Rescue Union School District
2026-27 Budget Adoption

Hearing Date: June 9, 2026
Board Adoption Date: June 16, 2026

The promise of public education is for every child to succeed in school and life. To realize this promise, every child must be given resources, support, and interventions based on his or her needs. Our school district is uniquely positioned to fulfill this promise to all of our students.

The concept of educational equity can mean different things to different people so the Rescue Union School District Board of Trustees and Superintendent want to be very clear with our intention:

- We affirm in our actions that each student can, will, and shall learn.
- We believe educational equity is the intentional allocation of resources, instruction, and opportunities according to need.
- We affirm that factors including but not limited to disability, race, ethnicity, and socio-economic status, should not affect our students rights to quality educational opportunities.

Timeline and Certifications

- Education Code requires school districts to adopt a budget before July 1, 2026
- This presentation is a user-friendly summary of the budget proposed for adoption.
- Financial Cycle for 2026-27
  - √ **June 9, 2026** – Public Hearing
  - **June 16, 2026** – Board Approval/Budget Adoption
  - **August/September 2026 -** If there are material changes in the District budget due to state budget adoption or revision, budget revisions are due 45 days afterwards.
  - **December 2026** - First Interim Budget
  - **March 2027** - Second Interim Budget
  - **June 2027** - June Budget Update (with 2027-28 budget adoption)
  - **September 2027** - Unaudited Actual Financials
  - **December 2027** - Audit Report Complete, present January 2028

Topics of the Day

- This report includes:
  - 2025-26 June Update
  - Revenue and Expenditure comparisons
  - State Fiscal Conditions
  - Budget assumptions 2026-27
    - Multi-year budget assumptions 2027-28 / 2028-29
    - Enrollment Projections
    - Budget Highlights
  - Multi-Year Budget
  - A look into the future
  - Updated cash-flow (separate report)
  - Detail Multi-year projections (separate report)
  - All fund summary report (separate report)
- Budget and LCAP Hearing June 9, 2026
- Budget Adoption with LCAP Approval June 16, 2026

2025-26 June Update

2025-26 June Update

Rescue Union District Financial Status Comparison 2025-26

	b	c	d	e	f	g	h	i	j	k
		2nd Interim 2025-26			June Update 2025-26			*Compare 2nd Interim to June Update*		
4		**Unrestricted**	Restricted	Total	**Unrestricted**	Restricted	Total	**Unrestricted Variance**	Restricted Variance	Total Variance
5										
6	**Revenue Detail**									
7	LCFF Sources (8010-8099)	**40,308,440**	-	40,308,440	**40,232,340**	-	40,232,340	**(76,100)**	-	(76,100)
8	Federal Revenue (8100-8299)	**-**	661,018	661,018	**-**	661,624	661,624	**-**	606	606
9	Other State Revenue (8300-8599)	**1,190,082**	5,352,686	6,542,769	**1,190,082**	5,339,921	6,530,003	**(1)**	(12,765)	(12,766)
10	Other Local Revenue (8600-8799)	**1,654,058**	2,839,843	4,493,901	**1,509,303**	3,058,641	4,567,944	**(144,755)**	218,797	74,043
11	**Total Revenue**	**43,152,580**	**8,853,547**	**52,006,128**	**42,931,725**	**9,060,186**	**51,991,911**	**(220,855)**	**206,638**	**(14,217)**
12										
13	**Expenditure Detail**									
14	Certificated	**17,739,975**	3,168,121	20,908,096	**17,753,308**	3,188,352	20,941,660	**13,333**	20,231	33,564
15	Classified	**6,120,516**	3,058,566	9,179,082	**6,077,431**	2,914,176	8,991,607	**(43,085)**	(144,390)	(187,476)
16	Employee benefits	**7,581,206**	4,284,687	11,865,893	**7,557,396**	4,128,185	11,685,581	**(23,810)**	(156,502)	(180,312)
17	Books & Supplies	**1,613,023**	1,283,529	2,896,552	**1,774,549**	1,492,749	3,267,298	**161,526**	209,220	370,746
18	Service, Other Operating	**3,153,052**	4,064,073	7,217,126	**3,218,438**	4,307,974	7,526,412	**65,386**	243,901	309,286
19	Capital Outlay	**479,005**	274,868	753,873	**484,005**	219,901	703,905	**5,000**	(54,968)	(49,968)
20	Other Outgo	**268,825**	1,842,896	2,111,721	**276,601**	1,975,621	2,252,222	**7,776**	132,725	140,501
21	Indirect Costs	**(247,494)**	197,494	(50,000)	**(248,299)**	191,766	(56,533)	**(805)**	(5,728)	(6,533)
22	**Total Expenditures**	**36,708,109**	**18,174,235**	**54,882,344**	**36,893,429**	**18,418,724**	**55,312,153**	**185,320**	**244,489**	**429,809**
23										
24	**Excess/(Deficiency)**	**6,444,471**	**(9,320,687)**	**(2,876,216)**	**6,038,296**	**(9,358,538)**	**(3,320,242)**	**(406,175)**	**(37,850)**	**(444,026)**
25										
26	**Other Financing Sources/uses**									
27	Transfers In	**-**	-	-	**-**	-	-	**-**	-	-
28	Transfers Out	**500,000**	-	500,000	**500,000**	-	500,000	**-**	-	-
29	Other Sources	**-**	-	-	**-**	-	-	**-**	-	-
30	Other Uses	**-**	-	-	**-**	-	-	**-**	-	-
31	Contributions (8800-8999)	**(8,734,062)**	8,734,062	-	**(8,684,068)**	8,684,068.1	-	**49,994**	(49,994)	-
32	**Total Other Sources/Uses**	**(9,234,062)**	**8,734,062**	**(500,000)**	**(9,184,068)**	**8,684,068**	**(500,000)**	**49,994**	**(49,994)**	**-**
33										
34	**Net Inc/Dcr to Fund Balance**	**(2,789,591)**	**(586,625)**	(3,376,216)	**(3,145,772)**	**(674,470)**	(3,820,242)	**(356,181)**	**(87,845)**	(444,026)
35										
36	**Beginning Balance**	**12,118,447**	**3,767,517**	**15,885,964**	**12,118,447**	**3,767,517**	**15,885,964**	**-**	**-**	
37	**Ending Balance**	**9,328,856**	**3,180,892**	**12,509,748**	**8,972,675**	**3,093,047**	**12,065,722**	**(356,181)**	**(87,845)**	**(444,026)**

2025-26 June Update

- Revenue Changes <$14k>:
  - <$76>k LCFF
    - Increased ADA
    - Decrease UPP (Unduplicated Pupil Percent)
  - +$606 Fed Revenue
    - Title III
  - <$13k> State Revenue
    - STRS on-behalf
  - +$74k Local Revenue
    - +$130k site donations
    - <$10k> SELPA Revenue for Risk Pool Reimbursements
    - <$46k> Facility Rentals

2025-26 Update

Expenditure Changes $430k

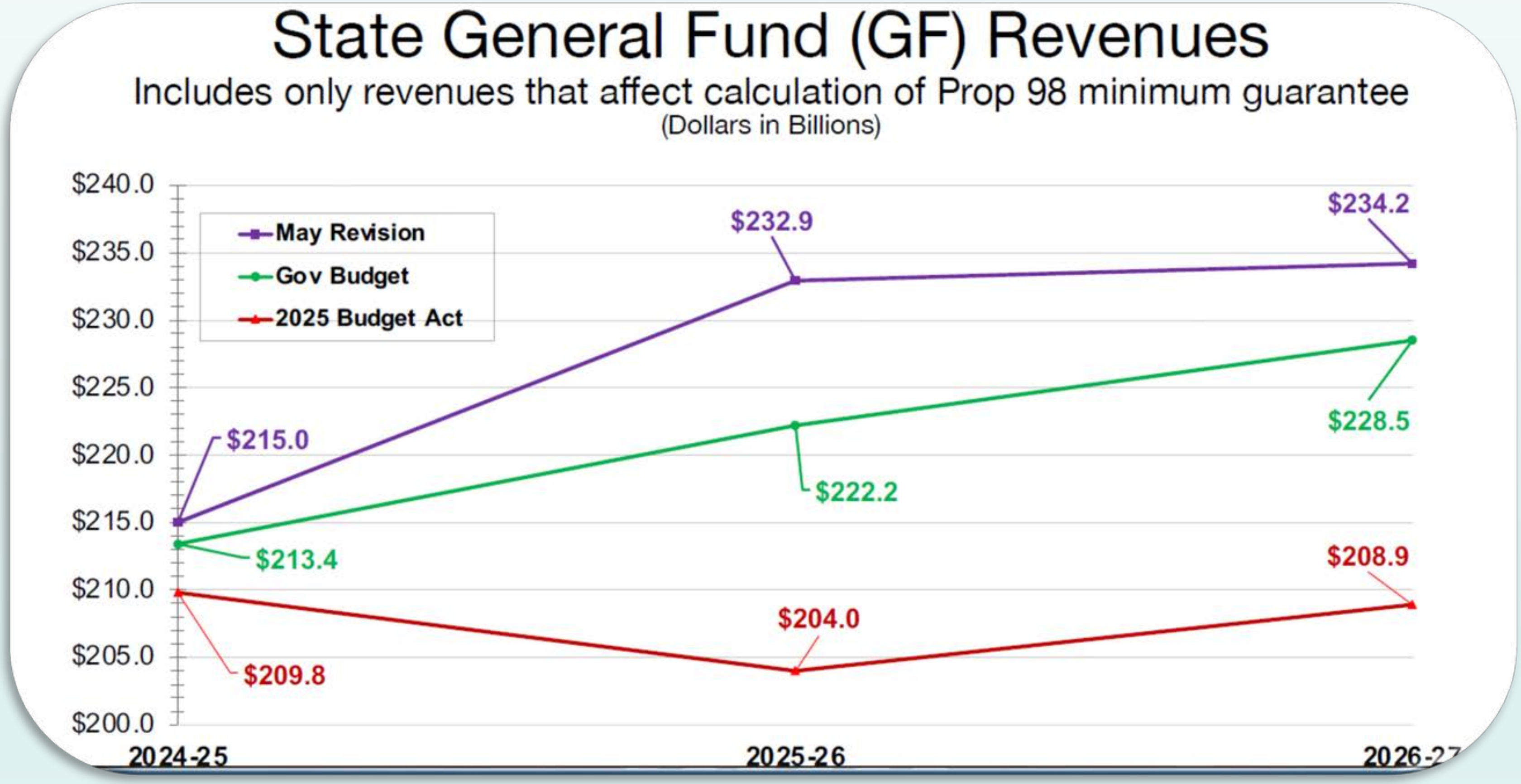
- Salaries/Benefits <$334k>
  - <$71k> unfilled positions (not full positions, but in-between filling)
  - $12K Principal sub
  - $34k increase subs
  - $54k Educator Effectiveness Extra Duty/subs
- $215k Curriculum
- $15k Transportation
- $94k PTO Supplies
- $142k Field Trips
- $75k Utilities
- $109k Facilities projects
- $72k Educator Effectiveness contracts/travel
- $191k SPED contracts (transp, psych, IIFs)

2026-27 Budget Adoption

2026-27
State Fiscal Conditions

- Driven largely by stock market and high-income earner performance, revenues are up by 30% over three-year budget period.
- Inflation is high, labor market is soft, and significant risks include AI/tech bubble, energy prices and uncertainty created by wars and tariffs
- The budget is currently balanced but, as LAO points out, structural deficits persist because ongoing revenues are outpaced by ongoing expenditures

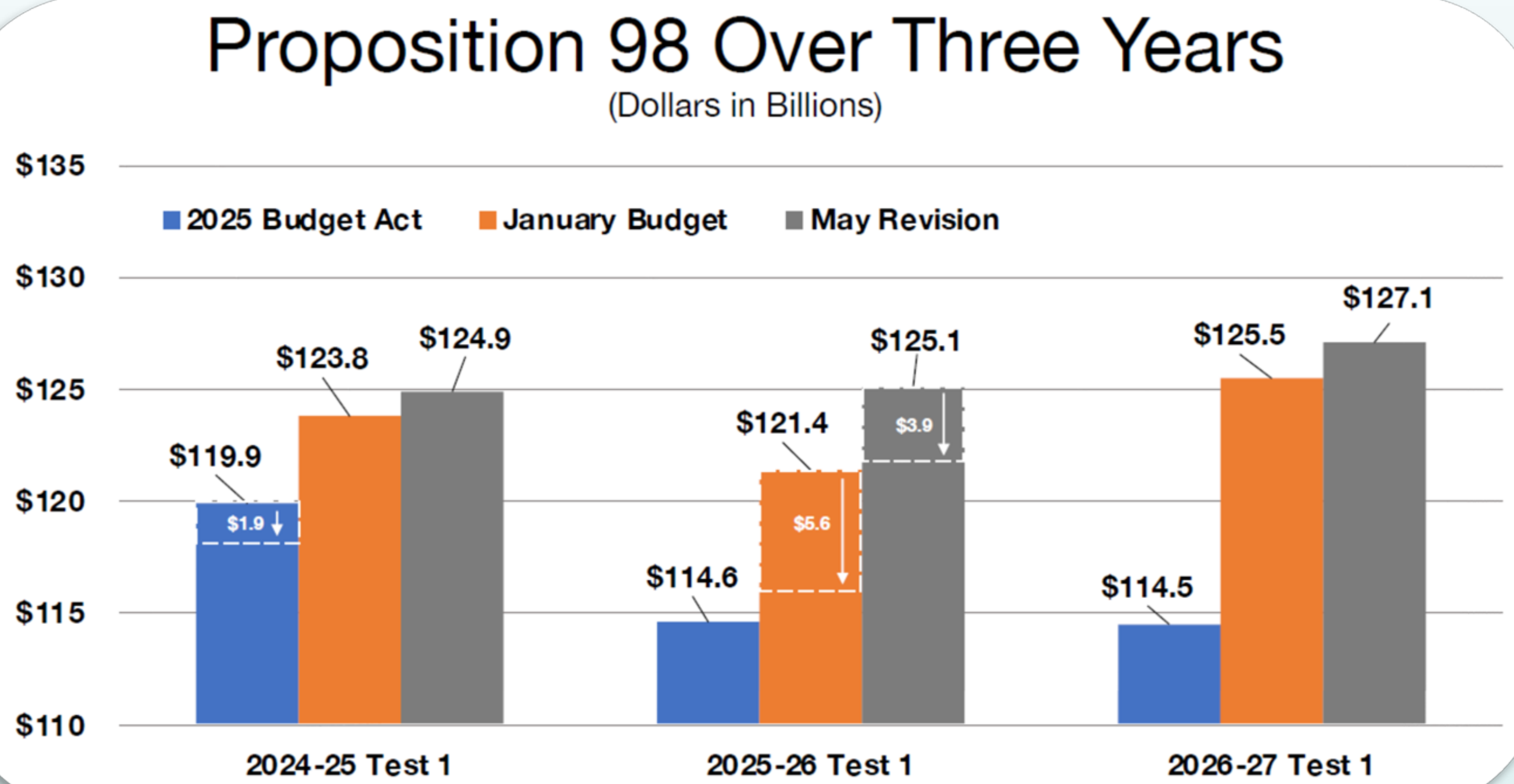
2026-27
State Fiscal Conditions



2026-27
State Fiscal Conditions

- Despite concerns of stock market bubble and general economic downturn, monthly tax receipts throughout current fiscal year continued to outpace both 2025 Budget Act and January Budget projections
- After big upward adjustment to current year, revenue growth is relatively flat between 2025-26 and 2026-27
- Administration projects balanced budget for 2026-27 and 2027-28, but LAO notes operating deficits remain for each fiscal year through 2030 (ranging from $8 billion to $16 billion per year based on current projections)

2026-27
State Fiscal Conditions



2026-27
State Fiscal Conditions
Proposition 98

- 2026-27 Guarantee is $127.1 billion, an increase of $1.6 billion compared to the January Budget and $12.6 billion more than the projection in the 2025 Budget Act
- Over the three-year budget period the Guarantee is $6.4 billion higher compared to January and a remarkable $28 billion more than estimates in the 2025 Budget Act
- Administration maintains proposal to underfund the 2025-26 Guarantee, but reduces the amount from $5.6 billion to $3.9 billion – this action is controversial, potentially unconstitutional, and continues to be opposed by education groups

2026-27
State Fiscal Conditions
Proposition 98

- May Revision retains January proposal to repay last year’s $1.9 billion withholding, but the $3.9 billion withholding would create a new GF repayment obligation
- An adjusted $8.3 billion maintenance factor payment attributed to the 2024-25 Guarantee fully retires the debt created by the 2023-24 suspension
- May Revision includes a “Super COLA” of 4.31%
- May Revision includes a proposed mandate of 14 weeks of paid pregnancy leave intended to be funded from the Super COLA
  - This is a concerning precedent for the state to have a mandate that is expected to be funded through COLA since it is not applied equally to all districts
  - Discussions at a state level continue about possibly making this mandate a reimbursable expense through the state

2026-27
State Fiscal Conditions-Public School Stabilization

- Balance in the Prop 98 Reserve is moving in the right direction – the balance was zero in the 2025 Budget Act, roughly $4.1 billion in the January proposal, and reaches $10.3 billion in the May Revision
- Revised capital gains result in total mandatory deposits over three-year period of $8.7 billion, and Governor proposes additional $1.6 billion discretionary deposit = $10.3 billion
- Reserve balance would trigger the local reserve cap (2026-27)
- Over 70% ($4.6 billion) of the Prop 98 growth between January and May goes to mandatory reserve deposits
- In addition to the reserve, $4.5 billion of ongoing 2026-27 Prop 98 funds are used for one-time purposes, creating a cushion if the Guarantee drops

Budget Assumptions

ASSUMPTIONS	2025-26	2026-27	2027-28	2028-29
COLA	2.30%	4.31%	2.92%	2.92%
ENROLLED	3,565	3573	3577	3575
FUNDED ADA	3427.72	3429.25	3433.47	3433.47
UPP %	18.56%	17.81%	16.44%	16.14%
STRS RATE / PERS RATE	19.10% / 26.81%	19.10% / 26.40%	19.10% / 26.80%	19.10% / 25.90%
NEGOTIATION STATUS	SETTLED	SETTLED-RUFT NOT SETTLED-CSEA	NOT SETTLED	NOT SETTLED
ONE-TIME FUNDS	EEF - Year $290k	No one-time funds included	Est Retirees: 4	Est Retirees: 4

COLA = Cost Of Living Adjustment
ADA = Average Daily Attendance
UPP = Unduplicated Pupil Percent

Enrollment Assumptions

	TK	K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Total Enroll	Total Change	% Change
2021-22	83	360	356	372	373	383	415	379	408	440	3,569		
2022-23	93	326	388	368	375	380	377	419	368	426	3,520	-49	-1.4%
2023-24	143	295	334	386	379	385	379	386	431	394	3,512	-8	-0.2%
2024-25	156	333	303	347	401	387	399	382	404	437	3,549	37	1.1%
2025-26	187	301	349	320	351	410	389	412	396	426	3,541	-8	-0.2%

ANNUAL CHANGE BY COHORT

	TK	K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8
2021-22										
2022-23		392.77%	107.78%	103.37%	100.81%	101.88%	98.43%	100.96%	97.10%	104.41%
2023-24		317.20%	102.45%	99.48%	102.99%	102.67%	99.74%	102.39%	102.86%	107.07%
2024-25		232.87%	102.71%	103.89%	103.89%	102.11%	103.64%	100.79%	104.66%	101.39%
2025-26		192.95%	104.80%	105.61%	101.15%	102.24%	100.52%	103.26%	103.66%	105.45%
average %		283.95%	104.44%	103.09%	102.21%	102.22%	100.58%	101.85%	102.07%	104.58%

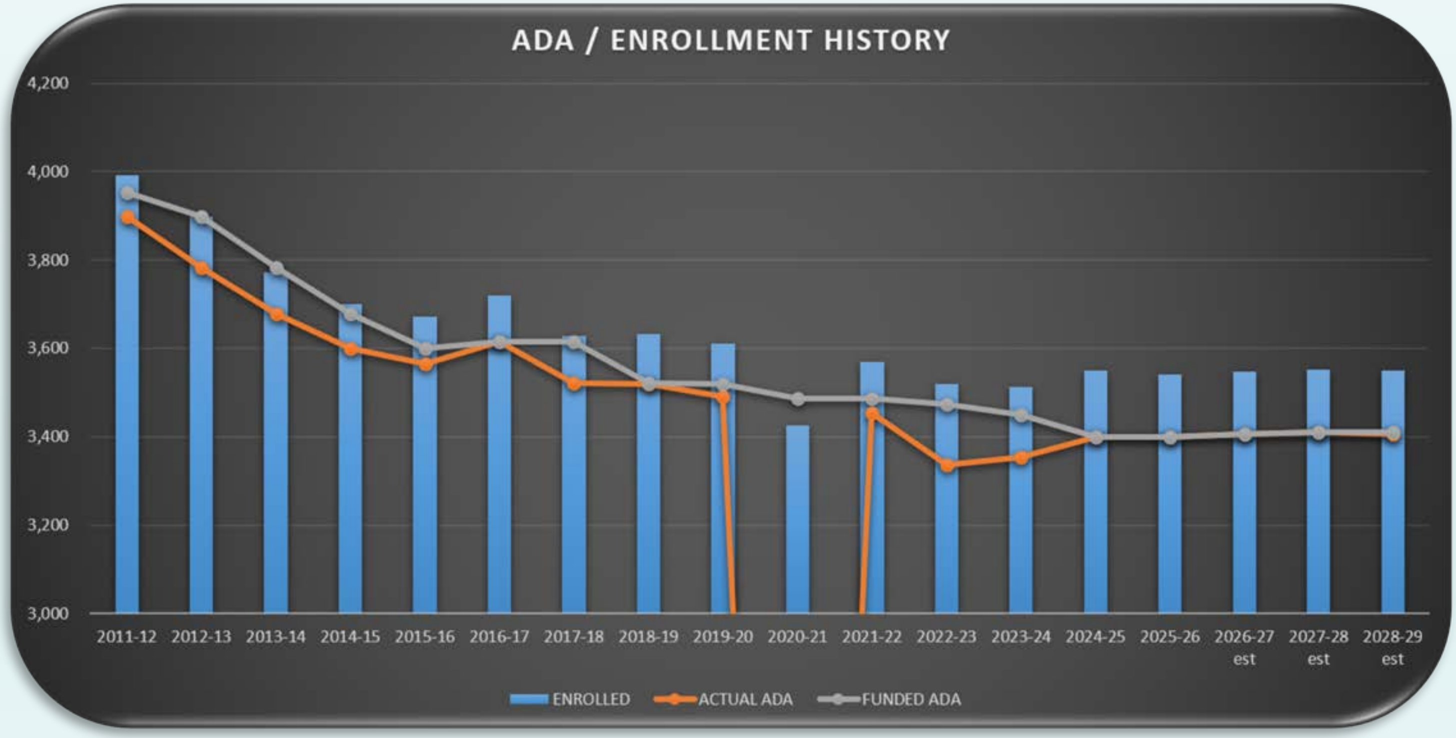
2026-27 is based on current registrations plus expected summer enrollments. Using the annual average cohort increases/decreases, we have projected enrollment estimates.

2027-28 and 2028-29 are estimated to be relatively stable.

	TK	K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Total Enroll	Total Change	% Change
2021-22	83	360	356	372	373	383	415	379	408	440	3,569		
2022-23	93	326	388	368	375	380	377	419	368	426	3,520	(49)	-1.4%
2023-24	143	295	334	386	379	385	379	386	431	394	3,512	(8)	-0.2%
2024-25	156	333	303	347	401	387	399	382	404	437	3,549	37	1.1%
2025-26	187	301	349	320	351	410	389	412	396	426	3,541	(8)	-0.2%
2026-27 estimate	190	309	316	356	334	374	410	424	421	413	3,547	6	0.2%
2027-28 estimate	190	296	330	328	354	413	380	412	398	450	3,551	4	0.1%
2028-29 estimate	190	303	335	333	356	416	376	414	400	426	3,549	(3)	-0.1%

Attendance Assumptions

Our enrollment continues to be stable, with very minimal changes from year to year. Our attendance has also been stable at about 96%, so our projections maintain estimates at 96%.



General Fund 2026-27

	Rescue Union District Financial Status Comparison 2026-27									
	b	c	d	e	f	g	h	i	j	k
		June Update 2025-26			**Budget Adoption 2026-27**			***Compare June Update to Budget Adoption***		
4		**Unrestricted**	Restricted	Total	**Unrestricted**	Restricted	Total	**Unrestricted Variance**	Restricted Variance	Total Variance
5										
6	**Revenue Detail**									
7	LCFF Sources (8010-8099)	**40,232,340**	-	40,232,340	**41,925,987**	-	41,925,987	**1,693,647**	-	1,693,647
8	Federal Revenue (8100-8299)	**-**	661,624	661,624	**-**	619,595	619,595	**-**	(42,029)	(42,029)
9	Other State Revenue (8300-8599)	**1,190,082**	5,339,921	6,530,003	**1,510,845**	4,245,160	5,756,005	**320,763**	(1,094,761)	(773,998)
10	Other Local Revenue (8600-8799)	**1,509,303**	3,058,641	4,567,944	**1,030,103**	3,001,082	4,031,185	**(479,200)**	(57,559)	(536,759)
11	**Total Revenue**	**42,931,725**	**9,060,186**	**51,991,911**	**44,466,935**	**7,865,837**	**52,332,772**	**1,535,210**	**(1,194,349)**	**340,861**
12										
13	**Expenditure Detail**									
14	Certificated	**17,753,308**	3,188,352	20,941,660	**18,371,523**	3,230,079	21,601,602	**618,215**	41,727	659,942
15	Classified	**6,077,431**	2,914,176	8,991,607	**6,460,287**	3,274,817	9,735,104	**382,856**	360,641	743,497
16	Employee benefits	**7,557,396**	4,128,185	11,685,581	**7,431,934**	5,160,943	12,592,877	**(125,463)**	1,032,758	907,295
17	Books & Supplies	**1,774,549**	1,492,749	3,267,298	**1,136,097**	1,295,131	2,431,228	**(638,452)**	(197,618)	(836,070)
18	Service, Other Operating	**3,218,438**	4,307,974	7,526,412	**3,023,244**	2,502,548	5,525,792	**(195,194)**	(1,805,426)	(2,000,620)
19	Capital Outlay	**484,005**	219,901	703,905	**-**	-	-	**(484,005)**	(219,901)	(703,905)
20	Other Outgo	**276,601**	1,975,621	2,252,222	**289,993**	2,112,853	2,402,846	**13,392**	137,232	150,624
21	Indirect Costs	**(248,299)**	191,766	(56,533)	**(246,945)**	185,365	(61,580)	**1,354**	(6,401)	(5,047)
22	**Total Expenditures**	**36,893,429**	**18,418,724**	**55,312,153**	**36,466,132**	**17,761,737**	**54,227,869**	**(427,297)**	**(656,987)**	**(1,084,284)**
23										
24	**Excess/(Deficiency)**	**6,038,296**	**(9,358,538)**	**(3,320,242)**	**8,000,803**	**(9,895,900)**	**(1,895,097)**	**1,962,507**	**(537,362)**	**1,425,145**
25										
26	**Other Financing Sources/uses**									
27	Transfers In	**-**	-	-	**-**	-	-	**-**	-	-
28	Transfers Out	**500,000**	-	500,000	**500,000**	-	500,000	**-**	-	-
29	Other Sources	**-**	-	-	**-**	-	-	**-**	-	-
30	Other Uses	**-**	-	-	**-**	-	-	**-**	-	-
31	Contributions (8800-8999)	**(8,684,068)**	8,684,068	-	**(8,132,873)**	8,132,873.1	-	**551,195**	(551,195)	-
32	**Total Other Sources/Uses**	**(9,184,068)**	**8,684,068**	**(500,000)**	**(8,632,873)**	**8,132,873**	**(500,000)**	**551,195**	**(551,195)**	**-**
33										
34	**Net Inc/Dcr to Fund Balance**	**(3,145,772)**	**(674,470)**	(3,820,242)	**(632,070)**	**(1,763,027)**	(2,395,097)	**2,513,702**	**(1,088,557)**	1,425,145
35										
36	**Beginning Balance**	**12,118,447**	**3,767,517**	**15,885,964**	**8,972,675**	**3,093,047**	**12,065,722**	**(3,145,772)**	**(674,470)**	
37	**Ending Balance**	**8,972,675**	**3,093,047**	**12,065,722**	**8,340,605**	**1,330,020**	**9,670,625**	**(632,070)**	**(1,763,027)**	**(2,395,097)**

2026-27
Budget Adoption Highlights

- Maintain 2026-27 staffing FTE
  - Site to site may look different than 2025-26
  - Any unfilled positions will be reflected at First Interim
- $400k Curriculum budget for middle school math adoption ($800k in 2025-26 for elementary)
- Summer facility and tech projects not finished by June may cause some changes when we close
- Site Donations not yet included
- Assumes 4 certificated retirees
- 2026-27 One-time funds not yet included
- Educator Effectiveness ended in 2025-26

2026-27
Budget Adoption

Revenues:

- LCFF is our main source of revenue.
  - The Governor's May Revision includes a COLA of 2.87%, with a and additional 1.44% "Super COLA", for a total of 4.31%
  - The Super COLA is not applied to all programs, only LCFF.
  - The "Super COLA" is intended to fund a proposed mandate of 14 weeks of paid pregnancy leave.
  - The COLA estimates for the out years are estimated and will continue to change until the next state budget is adopted
- Continuing Programs:
  - Expanded Learning Opportunities Program
  - Prop 28 (Spending majority a year after funds are received)
  - Universal Meals (Fund 13)
- One-Time Discretionary funding
  - The May revise includes one-time discretionary funding, yet the amount continues to change throughout the budget discussions. It is currently estimated at $946 per ADA, which would be approx. $3.2 million for Rescue. This amount is not yet in the budget.
  - All previous one-time grants will be fully spent
    - Educator Effectiveness
    - Learning Recovery
    - Art/Music Discretionary Block Grant

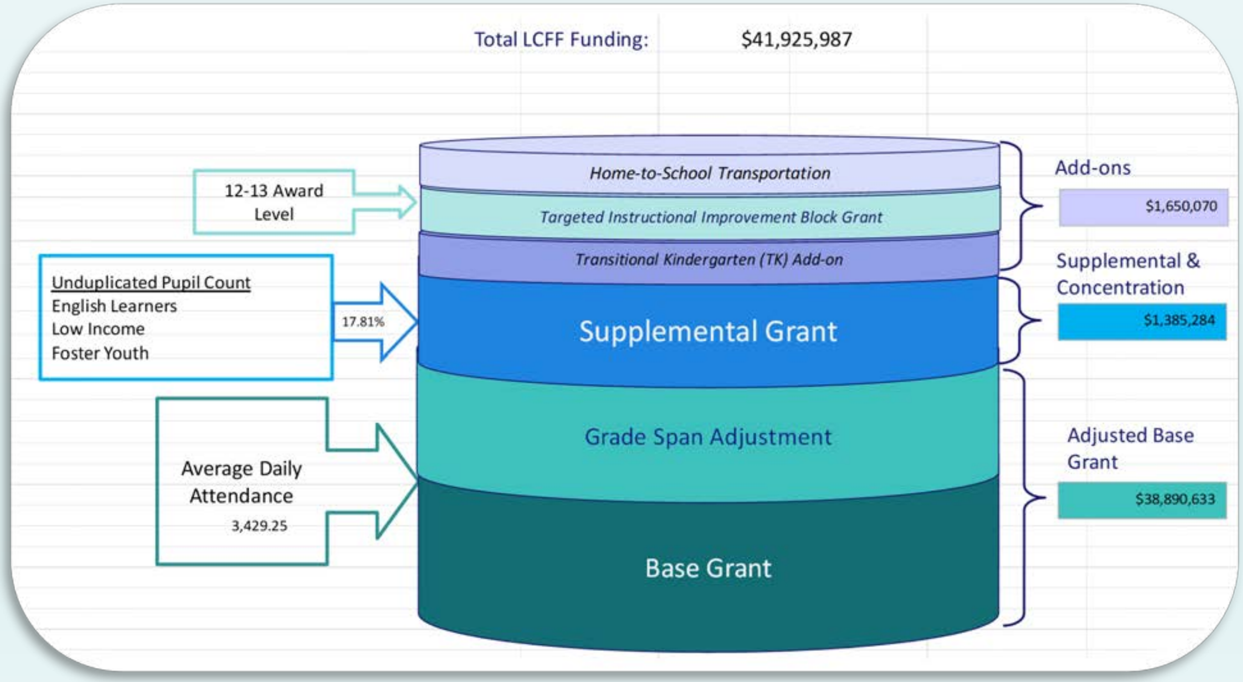
2026-27
Budget Adoption

Expenditures:

- Maintain FTEs with no reductions
- Special Education TOSA removed in 2027-28
- 2025-26 One-Time funds used to fund pension costs
- Contracted aide costs reduced budget in 2026-27
- Reduced IT budget $50k
- Reduced maintenance budget $50k

LCFF-Local Control Funding Formula

- Base grant and Grade Span Adjustment is based on greater of current or prior year ADA
- Supplemental and concentration funding is added based on the “unduplicated count” percentage
  - Supplemental funding is 20% of our funding by grade x our Unduplicated rate
  - Concentration funding is available to Districts with at least 55% UPP
- TIIG is funded at 2012-13 funding level. Transportation is funded at 2012-13 funding level with COLA beginning in 2023-24



*TIIG: Targeted Instructional Improvement Grant Add-on to LCFF as of 2012-13

Rescue Union School District					
Multi-Year Projected Budget					
		H	L	P	T
2026-27 Budget Adoption		2025-26	2026-27	2027-28	2028-29
2025-26 June Update		June Update	Budget Adoption	Budget Adoption	Budget Adoption
		Unrestricted	Unrestricted	Unrestricted	Unrestricted
	COLA	2.30%	4.31%	2.92%	2.91%
	LCFF Enrollment	3,565	3,573	3,577	3,575
	LCFF ADA:	3,427.72	3,429.25	3,433.47	3,433.47
A. REVENUE:	UPC %	18.56%	17.81%	16.44%	16.14%
LCFF Sources	8010-8099	40,232,340	41,925,987	43,081,494	44,307,269
Federal Revenue	8100-8299	-	-	-	-
Other State Revenue	8300-8599	1,190,082	1,510,845	1,510,845	1,510,845
Local Revenue	8600-8799	1,509,303	1,030,103	1,048,907	1,013,679
TOTAL REVENUE		42,931,725	44,466,935	45,641,246	46,831,793
B. EXPENDITURES:					
Certificated Salaries	1000-1999	17,753,308	18,371,523	18,616,312	18,906,477
Classified Salaries	2000-2999	6,077,431	6,460,287	6,732,647	6,885,049
Benefits	3000-3999	7,557,396	7,431,934	8,222,072	8,205,175
Books & Supplies	4000-4999	1,774,549	1,136,097	1,152,220	1,168,573
Services	5000-5999	3,218,438	3,023,244	2,828,941	2,815,161
Capital Outlay	6000-6599	484,005	-	-	-
Other Outgo	7100-7299	276,601	289,993	297,653	306,122
Direct Support/Indirect (	7300-7399	(248,299)	(246,945)	(246,914)	(246,793)
TOTAL EXPENDITURES		36,893,429	36,466,132	37,602,931	38,039,763
C. EXCESS (DEFICIENCY)		6,038,296	8,000,803	8,038,315	8,792,030
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers In	8910-8929				
Interfund Transfers Out	7610-7629	500,000	500,000	500,000	500,000
Other Sources	8930-8979				
Other Uses	7630-7699				
Contributions	8980-8999	(8,684,068)	(8,132,873)	(8,093,486)	(8,294,049)
TOTAL SOURCES/USES		(9,184,068)	(8,632,873)	(8,593,486)	(8,794,049)
E. NET INCREASE (DECREASE)		(3,145,772)	(632,070)	(555,170)	(2,019)
BEGINNING BALANCE		12,118,447	8,972,675	8,340,605	7,785,435
Audit adj					
F. RESTATED BEGINNING BALANCE		12,118,447	8,972,675	8,340,605	7,785,435
PROJECTED ENDING BALANCE		8,972,675	8,340,605	7,785,435	7,783,416

Rescue Union School District				
Multi-Year Projected Budget				
	H	L	P	T
2026-27 Budget Adoption	2025-26	2026-27	2027-28	2028-29
2025-26 June Update	June Update	Budget Adoption	Budget Adoption	Budget Adoption
	Unrestricted	Unrestricted	Unrestricted	Unrestricted
G. COMPONENTS OF THE ENDING BALANCE:				
a) Nonspendable				
Revolving Cash	***5,750***	***5,750***	***5,750***	***5,750***
Stores				
Prepaid expenses	-	-		
All Others				
b) Restricted				
c) Committed				
Stabilization Arrangements				
Other Commitments	-	***2,862,068***	***2,337,399***	***2,296,654***
Liability - Compensated Absences		*45,356*	*45,356*	*45,356*
Liability - H/W Prior Year adjust		*150,000*	*150,000*	*150,000*
U/R Lottery - Instr Supplies / Textbook Adopt 1100		*815,627*	*783,825*	*507,101*
MAA - Health services 0101		*243*	*18,118*	*45,753*
Emergency Facility Needs		*150,000*	*150,000*	*50,000*
Safety Improvements		*50,000*	*50,000*	*25,000*
CalPERS/CalSTRS				
SPED residential reserve				
Declining Enrollment Mitigation		*1,650,843*	*1,140,101*	*1,473,444*
d) Assigned	***3,385,710***	-	-	-
Assigned Descriptions:				
Liability - Compensated Absences	*45,356*			-
Liability - H/W Prior Year adjust	*200,000*			
U/R Lottery - Instr Supplies / Textbook Adopt	*847,429*		-	
MAA - Health services	*29,416*			
Emergency Facility Needs	*132,425*		-	-
Safety Improvements	*50,000*		-	-
CalPERS/CalSTRS				
SPED residential reserve				
Declining Enrollment Mitigation	*2,081,084*			
e) Unassigned				
Reserve for Economic Uncertainties 10%	***5,581,215***	***5,472,787***	***5,442,286***	***5,481,012***
Unassigned/Unappropriated				
Ending Fund Balance	8,972,675	8,340,605	7,785,435	7,783,416

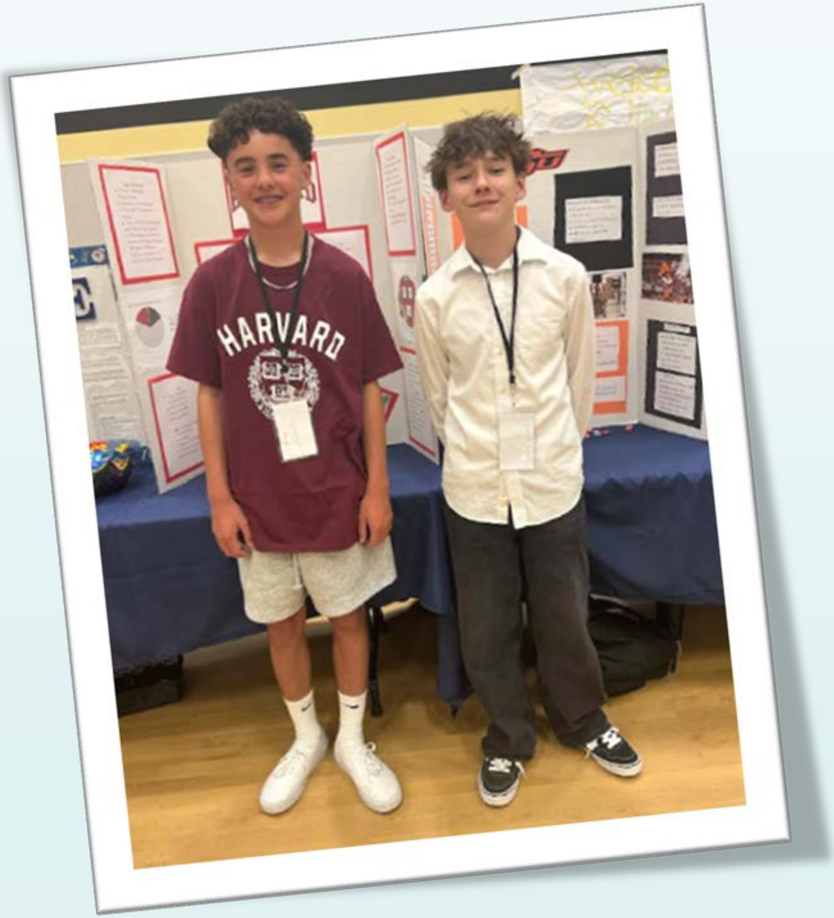
Ending Fund Balance 2026-27

- Committed funds need a board approved resolution
- Resolution will be on the June 16, 2026 board agenda
- 2026-27 committed funds are as follows:

Purpose	Justification	Estimated Amount
Liabilities for compensated absenses and PY Health payment	Funds due employees for vacations/comp time and for July Health plan payments	$195,356
Carry-over of Lottery Funds	These funds are designated for Instructional supplies, materials, and other classroom instructional purposes.	$815,627
Carry-over of MAA funds	MAA reimbursements are dedicated funds for Health Services	$243
Major and deferred maintenance expenditures	Deferred Maintenance Plan 2026-27 through 2028-29	$150,000
Safety Improvements	Safety contracts and supplies (emergency kits and training)	$50,000
CalPERS/CalSTRS	CalPERS/CalSTRS reserves	
Declining enrollment mitigation	Support maintaining staff during declining enrollment	$1,650,843

Future Budget Impacts

- Enrollment updates and impacts to LCFF
- Final State Budget Adoption
- Unknown how enrollment may change over summer
- Negotiations



Questions?