2026-27 Budget Book

A Commitment to Fiscal Responsibility and Student Success

BOARD OF TRUSTEES

The Rocklin Unified School District is led by a five-member, elected Board of Trustees. The trustees are committed to providing visionary leadership, responsible fiscal stewardship, and high-quality educational opportunities for every student. Working collaboratively with district leadership, staff, families, and the community, the Board establishes policies and priorities that support student achievement, promote transparency and accountability, and ensure the long-term success of the District.

Julie Hupp
President

Tiffany Saathoff
Vice President

Michelle Sutherland
Clerk

Dereck Counter
Member

Rachelle Price
Member

Roger Stock, Superintendent
Jennifer Stahlheber, Deputy Superintendent, Business & Operations

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THE MISSION STATEMENT

The mission of Rocklin Unified School District, the cornerstone and leader of educational excellence, is to ensure each student becomes a well-rounded individual who thrives intellectually and develops unique strengths to pursue and achieve personal ambitions while contributing to a dynamic world through a school system distinguished by:

- A culture of innovation, collaboration and high expectations
- Inspired personal learning and growth
- Respect and support for all those who serve our students
- Vital partnerships throughout community

OBJECTIVES FOR STUDENTS

- Engage in authentic learning experiences
- Demonstrate continuous progress toward increasingly challenging academic goals
- Find their passion as a learner
- Acquire skills to conquer challenges and build healthy relationships
- Learn the value of contributing to community through active participation

GOAL 01

Rocklin Unified School District (RUSD) will promote the mathematics achievement of all students, with a particular focus on socioeconomically disadvantaged students, students with disabilities, English learner students, foster youth, and students experiencing homelessness, by engaging in high-leverage practices that improve student outcomes.

GOAL 02

RUSD will embed a system of social-emotional, mental health, and behavioral supports to increase student connectedness and develop healthy, respectful, self-aware, resilient, and high-functioning individuals.

GOAL 03

RUSD will maintain, monitor, and enhance existing programs that support district and state priorities, specifically focusing on continuous improvement in the areas of college and career readiness, early literacy, attendance, and serving the unique learning needs of all students.

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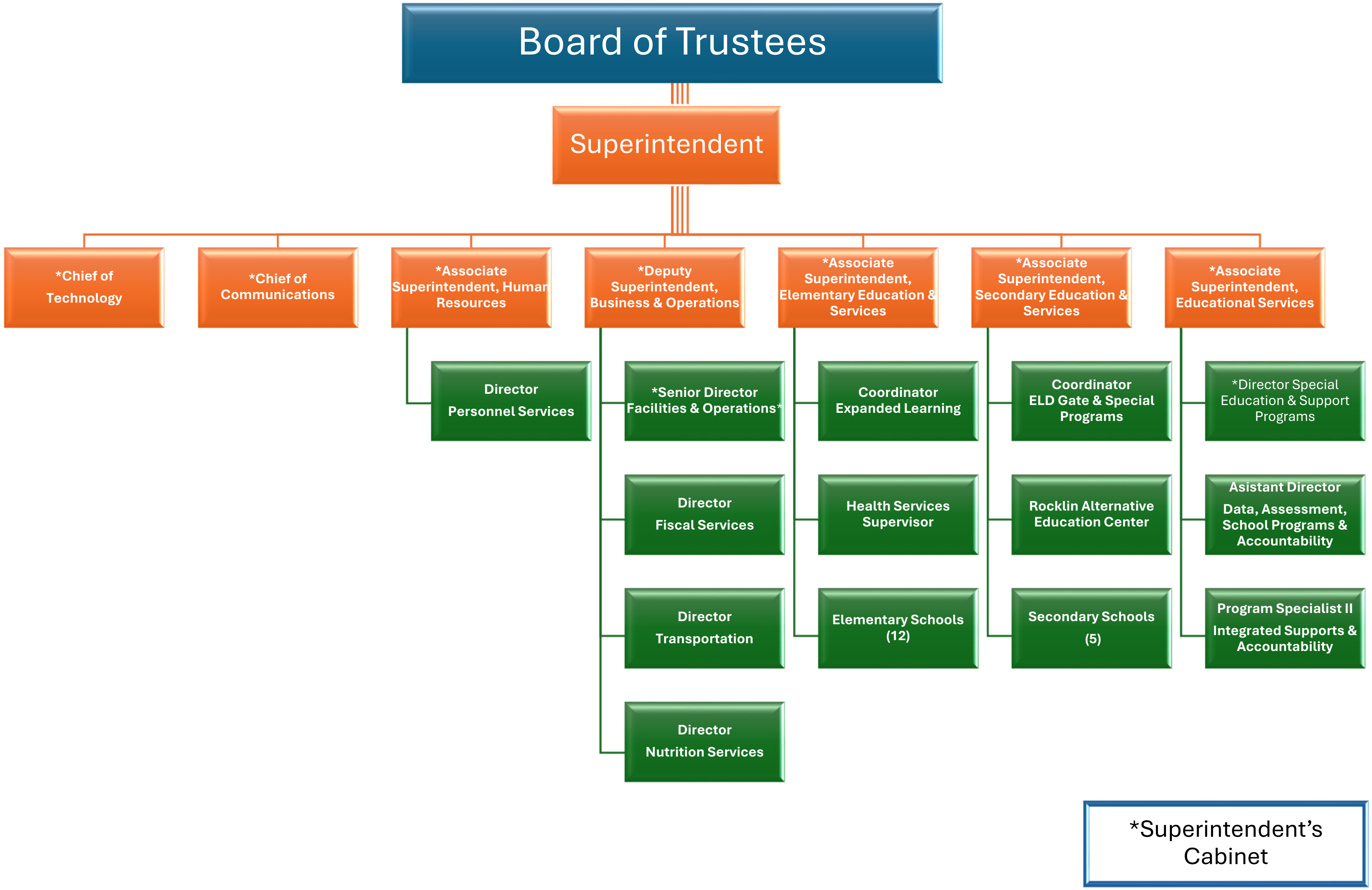


MESSAGE FROM THE BOARD OF TRUSTEES

On behalf of the Rocklin Unified School District's Governing Board, the following is the District's budget for the 2026-27 school year. Without financial security and planning, even the best educational intentions cannot be realized. Being able to address unexpected events is critical in ensuring RUSD can meet its obligations to educate the youth of Rocklin.

The budget implements the District's Local Control Accountability Plan. The District's Strategic Plan identifies three key strategies:

1. We will facilitate experiences that ignite passion, develop enduring skills, and feature relevance, choice and purpose for each student.
2. We will provide a system of academic and social-emotional supports in a culture of respect for all students to be engaged, resilient and high-functioning individuals.
3. We will ensure strong connection between schools and their stakeholders, including families, community, and higher education to support student growth and achievement.

The Board and District staff remain diligent in safeguarding your tax dollars and putting them to the best possible use in education and preparing Rocklin's youth for future success.

Julie Hupp
Board President

MESSAGE FROM THE SUPERINTENDENT

The 2026-27 budget document represents the financial blueprint of the educational goals set forth by the Rocklin Unified School District Board of Trustees. The allocation of funds to the various education programs, in alignment with the District's Local Control Accountability Plan, provides administration, staff direction, and resources for carrying out the District's priorities.

The budget is an annual financial plan that serves as a communicative and accountability vehicle. It is not a one-shot process that comes to a sudden stop in June when the budget is formally adopted. It is a dynamic plan, particularly since key decisions and allocations by the state legislature are normally determined after the local budget is adopted. As the variables and budget assumptions are modified or revised, these changes will be presented to the Governing Board for their review and approval.

Open communication, transparency and accountability are absolutely critical in building trust and understanding with students, parents, staff, labor partners, and our community. To this end, the following steps were taken to involve all parties in the budget development process.

- A series of Board presentations were made over several months to identify budget priorities, key variables of California public school finance, district fiscal operations, and review of the Governor's proposed budget
- A comprehensive budget calendar delineating key steps, action dates, and a staff responsibility matrix was created
- Budget guidelines and assumptions were updated
- Student demographics and enrollment projections were delineated, discussed, and adopted
- District staffing ratios and formulas were reviewed and updated
- Multi-year budget projection models were presented
- Input was sought from our RUSD employees, labor partners, families, and students through the Local Control and Accountability Plan development process and other means

One of the major goals and responsibilities we have to our community is to maintain fiscal stability and ensure the financial integrity of the District. I am confident that under the leadership of our Deputy Superintendent of Business & Operations and her competent staff, they will continue to provide clear and concise fiscal data, including cost-benefit analysis, for the Governing Board to make sound financial decisions. This will ensure that we maximize every dollar to support the continued improvement of student achievement.

Roger Stock
Superintendent

THE DISTRICT, ITS STUDENTS, AND ITS STAFF

THE DISTRICT

Rocklin Unified School District has a rich history that reflects the growth and evolution of the Rocklin community. The area's early development was shaped by the granite quarrying industry and the Southern Pacific Railroad, which attracted a diverse population and helped establish Rocklin as a thriving community in Placer County.

Public education has been a cornerstone of the community since the Rocklin School District was established in 1866. From its first school near present-day Fourth Street, the District has steadily expanded to meet the educational needs of a growing population. In 1986, local voters approved the unification of the elementary and high school districts, and Rocklin Unified School District officially began operations on July 1, 1987.

Since unification, the District has experienced remarkable growth alongside the City of Rocklin. Today, Rocklin Unified serves more than 11,300 Transitional Kindergarten through twelfth-grade students across 17 schools, including twelve elementary schools, two middle schools, two comprehensive high schools, an alternative education campus, and a virtual learning program. The District remains committed to providing exceptional educational opportunities, maintaining strong fiscal stewardship, and preparing every student for success in college, career, and life.

THE DISTRICT, ITS STUDENTS, AND ITS STAFF

OUR STUDENTS

Rocklin Unified School District is dedicated to helping every student reach their full potential, guided by the belief that all students can learn, grow, and succeed. The District provides a rigorous, well-rounded educational program that emphasizes academic excellence while fostering creativity, critical thinking, character, and the unique strengths of every learner.

The elected Board of Trustees provides thoughtful leadership and is committed to working collaboratively with parents, staff, and the community to support continuous improvement. Through transparent governance and meaningful engagement, the Board ensures that decisions remain focused on student achievement and well-being.

Serving approximately 11,363 students from Transitional Kindergarten through twelfth grade in 2026-27, Rocklin Unified offers diverse academic, athletic, artistic, and extra-curricular opportunities designed to prepare students for college, careers and lifelong success. The District is committed to providing safe, inclusive learning environments where every student is empowered to thrive and contribute to an ever-changing world.

Investing in our youngest learners and guiding them through advanced 12th grade achievements

THE DISTRICT, ITS STUDENTS, AND ITS STAFF

OUR STAFF

Rocklin Unified School District is governed by a five-member Board of Trustees and led by a Superintendent supported by a leadership cabinet. The cabinet includes the Deputy Superintendent of Business and Operations; Associate Superintendents for Human Resources, Elementary Education, Secondary Education, and Educational Services; the Senior Director of Facilities & Maintenance and Operations; the Chief Technology Officer; the Director of Special Education and Support Programs; and the Chief of Communications and Community Engagement.

Each elementary school is led by a principal. The two middle schools each have a principal and an assistant principal, while the two comprehensive high schools each have a principal and three assistant principals. Victory High School's principal also oversees the Rocklin Alternative Education Center.

Rocklin Unified is proud of its exceptional teaching staff, supported by a dedicated team that includes counselors, psychologists, therapists, behavior and inclusion specialists, health staff, secretaries, instructional assistants, librarians, nutrition services staff, bus drivers, custodians, maintenance and grounds workers, IT technicians, instructional coaches, and safety personnel.

The District's instructional team has created a rigorous and innovative curriculum designed to meet the diverse needs of students and prepare them for future success. Rocklin Unified takes great pride in its students, its staff, and the strong partnership it shares with the community.

PURPOSE OF THE BUDGET

A budget is never just a series of numbers.

It is a policy statement reflecting the philosophy, priorities, and vision of the Board of Trustees, District leadership, and the broader educational community. It serves as a financial and programmatic roadmap, capturing where the District has been and where it is headed.

The budget functions as a guide for operational decisions throughout the year and is used to ensure alignment between resources and student needs. It supports accountability in fiscal management, program delivery, and personnel planning. As a communication tool, it informs and engages our community by clearly outlining the strengths and challenges of our instructional programs.

Most importantly, the budget represents the District's educational mission expressed in dollars—a plan of financial operations built on the best available data and reasonable assumptions. It reflects Rocklin Unified School District's ongoing commitment to student success, fiscal responsibility, and continuous improvement.

This Budget Book is designed to serve as a companion to the state-required budget documents, offering a more accessible and transparent view of how resources are allocated across our schools, programs, and departments. While the official budget forms meet state compliance standards, they can be complex and difficult to interpret. This document aims to bridge that gap by providing clear, user-friendly summaries and explanations that help community members, staff and other educational partners better understand how funding supports student learning, staffing, and the day-to-day operations of our district.

STAFFING ADJUSTMENTS

CERTIFICATED POSITIONS	NET FTE
Counselor	(0.99)
Teacher/Instructional Coach	(2.00)
Teacher Dual Immersion	1.00
Teacher Elementary Total	(4.83)
Teacher High School Total	(2.11)
Teacher Middle School Total	(1.79)
Teacher VAPA	0.05
Teacher Early Childhood	(1.00)
Teacher Elementary Physical Education	(0.13)
Teacher Elementary RSP	(0.50)
Teacher Elementary SDC	1.00
Teacher High School RSP	0.50
Teacher Middle School SDC	1.00
Elementary Assistant Principal	0.50
Coordinator	(0.50)
Total Certificated Changes	(9.79)

CLASSIFIED POSITIONS	NET FTE
Library Aide	(0.17)
Instructional Aide TK-6	(1.45)
Instructional Aide Physical Education	(0.10)
Instructional Aide Secondary ST B	(0.75)
Instructional Aide Elementary TK	(2.25)
Instructional Aide Secondary	(1.50)
Instructional Aide Special Ed II	(1.64)
Instructional Aide Special Ed III	(1.63)
Lead Custodian Elementary	(1.00)
Groundskeeper I	(2.00)
Attendance Clerk	(0.50)
Counseling Secretary	(0.03)
Principal Secretary Alternative Education	(0.50)
Bus Driver	0.63
Total Classified Changes	(12.90)
Total Changes	(22.69)

Budget Assumptions

Salary Factors:

Salary projections are based on positions authorized by the Governing Board and aligned with the placement provisions outlined in the collective bargaining agreements for certificated and classified employees. Salaries for confidential, supervisory, and management personnel are determined in accordance with Board-approved salary schedules and the terms and conditions of individual employment contracts. Annual anniversary (step) increases are included for all eligible staff. Projected costs for vacant and anticipated growth positions are estimated using an average cost per applicable bargaining unit.

Employee Benefits:

Employee benefit costs include statutory benefits mandated by state or federal law, calculated using the most current available rate estimates. These benefits are applied as a percentage of salaries and vary by employee classification (certificated or classified). Benefits include contributions to retirement systems, unemployment insurance, workers' compensation, Medicare, and other required programs. The projected cost factors for 2026-27 are:

Employee Group	Benefit	Cost Factor
Certificated	State Teachers' Retirement Systems (STRS)	19.10 %
	Medicare	1.45%
	Unemployment Insurance	0.05%
	Workers' Compensation Insurance	1.30%
	Total	**21.90%**

Employee Group	Benefit	Cost Factor
Classified	Public Employees' Retirement Systems (PERS)	26.81 %
	Social Security	6.20%
	Medicare	1.45%
	Unemployment Insurance	0.05%
	Workers' Compensation Insurance	1.30%
	Total	**35.81%**

Health & Welfare:

Discretionary benefits are provided in accordance with collective bargaining agreements and applicable employment terms. For 2026–27, the monthly employer contribution caps are as follows:

- CSEA and non-represented employees: $922
- Confidential: $798
- Management employees: $907
- RTPA members: $1,070

These benefits include medical, dental, vision, and life insurance. Costs for current employees are based on their 2026–27 plan selections. For vacant and growth positions, benefits are projected using the applicable cap rate for each employee group.

Books and Supplies:
Unrestricted General Fund allocations for school site supplies in 2026–27 is determined using the District's established budget formula, which is primarily based on student enrollment.

Expenditure Parameters for Centralized Services:
Projections for centralized service expenditures in 2026–27 are based on the following key assumptions:

- Property, Casualty, and Liability Insurance: Essentially flat with a decrease of $4,171 (.18%) despite continued statewide market pressures-including recent California wildfires, rising cybercrime incidents, and the Schools Excess Liability Fund (SELF) assessment related to Sexual Abuse & Molestation (SAM) insurance coverage-that have driven cost increases for many other districts.

- Utilities: A projected 8% increase has been applied to utility costs—including electricity, water, gas, garbage, sewer, phone, and internet—based on anticipated rate adjustments from various utility providers.

Other Services and other operating expenditures:
This category includes a wide range of operational costs such as maintenance agreements, equipment leases, repairs, legal services, travel, consultants, non-capitalized software purchases, and non-public school tuition. These expenditures account for approximately 11% of total District expenditures in 2026–27

Capital Outlay for Unrestricted General Fund purposes:
Capital outlay expenditures are based on site and department-identified priorities. For 2026–27, $550,000 has been budgeted for the final expenditures related to the Whitney High School Field Turf Project. An additional $1,900,000 has been budgeted for expenditures related to the Board Approved One-Time Safety and Site Improvement Projects initiative.

Transfers:
Transfers are based on the following parameters:

- **Direct and Indirect Support Cost Rate:**
  Applied to all District funds and programs using the currently approved state maximum rate to recover allowable overhead costs.

- **General Fund Transfer to Deferred Maintenance:**
  Since the elimination of State Deferred Maintenance Funding in 2013-24 under the Local Control Funding Formula (LCFF), the District continues to support deferred maintenance through local resources. In 2026–27, a General Fund contribution will be made, and the Rocklin Academy Charter School will also contribute $43,000 to support deferred maintenance of shared facilities.

All planned deferred maintenance projects will be funded through the Routine Restricted Maintenance Account (RRMA).

- **General Fund Unrestricted Contribution to Restricted Programs:**
  Contributions are based on 2026–27 estimates and support the following programs: Special Education (including mental health services), Reserve Officers' Training Corps (ROTC), Routine Restricted Maintenance, and Dual Enrollment.

- **Routine Restricted Maintenance:**
  In compliance with Education Code §17070.75, the District is required to transfer 3% of total General Fund expenditures—excluding STRS on-behalf contributions —into RRMA. In 2026–27, $1.3 million of this requirement will be funded through Redevelopment Agency (RDA) funds.

Specific Program Expenditure Parameters

Lottery Funds:
Lottery revenue allocations for 2026–27 are based on the District's established priority allocation framework:

- Restricted Lottery Funds:
  - $8.83 per enrolled student allocated directly to school sites for the purchase of instructional materials.
  - Remaining restricted funds allocated to support textbook adoptions and replacements.
- Unrestricted Lottery Funds:
  - 5% allocated to District Discretionary Central Services.
  - The remaining unrestricted funds are applied toward employee salary schedules.

Transportation Program Costs:
Projected transportation costs for 2026–27 are based on the assumption that student ridership levels will remain consistent with the prior year.

Special Education Program Costs:
Special Education expenditures for 2026-27 are based on program requirements, including nonpublic school placements. The projected actual placement costs have been adjusted for known or anticipated program and student placement changes.

The projected billback from the Placer County Office of Education for services provided to Rocklin USD students are estimated at $1,146,000.

Ending Balance:
The District's ending fund balance is developed with the goal of maintaining adequate reserves to ensure fiscal stability and compliance with the minimum requirements outlined in the Reserve Section of the Budget Guidelines.

Budget Assumptions (cont'd)

Fund balance components are presented in accordance with Governmental Accounting Standards Board (GASB) Statement No. 54 and are categorized as follows:

- **Nonspendable**:
  Includes funds that are not in a spendable form, such as revolving cash and prepaid expenditures.
- **Restricted**:
  Amounts that are legally restricted and can only be used for specific purposes stipulated by external sources, such as grants, donors, or legislation.
- **Committed**:
  Amounts that are formally set aside by Board action for specific purposes. These funds may not be used for other purposes unless the same level of Board authority reverses the commitment.
  This category includes the Board-approved Stabilization Arrangement in the amount of 3% of total General Fund expenditures, established to provide an added layer of fiscal protection beyond the minimum reserve for economic uncertainty.
- **Assigned**:
  Funds designated for specific purposes by District intent, such as site discretionary carryover. While not legally restricted, these reflect planned uses.
- **Unassigned**:
  Funds not classified in any of the above categories. This includes the Reserve for Economic Uncertainty and represents the most flexible portion of the General Fund balance.

General Fund Reserves:

- Reserve for Economic Uncertainty:
  The District maintains a minimum reserve of 3% of total General Fund expenditures, consistent with state requirements and Board policy. This is in addition to previously referenced Stabilization Arrangement commitment.

- Outlook:

  The District is currently projecting deficit spending in its unrestricted funds from 2027–28 through 2028–29. This trend is due, in part, to declining enrollment and the fact that expenditures cannot be reduced proportionately with enrollment declines, as many District costs are fixed or do not decrease at the same rate as enrollment. To help address this imbalance, the District offered a Supplemental Early Retirement Incentive Program in 2025–26 to reduce ongoing expenditures.

  The District is also utilizing one-time funds in its Multi-Year Projection (MYP) to support the unrestricted operating budget and reduce projected deficit spending. The MYP includes the use of $3,142,745 in 2026–27, $3,240,766 in 2027–28, and $2,900,507 in 2028–29.

FULL-TIME EQUIVALENT EMPLOYEES

FISCAL YEAR 2026-27

CERTIFICATED EMPLOYEES

TEACHERS	FTE
Elementary	
District Office	0.30
Antelope Creek	20.00
Breen	16.00
Cobblestone	15.00
Parker Whitney	15.00
Quarry Trail	24.00
Quarry Trail Dual Immersion	7.00
Rock Creek	14.00
Rocklin	25.00
Ruhkala	12.00
Sierra	15.00
Sunset Ranch	20.00
Twin Oaks	18.00
Valley View	15.00
RVC	1.00
Learning Recovery	-
Sub-Total	**217.30**
Middle School	
Granite Oaks	38.84
Spring View	32.17
Title I Intervention	0.50
Learning Recovery	-
Sub-Total	**71.51**
High School	
District Office	1.50
Rocklin	66.18
Victory	5.50
Whitney	80.35
Learning Recovery	-
Sub-Total	**153.53**
Superintendent's Reserve	1.17

TEACHERS cont.	FTE
Elementary Support	
VAPA	8.42
PE	7.60
Music	6.00
ELD	4.30
Title I Intervention	1.00
Sub-Total	**27.32**
Special Education	
Special Day Class	55.00
RSP	36.85
Speech	25.80
Preschool	7.00
VAPA	1.00
Deaf & Hard of Hearing	1.00
Adaptive PE	2.00
Sub-Total	**128.65**
Total Teachers	**599.48**
Non-Teaching	
Counselors	19.00
Librarians	1.00
Nurse	1.00
Psychologists	18.20
Teacher-Instructional Coach	2.50
Total Non-Teaching	**41.70**

ADMINISTRATORS	FTE
Principals	
Elementary	12.00
Middle	2.00
High	2.00
Alternative Education	1.00
Assistant Principals	
Elementary	1.50
Middle	2.50
High	6.00
Directors	
Special Education	1.00
Assistant of Special Ed	1.00
Academic Improvement & MTSS	1.00
Innovative School Prgrms & Acct	1.00
Personnel Services	1.00
Other Administrators	
Coordinator	1.80
Health Services Supervisor	1.00
Program Specialist I	1.50
Program Specialist II	3.00
Program Specialist II-Spec Ed	5.00
Chief Technology Officer	1.00
Superintendents	
Associate Supt.-Human Resources	1.00
Associate Supt.-Elementary	1.00
Associate Supt.-Secondary	1.00
Superintendent	1.00
Total Administrators	**49.30**
TOTAL CERTIFICATED	**690.48**

FULL-TIME EQUIVALENT EMPLOYEES

FISCAL YEAR 2026-27

CLASSIFIED EMPLOYEES

Instructional Assistants	FTE
Behavior Instructional Asst	7.50
Classroom Aides	58.13
Short-Term Classroom Aides	-
P.E.	3.66
ELD	7.96
Special Education	169.09
Sub-Total	**246.34**
Library Support Staff	
Library Aides	8.34
Library Tech	2.00
Library Clerks	0.75
Sub-Total	**11.09**
Behaviorist Support Asst.	6.13
Behavior Analyst	3.00
Workability Coordinator	1.00
Health Aides	9.34
Licensed Vocational Nurses	4.73
LVN - Instructional Aide	1.63
Mental Health Specialist	1.90
Occupational Therapist Assistant	0.40
Occupational Therapists	7.30
Physical Therapist	1.00
Speech Pathology Assistant	3.20
User Support Technicians	2.00
Career Technician	2.00
Discipline Technicians	5.69
Workability Coach	0.47
Attendance Liaison	1.13

School Secretaries	FTE
Elementary	12.00
Middle	5.00
High	8.50
Alternative Center	0.50
Sub-Total	**26.00**
Other School Office Staff	
Elementary	11.25
Middle	4.50
High	10.00
Alternative Center	0.50
Sub-Total	**26.25**
Technology	
Tech Support Specialist	2.00
Technology Services Asst	1.00
Tech Lead Computer Support TK-8	1.00
Data, Assessment Eval Spec.	1.00
Database Specialist	1.00
Computer Support Tech TK-8	4.00
Computer Support Tech 7-8	1.00
Student Information Systems Specialist	1.00
Sub-Total	**12.00**
Confidential	26.10

Maintenance and Operations	FTE
Maint./Grounds Supervisor	-
Custodial Supervisor	1.00
Custodians	48.00
Maint. Delivery Driver	1.00
Grounds Mechanic	1.00
Groundskeepers	11.00
Maintenance Workers	11.00
Maint/Grounds Worker 3	1.00
Fac, Maint & Ops Teach	2.00
Department Secretary	1.00
Sub-Total	**77.00**
Transportation	
Transportation Supervisor	1.00
Bus Drivers	14.04
Mechanic/ Utility Driver	1.00
Senior Mechanic	1.00
Router	1.00
Department Secretary	-
Sub-Total	**18.04**
Classified Management	
Chief Comunication/Community Engagement	1.00
Tech Systems Admin	1.00
Systems Engineer	3.00
Director Fiscal Services	1.00
Fiscal Operations Manager	1.00
Manager of Fac/Maint & Ops	1.85
Payroll & Benefits Manager	1.00
Director Transportation	1.00
Asst. Director Fac/Maint	0.85
Senior Director Facilities, Maintenance & Operations	0.80
Sub-Total	**12.50**
Deputy Superintendent	1.00
TOTAL CLASSIFIED	**507.21**

ATTENDANCE HISTORY AND PROJECTIONS FOR 2026-27

The most significant factor in determining District income is the calculation of Average Daily Attendance (ADA) the average number of students who are present in school each day. ADA is a critical driver of revenue under the Local Control Funding Formula (LCFF).

To calculate total LCFF revenue, ADA is multiplied by the District's applicable grade span base rates, grade span adjustments, and supplemental funding. For 2026–27, the combined per-ADA funding rates are estimated as follows:

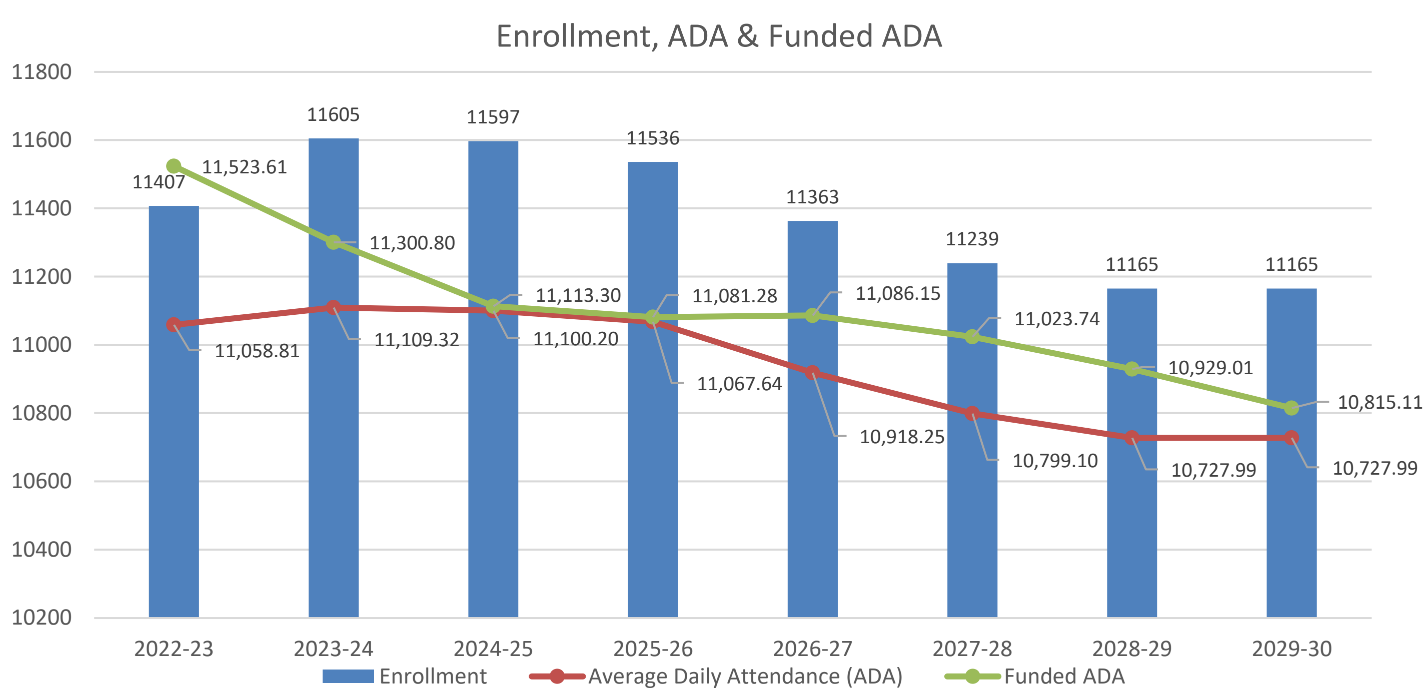
- **Grades TK (add-on):** $5,704
- **Grades K–3:** $12,289
- **Grades 4–6:** $11,301
- **Grades 7–8:** $11,635
- **Grades 9–12:** $13,835

In response to declining enrollment trends across the state, legislation now allows school districts to utilize the most beneficial of the following ADA calculations:

- Current year ADA
- Prior year ADA
- The average of the prior three years' ADA

For 2026–27, Rocklin USD is projected to use The average of the prior three years' ADA in its revenue calculation.

Given the direct relationship between ADA and District income, even minor fluctuations in attendance can result in revenue gains or losses of tens of thousands of dollars. As such, ADA projections are a vital component of the District's financial planning. The District monitors attendance monthly, updates ADA forecasts regularly, and conducts attendance workshops throughout the year to support sites in improving and maintaining accurate attendance reporting.



GENERAL FUND

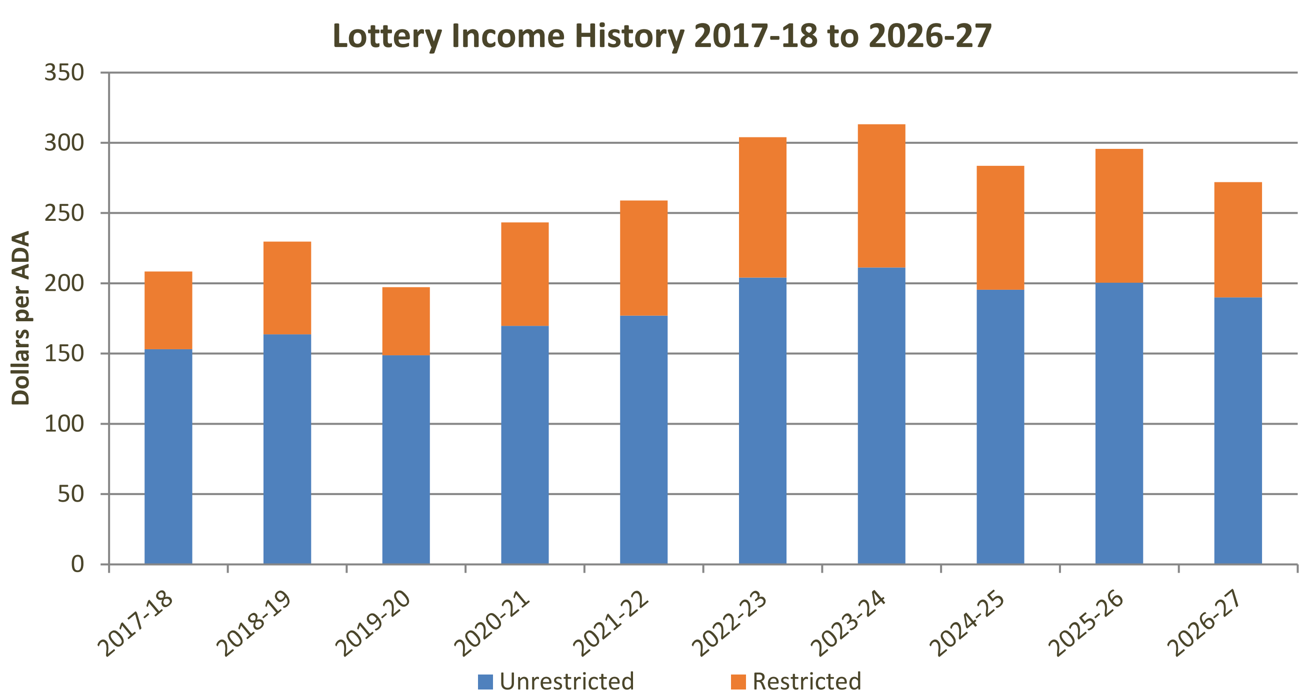
LOTTERY INCOMES AND ITS HISTORY

The California State Lottery traces back to November 1984, when voters passed Proposition 37, the California State Lottery Act, establishing the lottery to provide supplemental funding to public education without raising taxes. Revenue from this original measure — now commonly called "unrestricted Non-Proposition 20" funding — is distributed quarterly by the State Controller's Office to K-12 districts, community colleges, and other public education systems. In 2010, the state amended the lottery statutes to revise the allocation formula, with the goal of maximizing the share of lottery revenue that reaches public education.

A second, more targeted funding stream was added in March 2000, when voters passed Proposition 20, the Cárdenas Textbook Act. Proposition 20 restricted a portion of lottery funds specifically for instructional materials: beginning in 1998–99, 50 percent of any statewide growth in lottery funding above the 1997–98 baseline is distributed on a per-ADA basis to K-12 LEAs and community colleges for that purpose. This is the origin of the restricted lottery funding — distinct from the unrestricted funds established sixteen years earlier — that districts like Rocklin Unified receive today.

Lottery revenue is unpredictable, with per-ADA funding ranging from $108 in 1996–97 to a projected $272 in 2026–27. Because of this variability, it's treated as supplemental—not foundational—funding.
Since 1997–98, half of any growth in Lottery revenue has been restricted for instructional materials. For 2026–27, schools are expected to receive $190 per ADA in unrestricted funds and $82 in restricted funds.

Rocklin Unified allocates $8.83 per student from the restricted portion directly to school sites, while the remainder supports textbooks and materials districtwide. Most unrestricted funds are used to support employee salary schedules.

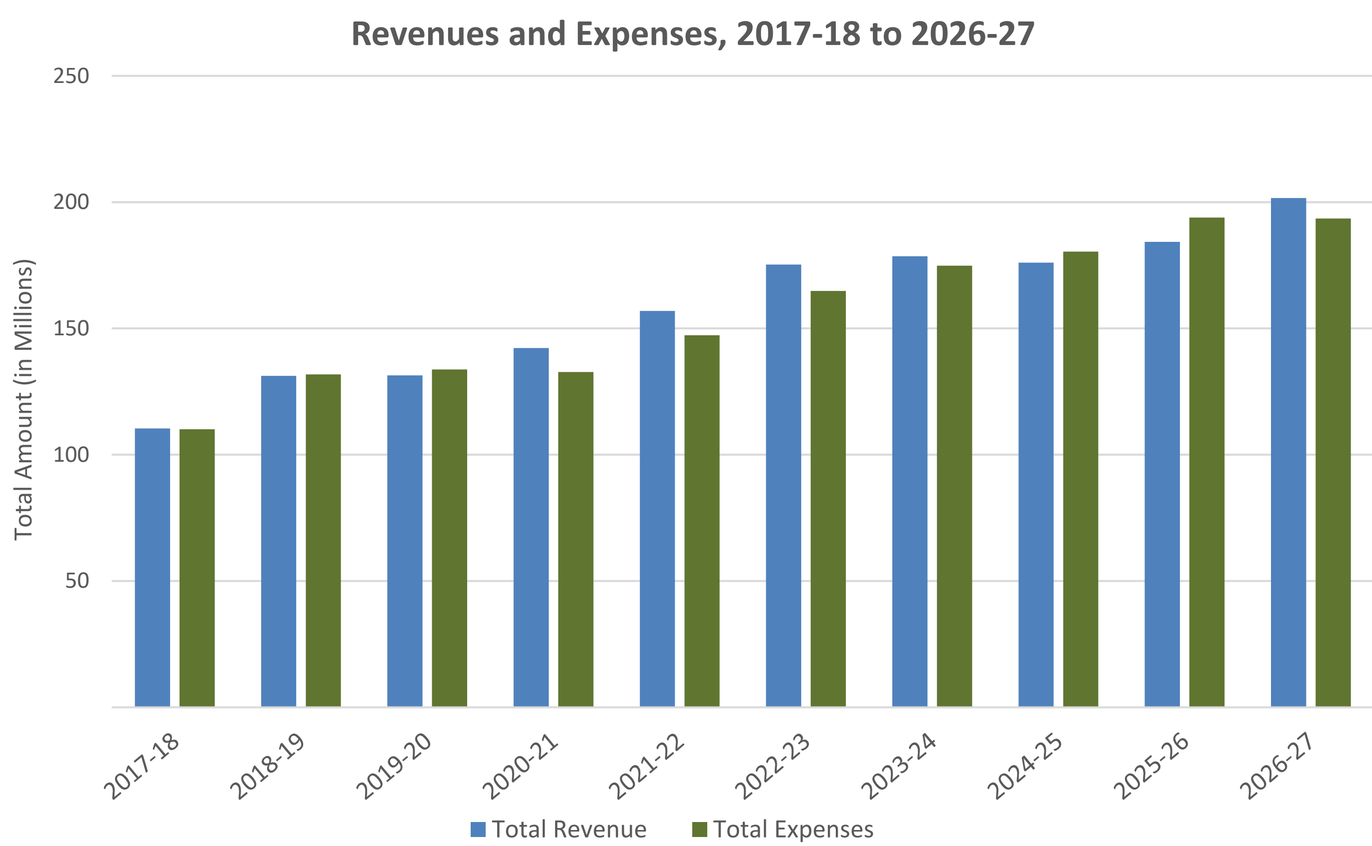


GENERAL FUND REVENUES AND EXPENSES 2017-18 TO 2026-27

Rocklin Unified's ten-year revenue and expense trend broadly tracks California's K-12 funding cycle. From 2017-18 through 2019-20, District revenues and expenses grew in close lockstep — roughly $110 million to $131 million — with a small deficit emerging by 2019-20. The pandemic years brought a sustained District surplus, aided by one-time federal COVID relief layered on top of state funding growth, but that cushion began narrowing in 2023-24, a year in which the statewide Proposition 98 guarantee stood at $98.5 billion.

Expenses overtook revenues in 2024-25 for the first time since 2019-20, and the gap widened further in 2025-26 — even as the statewide Prop 98 guarantee continued climbing, to $124.9 billion and $125.1 billion in those same two years. For 2026-27, the state guarantee is estimated at $128.1 billion under the State's final June Budget, reflecting slower, constrained growth as the state manages its own structural deficit. Against that backdrop, the District's projected 2026-27 revenues and expenses (approximately $201 million and $193.5 million, respectively) resulted in a projected surplus due to an unprecedented increase to the Special Education AB602 funding rate and One-Time funds.

The bottom line: the District's shift into deficit spending has occurred and is projected in 2027-28 even as statewide funding kept growing in nominal terms, because new ongoing programmatic commitments and cost growth have outpaced revenues — reinforcing the importance of continued attention to the multi-year forecast and reserves.

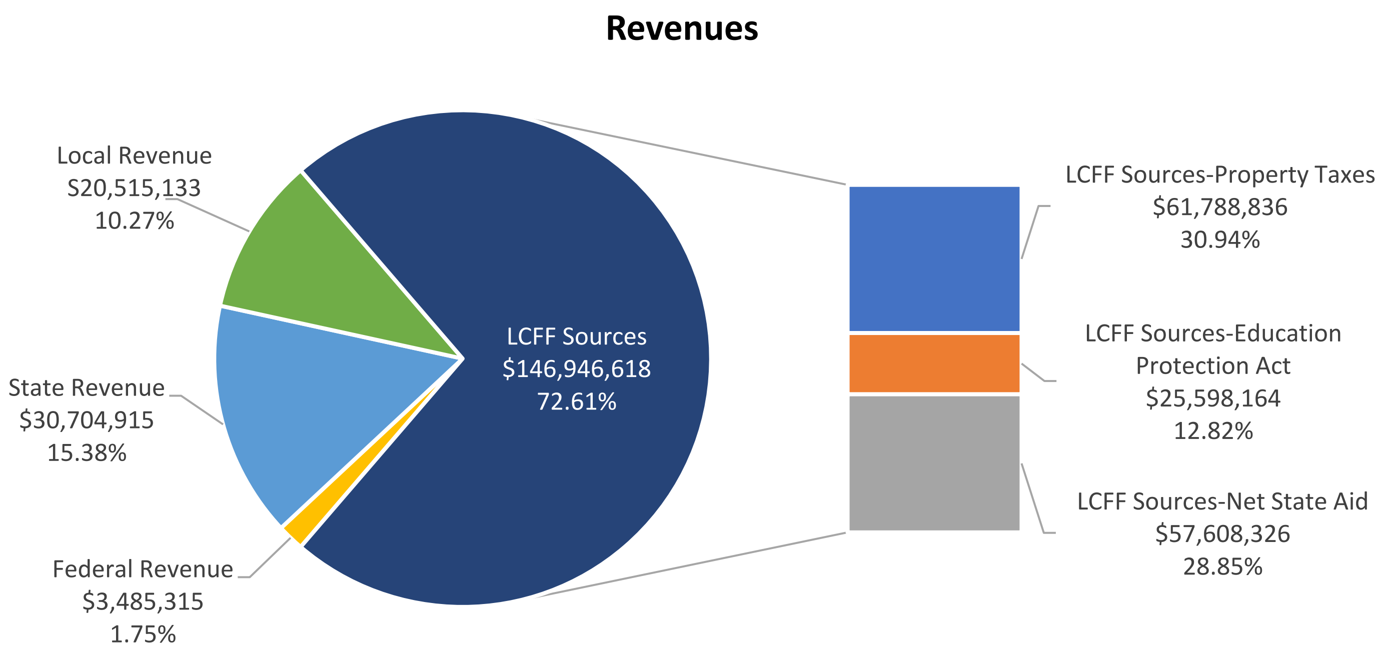


GENERAL FUND REVENUES 2026-27

Total General Fund Revenue: $201,651,982 — up $17,361,019 (9.42%) from 2025-26 Estimated Actuals

Most of the District's General Fund revenue is generated from the District's Local Control Funding Formula (LCFF), which yields funds based on a state-determined dollar amount multiplied by the average number of students who are in attendance throughout the school year. Public education, unlike any other public agency, receives most of its revenue based on the population it serves.

The LCFF is comprised of four base grants tied to specific grade spans. Extra funding is provided to serve students from low-income families, English Learners, and Foster Youth. For 2026-27, total LCFF revenue is budgeted at $146,946,618 — an increase of $5,999,299 over 2025-26 Estimated Actuals — reflecting the 2.87% statutory cost-of-living adjustment (COLA) and continued growth in the District's Unduplicated Pupil Percentage (UPP). The budget also included an additional 1.44% COLA to cover the newly mandated Paid Pregnancy Disability Leave that extends leave after childbirth if the employee is disabled by pregnancy or other related medical conditions.



The second biggest source of revenue is state categorical income, which must be spent on selected state-determined programs. The largest categorical program is Special Education services. The 2026-27 State Budget also included one-time funds for Student Support and Professional Development in a block grant.

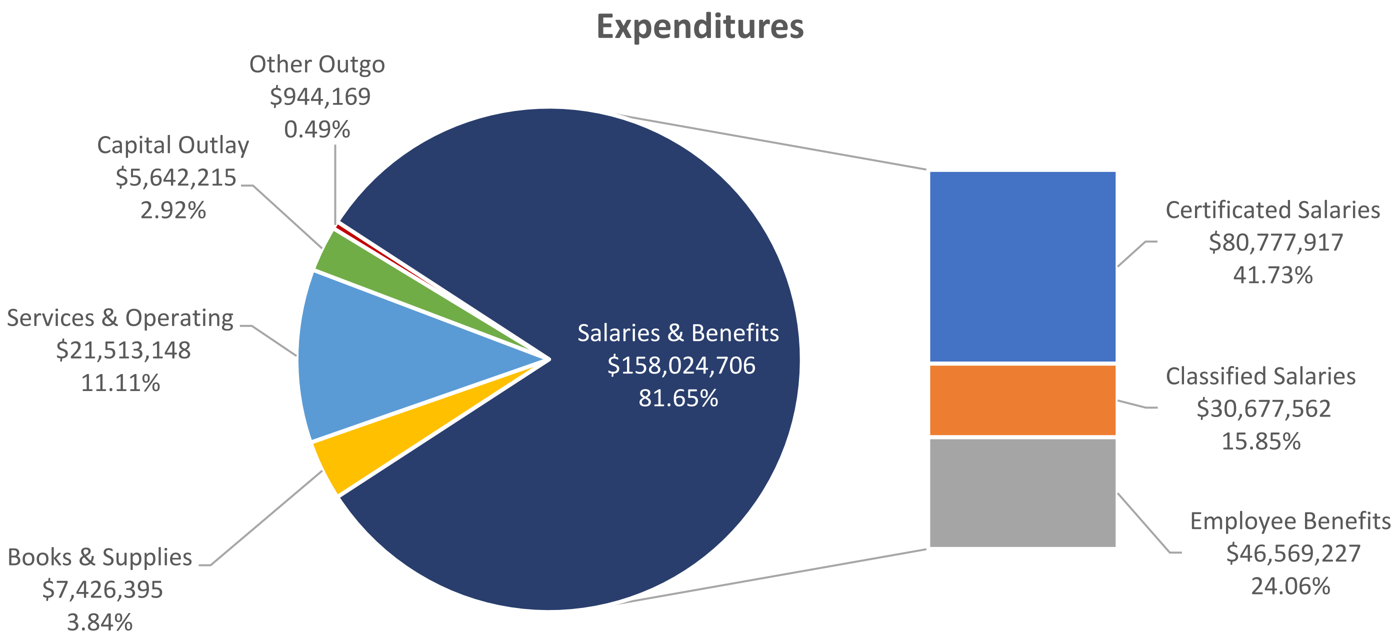
The Proposition 28 Arts and Music in Schools: Funding Guarantee and Accountability Act, implemented in 2023-24, requires an amount equal to 1% of the Proposition 98 Guarantee to be allocated to schools — an estimated $1.7 million for the District. The Expanded Learning Opportunities Program (ELOP) will also continue, with funding projected to grow by $522,718 due to higher per-pupil Tier 2 rates.

Federal income remains a small portion of the District's overall revenue picture — less than 2% of total General Fund revenue in 2026-27. Most federal income is restricted, as it must be expended for purposes determined by the grantor rather than the local Board of Education.

GENERAL FUND EXPENDITURES 2026-27

Total General Fund Expenditures: $192,555,339 — Salary & Benefits account for 81.82% of the budget

Most of the expenditures of the District are committed to salaries and benefits for employees of the District. It takes people to teach students, and in Rocklin Unified School District, 81.65% of the District's budgeted General Fund expenditures are for the services of District employees.



Employee salary costs are divided into two line items — certificated and classified — plus a separate line for benefits. Certificated employees include teachers, counselors, nurses, librarians, psychologists, and others who provide services that require credentials from the State of California, including certificated management such as principals, assistant principals, and instructional leaders. For 2026-27, certificated salaries are budgeted at $80,777,917.

Classified employees include all the support personnel in the District — secretaries, accountants, instructional aides, behaviorists, bus drivers, technology support, mechanics, maintenance, grounds, and custodial personnel — as well as classified management. Classified salaries are budgeted at $30,677,562 for 2026-27, an increase of $952,275 over 2025-26 Estimated Actuals.

Employee benefits are budgeted at $46,569,227, an increase of $3,361,608 over the prior year, driven largely by rising STRS and PERS employer contribution rates and increased health and welfare costs.

The remaining share of the budget supports books and supplies ($7.4M), services and operating costs ($21.5M) — including the District's growing Special Education contribution — capital outlay ($5.6M), and other outgo ($0.9M).

The capital outlay category is made up of one-time expenditures that, when not included, increase the total percentage of expenditures related to salaries and benefits to 84.10% — in line with historical averages.

SPECIAL EDUCATION PROGRAM COSTS 2026-27

School districts throughout California continue to face significant challenges in funding the costs of serving students with disabilities. Rocklin Unified School District is proud of the high-quality Special Education services and supports provided to its students. However, the District continues to experience substantial growth in the gap between federal and state funding and the actual costs of providing these legally mandated services.

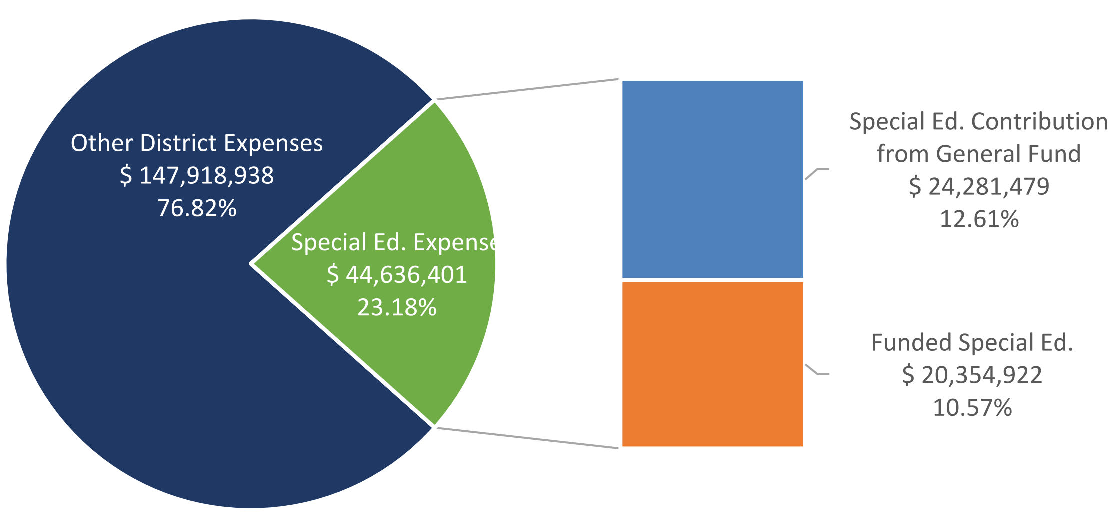
The Governor's May Revision included a significant increase in Special Education funding, raising the statewide base funding rate from $917.53 per average daily attendance (ADA) in 2025-26 to $1,340.00 per ADA in 2026-27. While this investment represents meaningful progress, no additional federal funding has been provided beyond the District's existing Special Education entitlement.

Unfortunately, the federal government has never funded Special Education at the level originally envisioned when the Individuals with Disabilities Education Act (IDEA) was enacted. Although the federal commitment was to fund up to 40% of the excess costs of Special Education, federal funding is projected to cover only 5.64% of Rocklin Unified School District's Special Education costs in 2026-27.

This ongoing funding gap requires a substantial contribution from the District's Unrestricted General Fund. For 2026-27, Rocklin Unified School District is projected to contribute $24,281,479 from its Unrestricted General Fund to ensure students continue to receive the services and supports they need.

Despite these ongoing fiscal challenges, Rocklin Unified School District remains steadfast in its commitment to providing every student with disabilities a free and appropriate public education in accordance with state and federal law. The District will continue to prioritize high-quality Special Education programs and services while responsibly managing its financial resources and advocating for more adequate and sustainable state and federal funding.

Special Education - % of Total District Expense



DISTRICT RESERVES AND NET ENDING BALANCES 2017-18 TO 2026-27

Revenues that have not been expended during a budget year are carried over into the subsequent year and identified as the District's "Net Ending Balance". In most cases, this is the only reserve account that a school district has for general operation purposes. The Net Ending Balance of one year becomes the Net Beginning Balance of the subsequent year.

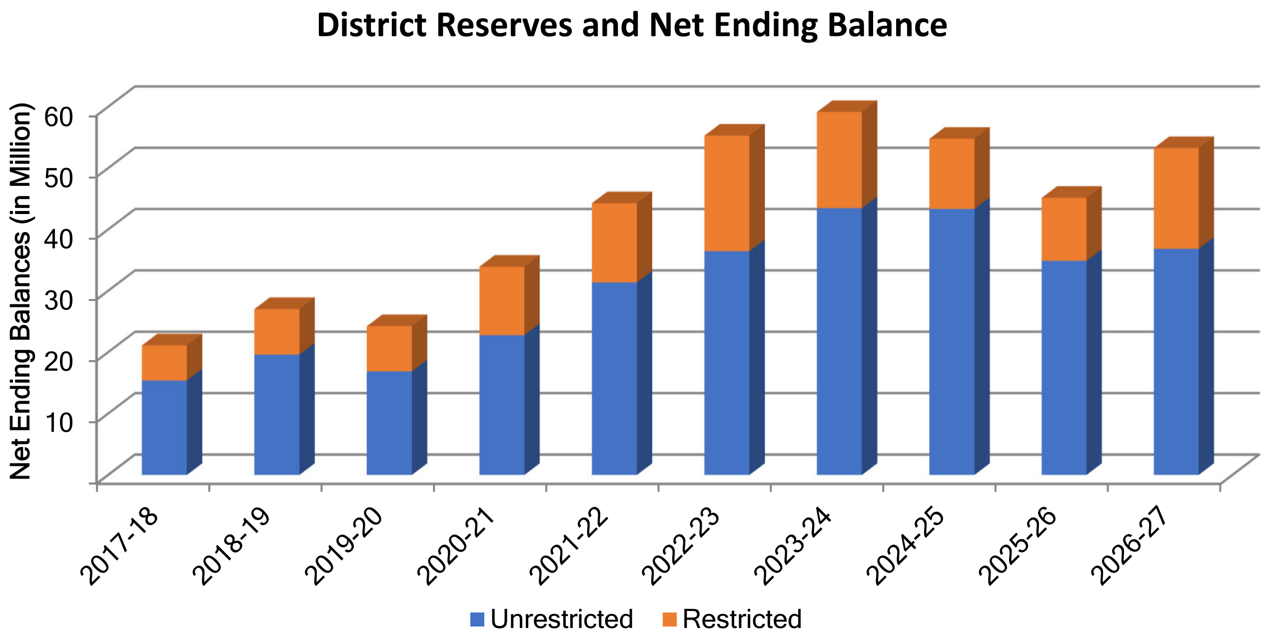
Included within the projected Net Ending Balance is a "Reserve for Economic Uncertainties", which is a minimum balance that the State of California requires to be retained to cover unforeseen shortfalls in revenues or higher-than-expected expenditures. The state's minimum "Reserve for Economic Uncertainties" for Rocklin Unified School District is 3% of the total General Fund expenditures.

In May 2025, the Board approved a revised Board Policy 3100, establishing a Financial Stabilization Account within the General Fund. This account is maintained at a minimum of 3% of total General Fund expenditures, in addition to — not in place of — the state-required 3% Reserve for Economic Uncertainties described above, bringing the District's combined reserve target to 6% of total General Fund expenditures. This additional reserve further safeguards the District against unanticipated fiscal challenges and supports continued operations in times of economic uncertainty.

Also included in the Net Ending Balance are restricted carryover balances that originated from sources that can only be used for selected purposes. These revenues can only be expended for the purposes determined by the grantor, and the balances in these accounts carry the same restrictions as the originating income.
Thus, a Net Ending Balance is composed of two types of accounts—those that are "restricted" that can only be used for selected purposes only and those that are "unrestricted" that can be expended by local agency determination.

The "unrestricted" portion of the Net Ending Balance is further broken down into three categories: amounts that are "committed" for future purposes, such as the Financial Stabilization Account established by the Board; amounts that are "assigned" for a specific purpose; and amounts that remain "unassigned." Funds that are Board-approved as "Committed" require Board action to be redirected for any purpose other than the one they were originally committed for. "Assigned" funds are less restricted and often fluctuate between budget cycles based on the purpose for which they were assigned—for example, unrestricted carryover for equipment replacement or unrestricted site carryover funds. "Unassigned" funds carry no such designation and represent the District's most flexible reserve, available for any General Fund purpose at Board discretion.

For 2026-27, the District's projected Net Ending Balance totals approximately $47 million, comprised of roughly $35 million unrestricted and $12 million restricted. This represents a decline from the $54–$55 million balances reached in 2024-25 and 2025-26, consistent with the deficit spending trend discussed elsewhere in this Budget Book.



Components of Ending Fund Balance			
	2024-25 (UA's)	2025-26 (EA's)	2026-27 (45 Day)
Revolving Cash	20,500	20,500	20,500
Stores	-	-	-
Prepaid Expense	936,185	692,206	637,188
Restricted Funds	11,376,056	10,2743,169	16,408,135
Stabilization Arrangement	5,413,219	5,817,718	5,806,519
Committed	18,426,160	10,246,112	11,026,170
Assigned	675,302	204,219	257,945
Reserve for Economic Uncertainty	5,413,219	5,817,718	5,776,660
Unassigned	12,461,659	12,077,849	17,247,581
Total Ending Fund Balance	54,782,477	45,149,491	53,250,840

Components of Committed and Assigned Funds			
	2024-25 (UA's)	2025-26 (EA's)	2026-27 (45 Day)
Committed			
Textbook Adoption & Instructional Material	2,223,443	1,932,298	2,560,131
Site Discretionary, Donation & Student Funds	471,209	414,399	415,889
Technology	500,000	500,000	1,500,000
1:1 Student Device Refresh	1,500,000	500,000	750,000
Attendance Mitigation	2,522,313	837,267	837,267
Facility Use & Repair	1,022,723	1,295,454	1,476,411
SELF Reassessment for SAM's Insurance	1,500,000	1,500,500	2,00,000
District Share of Bus Grants	336,472	336,472	336,472
WHS Field Turf Replacement Project	1,200,000	-	-
Diesel Bus-Matching Funds	-	-	200,000
One-Time District Safety & Facility Projects	7,150,000	2,930,222	-
Assignments			
Medi-Cal Administrative Activities (MAA)	141,730	204,219	257,945
Charter Reserve Equipment Replacement	44,523	-	-

*Unaudited Actuals (UA's), Estimated Actuals (EA's), 45 Day Revise (45 Day)

2026-27 GENERAL FUND BUDGET SUMMARY

2026-27 GENERAL FUND 45 DAY REVISE BUDGET SUMMARY

	Unrestricted K-12	Special Education	Routine Restricted Maintenance	Other Restricted K-12	TOTAL
REVENUES					
LCFF*	$ 143,223,244	$ 3,723,374	$ -	$ -	$ 146,946,618
Federal	-	2,517,093	-	$ 968,222	3,485,315
State	3,929,800	1,555,382	-	25,219,733	30,704,915
Local	4,599,556	11,160,134	-	4,755,443	20,515,133
Restricted Program Contributions	(28,731,798)	24,281,479	$ 5,531,353	(1,081,034)	-
TOTAL REVENUES	123,020,802	43,237,462	5,531,353	29,862,364	201,651,981
EXPENDITURES					
Certificated Salaries	60,605,415	16,827,585	-	3,344,917	80,777,917
Classified Salaries	17,356,008	10,855,702	1,466,960	998,892	30,677,562
Employee Benefits	26,766,843	9,522,963	690,734	9,588,687	46,569,227
Books & Supplies	2,483,138	133,459	1,134,983	3,674,815	7,426,395
Contract Services / Direct Costs	14,598,491	2,513,764	1,405,285	2,995,608	21,513,148
Capital Outlay	2,525,147	-	475,000	2,642,068	5,642,215
Other Outgo/Indirect Costs	(3,280,621)	3,538,695	303,861	382,234	944,169
Interfund Transfers Out	-	-	-	-	-
TOTAL EXPENDITURES	121,054,421	43,392,168	5,476,823	23,627,221	193,550,633
Net Increase/(Decrease) in Fund Balance	$ 1,966,381	$ (154,706)	$ 54,530	$ 6,235,143	$ 8,101,348
July 1 Beginning Balance					$ 45,149,491
ENDING FUND BALANCE					$ 53,250,839
Components of Ending Fund Balance:					
Nonspendable					
Revolving Cash					$ 20,500
Prepaid Items					637,188
Restricted					16,408,135
Committed					12,902,830
Assigned					257,945
Unassigned					17,247,581
Reserved for Economic Uncertainties					5,776,660
TOTAL					$ 53,250,839

* Includes transfer to other funds and property tax transfer for Special Education

2026-27 GENERAL FUND REVENUE DETAIL

Object	Description	2025-2026 Estimated Actuals	2026-2027 Adopted Budget	2026-2027 45 Day Revise
	BEGINNING BALANCE	**$ 54,782,477**	**$ 45,149,491**	**$ 45,149,491**
8011	Rev Limit State Aid-Curr Year	56,118,924	57,608,326	59,566,214
8012	EPA Education Protection Acct	23,292,239	25,591,789	25,591,789
8019	Rev Limit State Aid Prior Year	(40,219)	-	-
8021	Home Owners Exemption	243,174	243,174	243,174
8041	Secured Tax Rolls	51,679,030	51,679,030	51,679,030
8042	Unsecured Roll Taxes	1,132,873	1,132,873	1,132,873
8043	Prior Years Taxes	26,588	26,588	26,588
8044	Supplemental Taxes	1,644,451	1,644,451	1,644,451
8045	Educ Rev Augmentation Fund	8,681,081	8,681,081	8,681,081
8047	Community Redevelopment Funds	2,522,196	2,522,196	2,522,196
8091	Fund 14 Contribution	-	-	-
8095	Property Taxes Transfers PY	88,274	-	-
8096	In Lieu Property Tax Payment	(7,861,310)	(7,864,152)	(7,864,152)
8097	Property Taxes Transfers	3,420,018	3,723,374	3,723,374
	Total LCFF Revenue	**140,947,319**	**144,988,730**	**146,946,618**
8181	Spec Educ-Ent	2,358,093	2,331,829	2,331,829
8182	Spec Ed-Discretionary Grants	185,264	185,264	185,264
8185	Spec Educ-Ent PY	24,157	-	-
8290	All Other Federal Revenues	898,090	906,329	968,222
8295	All Other Federal Revenues PY	152,244	-	-
	Total Federal Revenue	**3,617,848**	**3,423,422**	**3,485,315**
8311	State Apportionment	-	-	-
8319	Other State Apportionment PY	140,540	-	-
8520	Child Nutrition	-	-	206,695.00
8550	Mandated Cost Reimbursements	578,258	579,317	579,317
8560	State Lottery Revenue	3,336,223	3,336,223	3,336,223
8590	All Other State Revenues	19,761,664	21,779,503	26,582,680
8595	All Other State Revenues PY	81,630	-	-
	Total State Revenue	**23,898,315**	**25,695,043**	**30,704,915**
8625	Comm Redev Funds	1,269,500	1,269,500	1,269,500
8631	Sale of Equipment/Supplies	4,788		179
8650	Leases & Rentals	230,693	157,809	157,809
8660	Interest	1,643,341	1,081,101	1,081,101
8662	Increase/(Decrease) - Investments	665,018		
8675	Transportation Fees Fr Indiv	147,500	147,500	147,500
8677	Interagency Serv Betwn LEA's	772,762	795,860	796,160
8689	All Other Fees And Contracts	488,303	482,167	482,167
8698	Salary Abatement	393,824	144,000	154,343
8699	All Other Local Revenues	3,553,166	5,155,015	5,268,003
8792	Tf Of Apport From COE	6,821,900	7,427,003	11,158,371
8795	Tf Of Apport From COE PY	(163,314)	-	-
8912	Intfd Tf Betwn Gen & Spec Res	-	-	-
8953	Proceeds Fr Sale/Lp Of Lnd/Bdg	-	-	-
8972	Proceeds from Cap Lease	-	-	-
	Total Local Revenue	**15,827,481**	**16,659,955**	**20,515,133**
	TOTAL REVENUE	**184,290,963**	**190,767,150**	**201,651,981**

2026-27 GENERAL FUND EXPENDITURE DETAIL

Certificated (CE) and Classified (CL) Salaries

Object	Description	2025-2026 Estimated Actuals	2026-2027 Adopted Budget	2026-2027 45 Day Revise
	TOTAL EXPENDITURES			
1100	Teachers' Salaries	63,492,073	63,809,647	63,564,347
1110	Teachers-Substitutes	1,603,710	1,613,211	1,613,211
1120	Teachers-Extra Assignment	661,979	570,263	570,098
1190	CE Stipend	1,495,526	861,878	861,878
1200	CE Pupil Support Sal	5,182,403	5,266,333	5,246,479
1210	Pupil Support-Substitute	38,691	-	-
1220	Pupil Support-Extra Assignment	21,148	18,950	18,950
1290	Pupil Support-Stipend	5,276	2,110	2,110
1300	CE Supervisor-Admin Salary	6,664,462	6,781,992	6,847,082
1310	CE Admin - Substitutes	-	40,981	40,981
1320	CE Admin - Ex Time	5,666	-	-
1390	CE Admin Stipend	256,381	90,358	90,358
1900	Other CE Salary	1,962,781	1,909,453	1,922,423
1990	Other CE Stipend	14,400	-	-
	Total Certificated Salaries	**81,404,496**	**80,965,176**	**80,777,917**
2100	Instructional Aides Salary	8,629,294	9,246,172	9,473,015
2110	Instr. Aides-Substitutes	306,735	273,556	270,088
2120	Instr. Aides-Extra Assignment	369,798	384,251	384,103
2130	Instr. Aides- Overtime	2,230	529	529
2190	CL Stipend	1,282,397	687,954	687,954
2200	CL Support Salaries	9,638,593	9,778,558	9,892,320
2210	CL Support-Subs	452,006	448,017	448,017
2220	CL Support-Extra Asgnmt	226,274	208,536	208,536
2230	CL Support-Overtime	227,369	193,039	193,039
2290	Drivers/Mechanics/MIS/Support	4,294	4,292	4,292
2300	CL Supervisor-Admin Salary	1,186,338	1,429,400	1,527,760
2310	CL Supervisor-Sub	-	-	-
2390	CL Board Stipends	4,800	110,000	110,000
2400	Clerical-Office Salaries	3,292,854	3,354,865	3,273,021
2410	Clerical-Substitutes	143,622	126,000	126,000
2420	Clerical-Extra Assignment	13,499	12,796	12,796
2430	Clerical-Overtime	68,558	52,000	52,000
2450	Clerical-Confidential	2,091,048	2,137,844	2,208,104
2490	Clerical-Stipends	26,500	-	-
2900	Other CL Salaries	1,677,756	1,805,610	1,792,459
2905	Other CL - Students	2,500	2,500	2,500
2910	Other CL - Subs	35,914	-	-
2920	Other CL- Extra Assignment	24,503	10,435	10,435
2930	Other CL - Overtime	5,405	594	594
2990	Other CL - Stipends	13,000	-	-
	Total Classified Salaries	**29,725,287**	**30,266,948**	**30,677,562**

2026-27 GENERAL FUND EXPENDITURE DETAIL

Employee Benefits & Books and Supplies

Object	Description	2025-2026 Estimated Actuals	2026-2027 Adopted Budget	2026-2027 45 Day Revise
	TOTAL EXPENDITURES			
3101	STRS Certificated	22,922,042	23,304,009	23,283,191
3102	STRS Classified	38,521	32,172	39,644
3201	PERS Certificated	223,521	218,518	281,891
3202	PERS Classified	6,498,383	6,771,593	6,811,523
3301	OASDI Certificated	98,435	50,747	74,583
3302	OASDI Classified	1,738,013	1,793,309	1,814,860
3311	Medicare Certificated	1,115,671	1,113,772	1,114,832
3312	Medicare Classified	410,799	422,618	428,207
3401	Health & Welfare Certificated	6,580,026	7,708,779	7,708,284
3402	Health & Welfare Classified	1,896,263	2,325,942	2,364,763
3501	Unemployment - Certificated	41,931	38,698	38,740
3502	Unemployment - Classified	16,557	14,641	14,834
3601	Workers Comp - Certificated	1,008,658	1,091,073	1,092,185
3602	Workers Comp - Classified	367,211	409,086	414,692
3751	OPEB-Direct Charge - CE	-	-	-
3752	OPEB-Direct Charge - CL	-	-	-
3901	Other Benefits Certificated	209,117	771,636	830,252
3902	Other Benefits Classified	42,471	245,302	256,746
	Total Employee Benefits	**43,207,619**	**46,311,895**	**46,569,227**
4100	Textbooks	1,630,156	2,410,418	2,408,194
4111	Lost Textbooks Abatement	(416)	-	-
4200	Books Other Than Textbooks	170,832	25,962	24,433
4211	Lost Non-Textbooks Abatement	21,212	-	-
4300	Materials And Supplies	4,086,401	3,524,133	3,663,283
4303	Testing Materials	91,587	67,700	66,285
4308	Technology Supplies	336,616	57,203	81,431
4313	Resale Supplies Purchases	1,126	-	-
4318	Online Assessment Protocols	8,150	5,000	18,808
4320	Office Supplies	51,331	12,288	-
4345	Gasoline	76,800	82,355	82,355
4350	Diesel	124,825	90,315	90,315
4355	EV Charging	55,000	77,300	77,300
4400	Noncapitalized Equipment	811,281	43,381	61,283
4408	Technology Non-Cap Equip	2,954,768	866,034	852,708
4430	Tagged improvements $500-$15,000	23,349	-	-
	Total Books and Supplies	**10,443,018**	**7,262,089**	**7,426,395**

2026-27 GENERAL FUND EXPENDITURE DETAIL

Services & Other Operating Expenses

Object	Description	2025-2026 Estimated Actuals	2026-2027 Adopted Budget	2026-2027 45 Day Revise
	TOTAL EXPENDITURES			
5100	Sub agreements for Services	2,549,344	2,482,617	2,482,617
5210	Travel-Mileage	54,270	52,763	52,763
5215	Travel-Other	800	-	-
5220	Conferences	253,358	178,747	179,546
5228	Conference for Tech Staff	10,468	8,347	8,347
5300	Dues And Memberships	110,396	104,717	104,817
5450	Other Insurance	2,813,317	2,953,022	2,953,022
5460	Insurance Deductible	35,000	35,000	35,000
5510	Electricity	3,789,975	3,974,224	3,974,224
5530	Gas Heating	409,260	426,790	426,790
5540	Garbage	446,405	441,425	441,425
5550	Sewer	252,913	265,228	265,228
5570	Water	708,120	743,525	743,525
5610	Rentals	110,749	78,000	85,254
5620	Leases	12,187	14,587	14,587
5630	Repairs	1,322,365	959,630	949,468
5638	Repairs for Technology	38,277	10,500	14,379
5640	Maintenance Agreements	326,002	259,223	264,305
5648	Maintenance Agreement - Tech	74,969	61,954	61,954
5650	Non-Capitalized Improvements	107,201	1,000,000	1,003,933
5750	Transf.Of Dir.Costs-Interfund	4,143	3,450	3,450
5752	Vehicle Service Transfers	(1,500)	(2,000)	(2,000)
5763	Food Srvc Equip Transfers	-	-	-
5800	Prof/Cons Serv Opr Exp	4,248,806	3,644,221	3,801,462
5808	Consult Serv for Technology	379,709	157,651	167,697
5810	Legal Services	652,725	522,661	580,661
5811	Audit	61,000	49,000	49,000
5813	Election Expense	-	25,000	25,000
5818	Software Licensing	2,435,131	1,875,580	1,940,374
5821	Fingerprinting	27,000	27,000	27,000
5830	Medicab Transportation Exp	235,719	244,219	244,219
5901	Telephone	190,831	190,291	190,291
5902	Postage	31,200	27,700	27,700
5903	Internet Access	388,484	392,700	397,110
	Total Contracted Services/Direct Costs	**22,078,624**	**21,207,772**	**21,513,148**

2026-27 GENERAL FUND EXPENDITURE DETAIL

Capital Outlay & Other Outgo/indirect Costs

Object	Description	2025-2026 Estimated Actuals	2026-2027 Adopted Budget	2026-2027 45 Day Revise
	TOTAL EXPENDITURES			
6140	Surveying Costs	25,700	-	17,000
6170	Land Improvements	3,055,112	2,756,222	2,645,753
6200	Buildings-Improve Of Buildings	835,721	100,000	159,536
6210	Architect/Engineering Fees	4,750	-	30,000
6220	Dsa Fees	4,550	-	-
6240	Preliminary Tests	-	-	-
6280	Construction Testing	-	-	-
6290	Construction Inspection	46,265	24,000	24,000
6400	Equipment Over $15000	1,635,791	2,717,068	2,765,926
6408	Technology Equipment Capitalized	371,759	-	-
	Total Capital Outlay	**5,979,648**	**5,597,290**	**5,642,215**
7142	Tuition Payments To County	1,146,091	1,146,091	1,146,091
7299	All Other Transfers Out	3,825	3,825	3,825
7350	Trans.Of Indir.Costs-Interfund	(164,383)	(205,747)	(205,747)
7438	Debt Service - Interest	2,884	-	-
7439	Debt Service - Principal	96,840	-	-
	Total Other Outgoing/Indirect Costs	**1,085,257**	**944,169**	**944,169**
	TOTAL EXPENDITURES	**193,923,949**	**192,555,339**	**193,550,633**
	Net Increase/(Decrease) in Fund Balance	**(9,632,986)**	**(1,788,189)**	**8,101,348**
	ENDING BALANCE	**$ 45,149,491**	**$ 43,361,302**	**$ 53,250,839**

FEDERAL AND STATE PROGRAMS

RESTRICTED CATEGORICAL PROGRAMS

Categorical programs are designed and implemented with specific requirements and purposes to improve and enhance general educational programs. These funds are commonly known as restricted funds because of federal, state, and/or grantor specific compliance rules. Various restrictions are placed on categorical programs with regards to how these funds are to be spent.

Strong fiscal management and control of categorical programs require a coordinated effort between the business and instructional personnel.

Below is a list of the ongoing Federal and State Programs in which the District participates with the corresponding budgeted revenue:

Resource Code		Restricted Federal	2026-27
3010		NCLB: Title I, Part A, Basic Grants	$417,000
3310		Special Ed PL94-142	2,321,385
3311		Special Education: IDEA Local Assistance, Part B	10,444
3315		Special Education: IDEA Preschool Grants	41,542
3327		IDEA Mental Health Services	143,722
3550		Carl Perkins Career & Tech Ed	61,767
4035		NCLB: Title II, Part A, Teacher Quality	187,053
4127		ESSA Title IV, Part A, Student Supp. & Academic Enr.	32,369
4201		NCLB: Title III, English Language Acquisition	38,502
4203		NCLB: Title III, Limited English Proficiency	80,158
5310		Child Nutrition Programs	2,129,876
5811		Air Force Reserve Officer Training Corps (ROTC)	89,480

Resource Code		Restricted State	2026-27
2600		Expanded Learning Opportunities Program	$2,594,609
5310		Child Nutrition	5,214,776
6019		Student Support and Professional Development Grant	5,711,145
6300		Lottery: Instructional Materials	1,069,175
6387		Career Tech Ed Inc Grant (CTEIG)	650,858
6500		Special Education (AB602)	11,150,377
6520		Special Education - Workability I	106,445
6546		Special Ed - Mental Health	952,782
6547		Spec Ed - Preschool Intervention	496,155
6770		Proposition 28—Arts and Music Education Funding	1,694,050
7085	(2)	Learning Communities for School Success Program	-
7435		LR Emergency Block Grant	245,829
7812	(1)	Literacy Screenings Professional Development	-
7813		Restorative Practices Grant Program	67,285
8150	(3)	Routine Restricted Maintenance Account (RRMA)	-

Footnotes:
(1) Revenue received in 2024-25
(2) Revenue received in 2025-26
(3) Required 3% contribution of adopted budget total general fund expenditures (Transfer from general fund; not additional revenue)

SITE BUDGETS

Each school's budget is structured to fund the salaries and fringe benefits of its allocated staff. Additionally, a per-student discretionary allocation is provided to each site. The current average allotment per student is:

- **Elementary schools:** $69.60
- **Middle schools:** $69.76
- **High schools:** $82.18
- **Victory High School:** $134.88
- **Rocklin Alternative Education Center:** $117.92

These allocations are distributed to cover a range of operational expenses, including instructional materials, supplemental hourly and overtime compensation, professional development, office supplies, printing services, various other services (such as field trips and consultant fees), and discretionary equipment acquisitions. Utility costs are managed under a separate "services" budget for each site.

Additional Funding Sources (not included in the following site budget summaries):
Beyond the district-allocated budget, school sites also receive funds from donations and grants. Some of these funds are unrestricted, giving sites the flexibility to use them at their discretion for educational needs. Other donations and grants are restricted, meaning they must be used for a specific purpose as designated by the donor or grantor.

Furthermore, on May 28, 2025, the Board of Trustees approved a One-Time Safety and Facilities program. This program provides sites with dedicated funds for facility needs, improvements, and/or campus beautification projects. While some of the funds committed for this purpose were expended in the 2025-26 fiscal year, the 2026-27 fiscal year includes $2,930,000 in the adopted budget. Projects that were active and not completed by June 30, 2026, will be budgeted as carryover after the unaudited actuals are complete and posted. Unaudited actuals will be presented to the Board at the September 16, 2026, board meeting.

ANTELOPE CREEK ELEMENTARY SCHOOL

6185 Springview Drive
Rocklin, CA 95677
(916) 632-1095
Principal: Brian Arcuri

Our Mission:
Antelope Creek Elementary's mission is to develop lifelong learners through collaborative communities that celebrate diverse strengths, abilities, and gifts. Antelope Creek equips students with academic success and social-emotional well-being by enhancing learning through Spark the Arts. The school's guiding principles are to create a safe and welcoming environment, strong partnerships, and innovation in teaching and learning.

Antelope Creek	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Adopted Budget
CERTIFICATED SALARIES	2,169,605	2,258,627	2,354,016
CLASSIFIED SALARIES	345,594	387,325	411,541
EMPLOYEE BENEFITS	761,505	815,486	864,147
BOOKS & SUPPLIES	18,005	27,399	24,531
SERVICES	203,830	220,410	228,663
CAPITAL OUTLAY		395,000.00	
TOTAL SITE BUDGET	**$ 3,498,539**	**$ 4,104,247**	**$ 3,882,898**

Restricted General Fund Budget
Antelope Creek receives Lottery funding ($8.83 per student) as well as funding for Special Education and Title 1 programs.

Enrollment	**485 Students**
Teachers	**20.5**
Administrators	**1**
Clerical	**1.875**
Aide time as allocated by formula	

BREEN ELEMENTARY SCHOOL

2751 Breen Drive
Rocklin, CA 95765
(916) 632-1155
Principal: Jennifer Palmer

Our Mission:
The mission of Breen Elementary, a dynamic educational and nurturing school community, is to inspire our students to achieve their academic potential, to ignite a passion for life-long learning and to become responsible, well-rounded citizens by:

- Fostering a collaborative environment where each student's unique potential is recognized, cultivated and celebrated
- Developing a culture where innovation is paramount
- Creating strategic partnerships between the school, community and its families.

Breen	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Adopted Budget
CERTIFICATED SALARIES	1,925,809	2,031,918	2,012,806
CLASSIFIED SALARIES	341,635	395,263	343,665
EMPLOYEE BENEFITS	708,509	751,801	785,190
BOOKS & SUPPLIES	18,946	27,382	23,763
SERVICES	187,703	204,841	209,919
CAPITAL OUTLAY	.00	267,847.00	
TOTAL SITE BUDGET	**$ 3,182,602**	**$ 3,679,052**	**$ 3,375,343**

Restricted General Fund Budget
Breen receives Lottery funding ($8.83 per student) as well as funding for Special Education programs.

Enrollment	**391 Students**
Teachers	**16**
Administrators	**1**
Clerical	**1.875**
Aide time as allocated by formula	

COBBLESTONE ELEMENTARY SCHOOL

5740 Cobblestone Drive
Rocklin, CA 95765
(916) 632-0140
Principal: Matt Murphy

Our Mission:
The mission of Cobblestone Elementary School, a community of dynamic learners known for academic excellence and positive personal growth, is to ignite and empower all students to thrive in every aspect of life for today and tomorrow, by:

- Advancing an academically challenging and supportive climate
- Fostering creativity and innovation through the arts, technology, and science
- Cultivating curiosity, perseverance, and critical thinking
- Instilling leadership through the development of person accountability, effective problem solving, and collaboration
- Providing a socially, emotionally, and physically safe environment
- Creating positive partnerships with families, staff and community
- Modeling and promoting respect and empathy in every interaction
- Inspiring a continuous passion for learning

Cobblestone	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Adopted Budget
CERTIFICATED SALARIES	1,779,572	1,907,802	1,825,225
CLASSIFIED SALARIES	322,699	421,893	368,466
EMPLOYEE BENEFITS	631,049	704,466	675,672
BOOKS & SUPPLIES	20,634	24,485	16,885
SERVICES	176,710	198,366	204,805
CAPITAL OUTLAY	.00	370,000.00	.00
TOTAL SITE BUDGET	**$ 2,930,665**	**$ 3,627,012**	**$ 3,091,053**

Restricted General Fund Budget
Cobblestone receives Lottery funding ($8.83 per student) as well as funding for Special Education and Title 1 programs.

Enrollment	**369 Students**
Teachers	**15**
Administrators	**1**
Clerical	**1.875**
Aide time as allocated by formula	

PARKER WHITNEY ELEMENTARY SCHOOL

5145 Topaz Avenue
Rocklin, CA 95677
(916) 624-2491
Principal: Olivia Conn

Our Mission:
The mission of Parker Whitney Elementary School, a California Distinguished School and a key component of a diverse learning community, is to ensure each student will experience meaningful and measurable academic growth and build a strong active connection to his or her community as a dynamic life-long learner by:

- Providing quality instruction through collaboration, evolving technologies and high expectations
- Recognizing and addressing academic challenges
- Building vital partnerships with our families and the community
- Creating and maintaining a physically and emotionally safe learning environment

Parker Whitney	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Adopted Budget
CERTIFICATED SALARIES	1,814,759	1,899,895	1,874,792
CLASSIFIED SALARIES	343,079	381,166	370,369
EMPLOYEE BENEFITS	674,841	709,103	729,273
BOOKS & SUPPLIES	18,332	22,143	20,747
SERVICES	227,053	228,098	237,064
CAPITAL OUTLAY	.00	365,857.00	.00
TOTAL SITE BUDGET	**$ 3,078,064**	**$ 3,606,262**	**$ 3,232,245**

Restricted General Fund Budget
Parker Whitney receives Lottery funding ($8.83 per student) as well as funding for Special Education and Title 1 programs.

Enrollment	404 Students
Teachers	15
Administrators	1
Clerical	1.875
Aide time as allocated by formula	

QUARRY TRAIL ELEMENTARY SCHOOL

810 Lazy Trail Drive
Rocklin, CA 95765
(916) 630-3300
Principal: Melanie Moss

Our Mission:
The mission of Quarry Trail Elementary School, an innovative and inclusive leader in education, is to empower all students to be compassionate and successful global citizens through a system distinguished by academic excellence, dual language education, sociocultural competence, social-emotional learning, and strong family and community partnerships.

Dual Language Education at Quarry Trail Elementary School will ensure all students have equitable access to educational excellence. We will provide rigorous, relevant, and culturally competent dual-language instruction in Spanish and English to ensure students reach high levels of academic achievement, bilingualism, biliteracy, and sociocultural competence. We are committed to the integration of rich opportunities for our students, families, staff, and community to experience and honor multilingualism and culture.

Quarry Trail	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Adopted Budget
CERTIFICATED SALARIES	2,873,417	3,137,956	3,376,650
CLASSIFIED SALARIES	520,931	633,125	488,058
EMPLOYEE BENEFITS	1,060,948	1,185,131	1,256,554
BOOKS & SUPPLIES	29,334	49,168	48,086
SERVICES	164,331	195,881	201,064
CAPITAL OUTLAY	.00	147,800.00	.00
TOTAL SITE BUDGET	**$ 4,648,962**	**$ 5,349,061**	**$ 5,370,412**

Restricted General Fund Budget
Quarry Trail receives Lottery funding ($8.83 per student) as well as funding for Special Education programs.

Enrollment	**793 Students**
Teachers	**31**
Administrators	**2**
Clerical	**2.375**
Aide time as allocated by formula	

ROCK CREEK ELEMENTARY SCHOOL

2140 Collet Quarry Drive
Rocklin, CA 95765
(916) 788-4282
Principal: Kate Nettnay

Our Mission:
The mission of Rock Creek Elementary School, an innovative and collaborative community of learners, is to empower students to succeed, grow, lead, and learn by nurturing:

- Academic and social-emotional growth
- Productive and compassionate citizens
- Mindful and critical thinkers
- Family and community partnerships

Rock Creek	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Adopted Budget
CERTIFICATED SALARIES	1,917,361	1,930,052	1,895,388
CLASSIFIED SALARIES	345,225	393,706	393,987
EMPLOYEE BENEFITS	681,654	713,828	707,994
BOOKS & SUPPLIES	14,091	26,173	18,594
SERVICES	210,418	208,755	216,806
CAPITAL OUTLAY	.00	294,644.00	.00
TOTAL SITE BUDGET	**$ 3,168,748**	**$ 3,567,158**	**$ 3,232,769**

Restricted General Fund Budget
Rock Creek receives Lottery funding ($8.83 per student) as well as funding for Special Education programs.

Enrollment	**362 Students**
Teachers	**14**
Administrators	**1**
Clerical	**1.875**
Aide time as allocated by formula	

ROCKLIN ELEMENTARY SCHOOL

5025 Meyers Street
Rocklin, CA 95677
(916) 624-3311
Principal: Amanda Makis

Our Mission:
The mission of Rocklin Elementary School, a richly diverse educational community and leader in academic excellence, is to ensure that all students are valued and supported in a collaborative environment to reach their full potential through a system distinguished by:

- Unique opportunities for critical thinking, intellectual curiosity, and technological innovation
- A culture of academic, emotional, and social balance
- Partnerships with our families and the community

Rocklin Elementary	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Adopted Budget
CERTIFICATED SALARIES	2,695,583	2,845,511	2,898,844
CLASSIFIED SALARIES	413,114	458,134	475,363
EMPLOYEE BENEFITS	990,471	1,049,077	1,122,923
BOOKS & SUPPLIES	21,116	51,499	43,186
SERVICES	168,259	178,012	174,222
CAPITAL OUTLAY	.00	409,466.00	.00
TOTAL SITE BUDGET	**$ 4,288,543**	**$ 4,991,699**	**$ 4,714,538**

Restricted General Fund Budget
Rocklin receives Lottery funding ($8.83 per student) as well as funding for Special Education and Title 1 programs.

Enrollment	657 Students
Teachers	25.5
Administrators	1.5
Clerical	2.0
Aide time as allocated by formula	

RUHKALA ELEMENTARY SCHOOL

6530 Turnstone Way
Rocklin, CA 95765
(916) 632-6560
Principal: Lara Kikosicki

Our Mission:
We are committed to inspiring an enduring passion for knowledge. We do this by:

- Challenging each student to achieve academic success
- Immersing students in innovation programs which integrate arts education
- Valuing school, home, and community partnerships
- Nurturing the unique learning styles of all students
- Creating opportunities that celebrate diversity and promote active citizenship

Inspired to learn…..Committed to lead

Ruhkala (RVC budgets excluded)	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Adopted Budget
CERTIFICATED SALARIES	1,612,056	1,553,165	1,529,813
CLASSIFIED SALARIES	318,990	334,551	299,472
EMPLOYEE BENEFITS	602,005	567,596	556,606
BOOKS & SUPPLIES	15,056	24,904	24,823
SERVICES	246,638	283,812	295,994
CAPITAL OUTLAY	.00	269,647	.00
TOTAL SITE BUDGET	**$ 2,794,745**	**$ 3,033,675**	**$ 2,706,708**

Restricted General Fund Budget
Ruhkala receives Lottery funding ($8.83 per student) as well as funding for Special Education.

Enrollment	320 Students
Teachers	12
Administrators	1
Clerical	1.875
Aide time as allocated by formula	

SIERRA ELEMENTARY SCHOOL

6811 Camborne Way
Rocklin, CA 95677
(916) 788-7141
Principal: Amy Westberg

Our Mission:
The highest aspiration of Sierra Elementary, an International Baccalaureate World School, is to ensure that all young people are inspired to become confident, life-long learners who thrive intellectually and are globally minded, compassionate, and balanced.

Sierra is distinguished by:

- Academic rigor through guided inquiry instruction
- Relevant and diverse learning opportunities
- A nurturing and supportive environment in collaboration with parents and community

Sierra	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Adopted Budget
CERTIFICATED SALARIES	2,074,948	2,052,098	1,998,833
CLASSIFIED SALARIES	350,944	393,939	357,371
EMPLOYEE BENEFITS	741,041	776,265	773,671
BOOKS & SUPPLIES	23,331	39,333	19,290
SERVICES	202,765	226,434	212,757
CAPITAL OUTLAY	.00	251,984.00	.00
TOTAL SITE BUDGET	**$ 3,393,030**	**$ 3,740,053**	**$ 3,361,922**

Restricted General Fund Budget
Sierra receives Lottery funding ($8.83 per student) as well as funding for Special Education programs.

Enrollment	**405 Students**
Teachers	**15**
Administrators	**1**
Clerical	**1.875**
Aide time as allocated by formula	

SUNSET RANCH ELEMENTARY SCHOOL

2500 Bridlewood Drive
Rocklin, CA 95765
(916) 624-2048
Principal: Lori Kircher

Our Mission:
Our mission is to empower both students and staff to become passionate, lifelong learners striving for personal excellence. We pursue this through a school culture defined by:

- Inclusive and collaborative relationships between students, staff, families, and our broader community;
- The development of independent, critical thinkers who are compassionate and civic minded;
- A nurturing environment that supports academic achievement as well as physical, emotional, and social growth;
- The use of engaging, dynamic, and relevant instructional practices that push the boundaries of traditional learning.

Sunset Ranch	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Adopted Budget
CERTIFICATED SALARIES	2,367,724	2,467,522	2,353,356
CLASSIFIED SALARIES	376,580	454,146	379,943
EMPLOYEE BENEFITS	856,007	882,857	869,836
BOOKS & SUPPLIES	26,420	35,668	33,026
SERVICES	236,591	250,575	248,718
CAPITAL OUTLAY	10,424.00	212,800.00	.00
TOTAL SITE BUDGET	**$ 3,873,747**	**$ 4,303,568**	**$ 3,884,879**

Restricted General Fund Budget
Sunset Ranch receives Lottery funding ($8.83 per student) as well as funding for Special Education programs.

Enrollment	**512 Students**
Teachers	**20**
Administrators	**1**
Clerical	**2**
Aide time as allocated by formula	

TWIN OAKS ELEMENTARY SCHOOL

2835 Club Drive
Rocklin, CA 95765
(916) 624-4101

Principal: Katherine Tweltridge

Our Mission:

The mission of Twin Oaks Elementary is to challenge all students to develop their unique potential, become life-long learners, and value their community through a school distinguished by:

- A culture of personal leadership development
- Engaging and relevant instruction with high academic expectations
- Respectful collaboration and communication

Twin Oaks	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Adopted Budget
CERTIFICATED SALARIES	2,022,518	2,199,684	2,030,385
CLASSIFIED SALARIES	344,561	384,523	386,180
EMPLOYEE BENEFITS	743,939	799,712	778,442
BOOKS & SUPPLIES	15,360	47,557	38,733
SERVICES	222,586	224,853	230,929
CAPITAL OUTLAY	.00	314,647.00	.00
TOTAL SITE BUDGET	**$ 3,348,965**	**$ 3,970,976**	**$ 3,464,669**

Restricted General Fund Budget

Twin Oaks receives Lottery funding ($8.83 per student) as well as funding for Special Education and Title 1 programs.

Enrollment	**497 Students**
Teachers	**18**
Administrators	**1**
Clerical	**1.875**
Aide time as allocated by formula	

VALLEY VIEW ELEMENTARY SCHOOL

3000 Crest Drive
Rocklin, CA 95765
(916) 435-4844
Principal: Kaili Bray

Our Mission:
The mission of Valley View Elementary School, a distinguished leader in educational excellence, is to empower all students to become critical thinkers, effective communicators, and engaged collaborators who demonstrate passion and independence to thrive academically and personally through:

- A safe and positive environment
- Relevant and challenging curriculum
- Social and emotional development
- Opportunities for enrichment and community engagement

Valley View	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Adopted Budget
CERTIFICATED SALARIES	1,812,279	1,892,960	1,879,223
CLASSIFIED SALARIES	307,525	343,105	325,089
EMPLOYEE BENEFITS	668,487	708,636	702,167
BOOKS & SUPPLIES	17,745	30,898	8,198
SERVICES	196,519	225,945	226,716
CAPITAL OUTLAY	.00	234,200.00	.00
TOTAL SITE BUDGET	**$ 3,002,555**	**$ 3,435,744**	**$ 3,141,393**

Restricted General Fund Budget
Valley View receives Lottery funding ($8.83 per student) as well as funding for Special Education programs.

Enrollment	**384 Students**
Teachers	**15**
Administrators	**1**
Clerical	**1.875**
Aide time as allocated by formula	

GRANITE OAKS MIDDLE SCHOOL

2600 Wyckford Blvd.
Rocklin, CA 95765
(916) 315-9009

Principal: Jay Holmes

Our Mission:
Granite Oaks Middle School prepares all students to be independent learners and responsible world citizens by providing a rich and challenging curriculum in a safe, nurturing, and a structured environment.

We believe all students can and must learn. We are committed to helping all students learn at high levels of achievement. We are confident that students can master challenging academic materials with our support and help.

Granite Oaks	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Adopted Budget
CERTIFICATED SALARIES	4,914,337	5,130,893	4,677,307
CLASSIFIED SALARIES	559,675	587,299	612,580
EMPLOYEE BENEFITS	1,706,753	1,776,491	1,718,914
BOOKS & SUPPLIES	36,101	55,378	32,544
SERVICES	356,261	347,749	366,577
CAPITAL OUTLAY	.00	340,694.00	.00
TOTAL SITE BUDGET	**$ 7,573,128**	**$ 8,238,504**	**$ 7,407,922**

Restricted General Fund Budget
Granite Oaks receives Lottery funding ($8.83 per student) as well as funding for Special Education programs and a Career Technical Education Incentive Grant (CTEIG).

Enrollment	**995 Students**
Teachers	**34.34**
Administrators	**2.5**
Counselors	**2**
Clerical	**5**
Aide time as allocated by formula. One FTE librarian serves all District students	

SPRING VIEW MIDDLE SCHOOL

5040 5th Street
Rocklin, CA 95677
(916) 624-3381
Principal: Danielle Lauer

Our Mission:
Our mission at Spring View Middle School, a safe, rigorous and diverse learning community, is to inspire all students to become informed, resilient individuals who strive to reach their unique potential through innovation and relevant academic exploration, strengthened by an inclusive and collaborative culture.

Spring View	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Adopted Budget
CERTIFICATED SALARIES	3,990,179	4,051,392	3,460,783
CLASSIFIED SALARIES	519,823	540,545	570,219
EMPLOYEE BENEFITS	1,398,979	1,399,103	1,275,980
BOOKS & SUPPLIES	25,564	87,622	54,632
SERVICES	339,438	373,205	383,595
CAPITAL OUTLAY	.00	440,000.00	.00
TOTAL SITE BUDGET	**$ 6,273,983**	**$ 6,891,867**	**$ 5,745,209**

Restricted General Fund Budget
Spring View receives Lottery funding ($8.83 per student) as well as funding for Special Education, and Title I programs and a Career Technical Education Incentive Grant (CTEIG).

Enrollment	**775 Students**
Teachers	**27.01**
Administrators	**2**
Counselors	**2**
Clerical	**4.5**
Aide time as allocated by formula. One FTE librarian serves all District students	

ROCKLIN HIGH SCHOOL

5301 Victory Lane
Rocklin, CA 95765
(916) 632-1600
Principal: Michael Pappas

Our Mission:
Rocklin High School is an established, exceptional educational institution. Our mission is to empower each student to become a dynamic, life-long learner, positioned to succeed in a global community. Our collaborative and innovative system is distinguished by a creative learning environment that supports the physical, intellectual and emotional needs of each individual.

Rocklin High	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Adopted Budget
CERTIFICATED SALARIES	9,157,461	9,297,202	8,768,362
CLASSIFIED SALARIES	1,550,644	1,526,054	1,524,348
EMPLOYEE BENEFITS	3,252,567	3,336,612	3,350,572
BOOKS & SUPPLIES	58,600	110,205	68,614
SERVICES	1,017,742	1,029,286	1,056,750
CAPITAL OUTLAY	.00	567,000.00	.00
TOTAL SITE BUDGET	**$ 15,037,014**	**$ 15,866,359**	**$ 14,768,646**

Restricted General Fund Budget
Rocklin High receives Lottery funding ($8.83 per student) as well as funding for Special Education programs and a Career Technical Education Incentive Grant (CTEIG).

Enrollment	**1,770 Students**
Teachers	**66.01**
Athletic Director	**0.83**
Activities Director	**0.50**
Discipline Technician	**2.47**
Career Technician	**1**
Library Technician	**1**
Network Coordinator	**1**
Administrators	**4**
Counselors	**4**
Clerical	**10.16**
Aide time as allocated by formula. One FTE librarian serves all District students	

WHITNEY HIGH SCHOOL

701 Wildcat Blvd.
Rocklin, CA 95765
(916) 632-6500
Principal: Scott Collins

Our Mission:
The mission of Whitney High School, a leader in providing diverse student opportunities, is to ensure each student achieves personal goals, develops individual purpose, and becomes college and career ready. Each student will be a strong self-advocate in a culture distinguished by character, critical thinking, communication, collaboration, and creativity that promotes safety and social growth. Whitney High School…

FIND PURPOSE. FIND PASSION. FIND YOU

Whitney High	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Adopted Budget
CERTIFICATED SALARIES	9,215,457	9,997,985	10,168,705
CLASSIFIED SALARIES	1,532,144	1,445,673	1,381,366
EMPLOYEE BENEFITS	3,326,393	3,502,517	3,788,595
BOOKS & SUPPLIES	67,179	88,290	85,244
SERVICES	1,262,035	1,128,911	1,131,799
CAPITAL OUTLAY	.00	1,678,448.00	550,000.00
TOTAL SITE BUDGET	**$ 15,403,208**	**$ 17,841,824**	**$ 17,105,709**

Restricted General Fund Budget
Whitney High receives Lottery funding ($8.83 per student) as well as funding for Special Education programs and a Career Technical Education Incentive Grant (CTEIG).

Enrollment	2,086 Students
Teachers	78.35
Athletic Director	0.83
Activities Director	0.50
Discipline Technician	2.47
Career Technician	1
Library Technician	1
Network Coordinator	1
Administrators	4
Counselors	4
Clerical	10.34
Aide time as allocated by formula. One FTE librarian serves all District students	

VICTORY HIGH SCHOOL

3250 Victory Drive
Rocklin, CA 95765
(916) 632-3195
Principal: Skott Hutton

Our Mission:
The mission of Victory High School, a leading center of excellence for unique student opportunities, is to ensure each student reaches their full individual potential academically, socially, and emotionally, as well as discover their purpose and passion through a school community distinguished by:

- Focusing on individual student learning objectives, college and career goals, and life skills
- Providing a safe environment for academic, social, and emotional needs, including reduced class size
- Cultivating self-discovery and advocacy through constructive risk taking
- Respecting diversity and promoting positive peer and community relationships

Victory High	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Adopted Budget
CERTIFICATED SALARIES	691,351	716,243	783,533
CLASSIFIED SALARIES	177,662	178,401	137,876
EMPLOYEE BENEFITS	278,378	285,108	283,090
BOOKS & SUPPLIES	1,231	8,754	3,338
SERVICES	101,328	105,254	108,687
CAPITAL OUTLAY	.00	94,985.00	.00
TOTAL SITE BUDGET	**$ 1,249,950**	**$ 1,388,745**	**$ 1,316,524**

Restricted General Fund Budget
Victory High receives Lottery funding ($8.83 per student) as well as funding for Special Education and Title 1 programs.

Enrollment	**43 Students**
Teachers	**5**
Administrators	**0.40**
Discipline Technician	**0.75**
Counselor	**0.68**
Clerical	**0.60**
One FTE librarian serves all District students	

ROCKLIN ALTERNATIVE EDUCATION CENTER

3250 Victory Drive
Rocklin, CA 95765
(916) 632-3195
Principal: Skott Hutton

Our Mission:
The mission of Rocklin Alternative Education Center, a unique, innovative, and collaborative 7-12 educational community, is to ensure our students become academically, socially, and emotionally balanced, discover their passion for lifelong learning, and thrive individually.

Rocklin Alternative Education Center is distinguished by the following:

- Academic rigor with flexible pathways for college and career readiness
- Highly qualified staff dedicated to identifying and addressing individual student needs
- Recognition and celebration of our students' unique potential

RAEC	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Adopted Budget
CERTIFICATED SALARIES	392,705	315,891	241,020
CLASSIFIED SALARIES	48,651	50,089	25,995
EMPLOYEE BENEFITS	116,966	101,856	76,270
BOOKS & SUPPLIES	2,666	1,888	2,879
SERVICES	2,883	3,054	1,862
CAPITAL OUTLAY			
TOTAL SITE BUDGET	**$ 563,872**	**$ 472,778**	**$ 348,026**

Restricted General Fund Budget
Rocklin Alternative Education Center receives Lottery funding ($8.83 per student).

Enrollment	**38 Students**
Teachers	**2**
Administrators	**0.60**
Counselor	**0.32**
Clerical	**0.40**

ROCKLIN VIRTUAL CAMPUS

The Rocklin Virtual Campus (RVC) was launched in June 2020 to provide an educational alternative for students interested in full-time distance learning due to the COVID-19 pandemic. RVC is still being offered into the 2026-27 school year for a small number of students who still require this option. The students will be overseen by 1 teacher/facilitator. The current estimated enrollment is 17 students.

Virtual Campus (LO3 99)	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Adopted Budget
CERTIFICATED SALARIES	120,572	124,399	126,742
CLASSIFIED SALARIES			
EMPLOYEE BENEFITS	37,242	38,649	40,617
BOOKS & SUPPLIES		2,202	2,202
SERVICES		298	298
CAPITAL OUTLAY			
TOTAL SITE BUDGET	**$ 157,814**	**$ 165,548**	**$ 169,859**

Enrollment	**17 Students**
Teachers	**1**

SPECIAL REVENUE FUNDS

CAFETERIA (FUND 13)

The Food Service program of a public school district may be set up as either a fund or as an account. One of the primary distinctions between the types of accounting systems is that an account structure has its financial transactions maintained in a local bank while a fund has its financial transactions maintained in the County Treasury. The Rocklin Unified School District currently utilizes the Fund Structure for food services financial transactions. The Cafeteria Fund is used to account separately for federal, state, and local revenues as well as all expenditures relative to the operation of the district's nutrition services program. The purpose of the Nutrition Services program is to provide nutritious attractive meals to the students. The District participates in the *National School Breakfast and Lunch* program. In 2025-26, the district served an average of 5,731 lunches and 2,828 breakfasts from transitional kindergarten through twelfth grade. In addition, the District provides *a la carte* and adult meals during the school year as well as nutritious meals to all students during the summer school program. The number of meals served for 2025-26 slightly decreased from 2024-25.

Revenue for the Cafeteria Fund comes from several sources, including the federal and state government reimbursements and non-program revenues such as a la carte student/adult meals and catering. Both the state and federal governments provide assistance to parents in providing a subsidy for the cost of meals served to students whose family income is within defined parameters. These subsidies are offered for breakfast and lunch to ensure that all children are offered nutritious meals daily.

2025-26 student participation as well as state and federal reimbursement rates for the lunch program were:

	Reimbursement Funding Data/Meal						Annual Student Participation Data[1]			
	State			Federal						
	Free	Reduced	Paid	Free	Reduced	Paid	Free	Reduced	Paid	Total Served
Lunch	$1.0015	$1.4015	$5.1615	$4.60	$4.20	$0.44	201,696	22,579	673,280	**897,555**
Breakfast	$1.0015	$1.3015	$3.0615	$2.46	$2.16	$0.40	82,048	10,190	317,490	**409,728**

The estimated 2025-26 participation data was used in preparing the 2026-27 budgeted revenues.
[1]Data through June 1, 2026

Rocklin Unified School District rolled out the California Universal Meals Program in the 2022-2023 school year to ensure all students have access to two nutritious meals each school day. Starting on August 10, 2022, all RUSD schools offered their students free breakfast and lunch to equitably provide and encourage all students to eat nutritious meals each day.

SPECIAL REVENUE FUNDS

CAFETERIA (FUND 13)

Breakfast will be offered before school at Antelope Creek, Parker Whitney, and Rocklin elementary schools, Granite Oaks, and Spring View middle schools, Rocklin, Victory, and Whitney high schools. Breakfast will be offered during first recess at Breen, Cobblestone, Quarry Trail, Rock Creek, Ruhkala, Sierra, Sunset Ranch, Twin Oaks and Valley View elementary schools. The history of meals served in the last seven years, plus the projected number to be served in 2026-27 is:

2019-20 to 2026-27		
Year	Lunch	Breakfast
2019-20	647,695	128,920
2020-21	542,234	287,052
2021-22	981,045	174,598
2022-23	1,003,882	433,023
2023-24	1,074,495	471,093
2024-25	1,047,138	515,545
2025-26 Est	1,050,000	520,000
2026-27 Est	1,029,095	508,488

The summary budget for this fund is:

Budget Summary	**2024-25 Actuals**	**2025-26 Estimated Actuals**	**2026-27 Adopted Budget**
Beginning Balance	$ 9,090,320	$ 11,929,034	$ 14,226,226
Plus: Revenue	$ 8,626,984	$ 8,352,560	$ 8,466,918
Transfers In	$ -	$ -	$ -
Available Resources	$ 17,717,304	$ 20,281,594	$ 22,693,144
Less: Expenditures	$ 5,788,271	$ 6,055,368	$ 6,712,154
Transfers Out	$ -	$ -	$ -
Ending Balance	**$ 11,929,034**	**$ 14,226,226**	**$ 15,980,990**

SPECIAL REVENUE FUNDS

DEFERRED MAINTENANCE (FUND 14)

This fund was created by the State Legislature in 1980 to assist school districts with the tremendous financial burden of maintaining school facilities. Originally the concept for the Deferred Maintenance funding was to have one-half of the annual revenue provided by the District. The State was intended then to match that contribution making up the other 50% of the fund's revenue. In 2013-14, the State eliminated the State Deferred Maintenance Program. Due to budget cuts in 2018-19 and 2019-20, the District has discontinued the practice of transferring funding for deferred maintenance to this fund at this time. Routine Restricted Maintenance funds are being used for maintenance projects.

The most recent Deferred Maintenance projection for Rocklin Unified School District indicates an annualized deferred maintenance need of $1,526,660.

Funds in the Deferred Maintenance Fund may be used for the major repair or replacement of plumbing, heating, air conditioning, electrical, roofing, floor systems, and the exterior and interior of school buildings.

Rocklin Academy (independent charter school) is housed on the Ruhkala Elementary School campus. They contribute funds each year ($43,567 projected in 2026-27) for future deferred maintenance needs based on their attendance.

Budget Summary	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Adopted Budget
Beginning Balance	$ 1,789,734	$ 1,930,471	$ 1,899,008
Plus: Revenue	$ 140,737	$ 114,552	$ 114,839
Transfers In	$ -	$ -	$ -
Available Resources	$ 1,930,471	$ 2,045,023	$ 2,013,847
Less: Expenditures	$ -	$ 146,015	$ 176,660
Transfers Out	$ -	$ -	$ -
Ending Balance	**$ 1,930,471**	**$ 1,899,008**	**$ 1,837,187**

CAPITAL PROJECTS FUNDS

DEVELOPER FEE (FUND 25)

The Board of Trustees authorized the collection of school facilities fees, commonly referred to as "developer fees", in January 1987. The fees and the process for collection are in accordance with Government Code Section 53080. Funds collected must be placed in a separate capital facilities account and can only be used for the construction and reconstruction of school facilities. The adoption of Senate Bill 50 (SB50) and the passage of Proposition 1A on November 3, 1998, has authorized school districts to charge developer fees based upon prescribed state guidelines. These guidelines required the District to adopt a school facilities needs analysis every even numbered year.

Effective July 6, 2026, the maximum developer fee levy scheduled is:

Residential Development	$5.38 per square foot
Commercial/Industrial	$0.87 per square foot

The Developer Fee Fund will be used to account for all proceeds and uses of the fees. The 2026-27 budget is projected at a preliminary estimate of $1.3M in collections during the fiscal year. Fees derived from the developer levy are difficult to predict because of significant external variables that are largely related to the local economy.

In 2025-26, there were 135 Single Family Unit housing permits pulled through June 2026.

In 2026-27, $50,266 is budgeted for salaries and benefits and $10M for Antelope Creek Elementary Replacement Portables, and $474,500 for the Certificates of Participation (COP) principal and interest. Total expenses budgeted are $10,542,791.

Budget Summary	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Adopted Budget
Beginning Balance	$ 23,891,981	$ 25,628,327	$ 25,425,472
Plus: Revenue	$ 3,739,321	$ 2,944,953	$ 1,850,850
Transfers In	$ -	$ -	$ -
Available Resources	$ 27,631,302	$ 28,573,280	$ 27,276,322
Less: Expenditures	$ 2,002,975	$ 3,147,808	$ 10,542,791
Transfers Out	$ -	$ -	$ -
Ending Balance	**$ 25,628,327**	**$ 25,425,472**	**$ 16,733,531**

County School Facilities (FUND 25)

The School Facilities Act of 1998, also known as Prop 1A, gave the District the flexibility to spend funds in any expenditure category for the acquisition and construction of school facilities. Funding is provided in one lump sum by the State Allocation Board, with the possibility of special smaller grants for specific unique instances, as well as transfers in from other funds.

In 2023-24, the District received a reimbursement of $4,069,645 for Ruhkala Elementary Expansion Project.

Budget Summary	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Adopted Budget
Beginning Balance	$ -	$ -	$ -
Plus: Revenue	$ 1,657	$ -	$ -
Transfers In	$ -	$ -	$ -
Available Resources	$ 1,657	$ -	$ -
Less: Expenditures	$ 1,657	$ -	$ -
Transfers Out	$ -	$ -	$ -
Ending Balance	**$ -**	**$ -**	**$ -**

CAPITAL PROJECTS FUNDS cont.

SPECIAL RESERVE FOR CAPITAL OUTLAY (FUND 40)

The Rocklin Unified School District utilizes a capital projects fund for facility improvements, portable classroom expenditures, and equipment purchases. In past years, funding for these purposes has been generated through real property rebates, State School Building Program reimbursements, Transportation JPA rebates, and transfers from the General Fund.

In 2023-24, Lot 49, the potential site of a third middle school, was sold and the proceeds of the sale ($11,050,100) were deposited in this fund. Reimbursements from the Office of Public Construction for the Quarry Trail Elementary School Project ($16,508,349) and Ruhkala Elementary Expansion Project ($4,096,617) were transferred to this fund. $7,072,152.50 was transferred to the Mello-Roos Community Fund (49) for prepayment of the 2020 Certificates of Participation, Tax Exempt Refunding Lease.

Budget Summary	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Adopted Budget
Beginning Balance	$ 25,179,360	$ 23,576,937	$ 19,157,515
Plus: Revenue	$ 1,335,738	$ 969,400	$ 800,000
Transfers In	$ -	$ -	$ -
Available Resources	$ 26,515,098	$ 24,546,337	$ 19,957,515
Less: Expenditures	$ 2,938,161	$ 5,388,822	$ 3,978,860
Transfers Out	$ -	$ -	$ -
Ending Balance	**$ 23,576,937**	**$ 19,157,515**	**$ 15,978,655**

DEBT SERVICE FUNDS

COMMUNITY FACILTIIES DISTRICT (CFD) FUNDS
MELLO-ROOS PROJECT (FUND 49) &
MELLO-ROOS BOND REPAYMENT (FUND 52)

General Information

The Mello-Roos Community Facilities Act[1] was enacted into law by the California Legislature in response to the need to finance public facilities. The act authorizes a local governmental agency, such as a school district, to form a Community Facilities District (CFD) within a defined set of boundaries to provide facilities and certain services to support the population therein. The CFD is created for financing purposes only and is governed by the agency that formed it.

Rocklin Unified School District has three Community Facilities (CFD #1, CFD #2 and CFD #3) which were formed in response to facilities' needs created by housing development. Tax collections within each defined area are deposited annually by the Placer County Tax Assessor's Office into a designated fund, and payments or transfers are made according to the adopted budget each fiscal year.

The Governing Board of the District shall determine all amounts necessary to pay current scheduled debt service on all outstanding bonds including all scheduled mandatory sinking fund payments, and to pay all annual and current expenses of administering the CFDs. The total amount so determined shall be the "Special Tax Requirement". These rates are determined in August of each year. The maximum annual tax rates in CFD #1 and CFD #2 for developed and undeveloped-approved parcels for the fiscal year 2024-25 are as follows:

Maximum Rate in CFD #1 and CFD #2	Developed Parcels	Undeveloped Approved Parcels
Single Family Homes	$ 1,229.92	$ 307.48
Duplex/Halfplex Units	$ 922.44	$ 223.89
Multi-Family Homes	$ 614.96	$ -
Mobile Homes	$ 307.48	$ 74.63

COMMUNITY FACILTIIES DISTRICT (CFD) FUNDS
MELLO-ROOS PROJECT (FUND 49) &
MELLO-ROOS BOND REPLAYMENT (FUND 52)

The maximum annual tax rates in CFD #3 for developed and undeveloped-approved parcels for the fiscal year 2025-26 were as follows:

Maximum Rate in CFD #3	Developed Parcels	Undeveloped Approved Parcels
Single Family Homes	$ 982.98	$ 245.98
Duplex/Halfplex Units	$ 737.28	$ 180.96
Multi-Family Homes	$ 491.64	$ -
Mobile Homes	$ 245.98	$ 60.46

The annual escalation rate of the tax in CFD #1 and CFD #2 is 3% and in CFD #3 is 2%. The "Special Tax Requirement" for the districts shall be divided by the number of taxable units within the District's CFDs and multiplied by the tax rate. If the Special Tax levy is not sufficient to meet the Special Tax Requirements, the backup tax on undeveloped approved parcels will be levied. A developed parcel in CFD #1, CFD #2 and CFD #3 will continue paying the annual special tax for a total of 22 years, 25 years and 30 years respectively, at which time the parcel will have satisfied its school funding obligation and will be classified as exempt. The initial year for levying the special tax is the year a building permit is issued for a parcel.

The CFDs operate with two funds serving different functions. Funds 52 collects tax deposits made by the Placer County Tax Assessor's Office. Its primary function is to retain funds to make debt service payments on bonds and transfer budgeted funds. The second fund is the Project Fund 49. It receives revenue through transfers from the bond fund to pay for site acquisition and construction of new elementary schools (CFDs #1, CFD #2 and CFD #3) and middle schools (CFD #3), as well as construction costs for site improvements and additions or modernization to existing facilities; administrative expenses; portable lease payments; and Certificates of Participation (COPs) annual debt service payments.

On September 20, 2006, the Board adopted Resolution No. 06-07-09 authorizing the sale of $19,890,000 COPs for the purpose of acquiring property for the sites of two elementary schools and one middle school. COPs' debt service payments are accounted for in Fund 49. On May 6, 2020, the Board adopted Resolution No. 19-20-23 to refinance the COPs. The District issued $6,750,000 refinancing COPs on May 20, 2020.

COMMUNITY FACILTIIES DISTRICT (CFD) FUNDS
MELLO-ROOS PROJECT (FUND 49) &
MELLO-ROOS BOND REPLAYMENT (FUND 52)

On August 7, 2019, the Board adopted Resolution No.19-20-06 authorizing the sale of bonds to finance a portion of the New Elementary School #12. The District sold $25,160,000 in bonds.

COMMUNITY FACILITIES DISTRICT #3 (One Time Special Tax)

Since CFD # 3 was created, the costs of construction and land have increased significantly. One method of increasing revenue is to add a one-time tax on every parcel that would be collected from the developer at the time of housing permit issuance. On March 16, 2005, the Board approved Resolution No. 04-05-26 to consider amending the rate and method of appropriation, and manner of collection of special tax by CFD #3. Following hearings, and an election on June 22, 2005, the Board approved a resolution certifying the election to amend the rate to include a one-time tax on every parcel that would average $1,500 per single family unit and $1,000 per multiple family unit, to be paid by the developer at the time of permit pull. $75,000 of revenue from the one-time tax per parcel has been budgeted in 2024-25, which is deposited and accounted for in Fund 49.

Debt Summary	Authorized Debt	Available for Issuance
CFD #1	$ 80,000,000	
CFD #2	$ 26,000,000	$ 164
CFD #3	$ 36,000,000	$ 10,840,000

COMMUNITY FACILTIIES DISTRICT (CFD) FUNDS
MELLO-ROOS PROJECT (FUND 49) &

Mello-Roos Project (Fund 49) Budget Summary

Budget Summary	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Adopted Budget
Beginning Balance	$ 8,533,670	$ 9,579,322	$ 7,432,035
Plus: Revenue	$ 715,995	$ 395,111	$ 330,000
Transfers In	$ 1,721,570	$ 2,059,527	$ 2,059,527
Available Resources	$ 10,971,235	$ 12,033,960	$ 9,821,562
Less: Expenditures	$ 1,391,913	$ 4,601,925	$ 1,841,787
Transfers Out	$ -	$ -	$ -
Ending Balance	**$ 9,579,322**	**$ 7,432,035**	**$ 7,979,775**

COMMUNITY FACILTIIES DISTRICT (CFD) FUNDS
MELLO-ROOS BOND REPAYMENT (FUND 52)

Budget Summary	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Adopted Budget
Beginning Balance	$ 6,596,920	$ 6,068,721	$ 5,631,352
Plus: Revenue	$ 6,475,766	$ 5,919,061	$ 6,040,659
Transfers In	$ -	$ -	$ -
Available Resources	$ 13,072,686	$ 11,987,782	$ 11,672,011
Less: Expenditures	$ 5,282,394	$ 4,296,903	$ 3,448,993
Transfers Out	$ 1,721,571	$ 2,059,527	$ 2,059,527
Ending Balance	**$ 6,068,721**	**$ 5,631,352**	**$ 6,163,491**

Retiree Benefit Fund (Fund 71)

The Retiree Benefit Fund is used to fund employee retirement health benefit payments. The fund was established in 1997 as an expendable trust fund. During fiscal year 1996-97, the District transferred $1,000,000 into the Retiree Benefit Fund to partially fund this liability. The District has made yearly contributions to the Retiree Benefit Fund since 1999. The amount included in this year's budget is $0, as the fund is almost fully funded.

In 2006-07, the District established an irrevocable trust fund and implemented Governmental Accounting Standards Board Statements (GASBs) 43 and 45. The District implemented GASBs 74 and 75 which replaced GASBs 43 and 45 in 2017-18.

On June 30, 2023, the funds in the irrevocable trust fund were moved to the California Employers' Benefit Trust (CERBT) Fund. The transfer was $4.9M. As of June 30, 2026, the value of CERBT is $4,419,123.16. Going forward, Fund 71 will only be used to hold the funds necessary to pay the retiree insurance premiums for the year.

The total OPEB liability on the June 30, 2025, actuarial valuation was $6,191,003.

Budget Summary	2024-25 Actuals	2025-26 Estimated Actuals	2026-27 Adopted Budget
Beginning Balance	$ 645,396	$ 680,183	$ 685,895
Plus: Revenue	$ 1,354,298	$ 1,508,575	$ 1,502,563
Transfers In	$ -	$ -	$ -
Available Resources	$ 1,999,694	$ 2,188,758	$ 2,188,458
Less: Expenditures	$ 1,319,511	$ 1,502,563	$ 1,502,563
Transfers Out	$ -	$ -	$ -
Ending Balance	**$ 680,183**	**$ 686,195**	**$ 685,895**

School Funding

How California Public School are Funded

California's public school funding system is a unique and intricate tapestry, woven from a complex mix of state revenues, local property taxes, and federal grants. At its core, the system relies on the state to provide roughly 60% of K-12 funding, while local sources (primarily property taxes) contribute about 33%, and the federal government supplies the remaining portion.

How these dollars are calculated, distributed, and spent is governed by two major legal and structural pillars: Proposition 98 and the Local Control Funding Formula (LCFF).

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1. The Constitutional Floor: Proposition 98

The foundation of California's school funding is Proposition 98, a constitutional amendment approved by voters in 1988. Proposition 98 establishes a minimum annual funding guarantee for K-12 schools and community colleges, ensuring that education receives a stable share of the state's resources.

- Tied to the Economy: The formula directly links education funding to the state's shifting economic health and tax revenues. During economic booms, school funding automatically expands; in tight budget years, the baseline adjusts downward.
- A Blended Revenue Stream: To meet this minimum baseline, Proposition 98 combines state General Fund revenues with local property tax collections.
- Flexibility and Friction: While the formula is designed to adapt automatically to economic fluctuations, it has historically faced legislative disputes, particularly regarding funding deferrals and calculation adjustments during lean budget years.

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2. The Equity Engine: The Local Control Funding Formula (LCFF)

While Proposition 98 determines *how much* money is guaranteed to schools overall, the Local Control Funding Formula (LCFF) determines *how* that money is distributed to individual school districts. Enacted in 2013, LCFF completely overhauled California's funding distribution model, replacing a rigid system of micromanaged, specific-use "categorical programs" with a model designed to promote equity based on student demographics. Under LCFF, school districts receive unrestricted operating funds through three tiers of grants:

- Base Grant: Every district receives a uniform foundation amount per student, with higher rates allocated to high school grade spans to account for the increased cost of secondary education.
- Supplemental Grant: Districts receive an additional 20% above the base grant for every student identified as low-income, an English learner, or in foster care.
- Concentration Grant: To support schools with high concentrations of vulnerable students, districts where these populations exceed 55% of total enrollment receive an additional 65% per high-need student.

By giving districts local control over how these unrestricted dollars are spent, LCFF aims to direct more resources to the students who face the greatest educational barriers.

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3. The Delivery Metric: Attendance vs. Enrollment

The actual delivery of state funding to local schools hinges on a crucial distinction: Average Daily Attendance (ADA) versus total student enrollment.

Unlike many states that fund schools based on the number of students on their rosters, California funds schools based on how many students show up in their desks each day.

This attendance-based model has significant operational and financial implications:

- The Absenteeism Penalty: Districts serving highly vulnerable populations often suffer from higher rates of chronic absenteeism, which translates directly into a funding penalty for those schools.
- The Enrollment Debate: Because schools must maintain staffing and facilities regardless of whether a student is absent on a given day, this model has sparked ongoing policy debates over whether California should transition to a more stable, enrollment-based funding model.

What are the main sources of funding for local schools?

The main sources of funding for local California schools come from three primary levels: the state government, local communities, and the federal government.

Here is the structural breakdown of where the money comes from:

1. State Funding (The Largest Share)
The state of California provides the biggest portion of school funding, usually around 60% of the total budget.

- The Main Source: This money comes mostly from state personal income taxes and state sales taxes.
- The Guarantee: A law called Proposition 98 requires a minimum percentage of the state budget to go to K-14 education each year.
- The Distribution: The state uses a formula called the Local Control Funding Formula (LCFF) to distribute this money. It gives extra funding to districts with higher numbers of low-income students, English learners, and foster youth.

2. Local Funding (The Stable Base)
Local sources make up roughly 30% to 33% of California school funding.

- Property Taxes: This is the primary local source. Property taxes collected within a county go into a local fund for schools.

- Basic Aid Districts: In some wealthy areas, local property taxes are so high that they exceed what the state formula says the district needs. These are called "Basic Aid" or "Community Funded" districts, and they get to keep the extra local money.
- Other Local Sources: This includes local parcel taxes (voter-approved property taxes), structural bonds for school buildings, and community donations.

3. Federal Funding (The Smallest Share)
The federal government provides the smallest portion, typically around 8% to 10% of a school district's budget.

- Targeted Aid: Federal money is strictly "categorical," meaning it can only be used for specific, legally defined purposes.
- Key Programs: Major federal programs include Title I funding (for schools serving low-income families) and IDEA funding (for special education services).

How is the state's total allocation to schools determined?

The state's total funding allocation for California schools is legally determined by a set of complex constitutional math formulas known as Proposition 98. This system calculates a "minimum funding guarantee" each year.

To decide the exact dollar amount, the state runs three distinct mathematical calculations—informally called the Three Tests.

<u>The Three Tests of Proposition 98</u>

The state evaluates the economy annually and automatically applies the test that matches California's current fiscal health:

- Test 1 (The Percentage Rule): Allocates roughly 38% to 40% of the state's total General Fund directly to education. This test is usually triggered during strong economic years.
- Test 2 (The Growth Rule): Takes the prior year's school budget and adjusts it based on changes in K-12 student attendance and the state's per-capita personal income.
- Test 3 (The Revenue Rule): Takes the prior year's budget and adjusts it based on student attendance and actual state tax revenues. This test is used during economic downturns when state tax revenue drops significantly.

<u>Key Factors that Adjust the Calculation</u>
No matter which test is active, the final allocation is heavily impacted by three shifting variables:

- State Tax Revenue: Because California relies heavily on personal income and capital gains taxes, a stock market boom or crash instantly expands or shrinks the total education budget.

School Funding

How California Public School are Funded

- Student Attendance: Total funding scales up or down based on Average Daily Attendance (ADA) across the state. If overall student attendance drops statewide, the minimum guarantee decreases.
- Cost-of-Living Adjustment (COLA): The state adds an inflation adjustment factor each year to protect the purchasing power of school budgets.

Can the State Override the Formula?

Yes, but it is rare. The state legislature can vote by a two-thirds supermajority to temporarily suspend the Proposition 98 minimum guarantee during a severe budget crisis. However, the state builds a "maintenance factor" debt when it does this, meaning it legally owes that money back to schools when the economy recovers.

How much state funding do schools receive in total?

California's total state education funding under the Proposition 98 minimum guarantee is $128.1 billion for the 2026–27 fiscal year.

However, because of unique budget negotiations, the state legislature and the governor agreed to temporarily withhold $3.9 billion of that record total. The state plans to pay those funds out in a later cycle once projected tax revenues are officially collected as cash in hand.

The Funding Breakdown by the Numbers

According to the latest California Legislative Analyst's Office data and state budget reports, the total funding package breaks down into several key categories:

- Per-Pupil Spending: Total state-level support brings per-pupil funding up to a record $21,013 per student (which jumps to over $28,000 when combined with all local property taxes and federal grants).
- The TK-12 and Community College Split: To ensure the money is divided fairly, the state allocates 88.9% of the Proposition 98 pot directly to TK-12 public schools and the remaining 11.1% to community colleges.
- The "Super COLA" Boost: The budget includes an augmented Cost-of-Living Adjustment (COLA) of 4.31% to help districts absorb the costs of inflation and protect staff salaries.

Where the Massive Total is Being Spent

A significant portion of the $128.1 billion is distributed cleanly via the Local Control Funding Formula, but the state has targeted several multi-billion dollar block grants for specific needs:

- $5 Billion Discretionary Block Grant: A one-time fund distributed to school districts to help manage declining student enrollment and cover rising operational costs.
- $2.4 Billion Special Education Boost: Ongoing state funds explicitly dedicated to increasing base funding rates for special education programs.

- $1 Billion Community Schools Program: Continued funding targeting high-poverty neighborhoods to coordinate academic, health, and social services under one roof.

How much flexibility do schools have to utilize funds they receive?

California school districts have a high degree of flexibility over much of their state funding, but they must follow strict reporting rules and allocate specific percentages to high-needs students.

The balance between local freedom and structural restrictions depends entirely on the type of fund:

1. Unrestricted Funds: High Flexibility
Roughly three-quarters of state education funds are distributed through the Local Control Funding Formula (LCFF) with few strings attached:

- Base Grants: Districts have total local discretion to spend these dollars on core operational expenses, such as teacher salaries, utilities, and textbooks.
- The LCAP Requirement: In exchange for this freedom, districts must create a three-year Local Control and Accountability Plan (LCAP). This plan requires public input to show how spending aligns with local academic goals.

2. Supplemental & Concentration Funds: Targeted Flexibility
Districts receive extra money for students who are low-income, English learners, or in foster care. [1]

- The Rule: Districts have the flexibility to choose *how* to spend these funds, but the spending must explicitly increase or improve services for those specific high-needs student groups. [1]
- Districtwide Use: If high-needs students make up more than 55% of the enrollment, the district can use the money for school-wide programs (like extended school days), provided they prove it principally benefits those students.

3. Categorical Funds: No Flexibility
A smaller portion of state and federal money consists of "categorical funds". These are strictly locked and cannot be moved to other programs:

- Special Education: Mandated funds must only support students with individualized education programs (IEPs).
- Nutrition Programs: Federal and state school lunch dollars are strictly restricted to food services.
- Targeted Grants: Programs like the Community Schools Partnership Program or specific literacy grants can only be spent on those precise state-approved frameworks.

The Practical Constraint: Fixed Personnel Costs
Even with state-level flexibility, local school boards face heavy practical limits. 80% to 85% of a typical school district's budget is automatically locked into fixed personnel costs, including contracted teacher salaries, health benefits, and pension contributions.

School Funding

How California Public School are Funded

What determines how state funds are allocated to LEAs?

The allocation of state funds to California Local Educational Agencies (LEAs)—which include school districts, charter schools, and county offices of education—is determined through a formal state accounting cycle called the Principal Apportionment.

The state evaluates three main pieces of local data reported by the LEAs themselves to calculate exactly how much money each agency receives:
1. Average Daily Attendance (ADA)
The single largest factor in the baseline allocation is how many students physically show up to school each day, rather than total enrollment rosters.

- The state uses an LEA's ADA to calculate its Base Grant under the Local Control Funding Formula (LCFF).
- This base amount varies depending on the grade levels served, with higher per-student rates allocated for high school grade spans.

2. "Unduplicated" Student Demographics
To distribute funds equitably, California tracks student demographics through the California Longitudinal Pupil Achievement Data System (CALPADS). The state looks at the specific percentage of an LEA's population consisting of:

- Low-income students
- English language learners
- Foster or homeless youth

If a student falls into more than one of these categories, they are only counted once (which is why they are called "unduplicated" students). The higher this percentage is, the more Supplemental and Concentration grants the state adds to the LEA's allocation.

3. Local Property Tax Revenue
The state formula calculates a total "target entitlement" for what an LEA should receive. However, before the state sends any cash, it looks at how much local money the LEA already collects.

- The Offset: Local property taxes flow directly to the LEA first.
- The State's Share: The state government then calculates the difference and pays out the remainder using state funds (from the State School Fund and the Education Protection Account) to make the LEA whole.

The Certification Schedule
Because student attendance and tax revenues change throughout the year, the California Department of Education (CDE) continuously adjusts the flow of money across four sequential calculation check-ins:

- Advance Apportionment (July): Based on prior-year data to establish early school year funding.

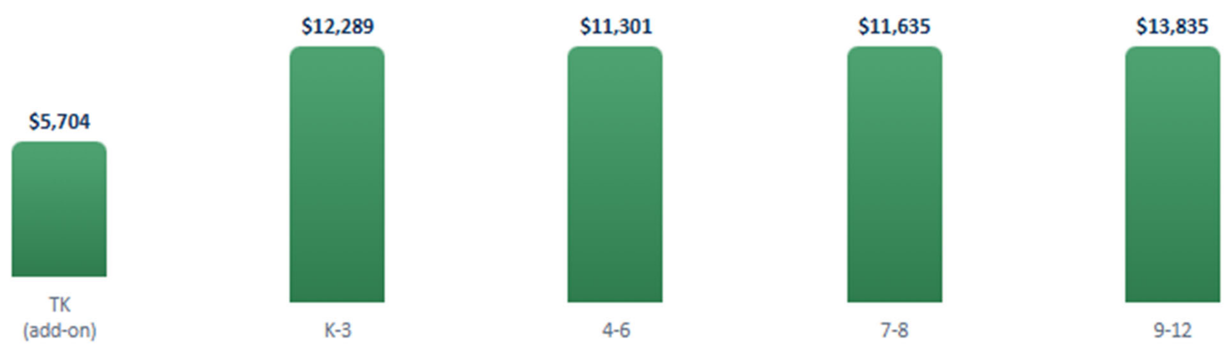
School Funding

How California Public School are Funded

- First Principal Apportionment / P-1 (February): Adjusts allocations based on attendance data collected from July through December.
- Second Principal Apportionment / P-2 (June): Reflects full-year attendance data collected through April. This forms the basis for the final state payment of the fiscal year.
- Annual Apportionment (Following February): Legally finalizes and reconciles any remaining data corrections.

LOCAL CONTROL FUNDING FORMULA

2026-27 Funding Rate per ADA, by Grade Span



What is a Local Control and Accountability Plan (LCAP)?

A Local Control and Accountability Plan (LCAP) is a three-year plan that every California school district, charter school, and county office of education must create and update annually.

It acts as a school district's official budget blueprint. It shows how the district plans to use state funds to improve student outcomes, especially for high-needs student groups.

<u>The Purpose of the LCAP</u>
When California introduced the Local Control Funding Formula (LCFF) in 2013, it gave school districts more freedom over how to spend state money. In return, the state required the LCAP to ensure accountability. The plan makes sure districts spend extra money to help the students who need it most.

<u>The 8 State Priority Areas</u>
The LCAP cannot just focus on test scores. The state requires districts to show progress across eight specific areas of education:

- Basic Services: Providing qualified teachers, up-to-date instructional materials, and safe school facilities.

- Implementation of State Standards: Teaching the official California academic standards, including Next Generation Science and Common Core.
- Parent Involvement: Seeking input from parents in making district decisions.
- Student Achievement: Tracking performance on state tests, English proficiency, and college/career readiness.
- Student Engagement: Improving school attendance and graduation rates while lowering chronic absenteeism.
- School Climate: Lowering suspension and expulsion rates while improving overall safety and belonging.
- Course Access: Ensuring all students can take required classes for college admission and career technical education.
- Other Student Outcomes: Measuring performance in other local areas like physical education or the arts.

Community Involvement Is Required

A district cannot write an LCAP in secret. By law, the process must include input from the community. Districts must hold public meetings to consult with:

- Parents and guardians
- Teachers and school staff
- Principals and administrators
- Students

Districts must also form specific advisory committees, including an English Learner Parent Advisory Committee, to review the plan before it is officially approved.

Review and Approval

Once written, the local school board holds a public hearing and votes to adopt the LCAP alongside the district's annual budget. The plan is then sent to the County Superintendent of Schools. The county reviews the plan to make sure it is mathematically sound and legally aligns with state goals before giving final approval.

What about the California State Lottery? (see pg. 21)

The California State Lottery provides a very small fraction of school funding—accounting for only about 1% to 1.5% of the state’s total public education budget.

While catchy advertising often leads the public to believe the lottery fully sustains local classrooms, its official mandate under the California State Lottery Act is strictly to provide supplemental funding, meaning it is designed to enhance, not replace, regular state and local tax allocations.

School Funding

How California Public School are Funded

<u>How Much Money It Generates</u>

The California State Lottery generates roughly $1.9 billion to $2.25 billion annually for public schools, tracking with a steady multifold increase in recent fiscal years driven by massive multi-state jackpots. This translates to a relatively modest allocation of roughly $200 per student annually across the state.

<u>Where the Money Goes</u>

By law, at least 34 cents of every dollar spent on lottery tickets must go directly to public education (from TK-12 public schools up through community colleges and universities). The remaining funds are split between player prizes (at least 50%) and the costs of managing and marketing the games.

<u>Strict Spending Rules</u>

Lottery money is sent to districts cleanly based on their Average Daily Attendance (ADA), but it comes with tight legal boundaries:

- Allowed (Instructional Purposes): Funds are mostly discretionary and can be used for classroom supplies, textbooks, instructional materials, or specialized student programs.
- Prohibited (Infrastructure): Districts are strictly legally banned from using lottery revenue to buy property, build or remodel school facilities, or fund research.

How much funding does California receive from the federal government?

California public schools receive approximately $8 billion to $8.1 billion annually in federal funding. This generally accounts for roughly 6% to 11% of the state's total K-12 public education budget, depending on the fiscal year.

<u>Federal Funding by the Numbers</u>

Data from the California Budget & Policy Center and the Public Policy Institute of California outlines how these federal dollars are typically allocated across major programs:

- Low-Income Student Support (Title I): Around $2.4 billion is distributed directly to schools serving high concentrations of families living in poverty.
- Special Education (IDEA): Approximately $1.5 billion helps local districts comply with federal mandates for students with disabilities.
- English Language & Immigrant Services: Roughly $157 million goes toward supporting English learners.
- Teacher Training & Recruitment: About $232 million is used for professional development, recruiting, and retaining school staff.
- Student Support & Academic Enrichment: Around $152 million is allocated to student well-being and advanced coursework.

Strict Categorical Restrictions
Unlike state-level LCFF base grants, federal funding has zero local flexibility. School districts cannot move these dollars around to cover general expenses like utility bills or standard teacher raises. If a district receives money via Title I or the Individuals with Disabilities Education Act (IDEA), those funds must strictly be accounted for and spent only on those specific federally approved services.

How are the costs for building new schools or modernizing facilities paid for?

In California, funding for building new schools or modernizing old ones is handled entirely outside of a district's normal, day-to-day operating budget. Instead, school infrastructure is paid for through a capital budget Partnership System driven by three main sources: local property tax bonds, state matching grants, and developer fees.

1. Local General Obligation Bonds (The Largest Source)
Local communities pay for the vast majority of school construction—roughly 84%—by voting to tax themselves.

- The Voting Process: Local school boards place a bond measure on the ballot (such as a local "Measure X"). Thanks to state law, these measures only require a 55% voter majority to pass.
- How They Work: When a bond passes, the school district borrows upfront money to construct buildings or fix roofs. The district repays the principal and interest over time using a dedicated, temporary increase in local property taxes.

2. The State School Facility Program (SFP) Matching Grants
The state government steps in to assist local districts by providing matching grants through the School Facility Program (SFP). This program is funded through statewide general obligation bonds approved by voters across California.

- The Split: For an approved project, the state traditionally uses a cost-sharing formula. It pays 50% of the cost for new construction and 60% of the cost for modernizing existing buildings.
- Recent Statewide Funding: Voters heavily replenished this system by passing Proposition 2, a $10 billion statewide bond that distributes $8.5 billion to K-12 schools and $1.5 billion to community colleges specifically for repairs, lead water testing, and modernization.
- Financial Hardship: Wealthier districts can easily pass local bonds to qualify for the state’s match, creating massive infrastructure gaps. To help, the state offers "hardship funding" to cover up to 100% of costs for lower-wealth districts that cannot raise their local share.

3. Developer Fees (School Impact Fees)
Unique to California, school districts have the legal authority to levy fees directly on new residential and commercial construction projects within their boundaries.

- The Impact: When developers build new housing tracts or commercial spaces, it brings new families and students into the area.

- The Fee: Calculated per square foot on any project exceeding 500 square feet, these fees ensure that private developers offset the financial impact of student growth on local classrooms rather than shifting the full burden to taxpayers.

4. Mello-Roos Districts (Community Facilities Districts)
In rapidly growing suburban areas, a school district might establish a Mello-Roos district

What is the state's overall estimated school facilities need?

California faces a massive school facilities funding gap, with the overall projected infrastructure need estimated at more than $117 billion over the coming decade.

Furthermore, research indicates that California school districts must spend between $3.1 billion and $4.1 billion annually simply to keep up with routine maintenance and prevent existing facilities from falling into disrepair.

<u>Where the $117 Billion Need is Concentrated</u>
The structural demands are heavily driven by an aging stock of campus buildings, changing educational requirements, and climate shifts. The multi-billion-dollar backlog breaks down across three major areas:

- Replacing and Restoring Expired Classrooms ($53 Billion): More than 70% of California's public schools are over 25 years old, and roughly one-third are older than 50 years. This money is required to replace structurally inadequate buildings and phase out the estimated 75,000 temporary portable classrooms still heavily utilized across the state.
- Modernization and Upgrades ($28 Billion): This chunk is needed to retrofit older schools with high-speed internet, modern technology infrastructure, updated science labs, and vocational/career technical training hubs. It also targets environmental upgrades, such as installing modern HVAC systems to handle rising seasonal temperatures and performing mandatory testing and remediation for lead in school water pipes.
- New Construction and Enrollment Shifts ($36 Billion): While statewide enrollment has seen periods of decline, localized population surges in certain geographic areas require massive investments to build entirely new schools and eliminate localized campus overcrowding.

<u>Recent Legislative Steps to Address the Shortfall</u>
Because the backlog surpasses typical annual budgets, the state relies on cyclical bond injections to dent the need:

- Proposition 2 Impact: California voters approved Proposition 2, a $10 billion statewide general obligation bond.
- The Distribution: It directly targets a portion of this massive deficit by channeling $8.5 billion to TK–12 facilities (split heavily between modernization and new construction) and $1.5 billion to community colleges.

Special Education in California

Special Education is one of the most legally mandated and financially complex components of California's public education system. Federal and state laws require school districts to provide a free appropriate public education (FAPE) to eligible students with disabilities and to provide services in the least restrictive environment consistent with each student's Individualized Education Program (IEP). These legal requirements create an obligation to provide necessary educational services regardless of the cost of those services.

Federal and State Responsibilities

The federal Individuals with Disabilities Education Act (IDEA) establishes the federal framework for providing special education services to students with disabilities. When IDEA was enacted in 1975, Congress established a federal funding goal of providing up to 40 percent of the national average per-pupil expenditure to help cover the additional costs of educating students with disabilities. Federal appropriations, however, have never reached that 40 percent level. As a result, state and local educational agencies have historically been responsible for funding the majority of special education costs.

California's special education funding system operates largely outside the Local Control Funding Formula (LCFF). While California consolidated most state categorical programs into the LCFF when it was implemented in 2013, special education remained a separate state funding system administered primarily through Special Education Local Plan Areas (SELPAs). Special education outcomes and services are nevertheless addressed through the state's broader accountability and planning framework, including the Local Control and Accountability Plan (LCAP). The California Department of Education is also working toward greater alignment between special education improvement planning and the LCAP process.

The AB 602 Funding Model

California's primary state special education funding mechanism is the Assembly Bill 602 (AB 602) funding model. Unlike LCFF, which provides additional funding based on identified student characteristics and needs, AB 602 generally distributes special education funding to SELPAs based on the total funded average daily attendance (ADA) of their member local educational agencies, rather than the number of students who receive special education services.

This is commonly referred to as a census-based funding model. The approach was designed in part to avoid creating a financial incentive for districts to identify additional students for special education solely to receive additional state funding. However, it also means that funding does not automatically increase when the number or complexity of students receiving special education services increases.

This distinction has become increasingly important as California's student population has changed. The percentage of California students receiving special education services has increased substantially over time, even as overall public school enrollment has declined. The Governor's 2026–27 Budget noted that the prevalence of students receiving special education services increased from 12.9 percent of California public school students in 2018–19 to 14.9 percent in 2024–25. During the same period, the number of students receiving special education increased by more than 70,000 while total enrollment declined by more than 380,000 students.

The result is a growing mismatch between the way funding is generated and the actual demand for services: special education funding is largely tied to overall student attendance, while the cost of special education is driven by the number and needs of students requiring services.

Progress Toward More Equitable Funding

California has taken significant steps in recent years to address inequities and underfunding within the AB 602 system. Between 2019–20 and 2022–23, the state substantially increased special education funding and worked to equalize funding rates among SELPAs. The 2026–27 budget completes the equalization of the base rate so that all local educational agencies receive special education funding at the same statewide rate. These investments represent meaningful progress. However, increased state funding does not eliminate the underlying funding gap between the cost of providing special education services and the amount of state and federal funding available to pay for them.

The Local General Fund Contribution

Special education is a mandated service. When an IEP identifies educational services, supports, personnel, transportation, behavioral services, specialized equipment, or other interventions necessary for a student to receive a free appropriate public education, the district must provide those services.

The cost of providing these services can vary significantly. Some students may require relatively limited additional support, while others may require intensive one-to-one assistance, specialized programs, behavioral intervention, specialized transportation, assistive technology, medical supports, or placement in a nonpublic school or residential setting.

State and federal special education revenues do not fully cover these costs. Consequently, school districts must use unrestricted General Fund resources to make up the difference. This contribution is commonly referred to as special education encroachment.

For districts, this means that increases in special education costs can directly reduce the resources available for other educational priorities. General Fund dollars used to cover special education costs are dollars that cannot simultaneously be used for general education staffing, instructional materials, technology, facilities, transportation, utilities, enrichment programs, or other local priorities.

This is particularly significant for districts experiencing declining enrollment. Because AB 602 funding is tied largely to ADA, declining enrollment can reduce the funding available through the formula at the same time that the number and complexity of students receiving special education services may remain stable or increase.

2026–27: A Historic Increase in State Special Education Funding

The 2026–27 California State Budget represents a significant change in the state's approach to special education funding. The enacted budget provides an ongoing $2.4 billion increase in special education funding, representing approximately a 43 percent increase over the prior year. The investment increases the statewide special education base rate to $1,340 per student and establishes a uniform statewide rate.

This investment provides important fiscal relief to local school districts. The additional state funding allows a greater portion of the cost of special education services to be supported by dedicated state resources, reducing—though not eliminating—the amount of unrestricted General Fund dollars districts must contribute. The increased funding should therefore be viewed as both an investment in students with disabilities and an investment in the overall fiscal stability of California's school districts.

Additional Support for High-Cost and Specialized Services

The state also recognizes that a uniform per-student funding rate cannot adequately address every special education cost. Some students require services that are significantly more expensive than the average cost of special education.

The 2026–27 State Budget provides an additional $80 million in ongoing funding for the special education extraordinary cost pool and low-incidence disabilities add-on. The Extraordinary Cost Pool provides reimbursement to SELPAs for certain extraordinary costs associated with individual high-cost placements, including qualifying nonpublic school placements and certain educationally related mental health services. For 2026–27, the extraordinary cost threshold is $104,175.40 per qualifying placement, subject to available funding.

These targeted funding mechanisms are important because a single high-cost placement can create a substantial financial impact that cannot reasonably be addressed through the standard per-student AB 602 allocation alone.

Investments in Inclusion and Student Outcomes

The 2026–27 budget also includes investments intended to improve how special education services are delivered, not simply how they are funded.
The budget provides:

- $30 million one-time for the Supporting Inclusive Practices Project to help schools and educators expand access to general education settings for students with disabilities.
- $25 million one-time for the Inclusive College Technical Assistance Center to expand inclusive postsecondary opportunities for students with intellectual and developmental disabilities.

- $10 million one-time to develop resources and provide technical assistance for alternative pathways and alternative means to a high school diploma for students with disabilities.

These investments reflect California's continued emphasis on educating students with disabilities in the least restrictive environment and improving long-term academic, functional, and postsecondary outcomes.

The Continuing Funding Challenge

The 2026–27 investment is a significant step toward addressing California's longstanding special education funding gap, but it does not eliminate the financial challenge facing local school districts.

The fundamental issue remains that the cost of special education is driven by individual student needs, while a substantial portion of state funding is generated through a census-based formula tied to overall student attendance. At the same time, the proportion of students receiving special education services has increased and the complexity and cost of services for some students have grown.

For local school districts, the result is a continuing need to supplement state and federal special education revenues with unrestricted General Fund resources.

California's increased investment in 2026–27 reduces this pressure and represents an important shift toward greater state responsibility for special education costs. However, districts must continue to carefully monitor special education enrollment, service needs, staffing, contracted services, transportation, nonpublic school placements, and other related expenditures because the cost of providing legally required services can change more rapidly than the funding provided through the state and federal formulas.

Special Education and the District Budget

Special education is therefore an important consideration when evaluating the overall financial condition of a California school district. The district's unrestricted General Fund is ultimately responsible for funding the difference between the cost of providing required special education services and the revenues received specifically for those services.

For budget planning purposes, this means that changes in special education enrollment, the intensity of student needs, staffing requirements, behavioral and mental health services, transportation, nonpublic placements, and other specialized services can have a direct impact on the district's unrestricted General Fund.

The 2026–27 state investment provides meaningful relief and demonstrates a growing recognition that special education is a shared state, federal, and local responsibility. Nevertheless, the long-term fiscal sustainability of special education will depend on continued state and federal investment, accurate recognition of the actual cost of services, and funding structures that more closely align available resources with the needs of the students being served.

What pressures do pension costs create?

Pension costs create massive financial and operational strains for California school districts by acting as a "hidden cut" to classroom education budgets. Because pension promises are legally locked, rising contribution rates force local school boards to shift money away from direct student services to cover retirement debt.

These cost pressures affect local school business operations through several key channels:
1. Skyrocketing Contribution Rates
Over the last decade, the percentage of a district's payroll that must be sent to the state's two major pension systems—CalSTRS (for teachers) and CalPERS (for classified staff like bus drivers and custodians)—has grown dramatically.

- The CalSTRS Bite: Under the state's 30-year amortization plan, school districts are legally required to contribute 19.10% of every eligible teacher's salary directly to the retirement system.
- The CalPERS Bite: The strain is even higher for non-teaching staff, with the CalPERS school employer contribution rate sitting at 26.40% of covered payroll.
- The Shared Burden: Combined with what teachers and the state pay, the total required contribution rate for a teacher's pension equals 37.7% of their total payroll.

2. Siphoning Money from the Classroom ("Encroachment")
Because California schools are funded heavily based on student attendance, pension increases create an immediate operational deficit when state revenue adjustments don't match rising liabilities.

- Districts must pay these retirement bills before anything else, creating a "general fund encroachment."
- Every dollar spent funding past pension debt is a dollar that cannot be spent on hiring mental health counselors, providing arts electives, or updating textbooks.

3. Suppressing Active Teacher Take-Home Pay
The pressure does not just impact district spreadsheets—it directly squeezes the educators themselves.

- To keep the pension funds solvent, newer teachers must pay roughly 10.2% of their own paycheck directly into CalSTRS.
- This higher employee deduction reduces modern take-home pay, making it much harder for school business officials to negotiate competitive salary increases during high-inflation cycles without risking district insolvency.

School Funding

How California Public School are Funded

Is declining enrollment an issue for California schools and why does it matter?
Yes, declining enrollment is a severe and accelerating crisis for California schools. Public school registration fell by nearly 75,000 students for the 2025–26 school year—marking the ninth consecutive year of decline and completely eclipsing the state's initial projection of a 10,000-student dip.

Why Enrollment Is Dropping
According to data analyzed by the Public Policy Institute of California (PPIC) and the state, the contraction is a permanent demographic shift rather than a temporary trend:

- 📉 Plummeting Birth Rates: California's birth rates have declined faster than most of the nation, severely shrinking the incoming kindergarten population.
- 🚪 Out-Migration: High housing costs and general cost-of-living constraints have caused thousands of working-class families to move out of state.
- 🌐 Immigration Slowdowns: Sharp decreases in inbound migration have dramatically lowered the number of newly enrolling multilingual students, traditionally a major growth engine for California campuses.

Why It Matters: The Financial and Operational Impacts
Declining enrollment triggers a cascade of administrative crises because of the way California's education system is fundamentally built:
1. Direct Losses in State Revenue
California funds its Local Educational Agencies based on Average Daily Attendance (ADA). Fewer students on the rosters means fewer students in desks, translating directly into fewer state dollars arriving in district bank accounts.

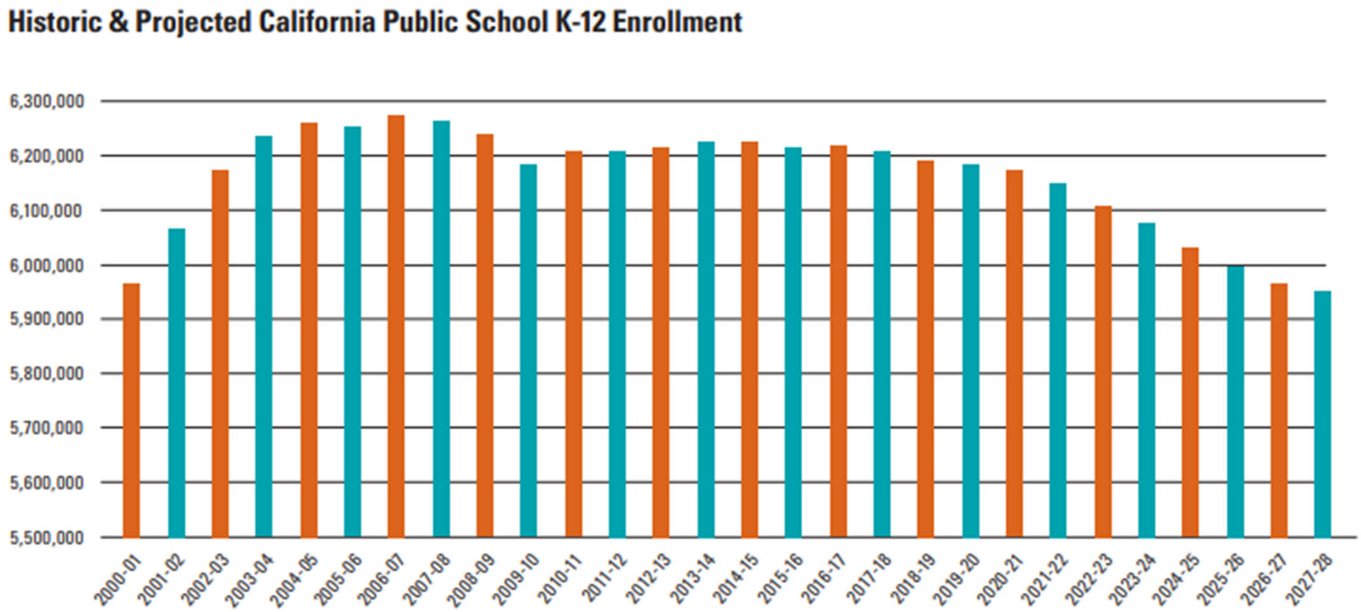
2. The Trap of Fixed Costs
Even when a school loses 10% of its students, it cannot easily reduce its overhead. The district still has to pay to heat the entire school building, maintain the campus grounds, and fund legacy pension obligations. This leads to higher per-pupil operating costs with less revenue to cover them.

3. Budget Deficits and Forced Staff Layoffs
The mismatch between falling state funds and fixed overhead causes immediate structural deficits. For example, enrollment drops forced major urban districts like Los Angeles Unified to issue thousands of staff layoff notices to balance their books.

4. Controversial School Closures
When student numbers drop too low to keep single campuses operationally efficient, local school boards are left with no choice but to permanently consolidate or close neighborhood schools. This frequently sparks intense political pushback and disrupts community life

School Funding

How California Public School are Funded



Who oversees local school district budgets?

Overseeing local school district budgets in California involves a multi-layered check-and-balance system divided between local community leaders, regional county officials, and state compliance laws.

The primary oversight responsibility is split across three distinct levels:

1. Local Level: The School Board & Superintendent
   - The School Board (Trustees): Elected by local voters, the school board acts as the ultimate governing body for a district's finances. They do not run the day-to-day operations but are legally responsible for publicly debating, adopting, and monitoring the annual budget each year.
   - The Superintendent: Hired by the school board, the superintendent and their Chief Business Officer (CBO) draft the budget, implement financial policies, and ensure spending aligns with the district's goals.

2. Regional Level: The County Office of Education (COE)
   - AB 1200 Fiscal Oversight: Under a landmark California law called Assembly Bill 1200, the 58 County Superintendents across California serve as the "financial watchdogs" for local districts.
   - Review and Approval: Every local school district must submit its adopted budget to its regional COE by July 1. The county reviews the budget using strict state standards to verify that the district can meet its financial commitments for both the current year and the subsequent two years.
   - Intervention Powers: If a district's budget is structurally unbalanced, the County Superintendent has the legal authority to disapprove the budget. If a district faces imminent insolvency, the county can step in, overturn local school board decisions, and impose a stay-and-rescind order on spending.

3. State Level: The California Department of Education (CDE)

- The State Superintendent of Public Instruction: Head of the CDE, the state superintendent oversees the fiscal health of the County Offices of Education themselves and establishes the uniform accounting standards all schools must follow.
- The Fiscal Crisis and Management Assistance Team (FCMAT): If a county office flags a school district as being in severe financial jeopardy, the state deploys FCMAT. This specialized agency conducts emergency audits, provides crisis management, and helps structure emergency state loans if a district is at risk of bankruptcy.

Can local districts raise additional revenues?
Yes, local school districts can raise additional revenues to supplement their state and federal allocations. However, because of California's strict property tax laws, districts cannot simply increase standard property tax rates on their own. Instead, they must rely on specific voter-approved measures or community initiatives.

Local districts utilize four primary methods to generate extra local funding:
1. Parcel Taxes (The Most Common Method)
A parcel tax is a flat tax levied on each parcel of property within a school district's boundaries, regardless of the property's size or value.

- The Voter Hurdle: Under California law, a parcel tax requires a two-thirds supermajority vote (66.7%) from local residents to pass.
- Flexibility: Unlike construction bonds, parcel tax revenues can be used for general operations. Districts frequently use them to protect academic programs, save elective classes, or supplement teacher salaries.

2. Local School Construction Bonds
Districts can ask local voters to authorize General Obligation (G.O.) bonds to fund facility upgrades, roof repairs, or technology infrastructure.

- The Voter Hurdle: Thanks to Proposition 39, these local bonds only require a 55% voter majority to pass.
- Strict Restrictions: This money goes strictly into a capital fund. By law, it can never be used to pay for teacher salaries, benefits, or day-to-day school operations.

3. Education Foundations and Community Donations
In many affluent communities, parents and residents form non-profit Local Education Foundations (LEFs) to raise private funds.

- How it Works: These foundations raise money through direct parent donations, corporate sponsorships, and community fundraisers.
- The Equity Issue: These private dollars can fund extra enrichment programs, art teachers, or science labs that lower-wealth districts cannot afford, widening funding disparities between neighborhoods.

4. Leasing or Selling District Property

With declining enrollment forcing school consolidations, some districts turn their empty facilities into revenue streams.

- Asset Management: School boards can choose to sell surplus land or lease closed school buildings to charter schools, community organizations, or private entities.
- The Rule: By law, funds from selling or leasing real estate must generally be channeled back into one-time capital expenses rather than daily operational costs.

Acronyms

AB .... Assembly Bill
ADA .... Average Daily Attendance
AG .... Attorney Generals
AMS .... Arts and Music in Schools
BEA .... Bureau of Economic Analysis
BLS .... U.S. Bureau of Labor Statistics
CADAA .... California Dream Act Application
CalPERS .... California Public Employees' Retirement System
CalSTRS .... California State Teachers' Retirement System
CALPADS .... California Longitudinal Pupil Achievement Data System
CDE .... California Department of Education
CEP .... Community Eligibility Provision
COE .... County Office of Education
COLA .... Cost-of-Living Adjustment
CSM .... Commission on State Mandates
CSPP .... California State Preschool Program
CTC .... Commission on Teacher Credentialing
CTE .... Career Technical Education
DMV .... Department of Motor Vehicles
DOF .... Department of Finance
EC § .... Education Code Section
ELA .... English Language Arts
ELD .... English Language Development
ELO-P .... Expanded Learning Opportunities Program
EO .... Executive Order
FAFSA .... Free Application for Federal Student Aid
Fed .... Federal Reserve
GDP .... Gross Domestic Product
GSA .... Grade Span Adjustment
HR .... Human Resources
HTS .... Home-to-School

Acronyms

KIT	Kitchen Infrastructure and Training
L.A.	Los Angeles
LAO	Legislative Analyst's Office
LCAP	Local Control and Accountability Plan
LCFF	Local Control Funding Formula
LEA	Local Educational Agency
LREBG	Learning Recovery Emergency Block Grant
Master Plan	Master Plan for Career Education
MBG	Mandate Block Grant
MYP	Multiyear Projections
PERB	Public Employment Relations Board
PIT	Personal Income Tax
PRISM	Providing Relevant Inclusive Support that Matters
PSSSA	Public School System Stabilization Account
RICA	Reading Instruction Competence Assessment
S/C	Supplemental and Concentration
SACS	Standardized Account Code Structure
SB	Senate Bill
SEMOE	Special Education Maintenance of Effort
SFP	School Facility Plan
SSC	School Services of California Inc.
TK	Transitional Kindergarten
UBA	Universal Benefits Application
UPC	Unduplicated Pupil Count
UPP	Unduplicated Pupil Percentage
UTK	Universal Transitional Kindergarten