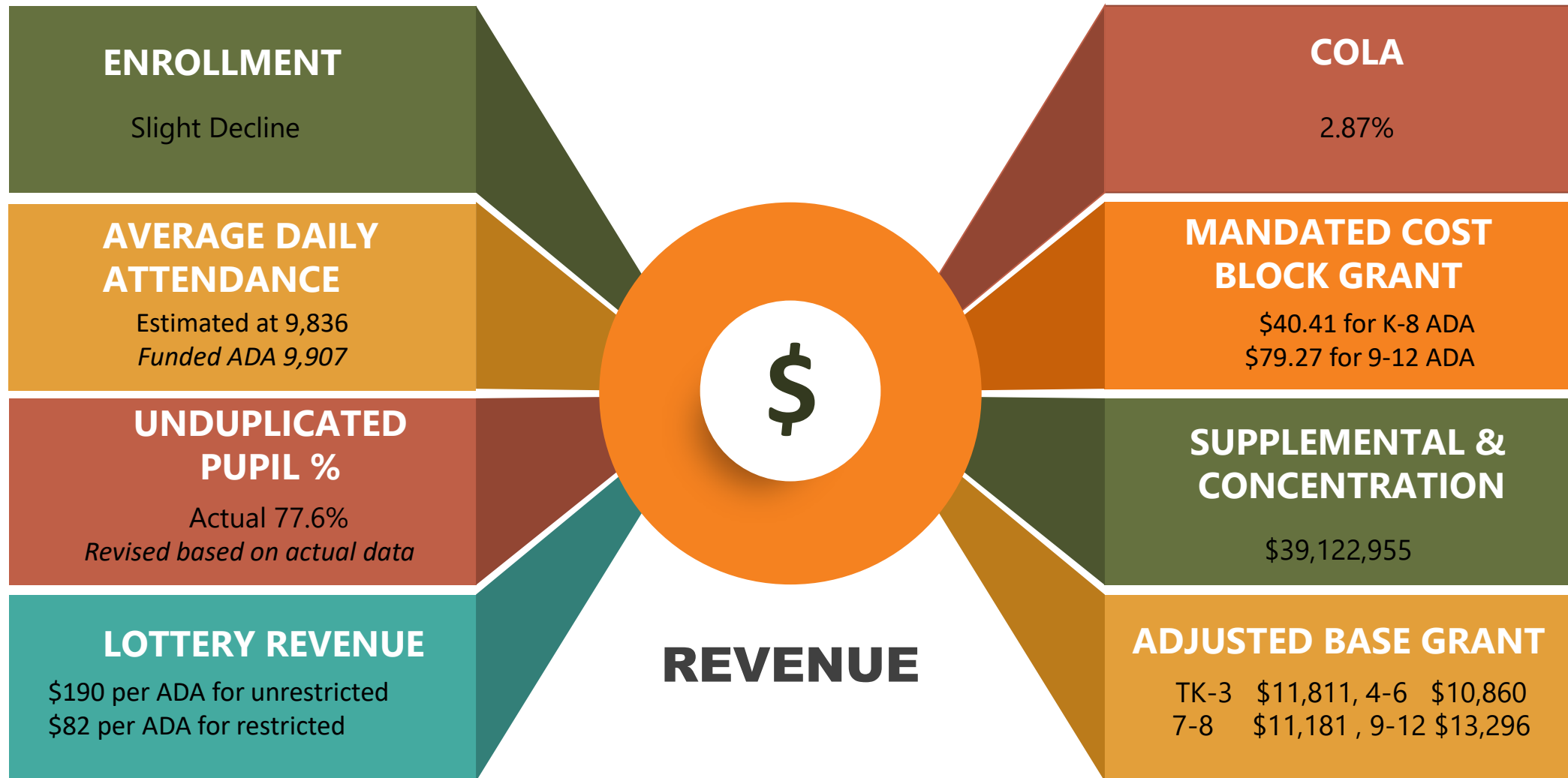
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Multi-Year Projections (MYP)

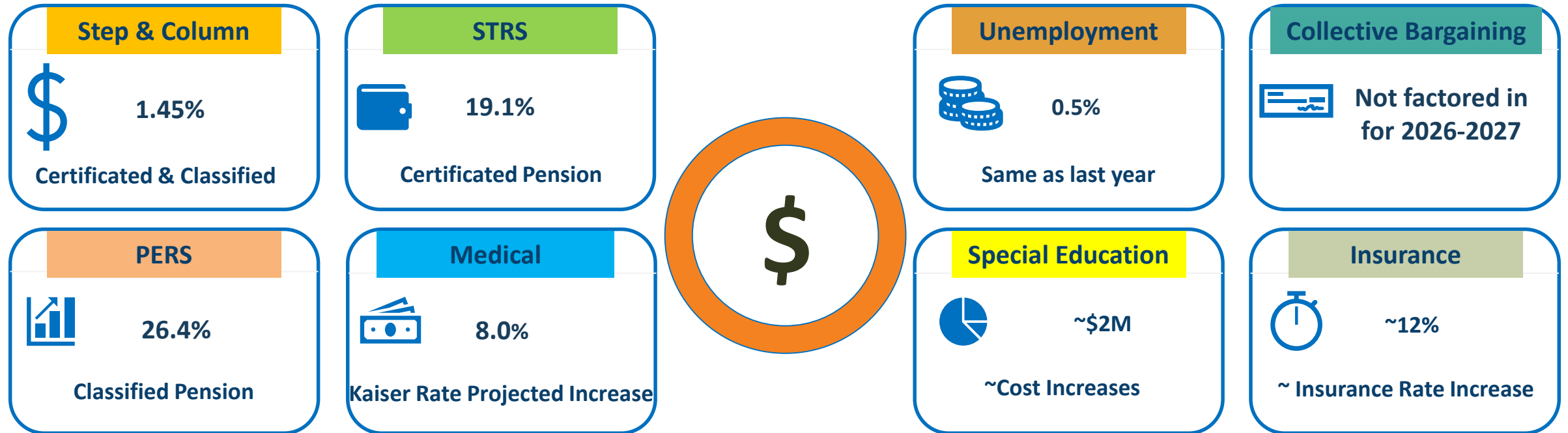
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Timeline

REVENUE ASSUMPTIONS 2026-27



EXPENDITURE ASSUMPTIONS 2026-27



EXPENDITURE

SUMMARY ADOPTED BUDGET 2026-27

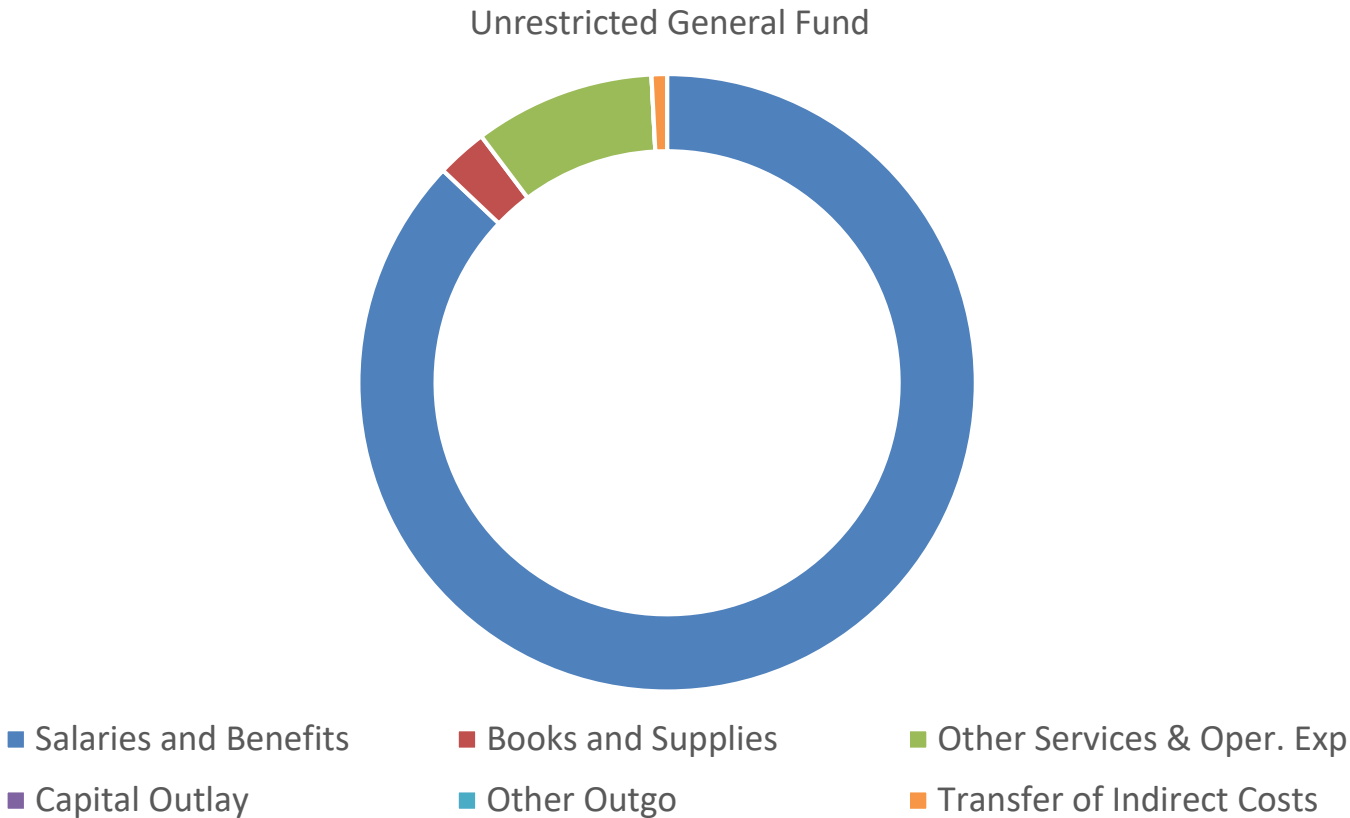
Description	2026-27 Projected Budget		
	Unrestricted	Restricted	Combined
TOTAL REVENUES	87,142,378	141,798,817	228,941,195
TOTAL EXPENDITURES	99,082,349	142,256,614	241,338,963
Net Increase (Decrease)	(11,939,971)	(457,797)	(12,397,768)
FUND BALANCE			
Estimated Beginning Balance	40,231,053	11,901,464	52,132,517
Estimated Ending Balance	28,291,082	11,443,667	39,734,749

Continued deficit spending

GENERAL FUND EXPENDITURES 2026-27

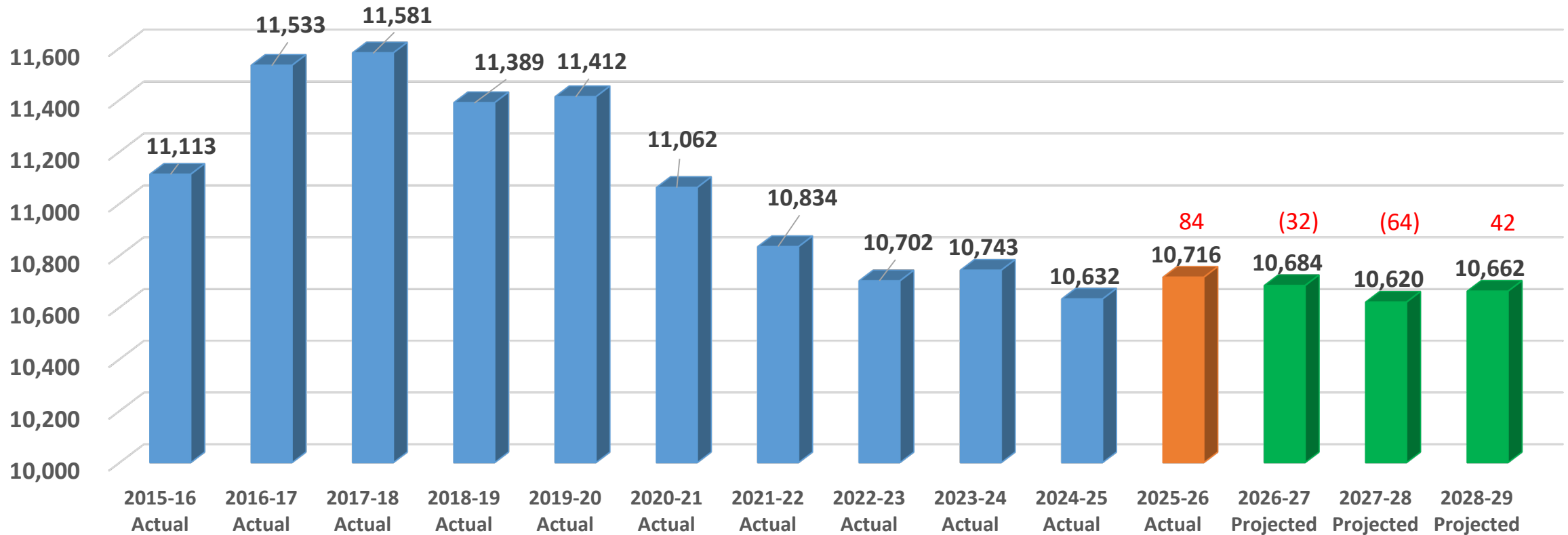
Description	Unrestricted	Restricted	Combined
EXPENDITURES			
Certificated Salaries	41,076,384	38,021,134	79,097,518
Classified Salaries	15,632,442	21,103,833	36,736,275
Benefits	30,666,720	39,731,602	70,398,322
Books and Supplies	2,658,527	5,125,105	7,783,631
Other Services & Oper. Exp	9,503,825	34,794,238	44,298,063
Capital Outlay	-	-	-
Other Outgo	-	2,931,103	2,931,103
Transfer of Indirect Costs	(810,771)	549,600	(261,171)
Other Adjustments	-	-	-
TOTAL EXPENDITURES	99,082,349	142,256,614	241,338,963

GENERAL FUND EXPENDITURES 2026-27



As Illustrated above, salaries and benefits comprise approximately 88% of the District's unrestricted budget and 77% of the total General Fund budget.

ENROLLMENT PROJECTIONS 2026-27 TO 2028-29



Source of Data

Actual -CALPADS/LCFF Calculator, Current –AERIES, Projected – PowerSchool

MYP REVENUE ASSUMPTIONS 2026-27

Enrollment

2026-27 Declining Enrollment	10,684	(32 student decline)
2027-28 Declining Enrollment	10,620	(64 student decline)
2028-29 Declining Enrollment	10,662	(42 student increase)

Average Daily Attendance (ADA)

2026-2027 Estimated	91.8%	
2027-2028 Estimated	92.3%	(0.5% increase from prior year)
2028-2029 Estimated	92.8%	(0.5% increase from prior year)

Cost of Living Adjustment (COLA)

Year	2026-27	2027-28	2028-29
2026-27 Governors January Budget	2.41%	3.06%	3.06%
2026-27 May Revised	2.87%	3.30%	3.09%
Variance	0.46%	0.24%	0.03%

MYP EXPENDITURE ASSUMPTIONS 2026-27

Step and Column increases:

- 1.45% for all staff

STRS remains stable for the next 3 years

Year	2026-27	2027-28	2028-29
STRS Rate	19.10%	19.10%	19.10%
Rate Variance	0.00%	0.00%	0.00%

PERS decreases, increases, then decreases

Year	2026-27	2027-28	2028-29
PERS Rate	26.40%	26.80%	25.90%
Rate Variance	-0.41%	0.40%	-0.90%

Negotiations for 2026-27 are not factored into the Adopted Budget

Unemployment budgeted at 0.5% in MYP

Universal TK student teacher ratio at 10:1

MYP EXPENDITURE ASSUMPTIONS

Minimum Wage

\$17.40/Hour

January 1, 2027

SUMMARY MULTI YEAR PROJECTION (MYP)

Description	2026-27 Projected Budget			2027-28 Projected Budget			2028-29 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
TOTAL REVENUES	87,142,378	141,798,817	228,941,195	85,361,823	134,649,217	220,011,040	87,498,284	137,832,312	225,330,596
TOTAL EXPENDITURES	99,082,349	142,256,614	241,338,963	100,048,469	141,704,249	241,752,718	89,779,327	137,832,312	227,611,640
Net Increase (Decrease)	(11,939,971)	(457,797)	(12,397,768)	(14,686,646.21)	(7,055,032.00)	(21,741,678.21)	(2,281,044.00)	-	(2,281,044.00)
FUND BALANCE									
Estimated Beginning Balance	40,231,053	11,901,464	52,132,517	28,291,082	11,443,667	39,734,749	13,604,436	4,388,635	17,993,071
Estimated Ending Balance	28,291,082	11,443,667	39,734,749	13,604,436	4,388,635	17,993,071	11,323,392	4,388,635	15,712,027
Nonspendable	25,000	-	25,000	25,000	-	25,000	25,000	-	25,000
Committed	8,240,169	-	8,240,169	4,856,811	-	4,856,811	3,000,000	-	3,000,000
Restricted	-	11,443,667	11,443,667	-	4,388,635	4,388,635	-	4,388,635	4,388,635
Assigned	1,470,042	-	1,470,042	1,470,042	-	1,470,042	1,470,042	-	1,470,042
Unassigned - REU @ 3%	7,240,169	-	7,240,169	7,252,583	-	7,252,583	6,828,350	-	6,828,350
Unassigned - Other	11,315,702	-	11,315,702	-	-	-	-	-	-
Total - Est. Fund Balance	28,291,082	11,443,667	39,734,749	13,604,436	4,388,635	17,993,071	11,323,392	4,388,635	15,712,027

CONTINUED DEFICIT SPENDING

DETAIL MULTI YEAR PROJECTION (MYP)

Description	2026-27 Adopted Budget			2027-28 Projected Budget			2028-29 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
Local Control Funding Formula	160,531,082.00	4,044,595.69	164,575,677.69	162,557,715.00	4,044,595.69	166,602,310.69	167,877,271.00	4,044,595.69	171,921,866.69
Federal Revenue	-	6,902,434.81	6,902,434.81	-	6,902,434.81	6,902,434.81	-	6,902,434.81	6,902,434.81
State Revenue	4,013,620.00	41,509,805.84	45,523,425.84	4,013,620.00	30,553,017.84	34,566,637.84	4,013,620.00	30,553,017.84	34,566,637.84
Local Revenue	1,378,880.00	10,560,776.80	11,939,656.80	1,378,880.00	10,560,776.80	11,939,656.80	1,378,880.00	10,560,776.80	11,939,656.80
Contributions	(78,781,204.00)	78,781,204.00	-	(82,588,392.08)	82,588,392.08	-	(85,771,487.22)	85,771,487.22	-
TOTAL REVENUES	87,142,378.00	141,798,817.14	228,941,195.14	85,361,822.92	134,649,217.22	220,011,040.14	87,498,283.78	137,832,312.36	225,330,596.14
EXPENDITURES									
Certificated Salaries	41,076,384.08	38,021,133.67	79,097,517.75	37,638,079.08	42,606,352.67	80,244,431.75	43,536,129.08	37,871,846.67	81,407,975.75
Classified Salaries	15,632,442.33	21,103,832.53	36,736,274.86	15,859,112.33	21,409,838.53	37,268,950.86	16,089,069.33	21,720,281.53	37,809,350.86
Benefits	30,666,720.36	39,731,601.92	70,398,322.28	30,805,977.36	42,598,762.92	73,404,740.28	33,913,318.36	42,207,995.92	76,121,314.28
Books and Supplies	2,658,526.72	5,125,104.76	7,783,631.48	2,764,867.72	5,125,104.76	7,889,972.48	2,875,462.72	5,125,104.76	8,000,567.48
Other Services & Oper. Exp	9,503,825.10	34,794,238.29	44,298,063.39	13,435,982.39	26,483,487.34	39,919,469.73	12,888,448.25	27,426,380.48	40,314,828.73
Capital Outlay	-	-	-	-	-	-	-	-	-
Other Outgo	-	2,931,103.00	2,931,103.00	-	2,931,103.00	2,931,103.00	-	2,931,103.00	2,931,103.00
Transfer of Indirect Costs	(810,770.75)	549,600.00	(261,170.75)	(810,770.75)	549,600.00	(261,170.75)	(810,770.75)	549,600.00	(261,170.75)
Other Adjustments	-	-	-	-	-	-	(19,067,550.60)	-	(19,067,550.60)
TOTAL EXPENDITURES	99,082,348.84	142,256,614.17	241,338,963.01	100,048,469.13	141,704,249.22	241,752,718.35	89,779,327.39	137,832,312.36	227,611,639.75
Net Increase (Decrease)	(11,939,970.84)	(457,797.03)	(12,397,767.87)	(14,686,646.21)	(7,055,032.00)	(21,741,678.21)	(2,281,043.61)	-	(2,281,043.61)
FUND BALANCE, RESERVES									
Estimated Beginning Balance	40,231,052.92	11,901,463.68	52,132,516.60	28,291,082.08	11,443,666.65	39,734,748.73	13,604,435.87	4,388,634.65	17,993,070.52
Estimated Ending Balance	28,291,082.08	11,443,666.65	39,734,748.73	13,604,435.87	4,388,634.65	17,993,070.52	11,323,392.26	4,388,634.65	15,712,026.91
Nonspendable	25,000.00	-	25,000.00	25,000.00	-	25,000.00	25,000.00	-	25,000.00
Committed	8,240,169.00	-	8,240,169.00	4,856,810.61	-	4,856,810.61	3,000,000.00	-	3,000,000.00
Restricted	-	11,443,666.65	11,443,666.65	-	4,388,634.65	4,388,634.65	-	4,388,634.65	4,388,634.65
Assigned	1,470,042.26	-	1,470,042.26	1,470,042.26	-	1,470,042.26	1,470,042.26	-	1,470,042.26
Unassigned - REU @ 3%	7,240,169.00	-	7,240,169.00	7,252,583.00	-	7,252,583.00	6,828,350.00	-	6,828,350.00
Unassigned - Other	11,315,701.82	-	11,315,701.82	-	-	-	-	-	-
Total - Est. Fund Balance	28,291,082.08	11,443,666.65	39,734,748.73	13,604,435.87	4,388,634.65	17,993,070.52	11,323,392.26	4,388,634.65	15,712,026.91

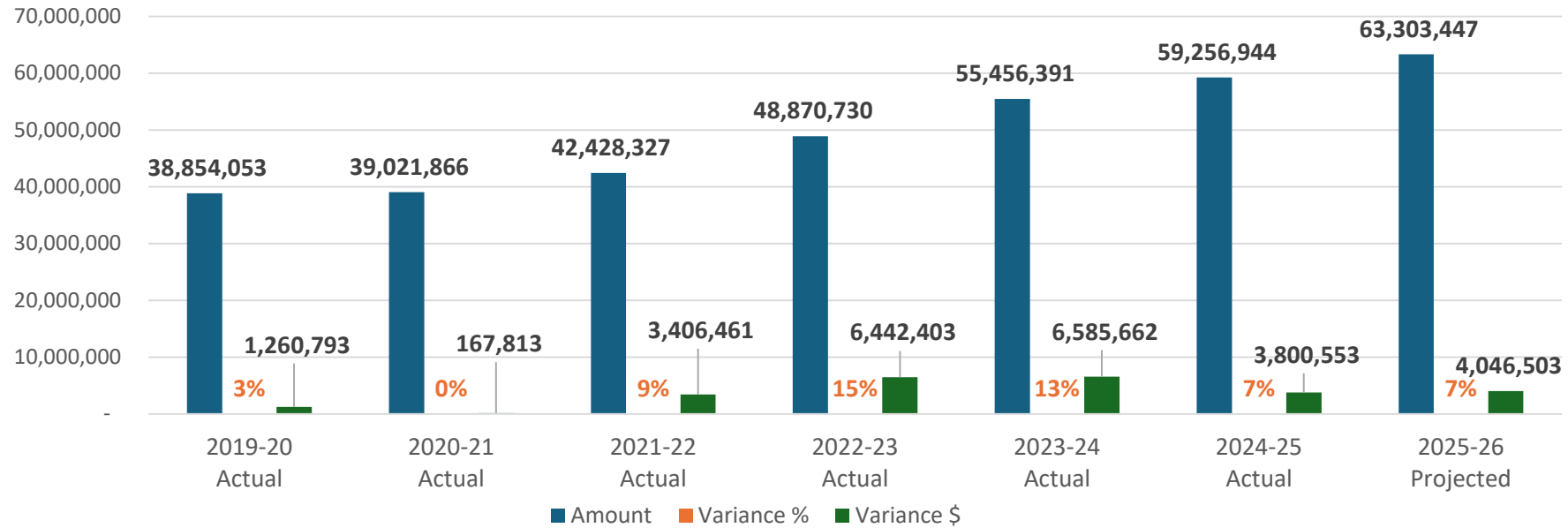
MYP Deficit is \$19.1M = 0 + 2027-28 Deficit \$19.1M

BUDGET SHORTFALL

	2025-26	2026-27	2027-28	2028-29
Reductions at Second Interim 2025-26				
One Time		9,950,000		
On going		8,940,000		
Total		18,890,000		
Remaining Shortfall at Second Interim 2025-26 in 3 Year MYP			14,034,216	
Estimated Shortfall in 2026-2027 MYP (Remaining Shortfall plus one time non compounding)				23,984,216
Utilized NEW Discretionary one time \$ to reduce the deficit				<u>(4,916,665)</u>
Shortfall in Adopted Budget 2026-27 MYP				<u>19,067,551</u>

BENEFIT COST

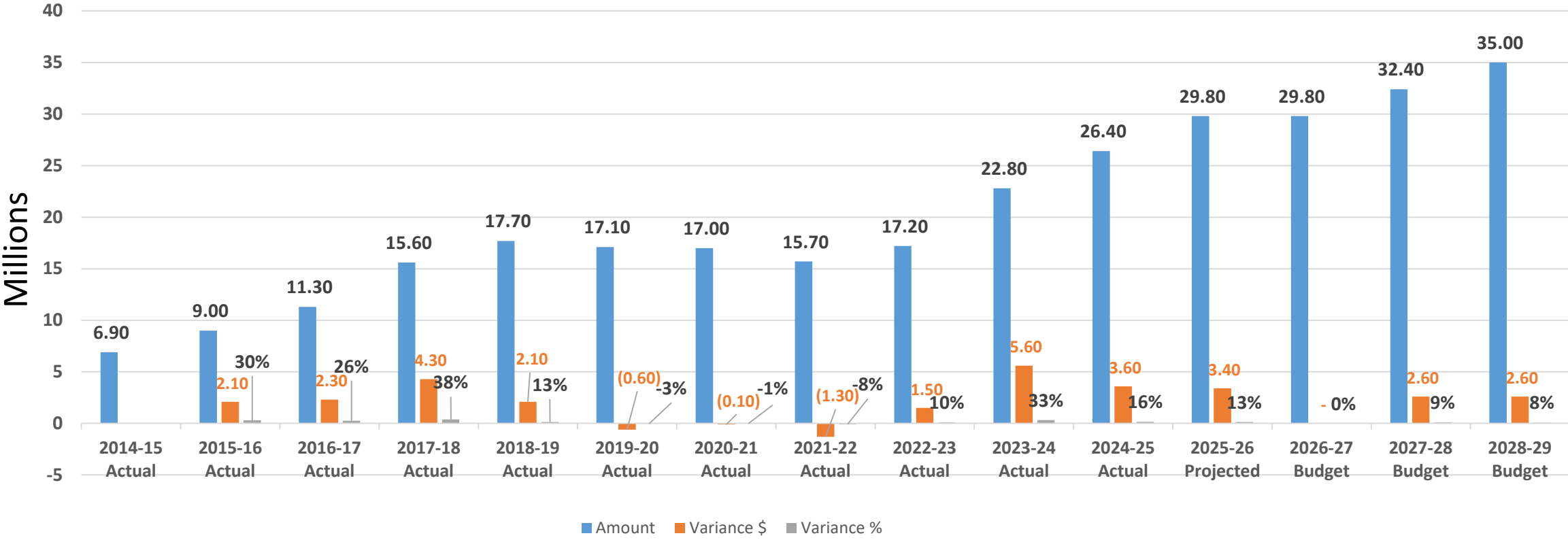
(Includes Medical, Dental, Vision, Pension & Employer Costs)



Fiscal Year	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Projected
Amount	38,854,053	39,021,866	42,428,327	48,870,730	55,456,391	59,256,944	63,303,447
Variance %	3%	0%	9%	15%	13%	7%	7%
Variance \$	1,260,793	167,813	3,406,461	6,442,403	6,585,662	3,800,553	4,046,503

Benefit Costs increased by \$25.7M (68%) over 7 years

SPECIAL EDUCATION CONTRIBUTION



Fiscal Year	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Budget	Budget	Budget
Amount	6.90	9.00	11.30	15.60	17.70	17.10	17.00	15.70	17.20	22.80	26.40	29.80	29.80	32.40	35.00
Variance \$		2.10	2.30	4.30	2.10	(0.60)	(0.10)	(1.30)	1.50	5.60	3.60	3.40	-	2.60	2.60
Variance %		30%	26%	38%	13%	-3%	-1%	-8%	10%	33%	16%	13%	0%	9%	8%

SPECIAL EDUCATION CONTRIBUTION

- Contribution for 2026-27 shows a 0% increase.
- The additional state revenue offset the increased special education costs for 2026-27, resulting in no additional contribution.
- Special Education Contributions have increased by \$17.8M (103%) over 7 years

CERTIFICATIONS

Fiscal Year	2020-21		2021-22		2022-23		2023-24		2024-25		2025-26		
Month	Dec-20	Mar-21	Dec-21	Mar-22	Dec-22	Mar-23	Dec-23	Mar-24	Dec-24	Mar-25	Dec-25	Mar-26	
Report	First Interim	Second Interim	First Interim	Second Interim	First Interim	Second Interim	First Interim	Second Interim	First Interim	Second Interim	First Interim	Second Interim	
Certification	Qualified	Positive	Qualified	Positive	Positive	Positive	Positive	Positive	Positive	*Positive	*Positive	*Positive	*Positive

*Positive with budget reductions over the MYP

WHAT IS BUDGET CERTIFICATION AND WHO DOES IT?

California Education Code requires each school district's board of education to submit two interim financial reports each year to the County Superintendent along with self-certification about the ability to continue paying obligations in the current and two subsequent budgetary years. The County Superintendent then reviews and certifies the district's budget for the current fiscal year and two subsequent years as positive, qualified or negative.

WHAT DO THESE TERMS MEAN?

- Positive: The district is projected to be able to meet its financial obligations all three years.
- Qualified: It is projected that the district may not meet its financial obligations in one of the three years.
- Negative: It is projected that district will not be able to meet its financial obligations in the current or next fiscal year.

CONTRIBUTIONS

Contributions	2026/27	2027/28	2028/29
LCFF Conc/Suppl (RS 9500)	39,122,955	38,063,490	38,351,066
RRM 3% Contribution (RS 8150)	6,651,358	6,850,899	6,987,917
JROTC (RS 9328)	71,096	74,651	76,144
Transportation (RS 9230)	4,976,527	5,076,058	5,177,579
Special Education (RS 6500)	29,870,388	32,434,415	35,089,902
CTEIG	88,880	88,880	88,880
Reverse Contribution - Chromebook Fund	(2,000,000)		
	78,781,204	82,588,392	85,771,487

UNRESTRICTED FUND BALANCE

UNRESTRICTED FUND BALANCE 2026-27	TOTALS	COMMENTS
Actual Ending Balance		
Nonspendable	25,000	Revolving bank account
Committed	7,240,169	Board Policy 3% Reserve
Committed	1,000,000	Technology Reserve
Assigned		
Unrestricted Lottery	1,470,042	Includes carryover to be applied to instructional materials
Total Assigned	1,470,042	
Unassigned		
Reserve for Economic Uncertainties (3%)	7,240,169	State required 3%
Unassigned/Unappropriated	11,315,702	Utilized to reduce deficit in MYP
Total - Unrestricted Fund Balance	28,291,082	

RESTRICTED FUND BALANCE

Restricted Fund Balance Assignments	
Student Support and PD BG	9,161,790
Classified Employees Block Grant	15,376
Literacy Screenings (R7810)	114,698
Donations	30,450
Tech/Battery Project Reserve	700,000
CTC/Alder Grant	1,421,353
Total Assignments	11,443,667

RESTRICTED FUND BALANCE

Student Support and Professional Development Block Grant

\$9,161,790

Student Support and Professional Development Discretionary Block Grant (SSPDBG) funds expended for discretionary purposes, including, but not limited to, all of the following:

Providing standards-aligned professional development for teachers on the *English Language Arts/English Language Development Framework* and the Literacy Roadmap, including strategies to support literacy for English learners.

Providing standards-aligned professional development for teachers on the Mathematics Framework for California Public Schools. Developing and expanding teacher recruitment and retention strategies. Expanding career pathways and dual enrollment efforts, consistent with the Master Plan for Career Education. Addressing rising costs.

Classified Employees Block Grant

\$15,376

Classified School Employee Professional Development Block Grant provides funding to local educational agencies for any purpose described in Section 45391 of the Education Code, with first priority being for professional development for the implementation of school safety plans.

Literacy Screenings

\$114,698

Funding is allocated to local educational agencies to train educators to administer literacy screenings to pupils in kindergarten and grades 1 and 2 for risk of reading difficulties using approved screening instruments, pursuant to California Education Code Section 5300

RESTRICTED FUND BALANCE

Donations

\$30,450

Various donations to schools with specific stipulations of use

Reserve for Technology

\$700,000

Reserve for the District wide replacement of student Chromebooks. Chromebooks expire every 5 years.

CTC Grant Classified

\$1,421,353

The California Classified School Employee Teacher Credentialing Program (Classified Program) addresses the state's teacher shortage in STEM, special education, bilingual education, and transitional kindergarten, by supporting local education agencies (LEAs) to recruit classified school employees into teaching careers and support their undergraduate education, professional teacher preparation, and certification as credentialed California teachers.

BUDGET REDUCTION TIMELINE 2026-27

June 17, 2026	Adopted Budget Board Approved Budget Reduction Resolution Board Approved Budget Stabilization Plan
August 12, 2026	45 Day Revised
September 9, 2026	Unaudited Actuals
October 1, 2026	Board Budget Workshop *
December 11, 2026	First Interim
January 27, 2027	Gov. Jan Budget*
February 3, 2027	Budget Workshop/Reductions*
February 10, 2027	Final Reductions*
February 24, 2027	Approval of Reductions*
March 11, 2027	Second Interim*

**Subject to calendar approval by Board*

TIMELINE

