



2026-2027

ANNUAL BUDGET



@SOLANOCOE

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SOLANO COUNTY SELPA

A WORD FROM THE SUPERINTENDENT

The Solano County Office of Education's (SCOE) vision is to prepare students to learn, grow, thrive, and achieve lifelong success. By leveraging multiple funding sources, SCOE delivers a wide range of crucial services, from providing specialized educational programs for neurodiverse students from infancy to early adulthood to operating Juvenile Court and Community Schools. We also coordinate essential countywide events such as the Regional Academic Decathlon and Science and Engineering Fair, monitor credentials for certificated personnel, and offer professional learning opportunities in research-based best practices for educators and staff. Furthermore, we provide critical fiscal oversight, leadership, and technical support to local districts in areas like College and Career Readiness and student Wellness Centers.



Over the past year, the SCOE team has taken a proactive approach to enhancing these services despite a shifting fiscal landscape. By actively pursuing new funding opportunities, we secured over \$13 million in grants that benefit students across the entire county. Furthermore, we are pleased to share that we have secured supplemental grant funding specifically dedicated to expanding the school-based mental health infrastructure and increasing the availability of mental health and wellness services for Solano County students. We remain committed to growing our community, regional, and state partnerships to ensure we have the resources necessary to support our students, families, and partner agencies.

While state and federal budget forecasts present significant uncertainties, I am confident in SCOE's prudent financial planning and our ability to navigate potential funding obstacles. Our team's strategic thinking and quick responsiveness to evolving conditions are central to our mission. Maintaining SCOE's long-term financial health remains a top priority, as we strive for transparency and diligent stewardship of the public resources entrusted to us.

In compliance with legal requirements, the County Board of Education must approve an operating budget by July 1st each year. This process includes an opportunity for public input during a hearing scheduled for June 10, 2026, followed by formal adoption during the board meeting on June 24, 2026. I commend our Board members for their dedication to navigating the complexities of education funding while maintaining a steadfast, student-focused approach in their decision-making.

Sincerely,
Nicola Parr, Ed.D.
Superintendent of Schools



BOARD OF EDUCATION

Amy Sharp
President (Area 2)

Elease Cheek
Vice President (Area 5)

Peggy Cohen-Thompson
(Area 7)

Michelle Coleman
(Area 1)

Dana Dean
(Area 3)

Ginger Dunne
(Area 6)

Teresa Lavell
(Area 4)

VISION

Preparing students to learn, grow, thrive, and achieve lifelong success.

MISSION

Promoting equity and excellence by working with our school districts and community partners to create opportunities that address the needs of every student.

JOINT GOVERNANCE EQUITY STATEMENT

The Solano County Superintendent of Schools and Board of Education team believe that excellence for all can only be achieved through equity for all, and therefore:

- All students must have unobstructed access to needed resources in order to succeed.
- All voices must be heard, and we proactively address barriers in order for students to develop skills and achieve envisioned goals.



2026-2027 BUDGET ASSUMPTIONS

1. The Governor's proposed budget was used as the source of estimated revenue for the 2026-2027 budget, including cost of living adjustment (COLA) of 2.87%, plus 1.44% augmentation, for a total of 4.31%, on the Local Control Funding Formula (LCFF) and specific restricted programs.
2. Property taxes are calculated based on the 2025-2026 P-1 certification less redevelopment funds.
3. Step and column increases for certificated and classified salaries are included.
4. Mandatory and non-mandatory benefits are calculated on the following percentages:

	2026/2027	2027/2028	2028/2029
PERS	26.40%	26.80%	25.90%
STRS	19.10%	19.10%	19.10%
Unemployment	0.05%	0.05%	0.05%
Workers' compensation	2.40%	2.40%	2.40%
Social Security	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%
Other post-employment benefits	1.20%	1.20%	1.20%

5. Health benefits based on the current monthly caps:

Medical	Employee only	\$1,175.00
	Employee + one	\$1,275.00
	Family	\$1,400.00
Dental	Composite	\$93.42
Vision	Composite – non-management	\$24.71
Vision	Composite – management	\$27.58
Employee assistance program	Composite	\$32.16

2026-2027 BUDGET ASSUMPTIONS - CON'T.

6. Supplies, services, and capital outlay expenditures are based on program priorities.
7. Books and Supplies have been increased in the unrestricted budget by the consumer price index (CPI) as estimated by School Services of California (SSC)* - 3.18% in 2027/2028 and 2.76% in 2028/2029.
8. Services and Other Operating Expenses have been increased in the unrestricted budget by the CPI as estimated by SSC* - 3.18% in 2027/2028 and 2.76% in 2028/2029.
9. Indirect cost rate calculated at 10.57% or cap (whichever is less). Special education, transportation and SELPA at 5% as approved by the Council of Superintendents (COS).
10. Education Protection Account (EPA) funds are included in the budget and are used to support the instructional program for alternative education.
11. Special Education program as approved by the COS is included in the budget.

*Estimates from School Services of California are provided in the SSC "Dartboard"

ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the County Board of Education pursuant to Education Code sections 1620, 1622, 33129, 52066, 52067, and 52068.

Public Hearing:

Place: Fairfield, CA

Date: June 10, 2026

Time: 6:00 p.m.

Adoption Date: June 24, 2026

Signed: _____

Clerk/Secretary of the County Board

(Original signature required)

Printed Name: Nicola Parr, Ed.D.

Title: Solano County Superintendent of Schools

Contact person for additional information on the budget reports:

Name: Becky Lentz

Title: Director, Internal Business Services

Telephone: (707) 399-4419

E-mail: blentz@solanocoe.net

To update our mailing database, please complete the following:

Superintendent's Name: Nicola Parr, Ed.D.

Chief Business Official's Name: Michelle Henson

CBO's Title: Deputy Superintendent, Administrative Services & Operations

CBO's Telephone: (707) 399-4405

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met" and supplemental information and additional fiscal indicators that are "Yes" may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1a	Average Daily Attendance (ADA) - County Operations Grant	Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.	X	
1b	ADA - County Programs	Projected funded ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.		X
2	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.		X
4a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
4b	Other Expenditures	Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	X	
5	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	

6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
7a	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
7b	Cash Balance	Projected county school fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
				X
				X
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP		X
			06/24/2026	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	

A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

Annual Certification Regarding Self-Insured Workers' Compensation Claims

Pursuant to *Education Code* Section 42141, if a county office of education (COE) is self-insured for workers' compensation claims, the county superintendent of schools annually shall provide information to the county board of education regarding the estimated accrued but unfunded cost of those claims. The county board of education annually shall certify to the Superintendent of Public Instruction the amount of money, if any, that has been reserved in the budget of the COE for the cost of those claims.

To the Superintendent of Public Instruction:

- This COE is self-insured for workers' compensation claims as defined in *Education Code* Section 42141(a):
- Total liabilities actuarially determined: \$ _____
 - Less: Amount of total liabilities reserved in budget: \$ _____
 - Estimated accrued but unfunded liabilities: \$ _____ 0.00

- This COE is self-insured for workers' compensation claims through the joint powers agency identified below:

North Bay Schools Insurance Authority

- This COE is not self-insured for workers' compensation claims.

Signature (Original signature required)

_____ Signature of Clerk/Secretary of the Governing Board	06/24/2026 Date of Meeting (Format: MM/DD/YYYY)
Nicola Parr, Ed.D. Printed Name	Solano County Superintendent of Schools Title

For additional information on this certification, please contact:

Becky Lentz Name	Director, Internal Business Services Title
blentz@solanocoe.net Email	707-399-4419 Telephone



GENERAL FUND (FUND 01)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	17,137,428.00	8,280,712.00	25,418,140.00	15,885,172.00	6,819,063.00	22,704,235.00	-10.7%
2) Federal Revenue		8100-8299	60,000.00	6,237,809.00	6,297,809.00	60,000.00	4,342,391.00	4,402,391.00	-30.1%
3) Other State Revenue		8300-8599	1,082,533.00	29,334,642.00	30,417,175.00	1,093,879.00	32,280,107.00	33,373,986.00	9.7%
4) Other Local Revenue		8600-8799	5,142,812.00	26,705,832.00	31,848,644.00	5,053,730.00	26,060,109.00	31,113,839.00	-2.3%
5) TOTAL, REVENUES			23,422,773.00	70,558,995.00	93,981,768.00	22,092,781.00	69,501,670.00	91,594,451.00	-2.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	3,062,031.00	11,815,204.00	14,877,235.00	3,261,492.00	11,925,963.00	15,187,455.00	2.1%
2) Classified Salaries		2000-2999	8,831,099.00	16,675,932.00	25,507,031.00	9,441,651.00	16,581,487.00	26,023,138.00	2.0%
3) Employee Benefits		3000-3999	5,504,166.00	14,995,043.00	20,499,209.00	5,922,101.00	15,549,810.00	21,471,911.00	4.7%
4) Books and Supplies		4000-4999	723,287.00	1,425,795.00	2,149,082.00	1,155,979.00	1,045,865.00	2,201,844.00	2.5%
5) Services and Other Operating Expenditures		5000-5999	3,865,206.00	25,150,183.00	29,015,389.00	4,429,112.00	23,098,651.00	27,527,763.00	-5.1%
6) Capital Outlay		6000-6999	800,000.00	0.00	800,000.00	1,090,000.00	420,000.00	1,510,000.00	88.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	19,289.00	0.00	19,289.00	19,289.00	0.00	19,289.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,762,211.00)	4,630,869.00	(131,342.00)	(4,824,717.00)	4,735,226.00	(89,491.00)	-31.9%
9) TOTAL, EXPENDITURES			18,042,867.00	74,693,026.00	92,735,893.00	20,494,907.00	73,357,002.00	93,851,909.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,379,906.00	(4,134,031.00)	1,245,875.00	1,597,874.00	(3,855,332.00)	(2,257,458.00)	-281.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,561,940.00)	2,561,940.00	0.00	(2,903,671.00)	2,903,671.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,561,940.00)	2,561,940.00	0.00	(2,903,671.00)	2,903,671.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,817,966.00	(1,572,091.00)	1,245,875.00	(1,305,797.00)	(951,661.00)	(2,257,458.00)	-281.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	42,528,268.00	12,917,714.00	55,445,982.00	45,346,234.00	11,345,623.00	56,691,857.00	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,528,268.00	12,917,714.00	55,445,982.00	45,346,234.00	11,345,623.00	56,691,857.00	2.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,528,268.00	12,917,714.00	55,445,982.00	45,346,234.00	11,345,623.00	56,691,857.00	2.2%
2) Ending Balance, June 30 (E + F1e)									
			45,346,234.00	11,345,623.00	56,691,857.00	44,040,437.00	10,393,962.00	54,434,399.00	-4.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	212,455.38	3,390.00	215,845.38	215,845.00	0.00	215,845.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	11,342,233.00	11,342,233.00	0.00	10,393,962.00	10,393,962.00	-8.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	18,621,139.00	0.00	18,621,139.00	18,152,620.00	0.00	18,152,620.00	-2.5%
Deferred Maintenance	0000	9780	1,097,627.00		1,097,627.00			0.00	
Solano County Technology Consortium	0000	9780	61,432.00		61,432.00			0.00	
Misc local programs	0000	9780	884,581.00		884,581.00			0.00	
Facility Projects	0000	9780	7,000,000.00		7,000,000.00			0.00	
Larsen facility	0000	9780	9,350,000.00		9,350,000.00			0.00	
Elections	0000	9780	100,000.00		100,000.00			0.00	
Lottery	1100	9780	127,499.00		127,499.00			0.00	
Deferred Maintenance	0000	9780			0.00	898,750.00		898,750.00	
Solano County Technology Consortium	0000	9780			0.00	56,432.00		56,432.00	
Misc local programs	0000	9780			0.00	458,419.00		458,419.00	
Facility Projects	0000	9780			0.00	7,000,000.00		7,000,000.00	
Larsen facility	0000	9780			0.00	9,350,000.00		9,350,000.00	
Elections	0000	9780			0.00	275,000.00		275,000.00	
Lottery	1100	9780			0.00	114,019.00		114,019.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,819,130.00	0.00	2,819,130.00	2,815,551.00	0.00	2,815,551.00	-0.1%
Unassigned/Unappropriated Amount		9790	23,678,509.62	0.00	23,678,509.62	22,841,421.00	0.00	22,841,421.00	-3.5%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	50,834,711.83	3,976,016.45	54,810,728.28				
1) Fair Value Adjustment to Cash in County Treasury		9111	(500,219.83)	0.00	(500,219.83)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	15,000.00	0.00	15,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	9,396.53	81,857.04	91,253.57				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	5,279,186.00	12,583.00	5,291,769.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	212,455.38	3,390.00	215,845.38				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			55,850,529.91	4,073,846.49	59,924,376.40				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	994,672.86	0.00	994,672.86				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	3,675,000.00	1,616,769.00	5,291,769.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			4,669,672.86	1,616,769.00	6,286,441.86				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			51,180,857.05	2,457,077.49	53,637,934.54				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	8,879,825.00	0.00	8,879,825.00	9,083,420.00	0.00	9,083,420.00	2.3%
Education Protection Account State Aid - Current Year		8012	12,718.00	0.00	12,718.00	12,193.00	0.00	12,193.00	-4.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	70,801.00	0.00	70,801.00	70,801.00	0.00	70,801.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	11,320,544.00	0.00	11,320,544.00	11,320,906.00	0.00	11,320,906.00	0.0%
Unsecured Roll Taxes		8042	342,550.00	0.00	342,550.00	342,550.00	0.00	342,550.00	0.0%
Prior Years' Taxes		8043	(45,448.00)	0.00	(45,448.00)	(45,448.00)	0.00	(45,448.00)	0.0%
Supplemental Taxes		8044	364,251.00	0.00	364,251.00	364,251.00	0.00	364,251.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,555,562.00	0.00	1,555,562.00	1,555,562.00	0.00	1,555,562.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,916,975.00	0.00	2,916,975.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	362.00	0.00	362.00	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			25,418,140.00	0.00	25,418,140.00	22,704,235.00	0.00	22,704,235.00	-10.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(8,280,712.00)	8,280,712.00	0.00	(6,819,063.00)	6,819,063.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			17,137,428.00	8,280,712.00	25,418,140.00	15,885,172.00	6,819,063.00	22,704,235.00	-10.7%
FEDERAL REVENUE									

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Maintenance and Operations		8110	60,000.00	0.00	60,000.00	60,000.00	0.00	60,000.00	0.0%
Special Education Entitlement		8181	0.00	1,017,962.00	1,017,962.00	0.00	1,017,962.00	1,017,962.00	0.0%
Special Education Discretionary Grants		8182	0.00	70,090.00	70,090.00	0.00	70,090.00	70,090.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		258,971.00	258,971.00		192,255.00	192,255.00	-25.8%
Title I, Part D, Local Delinquent Programs	3025	8290		230,062.00	230,062.00		137,267.00	137,267.00	-40.3%
Title II, Part A, Supporting Effective Instruction	4035	8290		22,102.00	22,102.00		8,266.00	8,266.00	-62.6%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4204, 5630	8290		678,431.00	678,431.00		807,882.00	807,882.00	19.1%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	3,960,191.00	3,960,191.00	0.00	2,108,669.00	2,108,669.00	-46.8%
TOTAL, FEDERAL REVENUE			60,000.00	6,237,809.00	6,297,809.00	60,000.00	4,342,391.00	4,402,391.00	-30.1%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		22,720,043.00	22,720,043.00		26,060,353.00	26,060,353.00	14.7%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,347,467.00	1,347,467.00	0.00	1,332,500.00	1,332,500.00	-1.1%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	97,989.00	0.00	97,989.00	93,783.00	0.00	93,783.00	-4.3%
Lottery - Unrestricted and Instructional Materials		8560	84,351.00	34,838.00	119,189.00	76,606.00	33,061.00	109,667.00	-8.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions	8575	8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576	8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources									
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		453,930.00	453,930.00		80,711.00	80,711.00	-82.2%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		78,596.00	78,596.00		72,612.00	72,612.00	-7.6%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	900,193.00	4,699,768.00	5,599,961.00	923,490.00	4,700,870.00	5,624,360.00	0.4%
TOTAL, OTHER STATE REVENUE			1,082,533.00	29,334,642.00	30,417,175.00	1,093,879.00	32,280,107.00	33,373,986.00	9.7%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,150,000.00	0.00	2,150,000.00	2,000,000.00	0.00	2,000,000.00	-7.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	77,907.00	2,087,910.00	2,165,817.00	74,505.00	1,907,790.00	1,982,295.00	-8.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	118,250.00	391,278.00	509,528.00	123,050.00	358,129.00	481,179.00	-5.6%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,692,809.00	6,179,895.00	7,872,704.00	1,461,338.00	5,993,519.00	7,454,857.00	-5.3%
Tuition		8710	1,103,846.00	18,046,749.00	19,150,595.00	1,394,837.00	17,800,671.00	19,195,508.00	0.2%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,142,812.00	26,705,832.00	31,848,644.00	5,053,730.00	26,060,109.00	31,113,839.00	-2.3%
TOTAL, REVENUES			23,422,773.00	70,558,995.00	93,981,768.00	22,092,781.00	69,501,670.00	91,594,451.00	-2.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	709,715.00	6,360,156.00	7,069,871.00	662,473.00	6,580,652.00	7,243,125.00	2.5%
Certificated Pupil Support Salaries		1200	0.00	2,455,236.00	2,455,236.00	0.00	2,597,806.00	2,597,806.00	5.8%
Certificated Supervisors' and Administrators' Salaries		1300	2,349,816.00	2,700,197.00	5,050,013.00	2,599,019.00	2,526,881.00	5,125,900.00	1.5%
Other Certificated Salaries		1900	2,500.00	299,615.00	302,115.00	0.00	220,624.00	220,624.00	-27.0%
TOTAL, CERTIFICATED SALARIES			3,062,031.00	11,815,204.00	14,877,235.00	3,261,492.00	11,925,963.00	15,187,455.00	2.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	0.00	6,749,592.00	6,749,592.00	0.00	7,817,562.00	7,817,562.00	15.8%
Classified Support Salaries		2200	797,038.00	530,627.00	1,327,665.00	961,472.00	549,359.00	1,510,831.00	13.8%
Classified Supervisors' and Administrators' Salaries		2300	4,624,359.00	2,443,427.00	7,067,786.00	4,979,725.00	1,966,341.00	6,946,066.00	-1.7%
Clerical, Technical and Office Salaries		2400	2,922,899.00	1,231,151.00	4,154,050.00	3,013,080.00	1,212,821.00	4,225,901.00	1.7%
Other Classified Salaries		2900	486,803.00	5,721,135.00	6,207,938.00	487,374.00	5,035,404.00	5,522,778.00	-11.0%
TOTAL, CLASSIFIED SALARIES			8,831,099.00	16,675,932.00	25,507,031.00	9,441,651.00	16,581,487.00	26,023,138.00	2.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	533,965.00	3,313,607.00	3,847,572.00	575,056.00	3,443,028.00	4,018,084.00	4.4%
PERS		3201-3202	2,291,206.00	4,627,955.00	6,919,161.00	2,476,154.00	4,642,462.00	7,118,616.00	2.9%
OASDI/Medicare/Alternative		3301-3302	695,420.00	1,506,021.00	2,201,441.00	745,336.00	1,501,723.00	2,247,059.00	2.1%
Health and Welfare Benefits		3401-3402	1,456,168.00	4,298,362.00	5,754,530.00	1,586,112.00	4,725,459.00	6,311,571.00	9.7%
Unemployment Insurance		3501-3502	5,654.00	13,908.00	19,562.00	6,031.00	14,021.00	20,052.00	2.5%
Workers' Compensation		3601-3602	322,435.00	784,879.00	1,107,314.00	305,344.00	684,963.00	990,307.00	-10.6%
OPEB, Allocated		3701-3702	141,368.00	340,301.00	481,669.00	152,335.00	341,267.00	493,602.00	2.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	57,950.00	110,010.00	167,960.00	75,733.00	196,887.00	272,620.00	62.3%
TOTAL, EMPLOYEE BENEFITS			5,504,166.00	14,995,043.00	20,499,209.00	5,922,101.00	15,549,810.00	21,471,911.00	4.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	37,033.00	97,212.00	134,245.00	10,400.00	31,100.00	41,500.00	-69.1%
Materials and Supplies		4300	555,373.00	1,106,276.00	1,661,649.00	676,079.00	775,371.00	1,451,450.00	-12.7%
Noncapitalized Equipment		4400	130,881.00	215,507.00	346,388.00	469,500.00	232,594.00	702,094.00	102.7%
Food		4700	0.00	6,800.00	6,800.00	0.00	6,800.00	6,800.00	0.0%
TOTAL, BOOKS AND SUPPLIES			723,287.00	1,425,795.00	2,149,082.00	1,155,979.00	1,045,865.00	2,201,844.00	2.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	18,443,550.00	18,443,550.00	0.00	19,013,921.00	19,013,921.00	3.1%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Travel and Conferences		5200	310,057.00	404,645.00	714,702.00	339,142.00	278,993.00	618,135.00	-13.5%
Dues and Memberships		5300	72,247.00	32,399.00	104,646.00	73,868.00	6,300.00	80,168.00	-23.4%
Insurance		5400 - 5499	147,875.00	202,390.00	350,265.00	169,635.00	232,355.00	401,990.00	14.8%
Operations and Housekeeping Services		5500	176,296.00	225,246.00	401,542.00	175,210.00	211,321.00	386,531.00	-3.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	324,517.00	188,325.00	512,842.00	324,898.00	196,205.00	521,103.00	1.6%
Transfers of Direct Costs		5710	(127,422.00)	127,422.00	0.00	(126,432.00)	126,432.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(52,977.00)	25,902.00	(27,075.00)	(27,582.00)	16,600.00	(10,982.00)	-59.4%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	2,878,957.00	5,392,566.00	8,271,523.00	3,350,827.00	2,927,634.00	6,278,461.00	-24.1%
Communications		5900	135,656.00	107,738.00	243,394.00	149,546.00	88,890.00	238,436.00	-2.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,865,206.00	25,150,183.00	29,015,389.00	4,429,112.00	23,098,651.00	27,527,763.00	-5.1%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	190,000.00	420,000.00	610,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	800,000.00	0.00	800,000.00	900,000.00	0.00	900,000.00	12.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			800,000.00	0.00	800,000.00	1,090,000.00	420,000.00	1,510,000.00	88.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	2,568.00	0.00	2,568.00	1,752.00	0.00	1,752.00	-31.8%
Other Debt Service - Principal		7439	16,721.00	0.00	16,721.00	17,537.00	0.00	17,537.00	4.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			19,289.00	0.00	19,289.00	19,289.00	0.00	19,289.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,630,869.00)	4,630,869.00	0.00	(4,735,226.00)	4,735,226.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(131,342.00)	0.00	(131,342.00)	(89,491.00)	0.00	(89,491.00)	-31.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,762,211.00)	4,630,869.00	(131,342.00)	(4,824,717.00)	4,735,226.00	(89,491.00)	-31.9%
TOTAL, EXPENDITURES			18,042,867.00	74,693,026.00	92,735,893.00	20,494,907.00	73,357,002.00	93,851,909.00	1.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(2,561,940.00)	2,561,940.00	0.00	(2,903,671.00)	2,903,671.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,561,940.00)	2,561,940.00	0.00	(2,903,671.00)	2,903,671.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a-b + c - d + e)									
			(2,561,940.00)	2,561,940.00	0.00	(2,903,671.00)	2,903,671.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	17,137,428.00	8,280,712.00	25,418,140.00	15,885,172.00	6,819,063.00	22,704,235.00	-10.7%
2) Federal Revenue		8100-8299	60,000.00	6,237,809.00	6,297,809.00	60,000.00	4,342,391.00	4,402,391.00	-30.1%
3) Other State Revenue		8300-8599	1,082,533.00	29,334,642.00	30,417,175.00	1,093,879.00	32,280,107.00	33,373,986.00	9.7%
4) Other Local Revenue		8600-8799	5,142,812.00	26,705,832.00	31,848,644.00	5,053,730.00	26,060,109.00	31,113,839.00	-2.3%
5) TOTAL, REVENUES			23,422,773.00	70,558,995.00	93,981,768.00	22,092,781.00	69,501,670.00	91,594,451.00	-2.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	1,061,460.00	38,030,647.00	39,092,107.00	1,004,454.00	39,531,022.00	40,535,476.00	3.7%
2) Instruction - Related Services		2000-2999	4,494,599.00	11,865,890.00	16,360,489.00	5,010,053.00	9,785,414.00	14,795,467.00	-9.6%
3) Pupil Services		3000-3999	2,667,336.00	15,384,771.00	18,052,107.00	2,905,004.00	14,697,857.00	17,602,861.00	-2.5%
4) Ancillary Services		4000-4999	540,255.00	2,850,087.00	3,390,342.00	576,055.00	2,332,152.00	2,908,207.00	-14.2%
5) Community Services		5000-5999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	8,273,051.00	4,796,757.00	13,069,808.00	9,528,834.00	4,875,067.00	14,403,901.00	10.2%
8) Plant Services		8000-8999	986,877.00	1,764,874.00	2,751,751.00	1,451,218.00	2,135,490.00	3,586,708.00	30.3%
9) Other Outgo		9000-9999	19,289.00	0.00	19,289.00	19,289.00	0.00	19,289.00	0.0%
10) TOTAL, EXPENDITURES			18,042,867.00	74,693,026.00	92,735,893.00	20,494,907.00	73,357,002.00	93,851,909.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,379,906.00	(4,134,031.00)	1,245,875.00	1,597,874.00	(3,855,332.00)	(2,257,458.00)	-281.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,561,940.00)	2,561,940.00	0.00	(2,903,671.00)	2,903,671.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,561,940.00)	2,561,940.00	0.00	(2,903,671.00)	2,903,671.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,817,966.00	(1,572,091.00)	1,245,875.00	(1,305,797.00)	(951,661.00)	(2,257,458.00)	-281.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	42,528,268.00	12,917,714.00	55,445,982.00	45,346,234.00	11,345,623.00	56,691,857.00	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,528,268.00	12,917,714.00	55,445,982.00	45,346,234.00	11,345,623.00	56,691,857.00	2.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,528,268.00	12,917,714.00	55,445,982.00	45,346,234.00	11,345,623.00	56,691,857.00	2.2%
2) Ending Balance, June 30 (E + F1e)			45,346,234.00	11,345,623.00	56,691,857.00	44,040,437.00	10,393,962.00	54,434,399.00	-4.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	212,455.38	3,390.00	215,845.38	215,845.00	0.00	215,845.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	11,342,233.00	11,342,233.00	0.00	10,393,962.00	10,393,962.00	-8.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	18,621,139.00	0.00	18,621,139.00	18,152,620.00	0.00	18,152,620.00	-2.5%
Deferred Maintenance		0000 9780	1,097,627.00		1,097,627.00			0.00	
Solano County Technology Consortium		0000 9780	61,432.00		61,432.00			0.00	
Misc local programs		0000 9780	884,581.00		884,581.00			0.00	
Facility Projects		0000 9780	7,000,000.00		7,000,000.00			0.00	
Larsen facility		0000 9780	9,350,000.00		9,350,000.00			0.00	
Elections		0000 9780	100,000.00		100,000.00			0.00	
Lottery		1100 9780	127,499.00		127,499.00			0.00	
Deferred Maintenance		0000 9780			0.00	898,750.00		898,750.00	
Solano County Technology Consortium		0000 9780			0.00	56,432.00		56,432.00	
Misc local programs		0000 9780			0.00	458,419.00		458,419.00	
Facility Projects		0000 9780			0.00	7,000,000.00		7,000,000.00	
Larsen facility		0000 9780			0.00	9,350,000.00		9,350,000.00	
Elections		0000 9780			0.00	275,000.00		275,000.00	
Lottery		1100 9780			0.00	114,019.00		114,019.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,819,130.00	0.00	2,819,130.00	2,815,551.00	0.00	2,815,551.00	-0.1%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unassigned/Unappropriated Amount		9790	23,678,509.62	0.00	23,678,509.62	22,841,421.00	0.00	22,841,421.00	-3.5%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6018	Student Support and Enrichment Block Grant	182,997.00	80,498.00
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	24,000.00	0.00
6300	Lottery: Instructional Materials	127,660.00	126,278.00
6332	CA Community Schools Partnership Act - Implementation Grant	10,812.00	7,521.00
6500	Special Education	504,656.00	1,273,655.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	657,366.00	596,172.00
6546	Mental Health-Related Services	318,456.00	323,622.00
6620	Reversing Opioid Overdoses	100,605.00	100,605.00
7399	LCFF Equity Multiplier	209,580.00	129,220.00
7435	Learning Recovery Emergency Block Grant	16,642.00	49,732.00
7810	Other Restricted State	5,420.00	5,420.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	75,411.00	146,007.00
9010	Other Restricted Local	9,108,628.00	7,555,232.00
Total, Restricted Balance		11,342,233.00	10,393,962.00

**SPECIAL EDUCATION
PASS-THRU FUND
(FUND 10)**

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,049,495.00	10,049,495.00	0.0%
3) Other State Revenue		8300-8599	12,177,149.00	13,813,266.00	13.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			22,226,644.00	23,862,761.00	7.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	22,226,644.00	23,862,761.00	7.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			22,226,644.00	23,862,761.00	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	351,950.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			351,950.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	351,950.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			351,950.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	10,049,495.00	10,049,495.00	0.0%
TOTAL, FEDERAL REVENUE			10,049,495.00	10,049,495.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	11,185,248.00	12,821,365.00	14.6%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	991,901.00	991,901.00	0.0%
TOTAL, OTHER STATE REVENUE			12,177,149.00	13,813,266.00	13.4%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			22,226,644.00	23,862,761.00	7.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	11,041,396.00	11,041,396.00	0.0%
To County Offices		7212	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	11,185,248.00	12,821,365.00	14.6%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			22,226,644.00	23,862,761.00	7.4%
TOTAL, EXPENDITURES			22,226,644.00	23,862,761.00	7.4%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,049,495.00	10,049,495.00	0.0%
3) Other State Revenue		8300-8599	12,177,149.00	13,813,266.00	13.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			22,226,644.00	23,862,761.00	7.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	22,226,644.00	23,862,761.00	7.4%
10) TOTAL, EXPENDITURES			22,226,644.00	23,862,761.00	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



ADULT EDUCATION FUND (FUND 11)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	27,409.00	69,907.00	155.1%
4) Other Local Revenue		8600-8799	750.00	500.00	-33.3%
5) TOTAL, REVENUES			28,159.00	70,407.00	150.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	4,720.00	0.00	-100.0%
2) Classified Salaries		2000-2999	13,000.00	13,611.00	4.7%
3) Employee Benefits		3000-3999	9,498.00	8,795.00	-7.4%
4) Books and Supplies		4000-4999	1,000.00	1,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,040.00	43,672.00	981.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,612.00	3,329.00	106.5%
9) TOTAL, EXPENDITURES			33,870.00	70,407.00	107.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,711.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,711.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,137.00	14,426.00	-28.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,137.00	14,426.00	-28.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,137.00	14,426.00	-28.4%
2) Ending Balance, June 30 (E + F1e)			14,426.00	14,426.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,253.00	7,753.00	-6.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,173.00	6,673.00	8.1%
Adult Education	0000	9780	6,173.00		
Adult Education	0000	9780		6,673.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	24,462.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,924.73)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			22,537.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			22,537.99		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	27,409.00	69,907.00	155.1%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			27,409.00	69,907.00	155.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	750.00	500.00	-33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			750.00	500.00	-33.3%
TOTAL, REVENUES			28,159.00	70,407.00	150.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,720.00	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,720.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	13,000.00	13,611.00	4.7%
TOTAL, CLASSIFIED SALARIES			13,000.00	13,611.00	4.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	902.00	0.00	-100.0%
PERS		3201-3202	3,457.00	3,562.00	3.0%
OASDI/Medicare/Alternative		3301-3302	1,058.00	1,041.00	-1.6%
Health and Welfare Benefits		3401-3402	3,244.00	3,109.00	-4.2%
Unemployment Insurance		3501-3502	9.00	7.00	-22.2%
Workers' Compensation		3601-3602	487.00	327.00	-32.9%
OPEB, Allocated		3701-3702	188.00	163.00	-13.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	153.00	586.00	283.0%
TOTAL, EMPLOYEE BENEFITS			9,498.00	8,795.00	-7.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,000.00	1,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,000.00	1,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	500.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,448.00	43,080.00	1,149.4%
Communications		5900	92.00	92.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,040.00	43,672.00	981.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,612.00	3,329.00	106.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,612.00	3,329.00	106.5%
TOTAL, EXPENDITURES			33,870.00	70,407.00	107.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	27,409.00	69,907.00	155.1%
4) Other Local Revenue		8600-8799	750.00	500.00	-33.3%
5) TOTAL, REVENUES			28,159.00	70,407.00	150.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		32,258.00	67,078.00	107.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,612.00	3,329.00	106.5%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			33,870.00	70,407.00	107.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,711.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,711.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,137.00	14,426.00	-28.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,137.00	14,426.00	-28.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,137.00	14,426.00	-28.4%
2) Ending Balance, June 30 (E + F1e)			14,426.00	14,426.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,253.00	7,753.00	-6.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,173.00	6,673.00	8.1%
Adult Education	0000	9780	6,173.00		
Adult Education	0000	9780		6,673.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**CHILD DEVELOPMENT
FUND
(FUND 12)**

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	591,542.00	487,933.00	-17.5%
3) Other State Revenue		8300-8599	875,617.00	413,387.00	-52.8%
4) Other Local Revenue		8600-8799	11,381.00	5,000.00	-56.1%
5) TOTAL, REVENUES			1,478,540.00	906,320.00	-38.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	252,713.00	75,515.00	-70.1%
2) Classified Salaries		2000-2999	489,562.00	386,463.00	-21.1%
3) Employee Benefits		3000-3999	293,147.00	182,469.00	-37.8%
4) Books and Supplies		4000-4999	45,968.00	19,458.00	-57.7%
5) Services and Other Operating Expenditures		5000-5999	256,039.00	151,253.00	-40.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	129,730.00	86,162.00	-33.6%
9) TOTAL, EXPENDITURES			1,467,159.00	901,320.00	-38.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,381.00	5,000.00	-56.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,381.00	5,000.00	-56.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,383.00	25,764.00	79.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,383.00	25,764.00	79.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,383.00	25,764.00	79.1%
2) Ending Balance, June 30 (E + F1e)			25,764.00	30,764.00	19.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	25,764.00	30,764.00	19.4%
Child Development/Early Learning	0000	9780	25,764.00		
Child Development/Early Learning	0000	9780		30,764.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	123,975.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	(521.96)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			123,453.83		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	21.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			21.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			123,432.83		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	591,542.00	487,933.00	-17.5%
TOTAL, FEDERAL REVENUE			591,542.00	487,933.00	-17.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	875,617.00	413,387.00	-52.8%
TOTAL, OTHER STATE REVENUE			875,617.00	413,387.00	-52.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	11,381.00	5,000.00	-56.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,381.00	5,000.00	-56.1%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, REVENUES			1,478,540.00	906,320.00	-38.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	252,713.00	75,515.00	-70.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			252,713.00	75,515.00	-70.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	232,304.00	223,735.00	-3.7%
Clerical, Technical and Office Salaries		2400	114,622.00	50,537.00	-55.9%
Other Classified Salaries		2900	142,636.00	112,191.00	-21.3%
TOTAL, CLASSIFIED SALARIES			489,562.00	386,463.00	-21.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	77,728.00	40,243.00	-48.2%
PERS		3201-3202	87,876.00	65,429.00	-25.5%
OASDI/Medicare/Alternative		3301-3302	30,557.00	22,076.00	-27.8%
Health and Welfare Benefits		3401-3402	60,634.00	32,522.00	-46.4%
Unemployment Insurance		3501-3502	365.00	228.00	-37.5%
Workers' Compensation		3601-3602	20,270.00	11,104.00	-45.2%
OPEB, Allocated		3701-3702	8,739.00	5,544.00	-36.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,978.00	5,323.00	-23.7%
TOTAL, EMPLOYEE BENEFITS			293,147.00	182,469.00	-37.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	14,899.00	3,000.00	-79.9%
Materials and Supplies		4300	31,069.00	16,458.00	-47.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			45,968.00	19,458.00	-57.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,742.00	7,541.00	-48.8%
Dues and Memberships		5300	470.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	27,075.00	10,982.00	-59.4%
Professional/Consulting Services and Operating Expenditures		5800	212,196.00	132,017.00	-37.8%
Communications		5900	1,556.00	713.00	-54.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			256,039.00	151,253.00	-40.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	129,730.00	86,162.00	-33.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			129,730.00	86,162.00	-33.6%
TOTAL, EXPENDITURES			1,467,159.00	901,320.00	-38.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	591,542.00	487,933.00	-17.5%
3) Other State Revenue		8300-8599	875,617.00	413,387.00	-52.8%
4) Other Local Revenue		8600-8799	11,381.00	5,000.00	-56.1%
5) TOTAL, REVENUES			1,478,540.00	906,320.00	-38.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		1,325,256.00	806,426.00	-39.1%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		129,730.00	86,162.00	-33.6%
8) Plant Services	8000-8999		12,173.00	8,732.00	-28.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,467,159.00	901,320.00	-38.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,381.00	5,000.00	-56.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,381.00	5,000.00	-56.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,383.00	25,764.00	79.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,383.00	25,764.00	79.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,383.00	25,764.00	79.1%
2) Ending Balance, June 30 (E + F1e)			25,764.00	30,764.00	19.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	25,764.00	30,764.00	19.4%
Child Development/Early Learning	0000	9780	25,764.00		
Child Development/Early Learning	0000	9780		30,764.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



**SPECIAL RESERVE
FUND FOR
POST-EMPLOYMENT
BENEFITS
(FUND 20)**

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,564,380.00	2,564,380.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,564,380.00	2,564,380.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,564,380.00	2,564,380.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,564,380.00	2,564,380.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,564,380.00	2,564,380.00	0.0%
Retiree benefits	0000	9780	2,600,000.00		
Adjustment for fair market value of cash	0000	9780	(35,620.00)		
Retiree benefits	0000	9780		2,600,000.00	
Adjustment for fair market value of cash	0000	9780		(35,620.00)	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,600,000.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	(35,620.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,564,380.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			2,564,380.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
Total, Other Financing Sources/Uses (a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,564,380.00	2,564,380.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,564,380.00	2,564,380.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,564,380.00	2,564,380.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,564,380.00	2,564,380.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,564,380.00	2,564,380.00	0.0%
Retiree benefits	0000	9780	2,600,000.00		
Adjustment for fair market value of cash	0000	9780	(35,620.00)		
Retiree benefits	0000	9780		2,600,000.00	
Adjustment for fair market value of cash	0000	9780		(35,620.00)	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



FACILITIES FUND (FUND 35)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	80,000.00	-20.0%
5) TOTAL, REVENUES			100,000.00	80,000.00	-20.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	40,304.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,235,596.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,275,900.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,175,900.00)	80,000.00	-106.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,175,900.00)	80,000.00	-106.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,195,786.00	2,019,886.00	-36.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,195,786.00	2,019,886.00	-36.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,195,786.00	2,019,886.00	-36.8%
2) Ending Balance, June 30 (E + F1e)			2,019,886.00	2,099,886.00	4.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,019,886.00	2,099,886.00	4.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,100,896.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	(31,812.12)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,069,084.67		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			3,069,084.67		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100,000.00	80,000.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,000.00	80,000.00	-20.0%
TOTAL, REVENUES			100,000.00	80,000.00	-20.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	40,304.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,304.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,235,596.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,235,596.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,275,900.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	80,000.00	-20.0%
5) TOTAL, REVENUES			100,000.00	80,000.00	-20.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,275,900.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,275,900.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,175,900.00)	80,000.00	-106.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,175,900.00)	80,000.00	-106.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,195,786.00	2,019,886.00	-36.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,195,786.00	2,019,886.00	-36.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,195,786.00	2,019,886.00	-36.8%
2) Ending Balance, June 30 (E + F1e)			2,019,886.00	2,099,886.00	4.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,019,886.00	2,099,886.00	4.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

MULTI-YEAR PROJECTION

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		54,385.00	-0.70%	54,002.00	0.00%	54,002.00
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	15,885,172.00	2.18%	16,232,071.00	2.07%	16,567,489.00
2. Federal Revenues	8100-8299	60,000.00	0.00%	60,000.00	0.00%	60,000.00
3. Other State Revenues	8300-8599	1,093,879.00	0.00%	1,093,879.00	0.00%	1,093,879.00
4. Other Local Revenues	8600-8799	5,053,730.00	-5.27%	4,787,518.00	0.00%	4,787,518.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(2,903,671.00)	-10.46%	(2,600,000.00)	0.00%	(2,600,000.00)
6. Total (Sum lines A1 thru A5c)		19,189,110.00	2.00%	19,573,468.00	1.71%	19,908,886.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,261,492.00		3,209,305.00
b. Step & Column Adjustment				16,663.00		9,509.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(68,850.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,261,492.00	-1.60%	3,209,305.00	0.30%	3,218,814.00
2. Classified Salaries						
a. Base Salaries				9,441,651.00		9,483,926.00
b. Step & Column Adjustment				123,019.00		72,491.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(80,744.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,441,651.00	0.45%	9,483,926.00	0.76%	9,556,417.00
3. Employee Benefits	3000-3999	5,922,101.00	-0.31%	5,903,510.00	0.50%	5,933,150.00
4. Books and Supplies	4000-4999	1,155,979.00	-20.41%	920,000.00	2.76%	945,400.00
5. Services and Other Operating Expenditures	5000-5999	4,429,112.00	-8.22%	4,065,000.00	2.76%	4,177,100.00
6. Capital Outlay	6000-6999	1,090,000.00	-33.49%	725,000.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	19,289.00	0.00%	19,289.00	-100.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,824,717.00)	-11.80%	(4,255,500.00)	0.29%	(4,268,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		20,494,907.00	-2.07%	20,070,530.00	-2.53%	19,562,881.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,305,797.00)		(497,062.00)		346,005.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		45,346,234.00		44,040,437.00		43,543,375.00
2. Ending Fund Balance (Sum lines C and D1)		44,040,437.00		43,543,375.00		43,889,380.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	230,845.00		40,677.00		16,671.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	18,152,620.00		18,152,620.00		18,152,620.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,815,551.00		2,527,208.00		2,517,762.00
2. Unassigned/Unappropriated	9790	22,841,421.00		22,822,870.00		23,202,327.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		44,040,437.00		43,543,375.00		43,889,380.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,815,551.00		2,527,208.00		2,517,762.00
c. Unassigned/Unappropriated	9790	22,841,421.00		22,822,870.00		23,202,327.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		25,656,972.00		25,350,078.00		25,720,089.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Program ending						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	6,819,063.00	0.00%	6,819,063.00	0.00%	6,819,063.00
2. Federal Revenues	8100-8299	4,342,391.00	-44.64%	2,404,000.00	0.00%	2,404,000.00
3. Other State Revenues	8300-8599	32,280,107.00	-20.89%	25,535,505.00	-1.46%	25,163,935.00
4. Other Local Revenues	8600-8799	26,060,109.00	-1.80%	25,590,000.00	0.00%	25,590,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	2,903,671.00	-10.46%	2,600,000.00	0.00%	2,600,000.00
6. Total (Sum lines A1 thru A5c)		72,405,341.00	-13.06%	62,948,568.00	-0.59%	62,576,998.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,925,963.00		10,359,784.00
b. Step & Column Adjustment				120,396.00		101,204.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,686,575.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,925,963.00	-13.13%	10,359,784.00	0.98%	10,460,988.00
2. Classified Salaries						
a. Base Salaries				16,581,487.00		13,427,950.00
b. Step & Column Adjustment				186,263.00		143,234.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,339,800.00)		(85,600.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,581,487.00	-19.02%	13,427,950.00	0.43%	13,485,584.00
3. Employee Benefits	3000-3999	15,549,810.00	-17.54%	12,823,000.00	0.22%	12,851,500.00
4. Books and Supplies	4000-4999	1,045,865.00	-14.90%	890,000.00	0.00%	890,000.00
5. Services and Other Operating Expenditures	5000-5999	23,098,651.00	-2.58%	22,503,000.00	-0.03%	22,495,900.00
6. Capital Outlay	6000-6999	420,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	4,735,226.00	-12.02%	4,166,000.00	0.30%	4,178,550.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
11. Total (Sum lines B1 thru B10)		73,357,002.00	-12.52%	64,169,734.00	0.30%	64,362,522.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(951,661.00)		(1,221,166.00)		(1,785,524.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,345,623.00		10,393,962.00		9,172,796.00
2. Ending Fund Balance (Sum lines C and D1)		10,393,962.00		9,172,796.00		7,387,272.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	10,393,962.00		9,172,796.00		7,387,272.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,393,962.00		9,172,796.00		7,387,272.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Expiration of grants; Special Education program transfer						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		54,385.00	-0.70%	54,002.00	0.00%	54,002.00
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	22,704,235.00	1.53%	23,051,134.00	1.46%	23,386,552.00
2. Federal Revenues	8100-8299	4,402,391.00	-44.03%	2,464,000.00	0.00%	2,464,000.00
3. Other State Revenues	8300-8599	33,373,986.00	-20.21%	26,629,384.00	-1.40%	26,257,814.00
4. Other Local Revenues	8600-8799	31,113,839.00	-2.37%	30,377,518.00	0.00%	30,377,518.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		91,594,451.00	-9.90%	82,522,036.00	-0.04%	82,485,884.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,187,455.00		13,569,089.00
b. Step & Column Adjustment				137,059.00		110,713.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,755,425.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,187,455.00	-10.66%	13,569,089.00	0.82%	13,679,802.00
2. Classified Salaries						
a. Base Salaries				26,023,138.00		22,911,876.00
b. Step & Column Adjustment				309,282.00		215,725.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,420,544.00)		(85,600.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,023,138.00	-11.96%	22,911,876.00	0.57%	23,042,001.00
3. Employee Benefits	3000-3999	21,471,911.00	-12.79%	18,726,510.00	0.31%	18,784,650.00
4. Books and Supplies	4000-4999	2,201,844.00	-17.80%	1,810,000.00	1.40%	1,835,400.00
5. Services and Other Operating Expenditures	5000-5999	27,527,763.00	-3.49%	26,568,000.00	0.40%	26,673,000.00
6. Capital Outlay	6000-6999	1,510,000.00	-51.99%	725,000.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	19,289.00	0.00%	19,289.00	-100.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(89,491.00)	0.01%	(89,500.00)	-0.06%	(89,450.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
11. Total (Sum lines B1 thru B10)		93,851,909.00	-10.24%	84,240,264.00	-0.37%	83,925,403.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,257,458.00)		(1,718,228.00)		(1,439,519.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		56,691,857.00		54,434,399.00		52,716,171.00
2. Ending Fund Balance (Sum lines C and D1)		54,434,399.00		52,716,171.00		51,276,652.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	230,845.00		40,677.00		16,671.00
b. Restricted	9740	10,393,962.00		9,172,796.00		7,387,272.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	18,152,620.00		18,152,620.00		18,152,620.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,815,551.00		2,527,208.00		2,517,762.00
2. Unassigned/Unappropriated	9790	22,841,421.00		22,822,870.00		23,202,327.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		54,434,399.00		52,716,171.00		51,276,652.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,815,551.00		2,527,208.00		2,517,762.00
c. Unassigned/Unappropriated	9790	22,841,421.00		22,822,870.00		23,202,327.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		25,656,972.00		25,350,078.00		25,720,089.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		27.34%		30.09%		30.65%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): Solano SELPA						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		23,862,761.00		30,754,245.00		30,754,245.00
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		93,851,909.00		84,240,264.00		83,925,403.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		93,851,909.00		84,240,264.00		83,925,403.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		93,851,909.00		84,240,264.00		83,925,403.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		2.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,877,038.18		2,527,207.92		2,517,762.09
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		2,671,000.00		792,000.00		792,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,671,000.00		2,527,207.92		2,517,762.09
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

CRITERIA & STANDARDS

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

- A. STANDARD: Projected County Operations Grant average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	County Operations Grant ADA
3.0%	0 to 6,999
2.0%	7,000 to 59,999
1.0%	60,000 and over

County Office ADA (Form A, Estimated Funded ADA column, Line B5):	54,385
County Office County Operations Grant ADA Standard Percentage Level:	2.00%

1A-1. Calculating the County Office's County Operations Grant ADA Variances

DATA ENTRY: Enter the County Operations Grant Funded ADA in the Original Budget column for all fiscal years. All other data are extracted or calculated.

Fiscal Year	County Operations Grant Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals		
Third Prior Year (2023-24)	54,698.54	55,347.99	N/A	Met
Second Prior Year (2024-25)	54,675.00	55,404.39	N/A	Met
First Prior Year (2025-26)	55,391.00	55,497.97	N/A	Met

1A-2. Comparison of County Office County Operations Grant ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for the first prior year.
Explanation:
 (required if NOT met)
-

- 1b. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.
Explanation:
 (required if NOT met)
-

1. **CRITERION: Average Daily Attendance (continued)**

B. **STANDARD:** Projected funded ADA for county operated programs for any of the budget year or two subsequent fiscal years has not increased from the historical average from the three prior fiscal years by more than two percent (2%) each year.

1B-1. Calculating the County Office's Historical Average Projected ADA for County Operated Programs

DATA ENTRY: All data are extracted or calculated.

Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2023-24)	79.13	307.92	55,347.99	0.00
Second Prior Year (2024-25)	70.43	342.15	55,404.39	0.00
First Prior Year (2025-26)	63.59	353.61	55,497.97	0.00
Historical Average:	71.05	334.56	55,416.78	0.00

County Office's County Operated Programs ADA Standard:

Budget Year (2026-27) (historical average plus 2%):	72.47	341.25	56,525.12	0.00
1st Subsequent Year (2027-28) (historical average plus 4%):	73.89	347.94	57,633.45	0.00
2nd Subsequent Year (2028-29) (historical average plus 6%):	75.31	354.63	58,741.79	0.00

1B-2. Calculating the County Office's Projected ADA for County Operated Programs

DATA ENTRY: Budget year data will be extracted from Form A. Enter the remaining data in each of the 1st and 2nd Subsequent Years. If Form MYP exists, County Operations Grant ADA will be extracted for the two subsequent fiscal years.

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2026-27)	60.96	352.61	54,385.00	0.00
1st Subsequent Year (2027-28)	54.30	260.65	54,002.00	0.00
2nd Subsequent Year (2028-29)	50.77	260.65	54,002.00	0.00
Status:	Met	Not Met	Met	Met

1B-3. Comparison of County Office Projected County Operated Programs ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. **STANDARD NOT MET** - Projected ADA for county operated programs is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes, if any, will be made to bring the projected ADA within the standard.

Explanation:
(required if NOT met)

Program ending and Special Education program transfer

2. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the county office's cost-of-living adjustment (COLA) plus or minus one percent.

For excess property tax counties, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Excess Property Tax/Minimum State Aid

2A-1. Calculating the County Office's LCFF Revenue Standard

DATA ENTRY: Section I, enter applicable data for all fiscal years. Section I-a is completed by a county office funded at Target, and Section I-b is completed by a county office funded at Hold Harmless. Per AB 181, Chapter 52, Statutes of 2022, hold harmless COEs include a COLA add-on. Section I-b1, enter the projected County Operations Grant for all fiscal years and Section I-b2, enter the projected Alternative Education Grant for all fiscal years to calculate the add-on COLA amount. Section II, enter data in Step 2b1 for all fiscal years. Section III, all data are extracted or calculated. Section IV, enter data in Step 1a for the two subsequent fiscal years, Step 2b1 f or all fiscal years, and Step 2b3 for current year only. All other data are extracted or calculated.

NOTE: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target
Hold Harmless
Status: At Target

		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
I. LCFF Funding					
a.	COE funded at Target LCFF				
a1.	County Operations Grant	9,009,750.00	9,398,280.00	9,508,372.00	9,802,177.00
a2.	Alternative Education Grant	1,911,479.00	1,883,556.00	1,792,390.00	1,743,676.00
b.	COE funded at Hold Harmless LCFF	N/A	N/A	N/A	N/A
b1.	County Operations Grant (informational only)	N/A	N/A	N/A	N/A
b2.	Alternative Education Grant (informational only)	N/A	N/A	N/A	N/A
c.	Charter Funded County Program				
c1.	LCFF Entitlement				
d.	Total LCFF (Sum of a or b, and c)	10,921,229.00	11,281,836.00	11,300,762.00	11,545,853.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	55,497.97	54,385.00	54,002.00	54,002.00
b.	Prior Year ADA (Funded)		55,497.97	54,385.00	54,002.00
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		(1,112.97)	(383.00)	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-2.01%	-0.70%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a1 At Target or Section I-b1 Hold Harmless), prior year column	9,009,750.00	9,398,280.00	9,508,372.00
b1.	COLA percentage	4.3%	3.3%	3.1%
b2.	COLA amount (proxy for purposes of this criterion)	388,320.23	310,143.24	293,808.69
c.	Total Change (Step 2b2)	388,320.23	310,143.24	293,808.69
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	4.31%	3.30%	3.09%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	2.30%	2.60%	3.09%
b.	LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	83.30%	84.14%	84.90%
c.	Weighted Percent change (Step 3a x Step 3b)	1.92%	2.18%	2.62%

III. Alternative Education Grant

Step 1 - Change in Population

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)	
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	63.59	60.96	54.30	50.77
b.	Prior Year ADA (Funded)		63.59	60.96	54.30
c.	Difference (Step 1a minus Step 1b)		(2.63)	(6.66)	(3.53)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-4.14%	-10.93%	-6.50%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a2 At Target or Section I-b2 Hold Harmless), prior year column	1,911,479.00	1,883,556.00	1,792,390.00
b1.	COLA percentage (Section II-Step 2b1)	4.31%	3.30%	3.09%
b2.	COLA amount (proxy for purposes of this criterion)	82,384.74	62,157.35	55,384.85
c.	Total Change (Step 2b2)	82,384.74	62,157.35	55,384.85
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	4.31%	3.30%	3.09%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	0.17%	-7.63%	-3.41%
b.	LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	16.70%	15.86%	15.10%
c.	Weighted Percent change (Step 3a x Step 3b)	0.03%	-1.21%	-0.52%

IV. Charter Funded County Program

Step 1 - Change in Population

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)	
a.	ADA (Funded) (Form A, line C3f)	0.00	0	0.00	0.00
b.	Prior Year ADA (Funded)		0.00	0.00	0.00
c.	Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-c1, prior year column)	0.00	0.00	0.00
b1.	COLA percentage			
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2c)	0.00%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-c1 divided by Section I-d)	0.00%	0.00%	0.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

V. Weighted Change

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. Total weighted percent change (Step 3c in sections II, III and IV)	1.95%	0.97%	2.11%
LCFF Revenue Standard (line V-a, plus/minus 1%):	N/A	N/A	N/A

2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid

DATA ENTRY: If applicable to your county office, input data in the 1st and 2nd Subsequent Years for projected local property taxes; all other data are extracted or calculated.

Excess Property Tax or Minimum State Aid County Office Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected local property taxes (Form 01, Objects 8021 - 8089)	16,525,597.00	13,608,622.00	13,608,622.00	13,608,622.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		-18.65% to -16.65%	-1.00% to 1.00%	-1.00% to 1.00%

2C. Calculating the County Office's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Years for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	25,418,140.00	22,704,235.00	23,051,134.00	23,386,552.00
County Office's Projected Change in LCFF Revenue:		-10.68%	1.53%	1.46%
Standard:		-18.65% to -16.65%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Not Met	Not Met	Not Met

2D. Comparison of County Office LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation (required if NOT met)	Base year - not including redevelopment agency liquidation funds; subsequent years - receipt of COLA
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3. **CRITERION: Salaries and Benefits**

STANDARD: Projected total salaries and benefits for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus five percent.

3A. Calculating the County Office's Salaries and Benefits Standard Percentages

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. County Office's Change in Funding Level (Criterion 2C):	-10.68%	1.53%	1.46%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-15.68% to -5.68%	-3.47% to 6.53%	-3.54% to 6.46%

3B. Calculating the County Office's Projected Change in Salaries and Benefits

DATA ENTRY: If Form MYP exists, Salaries and Benefits for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2025-26)	60,883,475.00		
Budget Year (2026-27)	62,682,504.00	2.95%	Not Met
1st Subsequent Year (2027-28)	55,207,475.00	(11.93%)	Not Met
2nd Subsequent Year (2028-29)	55,506,453.00	0.54%	Met

3C. Comparison of County Office Change in Salaries and Benefits to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ratio(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

25/26 Estimated Actuals includes vacancy savings for positions not filled; 1st subsequent year - expiration of grants and Special Education program transfer

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus ten percent.

For each major object category, changes that exceed the percentage change in the funded COLA plus or minus five percent must be explained.

4A. Calculating the County Office's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. County Office's Change in Funding Level (Criterion 2C):	-10.68%	1.53%	1.46%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-20.68% to -0.68%	-8.47% to 11.53%	-8.54% to 11.46%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-15.68% to -5.68%	-3.47% to 6.53%	-3.54% to 6.46%

4B. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 4A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the county office's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2025-26)	6,297,809.00		
Budget Year (2026-27)	4,402,391.00	-30.10%	Yes
1st Subsequent Year (2027-28)	2,464,000.00	-44.03%	Yes
2nd Subsequent Year (2028-29)	2,464,000.00	0.00%	No

Explanation:
(required if Yes) Expiration of grants; Special Education funding model change

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	30,417,175.00		
Budget Year (2026-27)	33,373,986.00	9.72%	Yes
1st Subsequent Year (2027-28)	26,629,384.00	-20.21%	Yes
2nd Subsequent Year (2028-29)	26,257,814.00	-1.40%	No

Explanation:
(required if Yes) 26/27 - redevelopment agency liquidation not included in property tax estimate - offset state revenue for Special Education; Expiration of grants; Special Education program transfer

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	31,848,644.00		
Budget Year (2026-27)	31,113,839.00	-2.31%	Yes
1st Subsequent Year (2027-28)	30,377,518.00	-2.37%	No
2nd Subsequent Year (2028-29)	30,377,518.00	0.00%	No

Explanation:
(required if Yes) Expiration of grants

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2025-26)	2,149,082.00		
Budget Year (2026-27)	2,201,844.00	2.46%	Yes
1st Subsequent Year (2027-28)	1,810,000.00	-17.80%	Yes
2nd Subsequent Year (2028-29)	1,835,400.00	1.40%	No

Explanation:
(required if Yes)

25/26 Estimated Actuals updated to reflect planned expenses; projects; expiration of grants

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2025-26)	29,015,389.00		
Budget Year (2026-27)	27,527,763.00	-5.13%	Yes
1st Subsequent Year (2027-28)	26,568,000.00	-3.49%	Yes
2nd Subsequent Year (2028-29)	26,673,000.00	0.40%	No

Explanation:
(required if Yes)

25/26 Estimated Actuals updated to reflect planned expenses; projects; expiration of grants

4C. Calculating the County Office's Change in Total Operating Revenues and Expenditures (Section 4A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
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Total Federal, Other State, and Other Local Revenue (Section 4B)

First Prior Year (2025-26)	68,563,628.00		
Budget Year (2026-27)	68,890,216.00	0.48%	Not Met
1st Subsequent Year (2027-28)	59,470,902.00	-13.67%	Not Met
2nd Subsequent Year (2028-29)	59,099,332.00	-0.62%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)

First Prior Year (2025-26)	31,164,471.00		
Budget Year (2026-27)	29,729,607.00	-4.60%	Met
1st Subsequent Year (2027-28)	28,378,000.00	-4.55%	Met
2nd Subsequent Year (2028-29)	28,508,400.00	0.46%	Met

4D. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 4B if the status in Section 4C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4B above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 4B
if NOT met)

Expiration of grants; Special Education funding model change

Explanation:
Other State Revenue
(linked from 4B
if NOT met)

26/27 - redevelopment agency liquidation not included in property tax estimate - offset state revenue for Special Education;
Expiration of grants; Special Education program transfer

Explanation:
Other Local Revenue
(linked from 4B
if NOT met)

Expiration of grants

1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
Books and Supplies
(linked from 4B
if NOT met)

Explanation:
Services and Other Exps
(linked from 4B
if NOT met)

5. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: All data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	20,494,907.00	614,847.21	615,429.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<p>Explanation: (required if NOT met and Other is marked)</p>	<input type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
	<input type="checkbox"/>	Other (explanation must be provided)

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses², in two out of three prior fiscal years.

6A. Calculating the County Office's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,481,841.00	2,638,517.00	2,819,130.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	24,384,958.63	19,796,458.57	23,678,509.62
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, foreach of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	26,866,799.63	22,434,975.57	26,497,639.62
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	74,214,409.99	80,663,807.11	92,735,893.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	23,235,338.38	24,177,246.58	22,226,644.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	97,449,748.37	104,841,053.69	114,962,537.00
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	27.60%	21.40%	23.00%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	9.20%	7.10%	7.70%

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

² A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

6B. Calculating the County Office's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2023-24)	4,374,250.77	14,802,615.11	N/A	Met
Second Prior Year (2024-25)	4,754,457.27	16,436,641.13	N/A	Met
First Prior Year (2025-26)	2,817,966.00	18,042,867.00	N/A	Met
Budget Year (2026-27) (Information only)	(1,305,797.00)	20,494,907.00		

6C. Comparison of County Office Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

7. **CRITERION: Fund and Cash Balances**

- A. STANDARD: Budgeted beginning unrestricted county school service fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	County Office Total Expenditures and Other Financing Uses ²
1.7%	0 to \$7,913,999
1.3%	\$7,914,000 to \$19,788,999
1.0%	\$19,789,000 to \$89,047,000
0.7%	\$89,047,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

² A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through

(Criterion 7A2b) if Criterion 7A, Line 1 is No:

93,851,909.00

County Office's Fund Balance Standard Percentage Level:

0.70%

7A-1. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For county offices that serve as the AU of a SELPA (Form MYR, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves?

Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): Solano SELPA

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223):

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
23,862,761.00	30,754,245.00	30,754,245.00

7A-2. Calculating the County Office's Unrestricted County School Service Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2023-24)	31,198,696.00	33,399,559.58	N/A	Met
Second Prior Year (2024-25)	36,045,955.00	37,773,810.35	N/A	Met
First Prior Year (2025-26)	40,446,866.00	42,528,268.00	N/A	Met
Budget Year (2026-27) (Information only)	45,346,234.00			

³ Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

7A-3. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted county school service fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

- B. Cash Balance Standard: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

7B-1. Determining if the County Office's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2026-27)	51,309,700.00	Met

7B-2. Comparison of the County Office's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected county school service fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

8. **CRITERION: Reserves**

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$90,000 (greater of)	0	to \$7,913,999
4% or \$396,000 (greater of)	\$7,914,000	to \$19,788,999
3% or \$792,000 (greater of)	\$19,789,000	to \$89,047,000
2% or \$2,671,000 (greater of)	\$89,047,001	and over

¹Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

² A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 2574, rounded to the nearest thousand.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	93,851,909.00	84,240,264.00	83,925,403.00
County Office's Reserve Standard Percentage Level:	2.00%	3.00%	3.00%

8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for line 1 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	93,851,909.00	84,240,264.00	83,925,403.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	23,862,761.00	30,754,245.00	30,754,245.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	93,851,909.00	84,240,264.00	83,925,403.00
4. Reserve Standard Percentage Level	2.00%	3.00%	3.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,877,038.18	2,527,207.92	2,517,762.09
6. Reserve Standard - by Amount (From percentage level chart above)	2,671,000.00	792,000.00	792,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	2,671,000.00	2,527,207.92	2,517,762.09

8B. Calculating the County Office's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9):	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,815,551.00	2,527,208.00	2,517,762.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	22,841,421.00	22,822,870.00	23,202,327.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	25,656,972.00	25,350,078.00	25,720,089.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	27.34%	30.09%	30.65%
County Office's Reserve Standard (Section 8A, Line 7):	2,671,000.00	2,527,207.92	2,517,762.09
Status:	Met	Met	Met

8C. Comparison of County Office Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT
met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your county office have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the county school service fund operational budget.

County Office's Contributions and Transfers Standard: -10.0% to +10.0% or -\$20,000 to +\$20,000

S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2025-26)	(2,561,940.00)			
Budget Year (2026-27)	(2,903,671.00)	341,731.00	13.3%	Not Met
1st Subsequent Year (2027-28)	(2,600,000.00)	(303,671.00)	(10.5%)	Not Met
2nd Subsequent Year (2028-29)	(2,600,000.00)	0.00	0.0%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the county school service fund operational budget?

No

* Include transfers used to cover operating deficits in either the county school service fund or any other fund.

S5B. Status of the County Office's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

This is an accounting entry to record the contribution to Special Education for indirect over 5% (offset with 7310).

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

1d. NO - There are no capital projects that may impact the county school service fund operational budget.

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced. ¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the County Office's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your county office have long-term (multiyear) commitments?
(If No, skip item 2 and sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Criterion S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2026
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	2	Unrestricted	Bus	35,906
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				4,526,214

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2026
TOTAL:				4,562,120

Type of Commitment (continued)	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2025-26)?	No	No	No	No

S6B. Comparison of County Office's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. NO - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:
(required if Yes to increase
in total annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. NO - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and, indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the County Office's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1	Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes
2.	For the county office's OPEB:	
	a. Are they lifetime benefits?	No
	b. Do benefits continue past age 65?	Yes
	c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:	

3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	Pay-as-you-go	
		Self-Insurance Fund	Government Fund
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund	0	2,600,000

4.	OPEB Liabilities	a. Total OPEB liability	12,777,598.00
		b. OPEB plan(s) fiduciary net position (if applicable)	0.00
		c. Total/Net OPEB liability (Line 4a minus Line 4b)	12,777,598.00
		d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	
		e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2025

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
5.	OPEB Contributions		
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	499,309.00	437,772.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	404,040.00	404,040.00
	d. Number of retirees receiving OPEB benefits	93.00	93.00

S7B. Identification of the County Office's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your county office operate any self-insurance programs such as workers' "compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)"

2 Describe each self-insurance program operated by the county office, including details for each such as level of risk retained, funding approach, basis for the valuation (county office's estimate or actuarial valuation), and date of the valuation:

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The county office of education must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the California Department of Education (CDE) with an analysis of the cost of the settlement and its impact on the operating budget.

The CDE shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the governing board and the county superintendent of schools.

S8A. Cost Analysis of County Office's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	88.80	85.25	70.25	70.25

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations Settled

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5.	Cost of a one percent increase in salary and statutory benefits	116,335		
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

6.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

Certificated (Non-management) Health and Welfare (H&W) Benefits

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

No		
----	--	--

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	130,549	112,198	100,198
3.	Percent change in step & column over prior year	1.6%	1.3%	1.2%

Certificated (Non-management) Attrition (layoffs and retirements)

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of County Office's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified (non-management) FTE positions	316.00	306.70	252.00	252.00

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations Settled

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year (may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

255,111

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

6. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?

Yes	Yes	Yes
-----	-----	-----

2. Total cost of H&W benefits

--	--	--

3. Percent of H&W cost paid by employer

--	--	--

4. Percent projected change in H&W cost over prior year

--	--	--

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

No

If Yes, amount of new costs included in the budget and MYPs

--	--	--

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	313,481	245,661	189,318
3. Percent change in step & column over prior year	2.2%	1.7%	1.2%

Classified (Non-management) Attrition (layoffs and retirements)

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of County Office's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	78.00	76.25	75.00	73.50

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

--

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

164,714

4. Amount included for any tentative salary schedule increases

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Amount included for any tentative salary schedule increases	0	0	0

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

**Management/Supervisor/Confidential
Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	124,590	88,483	36,923
Percent change in step & column over prior year	1.0%	.8%	.1%

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

Confirm that the county office of education's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 24, 2026

S10. LCAP Expenditures

Confirm that the county office of education's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

A1.	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)	No
A4.	Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?	No
A5.	Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to CDE)	No
A8.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of County Office Budget Criteria and Standards Review

OTHER STATE FORMS:

- **Form A** - Average Daily Attendance
- **Form ESMOE** - Every student succeeds act maintenance of effort expenditures
- **Form ICR** - Indirect Cost Rate Worksheet
- **Form L** - Lottery Report
- **Form SIAA** - Summary of Interfunds Activities (25/26 estimated actuals)
- **Form SIAB** - Summary of Interfund Activities (26/27 budget)
- **Form Asset** - Schedule of capital assets
- **Form Debt** - Schedule of long term liabilities
- **Estimated cash flow**

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	18.77	18.77	22.86	18.77	18.77	21.70
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	31.66	31.66	40.73	31.66	31.66	39.26
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	50.43	50.43	63.59	50.43	50.43	60.96
2. District Funded County Program ADA						
a. County Community Schools	18.00	18.00	18.00	17.00	17.00	17.00
b. Special Education-Special Day Class	320.05	320.05	320.05	320.05	320.05	320.05
c. Special Education-NPS/LCI	10.80	10.80	10.80	10.80	10.80	10.80
d. Special Education Extended Year	4.76	4.76	4.76	4.76	4.76	4.76
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	353.61	353.61	353.61	352.61	352.61	352.61
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	404.04	404.04	417.20	403.04	403.04	413.57
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	55,497.97	55,497.97	55,497.97	54,385.00	54,385.00	54,385.00
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	92,735,893.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,235,586.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	800,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	19,289.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	7,687,480.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	19,150,595.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				27,657,364.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				58,842,943.00
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				50.43
B. Expenditures per ADA (Line I.E divided by Line II.A)				1,166,824.17
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			54,536,648.33	876,372.30
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			54,536,648.33	876,372.30
B. Required effort (Line A.2 times 90%)			49,082,983.50	788,735.07
C. Current year expenditures (Line I.E and Line II.B)			58,842,943.00	1,166,824.17
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 5,374,998.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 55,026,808.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 9.77%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 4,553,856.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 1,718,974.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	70,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	8,250.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	260,820.80
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	6,611,900.80
9. Carry-Forward Adjustment (Part IV, Line F)	(47,746.76)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,564,154.04
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	23,884,207.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	15,312,489.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	15,057,657.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,390,342.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,950,373.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	2,077,912.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	821,785.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,408,788.20
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	82,142.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	32,258.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,337,429.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	68,355,382.20
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	9.67%
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	9.60%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	6,611,900.80
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(124,669.00)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.70%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.70%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.70%) times Part III, Line B19); zero if positive	(143,240.27)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(143,240.27)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	9.46%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-71620.14) is applied to the current year calculation and the remainder (\$-71620.13) is deferred to one or more future years:	9.57%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-47746.76) is applied to the current year calculation and the remainder (\$-95493.51) is deferred to one or more future years:	9.60%
LEA request for Option 1, Option 2, or Option 3	3
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(47,746.76)

Budget, July 1
2025-26 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	140,155.00		127,489.00	267,644.00
2. State Lottery Revenue	8560	84,351.00		34,838.00	119,189.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		224,506.00	0.00	162,327.00	386,833.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	19,117.00		0.00	19,117.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	74,788.00			74,788.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			34,667.00	34,667.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	3,102.00			3,102.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		97,007.00	0.00	34,667.00	131,674.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	127,499.00	0.00	127,660.00	255,159.00
D. COMMENTS:					
Online instructional materials.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Budget, July 1
2025-26 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(27,075.00)	0.00	(131,342.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							5,291,769.00	5,291,769.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	1,612.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	27,075.00	0.00	129,730.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								

Budget, July 1
2025-26 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Budget, July 1
2025-26 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	27,075.00	(27,075.00)	131,342.00	(131,342.00)	0.00	0.00	5,291,769.00	5,291,769.00

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(10,982.00)	0.00	(89,491.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	3,329.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	10,982.00	0.00	86,162.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	10,982.00	(10,982.00)	89,491.00	(89,491.00)	0.00	0.00		

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	1,464,659.00		1,464,659.00			1,464,659.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	1,464,659.00	0.00	1,464,659.00	0.00	0.00	1,464,659.00
Capital assets being depreciated:						
Land Improvements	3,105,819.00		3,105,819.00			3,105,819.00
Buildings	27,770,874.00		27,770,874.00			27,770,874.00
Equipment	2,483,723.00		2,483,723.00	742,562.00		3,226,285.00
Total capital assets being depreciated	33,360,416.00	0.00	33,360,416.00	742,562.00	0.00	34,102,978.00
Accumulated Depreciation for:						
Land Improvements	(2,052,265.00)		(2,052,265.00)	(63,748.00)		(2,116,013.00)
Buildings	(12,899,859.00)		(12,899,859.00)	(656,617.00)		(13,556,476.00)
Equipment	(2,072,100.00)		(2,072,100.00)	(131,086.00)		(2,203,186.00)
Total accumulated depreciation	(17,024,224.00)	0.00	(17,024,224.00)	(851,451.00)	0.00	(17,875,675.00)
Total capital assets being depreciated, net excluding lease and subscription assets	16,336,192.00	0.00	16,336,192.00	(108,889.00)	0.00	16,227,303.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	17,800,851.00	0.00	17,800,851.00	(108,889.00)	0.00	17,691,962.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Budget, July 1
2025-26 Estimated Actuals
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	77,156.00	(5,240.00)	71,916.00		36,010.00	35,906.00	17,537.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	1,182,956.00		1,182,956.00	74,946.00		1,257,902.00	
Compensated Absences Payable	864,534.00	3,637,680.00	4,502,214.00	24,000.00		4,526,214.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	2,124,646.00	3,632,440.00	5,757,086.00	98,946.00	36,010.00	5,820,022.00	17,537.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Solano County Office of Education
Estimated Cash Flow
2026-2027

ESTIMATED CASH FLOW 26-27	Object	Beginning Balance	July	Aug	Sept	Oct	Nov	Dec	Jan
A. BEGINNING CASH	9110	N/A	54,000,000	47,852,875	47,208,346	48,454,849	44,699,369	44,135,500	52,059,454
B. RECEIPTS									
LCF Revenue Sources									
Principal Apportionment	8010-8019	N/A	454,781	454,781	818,605	818,605	818,605	818,605	818,605
Property Taxes	8020-8079	N/A	-	-	-	-	-	6,804,311	-
Miscellaneous Funds	8080-8099	N/A	-	-	-	-	-	-	-
Federal Revenues	8100-8299	N/A	275,706	275,706	275,706	275,706	275,706	275,706	275,706
Other State Revenues	8300-8599	N/A	2,002,439	2,002,439	3,003,659	2,336,179	3,003,659	3,003,659	3,003,659
Other Local Revenues	8600-8799	N/A	311,140	1,866,839	2,800,259	2,267,979	2,890,259	2,890,259	3,201,399
TOTAL RECEIPTS	N/A	N/A	3,044,066	4,599,765	6,898,229	5,698,469	6,988,229	13,792,540	7,299,369
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	N/A	475,000	1,315,000	1,315,000	1,315,000	1,315,000	1,315,000	1,315,000
Classified Salaries	2000-2999	N/A	1,825,000	2,170,000	2,170,000	2,170,000	2,170,000	2,170,000	2,170,000
Employee Benefits	3000-3999	N/A	1,115,000	1,705,000	1,705,000	1,705,000	1,705,000	1,705,000	1,705,000
Books and Supplies	4000-4999	N/A	180,000	180,000	180,000	180,000	180,000	180,000	180,000
Services	5000-5999	N/A	2,227,763	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000
Capital Outlay	6000-6599	N/A	-	610,000	-	700,000	-	200,000	-
Other Outgo	7000-7499	N/A	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	N/A	N/A	5,822,763	8,280,000	7,670,000	8,370,000	7,670,000	7,870,000	7,670,000
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199		-	-	-	-	-	-	-
Accounts Receivable	9200-9299	14,283,352	-	-	-	12,783,352	-	-	-
Due From Other Funds	9310		-	-	-	-	-	-	-
Stores	9320		-	-	-	-	-	-	-
Prepaid Expenditures	9330		-	-	-	-	-	-	-
Other Current Assets	9340		-	-	-	-	-	-	-
Deferred Outflows of Resources	9490		-	-	-	-	-	-	-
SUBTOTAL ASSETS	N/A	14,283,352	-	-	-	12,783,352	-	-	-
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(3,368,428)	(3,368,428)	-	-	-	-	-	-
Due To Other Funds	9610		-	-	-	-	-	-	-
Current Loans	9640		-	-	-	-	-	-	-
Unearned Revenues	9650		-	-	-	-	-	-	-
Deferred Inflows of Resources	9690		-	-	-	-	-	-	-
SUBTOTAL LIABILITIES	N/A	(3,368,428)	(3,368,428)	-	-	-	-	-	-
TOTAL BALANCE SHEET ITEMS	N/A	(4,461,190)	(3,368,428)	3,035,706	2,018,275	(1,083,949)	117,902	2,001,414	(637,170)
E. NET INCREASE/DECREASE									
B - C + D	N/A	N/A	(6,147,125)	(644,529)	1,246,504	(3,755,480)	(563,869)	7,923,954	(1,007,801)
F. ENDING CASH (A + E)	N/A	N/A	47,852,875.00	47,208,346	48,454,849	44,699,369	44,135,500	52,059,454	51,051,653

Solano County Office of Education
Estimated Cash Flow
2026-2027

ESTIMATED CASH FLOW 26-27	Object	Feb	Mar	Apr	May	June	Accruals	Adjustments	Total	Budget
A. BEGINNING CASH	9110	51,051,653	54,227,691	49,844,984	55,057,341	52,767,451			N/A	N/A
B. RECEIPTS										
LCF Revenue Sources										
Principal Apportionment	8010-8019	818,605	818,605	818,605	818,605	818,606			9,095,613	9,095,613
Property Taxes	8020-8079	-	-	6,804,311	-	-			13,608,622	13,608,622
Miscellaneous Funds	8080-8099	-	-	-	-	-				
Federal Revenues	8100-8299	275,706	275,706	275,706	275,706	275,706	1,899,996		5,208,468	5,208,468
Other State Revenues	8300-8599	3,671,138	1,668,699	2,336,179	2,336,179	2,836,789	2,169,309		33,373,986	33,373,986
Other Local Revenues	8600-8799	3,512,538	1,645,699	2,267,979	2,267,979	2,191,657	3,000,000		31,113,986	31,113,986
TOTAL RECEIPTS	N/A	8,277,987	4,408,709	12,502,780	5,698,469	6,122,758	7,069,305		92,400,675	92,400,675
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	1,315,000	1,315,000	1,315,000	1,315,000	1,315,000	247,455		15,187,455	15,187,455
Classified Salaries	2000-2999	2,170,000	2,170,000	2,170,000	2,170,000	2,170,000	328,138		26,023,138	26,023,138
Employee Benefits	3000-3999	1,705,000	1,705,000	1,705,000	1,705,000	1,705,000	171,432	1,430,479	21,471,911	21,471,911
Books and Supplies	4000-4999	180,000	180,000	180,000	180,000	180,000	41,844		2,201,844	2,201,844
Services	5000-5999	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000			27,527,763	27,527,763
Capital Outlay	6000-6599	-	-	-	-	-			1,510,000	1,510,000
Other Outgo	7000-7499	-	-	-	19,289	(89,491)			(70,202)	(70,202)
TOTAL DISBURSEMENTS	N/A	7,670,000	7,670,000	7,670,000	7,689,289	7,580,509	788,869	1,430,479	93,851,909	93,851,909
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	-	-	-	-	-			-	N/A
Accounts Receivable	9200-9299		1,500,000						14,283,352	N/A
Due From Other Funds	9310								-	N/A
Stores	9320								-	N/A
Prepaid Expenditures	9330								-	N/A
Other Current Assets	9340								-	N/A
Deferred Outflows of Resources	9490								-	N/A
SUBTOTAL ASSETS	N/A	-	1,500,000	-	-	-	-	-	14,283,352	N/A
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599								(3,368,428)	N/A
Due To Other Funds	9610								-	N/A
Current Loans	9640								-	N/A
Unearned Revenues	9650								-	N/A
Deferred Inflows of Resources	9690								-	N/A
SUBTOTAL LIABILITIES	N/A	-	-	-	-	-	-	-	(3,368,428)	N/A
TOTAL BALANCE SHEET ITEMS	N/A	2,568,051	(1,121,416)	379,577	(299,070)	-	-	-	5,829,500	N/A
E. NET INCREASE/DECREASE										
B - C + D	N/A	3,176,038	(4,382,707)	5,212,357	(2,289,890)	(1,457,751)			2,226,893	
F. ENDING CASH (A + E)	N/A	54,227,691	49,844,984	55,057,341	52,767,451	51,309,700			N/A	N/A

Solano County Office of Education
 Estimated Cash Flow
 2026-2027 Budget - Yr 2 (27/28)

ESTIMATED CASH FLOW 27-28	Object	Beginning Balance	July	Aug	Sept	Oct	Nov	Dec	Jan
A. BEGINNING CASH	9110	N/A	51,309,700	47,809,232	47,934,978	49,131,201	45,450,061	44,835,910	52,909,583
B. RECEIPTS									
LCF Revenue Sources									
Principal Apportionment	8010-8019	N/A	472,126	472,126	849,826	849,826	849,826	849,826	849,826
Property Taxes	8020-8079	N/A	-	-	-	-	-	6,804,311	-
Miscellaneous Funds	8080-8099	N/A	-	-	-	-	-	-	-
Federal Revenues	8100-8299	N/A	131,500	131,500	131,500	131,500	131,500	131,500	131,500
Other State Revenues	8300-8599	N/A	1,597,763	1,597,763	2,396,645	1,864,057	2,396,645	2,396,645	2,396,645
Other Local Revenues	8600-8799	N/A	303,775	1,822,651	2,733,977	2,216,426	2,823,977	2,823,977	3,127,752
TOTAL RECEIPTS	N/A	N/A	2,505,164	4,024,040	6,111,948	5,061,809	6,201,948	13,006,259	6,505,723
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	N/A	375,000	1,175,000	1,175,000	1,175,000	1,175,000	1,175,000	1,175,000
Classified Salaries	2000-2999	N/A	1,500,000	1,925,000	1,925,000	1,925,000	1,925,000	1,925,000	1,925,000
Employee Benefits	3000-3999	N/A	950,000	1,470,000	1,470,000	1,470,000	1,470,000	1,470,000	1,470,000
Books and Supplies	4000-4999	N/A	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Services	5000-5999	N/A	2,214,000	2,214,000	2,214,000	2,214,000	2,214,000	2,214,000	2,214,000
Capital Outlay	6000-6599	N/A	-	-	-	725,000	-	-	-
Other Outgo	7000-7499	N/A	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	N/A	N/A	5,189,000	6,934,000	6,934,000	7,659,000	6,934,000	6,934,000	6,934,000
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199		-	-	-	-	-	-	-
Accounts Receivable	9200-9299	7,069,305	-	-	-	5,569,305	-	-	-
Due From Other Funds	9310		-	-	-	-	-	-	-
Stores	9320		-	-	-	-	-	-	-
Prepaid Expenditures	9330		-	-	-	-	-	-	-
Other Current Assets	9340		-	-	-	-	-	-	-
Deferred Outflows of Resources	9490		-	-	-	-	-	-	-
SUBTOTAL ASSETS	N/A	7,069,305	-	-	-	5,569,305	-	-	-
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(788,869)	(816,632)	-	-	-	-	-	-
Due To Other Funds	9610		-	-	-	-	-	-	-
Current Loans	9640		-	-	-	-	-	-	-
Unearned Revenues	9650		-	-	-	-	-	-	-
Deferred Inflows of Resources	9690		-	-	-	-	-	-	-
SUBTOTAL LIABILITIES	N/A	(788,869)	(816,632)	-	-	-	-	-	-
TOTAL BALANCE SHEET ITEMS	N/A	(4,461,190)	(816,632)	3,035,706	2,018,275	(1,083,949)	117,902	2,001,414	(637,170)
E. NET INCREASE/DECREASE									
B - C + D	N/A	N/A	(3,500,468)	125,746	1,196,223	(3,681,140)	(614,150)	8,073,673	(1,065,447)
F. ENDING CASH (A + E)	N/A	N/A	47,809,232.36	47,934,978	49,131,201	45,450,061	44,835,910	52,909,583	51,844,136

Solano County Office of Education
 Estimated Cash Flow
 2026-2027 Budget - Yr 2 (27/28)

ESTIMATED CASH FLOW 27-28	Object	Feb	Mar	Apr	May	June	Accruals	Adjustments	Total	Budget
A. BEGINNING CASH	9110	51,844,136	54,820,273	50,686,527	55,998,225	53,807,675			N/A	N/A
B. RECEIPTS										
LCF Revenue Sources										
Principal Apportionment	8010-8019	849,826	849,826	849,826	849,826	849,826			9,442,512	9,442,512
Property Taxes	8020-8079	-	-	6,804,311	-	-			13,608,622	13,608,622
Miscellaneous Funds	8080-8099	-	-	-	-	-				
Federal Revenues	8100-8299	131,500	131,500	131,500	131,500	131,500	886,000		2,464,000	2,464,000
Other State Revenues	8300-8599	2,929,232	1,331,469	1,864,057	1,864,057	2,263,498	1,730,908		26,629,384	26,629,384
Other Local Revenues	8600-8799	3,431,527	1,608,876	2,216,426	2,216,426	2,140,104	2,911,624		30,377,518	30,377,518
TOTAL RECEIPTS	N/A	7,342,085	3,921,671	11,866,120	5,061,809	5,384,928	5,528,532		82,522,036	82,522,036
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	1,175,000	1,175,000	1,175,000	1,175,000	1,175,000	269,089		13,569,089	13,569,089
Classified Salaries	2000-2999	1,925,000	1,925,000	1,925,000	1,925,000	1,925,000	236,876		22,911,876	22,911,876
Employee Benefits	3000-3999	1,470,000	1,470,000	1,470,000	1,470,000	1,470,000	176,031	1,430,479	18,726,510	18,726,510
Books and Supplies	4000-4999	150,000	150,000	150,000	150,000	150,000	10,000		1,810,000	1,810,000
Services	5000-5999	2,214,000	2,214,000	2,214,000	2,214,000	2,214,000			26,568,000	26,568,000
Capital Outlay	6000-6599	-	-	-	-	-			725,000	725,000
Other Outgo	7000-7499	-	-	-	19,289	(89,500)			(70,211)	(70,211)
TOTAL DISBURSEMENTS	N/A	6,934,000	6,934,000	6,934,000	6,953,289	6,844,500	691,996	1,430,479	84,240,264	84,240,264
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	-	-	-	-	-			-	N/A
Accounts Receivable	9200-9299		1,500,000						7,069,305	N/A
Due From Other Funds	9310								-	N/A
Stores	9320								-	N/A
Prepaid Expenditures	9330								-	N/A
Other Current Assets	9340								-	N/A
Deferred Outflows of Resources	9490								-	N/A
SUBTOTAL ASSETS	N/A	-	1,500,000	-	-	-	-	-	7,069,305	N/A
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599								(816,632)	N/A
Due To Other Funds	9610								-	N/A
Current Loans	9640								-	N/A
Unearned Revenues	9650								-	N/A
Deferred Inflows of Resources	9690								-	N/A
SUBTOTAL LIABILITIES	N/A	-	-	-	-	-	-	-	(816,632)	N/A
TOTAL BALANCE SHEET ITEMS	N/A	2,568,051	(1,121,416)	379,577	(299,070)	-	-	-	5,829,500	N/A
E. NET INCREASE/DECREASE										
B - C + D	N/A	2,976,136	(4,133,745)	5,311,697	(2,190,550)	(1,459,572)			2,226,893	
F. ENDING CASH (A + E)	N/A	54,820,273	50,686,527	55,998,225	53,807,675	52,348,103			N/A	N/A

PROGRAM REPORTS



FULL TIME EQUIVALENCY (FTE)

Unit & Position	FTE (Full time equivalency)
CERT	85.25
Assistive & Instructional Technology Student Programs Support Specialist	0.10
Assistive Technology Spec	2.00
Audiologist	0.25
Psychologist	5.00
School Nurse	3.00
Speech & Language Pathologist	12.00
Staff Development Specialist	1.00
Teacher - Academic Intervention & Support	1.00
Teacher - Career Technical Education	1.00
Teacher - Deaf & Hard of Hearing (DHH)	5.00
Teacher - Juvenile Court & Community Schools	6.00
Teacher - Me Too	4.00
Teacher - Resource	0.90
Teacher - Special Education	43.00
Teacher - STEAM	1.00
Grand Total	85.25

Unit & Position	FTE (Full time equivalency)
CLASS	306.67
Accounting Analyst	7.00
Accounting Specialist	3.00
Accounting Technician	3.00
Assistive Technology Assistant	1.00
Behavior Analyst	3.00
Behavior Assistant	6.00
Bus Driver	2.36
Bus Driver/Instructor	1.00
Campus Monitor	0.33
Classroom Spec Career Technical Educ - Building & Construction Trades	0.86
College & Career Development Specialist	12.00
Computer Technician	1.00
Data Analyst, Educational Svcs	1.00
Dispatch Technician	1.50
Distribution Clerk	0.80
Early Learning Quality Improvement Coach	2.00
Educ Support, Juvenile Detention/Youth Activity Ctr	1.00
Educ Translator/Interpreter I	2.86
Educ Translator/Interpreter II	1.71
Educational Interpreter - Deaf & Hard of Hearing	7.36
Grounds Maintenance Person	1.00
Health Assistant Paraeducator	13.00
Human Resources Specialist	0.50
Human Resources Specialist II	1.00
Maintenance & Construction Tradesperson	2.00
Maintenance Coordinator	1.00
Maintenance Custodian	7.00
Media Specialist	1.00
Mental Health & Wellness Clinician	8.00
Occupational Therapist	6.63
Paraeducator - Special Education	149.91
Paraeducator-Deaf & Hard of Hearing	2.57
Physical Therapist	2.00
Print Shop & Distribution Spec	1.00
Project Support Analyst	6.00
Secretary/Program Analyst	9.25
Secretary-Bilingual	1.00
Sr Computer Support Tech	1.00
Sr Human Resources Analyst	2.00
Sr Payroll & Benefits Analyst	1.00
Sr Payroll Retirement Svcs Analyst	1.00
Sr Print Shop & Distribution Spec	1.00
Sr Secretary	6.00
Student Information Specialist	2.00
Student Mentor - Special Education	0.43
Student Support Specialist	4.00
Student Transportation Driver	7.14
Transportation Assistant	3.71
Wellness Program Assistant	4.75
Youth Activities Spec	1.00
Grand Total	306.67

Unit & Position	FTE (Full time equivalency)
MGMNT	76.25
Assistant Supt, Communication, Community Engagement & Emergency Mgmt	1.00
Assistant Supt, Educational Svcs	1.00
Assistant Supt, Human Resources & Educator Effectiveness	1.00
Assistant Supt, SELPA	1.00
Assistant Supt, Student Prog & Svcs	1.00
Business Info Systems Support Coordinator	1.00
Chief Assistant to County Supt	1.00
Clinical Services Coordinator	2.00
Clinical Services Supervisor	3.25
Coordinator, Accountability & Innovation	1.00
Coordinator, Educational Initiatives & Special Projects	1.00
Coordinator, Language, Literacy & Continuous Improvement	1.00
Coordinator, Prevention & Early Intervention Supports & Svcs	2.00
Coordinator, Risk Management	1.00
Coordinator, School Health Medical Billing	1.00
Credentials Analyst & Induction Mgr	1.00
Deputy Supt, Admin Svcs & Operations	1.00
Digital Media Mgr	1.00
Dir, Assessment, Research, Eval & Continuous Improvement	1.00
Dir, Behavioral Health Svcs	1.00
Dir, College/Career Readiness & Youth Development	1.00
Dir, Community Partnerships & Initiatives	1.00
Dir, District Business Services	1.00
Dir, Educational Options	1.00
Dir, Facilities, Maintenance & Operations	1.00
Dir, Human Resources	1.00
Dir, Information Systems & Technology	1.00
Dir, Internal Business Svcs	1.00
Dir, Special Education	1.00
District Business Svcs Mgr	1.00
Early Learning Liaison, Child Care Policy & Planning	1.00
Early Learning Liaison, Inclusion	1.00
Early Learning Liaison, Quality & Innovation	1.00
Executive Assistant II	6.00
Executive Assistant III	1.00
Executive Dir, Specialized Services	1.00
Information Systems Technical Mgr	1.00
Internal Business Svcs & Categorical Fiscal Mgr	1.00
Internal Business Svcs & Special Educ Fiscal Mgr	1.00
Mgr, District & School Support	1.00
Payroll & Benefits Mgr	1.00
Printing Svcs Mgr	1.00
Prog Admin, Educational Options	1.00
Prog Coordinator, Educational Liaison	1.00
Prog Mgr, College & Career Readiness	1.00
Prog Mgr, Math Curriculum Instruction	1.00
Prog Mgr, Science, Tech, Engineering, Arts & Math, & Robotics	1.00
Prog Mgr, Specialized Curriculum & Educ Technology	1.00
Prog Mgr, Workforce Development	1.00
Prog Mgr, Youth Development & Special Events	1.00
Program Admin, Special Education	3.00
Program Mgr - Environmental Literacy	1.00
Project Coordinator, Mental Health	1.00
Project Coordinator, Youth Development	1.00
SELPA Coordinator	4.00
SELPA Fiscal Analyst	1.00
Sr Dir, District & School Support	1.00
Sr Dir, Early Learning	1.00
Sr Network Engineer	1.00
Superintendent of Schools	1.00
Technology Systems Engineer	1.00
Transportation Mgr	1.00
Grand Total	76.25

SUPERINTENDENT & BOARD



Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0000 UNRESTRICTED

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1300	CERT SUPERVISORS & ADMIN SAL	290,410	.00%
Total 1000		290,410	.00%
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	258,462	.00%
Total 2000		258,462	.00%
3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	55,193	.00%
3200	PUBLIC EMPLOYEES RETIREMENT	60,490	.00%
3300	SOCIAL SECURITY/MEDICARE	23,447	.00%
3400	HEALTH & WELFARE BENEFITS	123,791	.00%
3500	STATE UNEMPLOYMENT INSURANCE	116	.00%
3600	WORKERS COMPENSATION INSURANCE	13,195	.00%
3700	RETIREE BENEFITS	6,586	.00%
3900	OTHER BENEFITS	4,421	.00%
Total 3000		287,239	.00%
4000 BOOKS AND SUPPLIES			
4200	BOOKS & OTH REF MATERIALS	1,200	.00%
4300	MATERIALS & SUPPLIES	12,000	.00%
Total 4000		13,200	.00%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	28,300	.00%
5300	DUES & MEMBERSHIPS	50,425	.00%
5700	DIRECT COSTS FOR INTER	1,100	.00%
5800	PROF/CONSULT SVCS OTHER OPER	413,660	.00%
5900	COMMUNICATIONS	1,370	.00%
Total 5000		494,855	.00%
Total Expenditure		1,344,166	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	1,344,166
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	1,344,166-

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0000 UNRESTRICTED

		Starting Balance	0
		+ Total Revenues	0
		= Total Sources	0
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	290,410	.00%
2000	CLASSIFIED SALARIES	258,462	.00%
3000	EMPLOYEE BENEFITS	287,239	.00%
4000	BOOKS AND SUPPLIES	13,200	.00%
5000	SERVICES & OPERATING	494,855	.00%
6000			.00%
7000			.00%
- Total Expenditures		1,344,166	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		1,344,166-	.00%

COMMUNICATIONS, COMMUNITY ENGAGEMENT & EMERGENCY MANAGEMENT

PROGRAM PURPOSE

The Community Engagement team strengthens connections among students, families, educators, and community partners across Solano County. Through strategic communication, outreach, and emergency communication planning, the team helps keep school communities informed, engaged, and supported.

2026-2027 GOALS

- Strengthen internal communication systems and staff capacity for consistent, aligned messaging.
- Expand community engagement opportunities that increase family participation and partner collaboration.
- Enhance countywide emergency communication protocols and coordination.

EDUCATIONAL IMPACT

Clear communication and meaningful engagement improve access to programs, increase family participation, and strengthen trust between schools and communities. By supporting informed and connected school environments, the division contributes to improved student participation, safety, and educational outcomes.

KEY INITIATIVE

The Red Carpet Film Premiere and Winged Migration Expo highlighted student voice while connecting students to hands-on learning experiences and community partnerships.

IMPACT HIGHLIGHTS

- Supported more than 31 high-impact events across 14 SCOE programs.
- Expanded awareness and participation in student-centered opportunities across the county.



Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0000 UNRESTRICTED

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	466,373	.00%
2400	CLERICAL TECH & OFFICE SALARY	107,512	.00%
Total 2000		573,885	.00%
3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	134,965	.00%
3300	SOCIAL SECURITY/MEDICARE	38,601	.00%
3400	HEALTH & WELFARE BENEFITS	53,655	.00%
3500	STATE UNEMPLOYMENT INSURANCE	267	.00%
3600	WORKERS COMPENSATION INSURANCE	13,794	.00%
3700	RETIREE BENEFITS	6,887	.00%
3900	OTHER BENEFITS	4,277	.00%
Total 3000		252,446	.00%
4000 BOOKS AND SUPPLIES			
4200	BOOKS & OTH REF MATERIALS	300	.00%
4300	MATERIALS & SUPPLIES	19,875	.00%
4400	EQUIPMENT \$1500 - \$49,999	2,000	.00%
Total 4000		22,175	.00%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	36,600	.00%
5300	DUES & MEMBERSHIPS	3,900	.00%
5600	RENTALS, LEASES & REPAIRS	18,940	.00%
5700	DIRECT COSTS FOR INTER	12,550-	.00%
5800	PROF/CONSULT SVCS OTHER OPER	105,900	.00%
5900	COMMUNICATIONS	1,825	.00%
Total 5000		154,615	.00%
Total Expenditure		1,003,121	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	1,003,121
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	1,003,121-

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000			.00%
2000	CLASSIFIED SALARIES	573,885	.00%
3000	EMPLOYEE BENEFITS	252,446	.00%
4000	BOOKS AND SUPPLIES	22,175	.00%
5000	SERVICES & OPERATING	154,615	.00%
6000			.00%
7000			.00%
- Total Expenditures		1,003,121	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		1,003,121-	.00%

Selection Grouped by Account Type, (Org = 50, Restricted? = Y, Control? = N, Management = 09, Object Digit = 2)

HUMAN RESOURCES (HR) & EDUCATOR EFFECTIVENESS

PROGRAM PURPOSE

Human Resources supports SCOE programs and students through the recruitment, retention, and development of highly qualified employees. The division also provides credentialing services, professional learning, and leadership coaching to strengthen educational systems across Solano County.

2026-2027 PRIORITIES

- Recruit and retain high-quality staff.
- Strengthen collaboration and negotiations with labor partners.
- Credentialing and educator support services.

EDUCATIONAL IMPACT

Effective educators and staff are essential to positive student outcomes. By supporting employee development, workplace culture, credentialing, and instructional leadership, HR contributes to students having access to stable, well-prepared, and highly effective educational environments.

KEY INITIATIVE

The division supported implementation of a countywide workflow platform that streamlined processes, reduced paper-based systems, and improved operational efficiency.

IMPACT HIGHLIGHTS

- Provided instructional leadership coaching to 45 administrators countywide.
- Supported 18 SCOE teachers working toward preliminary teaching credentials.



Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0000 UNRESTRICTED

Revenue	Description	Amount	Percentage of Sources
8600		106,400	100.00%
Total Revenue		106,400	100.00%

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1300	CERT SUPERVISORS & ADMIN SAL	368,689	346.51%
Total 1000		368,689	346.51%

2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	611,973	575.16%
2400	CLERICAL TECH & OFFICE SALARY	335,468	315.29%
2900	OTHER CLASSIFIED SALARIES	1,500	1.41%
Total 2000		948,941	891.86%

3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	49,879	46.88%
3200	PUBLIC EMPLOYEES RETIREMENT	248,710	233.75%
3300	SOCIAL SECURITY/MEDICARE	75,287	70.76%
3400	HEALTH & WELFARE BENEFITS	118,547	111.42%
3500	STATE UNEMPLOYMENT INSURANCE	633	.59%
3600	WORKERS COMPENSATION INSURANCE	31,672	29.77%
3700	RETIREE BENEFITS	15,812	14.86%
3900	OTHER BENEFITS	8,274	7.78%
Total 3000		548,814	515.80%

4000 BOOKS AND SUPPLIES			
4200	BOOKS & OTH REF MATERIALS	500	.47%
4300	MATERIALS & SUPPLIES	15,750	14.80%
Total 4000		16,250	15.27%

5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	34,150	32.10%
5300	DUES & MEMBERSHIPS	2,250	2.11%
5600	RENTALS, LEASES & REPAIRS	885	.83%
5700	DIRECT COSTS FOR INTER	12,500	11.75%
5800	PROF/CONSULT SVCS OTHER OPER	135,915	127.74%
5900	COMMUNICATIONS	1,450	1.36%
Total 5000		187,150	175.89%
Total Expenditure		2,069,844	1,945.34%

Starting Balance	0
+ Revenues	106,400
- Expenditures	2,069,844
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	1,963,444-

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0000 UNRESTRICTED

		Starting Balance	0
		+ Total Revenues	106,400
		= Total Sources	106,400
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	368,689	346.51%
2000	CLASSIFIED SALARIES	948,941	891.86%
3000	EMPLOYEE BENEFITS	548,814	515.80%
4000	BOOKS AND SUPPLIES	16,250	15.27%
5000	SERVICES & OPERATING	187,150	175.89%
6000			%
7000			%
		- Total Expenditures	2,069,844
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	1,963,444-

ADMINISTRATIVE SERVICES & OPERATIONS (ASO)

PROGRAM PURPOSE

Administrative Services & Operations provides essential operational services, including facilities, transportation, technology, and business services, supporting students, educators, and schools throughout Solano County.

2026-2027 PRIORITIES

- Maintain responsible fiscal management and long-term financial sustainability.
- Strengthen operational support and collaboration with districts and community partners.
- Modernize systems and improve workflows to increase efficiency and compliance.

EDUCATIONAL IMPACT

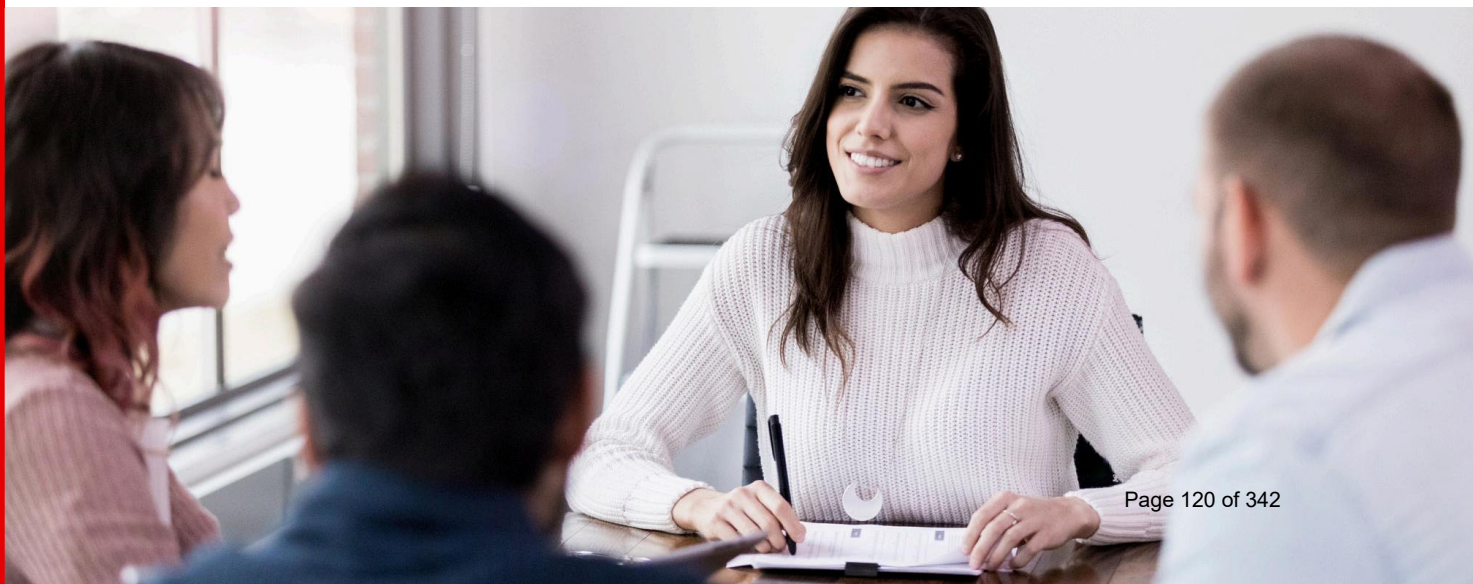
Reliable operational systems allow educators to focus on teaching while providing students with safe, consistent, and uninterrupted access to educational services. Effective stewardship of resources strengthens the overall learning environment across SCOE programs.

KEY INITIATIVE

The division continues to streamline internal systems and strengthen operational coordination to improve service delivery countywide.

IMPACT HIGHLIGHTS

- Supports essential countywide operational systems that enable consistent educational services.
- Provides coordinated support across SCOE programs.



Model OB27-01 2026-2027 BUDGET DEVELOPMENT **Fiscal Year 2026/27**

Resource **0000 UNRESTRICTED**

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	394,729	.00%
Total 2000		394,729	.00%
3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	103,448	.00%
3300	SOCIAL SECURITY/MEDICARE	23,334	.00%
3400	HEALTH & WELFARE BENEFITS	31,171	.00%
3500	STATE UNEMPLOYMENT INSURANCE	194	.00%
3600	WORKERS COMPENSATION INSURANCE	9,488	.00%
3700	RETIREE BENEFITS	4,737	.00%
3900	OTHER BENEFITS	3,590	.00%
Total 3000		175,962	.00%
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	500	.00%
Total 4000		500	.00%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	6,105	.00%
5300	DUES & MEMBERSHIPS	1,000	.00%
5700	DIRECT COSTS FOR INTER	100	.00%
5800	PROF/CONSULT SVCS OTHER OPER	56,200	.00%
5900	COMMUNICATIONS	470	.00%
Total 5000		63,875	.00%
Total Expenditure		635,066	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	635,066
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	635,066-

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000			.00%
2000	CLASSIFIED SALARIES	394,729	.00%
3000	EMPLOYEE BENEFITS	175,962	.00%
4000	BOOKS AND SUPPLIES	500	.00%
5000	SERVICES & OPERATING	63,875	.00%
6000			.00%
7000			.00%
- Total Expenditures		635,066	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		635,066-	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT **Fiscal Year 2026/27**

Resource **0000 UNRESTRICTED**

Revenue	Description	Amount	Percentage of Sources
8000	REVENUE	11,309,929	89.87%
8100		60,000	.48%
8500		117,273	.93%
8600		2,010,000	15.97%
8900		911,861-	-7.25%
Total Revenue		12,585,341	100.00%

Starting Balance	0
+ Revenues	12,585,341
- Expenditures	0
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	12,585,341

Starting Balance	0
+ Total Revenues	12,585,341
= Total Sources	12,585,341

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000			%
- Total Expenditures		0	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		12,585,341	100.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0017 DIFFERENTIATED ASSISTANCE

Revenue	Description	Amount	Percentage of Sources
8000	REVENUE	1,600,000	92.24%
8900		134,666	7.76%
Total Revenue		1,734,666	100.00%

Starting Balance	0
+ Revenues	1,734,666
- Expenditures	0
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	1,734,666

Starting Balance	0
+ Total Revenues	1,734,666
= Total Sources	1,734,666

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000			%
- Total Expenditures		0	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		1,734,666	100.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0600 ALT ED SUP SVCS

Revenue	Description	Amount	Percentage of Sources
8000	REVENUE	405,575	-275.01%
8900		553,053-	375.01%
Total Revenue		147,478-	100.00%

Starting Balance	0
+ Revenues	147,478-
- Expenditures	0
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	147,478-

Starting Balance	0
+ Total Revenues	147,478-
= Total Sources	147,478-

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000			%
- Total Expenditures		0	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		147,478-	100.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0601 ALT ED SUP SVCS GOAL 1

Revenue	Description	Amount	Percentage of Sources
8900		48,897	100.00%
Total Revenue		48,897	100.00%

Starting Balance	0
+ Revenues	48,897
- Expenditures	0
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	48,897

Starting Balance	0
+ Total Revenues	48,897
= Total Sources	48,897

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000			%
- Total Expenditures		0	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		48,897	100.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0602 ALT ED SUP SVCS GOAL 2

Revenue	Description	Amount	Percentage of Sources
8900		219,551	100.00%
Total Revenue		219,551	100.00%

Starting Balance	0
+ Revenues	219,551
- Expenditures	0
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	219,551

Starting Balance	0
+ Total Revenues	219,551
= Total Sources	219,551

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000			%
- Total Expenditures		0	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		219,551	100.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT **Fiscal Year 2026/27**

Resource **0603 ALT ED SUPP SVCS CCR GOAL 3**

Revenue	Description	Amount	Percentage of Sources
8900		110,753	100.00%
Total Revenue		110,753	100.00%

Starting Balance	0
+ Revenues	110,753
- Expenditures	0
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	110,753

Starting Balance	0
+ Total Revenues	110,753
= Total Sources	110,753

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000			%
- Total Expenditures		0	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		110,753	100.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0604 ALT ED SUP SVCS GOAL 4

Revenue	Description	Amount	Percentage of Sources
8900		173,852	100.00%
Total Revenue		173,852	100.00%

Starting Balance	0
+ Revenues	173,852
- Expenditures	0
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	173,852

Starting Balance	0
+ Total Revenues	173,852
= Total Sources	173,852

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000			%
- Total Expenditures		0	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		173,852	100.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 1100 LOTTERY:UNRESTRICTED

Revenue	Description	Amount	Percentage of Sources
8500		8,520	100.00%
Total Revenue		8,520	100.00%

Starting Balance	0
+ Revenues	8,520
- Expenditures	0
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	8,520

Starting Balance	0
+ Total Revenues	8,520
= Total Sources	8,520

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000			%
- Total Expenditures		0	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		8,520	100.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource **1400 EDUCATION PROTECTION ACCOUN**

Revenue	Description	Amount	Percentage of Sources
8000	REVENUE	12,193	.00%
8900		12,193-	.00%
Total Revenue		0	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	0
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			.00%
3000			.00%
4000			.00%
5000			.00%
6000			.00%
7000			.00%
- Total Expenditures		0	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT **Fiscal Year 2026/27**

Resource **6019 STUDENT SUPP & PD DISC BG**

Revenue	Description	Amount	Percentage of Sources
8500		371,717	100.00%
Total Revenue		371,717	100.00%

Expenditure	Description	Amount	Percentage of Sources
5000 SERVICES & OPERATING			
5800	PROF/CONSULT SVCS OTHER OPER	336,183	90.44%
Total 5000		336,183	90.44%

7000 OTHER OUTGO			
7300		35,534	9.56%
Total 7000		35,534	9.56%
Total Expenditure		371,717	100.00%

Starting Balance	0
+ Revenues	371,717
- Expenditures	371,717
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	371,717
= Total Sources	371,717

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000	SERVICES & OPERATING	336,183	90.44%
6000			%
7000	OTHER OUTGO	35,534	9.56%
- Total Expenditures		371,717	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT **Fiscal Year 2026/27**

Resource **7690 STRS ON-BEHALF PENSION CONTR**

Revenue	Description	Amount	Percentage of Sources
8500		1,430,479	100.00%
Total Revenue		1,430,479	100.00%

Expenditure	Description	Amount	Percentage of Sources
3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	1,430,479	100.00%
Total 3000		1,430,479	100.00%
Total Expenditure		1,430,479	100.00%

Starting Balance	0
+ Revenues	1,430,479
- Expenditures	1,430,479
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	1,430,479
= Total Sources	1,430,479

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000	EMPLOYEE BENEFITS	1,430,479	100.00%
4000			%
5000			%
6000			%
7000			%
- Total Expenditures		1,430,479	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT **Fiscal Year 2026/27**

Resource **0000 UNRESTRICTED**

Revenue	Description	Amount	Percentage of Sources
8900		1,901,987-	100.00%
Total Revenue		1,901,987-	100.00%

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2200	CLASS SUPPORT SALARIES	31,696	-1.67%
2400	CLERICAL TECH & OFFICE SALARY	108,095	-5.68%
Total 2000		139,791	-7.35%

3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	36,692	-1.93%
3300	SOCIAL SECURITY/MEDICARE	10,694	-.56%
3400	HEALTH & WELFARE BENEFITS	34,829	-1.83%
3500	STATE UNEMPLOYMENT INSURANCE	70	.00%
3600	WORKERS COMPENSATION INSURANCE	3,360	-.18%
3700	RETIREE BENEFITS	1,677	-.09%
3900	OTHER BENEFITS	103	-.01%
Total 3000		87,425	-4.60%

4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	197,020	-10.36%
4400	EQUIPMENT \$1500 - \$49,999	5,000	-.26%
Total 4000		202,020	-10.62%

5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	3,000	-.16%
5300	DUES & MEMBERSHIPS	3,500	-.18%
5400	INSURANCE	143,945	-7.57%
5500	OPERATIONS & HOUSEKEEPING SVCS	141,700	-7.45%
5600	RENTALS, LEASES & REPAIRS	16,000	-.84%
5700	DIRECT COSTS FOR INTER	89,663-	4.71%
5800	PROF/CONSULT SVCS OTHER OPER	610,000	-32.07%
5900	COMMUNICATIONS	56,075	-2.95%
Total 5000		884,557	-46.51%

7000 OTHER OUTGO			
7300		5,489,705-	288.63%
Total 7000		5,489,705-	288.63%
Total Expenditure		4,175,912-	219.56%

Starting Balance	0
+ Revenues	1,901,987-
- Expenditures	4,175,912-
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	2,273,925

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0000 UNRESTRICTED

		Starting Balance	0
		+ Total Revenues	1,901,987-
		= Total Sources	1,901,987-
Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	139,791	7.35-%
3000	EMPLOYEE BENEFITS	87,425	4.60-%
4000	BOOKS AND SUPPLIES	202,020	10.62-%
5000	SERVICES & OPERATING	884,557	46.51-%
6000			%
7000	OTHER OUTGO	5,489,705-	288.63%
		- Total Expenditures	4,175,912-
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	2,273,925
			119.56-%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT **Fiscal Year 2026/27**

Resource **9370 DHCS; SE MEDI CAL BILL OPTION**

Revenue	Description	Amount	Percentage of Sources
8600		60,000	100.00%
Total Revenue		60,000	100.00%

Expenditure	Description	Amount	Percentage of Sources
5000 SERVICES & OPERATING			
5800	PROF/CONSULT SVCS OTHER OPER	60,000	100.00%
Total 5000		60,000	100.00%
Total Expenditure		60,000	100.00%

Starting Balance	0
+ Revenues	60,000
- Expenditures	60,000
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	60,000
= Total Sources	60,000

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000	SERVICES & OPERATING	60,000	100.00%
6000			%
7000			%
- Total Expenditures		60,000	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9021 REDEVELOPMENT

Expenditure	Description	Amount	Percentage of Sources
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	50,000	.00%
4400	EQUIPMENT \$1500 - \$49,999	30,000	.00%
Total 4000		80,000	.00%
5000 SERVICES & OPERATING			
5800	PROF/CONSULT SVCS OTHER OPER	46,000	.00%
Total 5000		46,000	.00%
6000 CAPITAL OUTLAY			
6200	BLDGS & IMPROVEMT >\$50,000	420,000	.00%
Total 6000		420,000	.00%
Total Expenditure		546,000	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	546,000
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	546,000-

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000			.00%
2000			.00%
3000			.00%
4000	BOOKS AND SUPPLIES	80,000	.00%
5000	SERVICES & OPERATING	46,000	.00%
6000	CAPITAL OUTLAY	420,000	.00%
7000			.00%
- Total Expenditures		546,000	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		546,000-	.00%

DISTRICT BUSINESS SERVICES (DBS)

PROGRAM PURPOSE

District Business Services provides fiscal oversight, payroll, retirement, and accounting support to school districts, charter schools, and educational partners throughout Solano County.

2026-2027 PRIORITIES

- Strengthen operational excellence through responsive district support.
- Improve technology systems and workflow efficiency.
- Maintain strong fiscal oversight and compliance.

EDUCATIONAL IMPACT

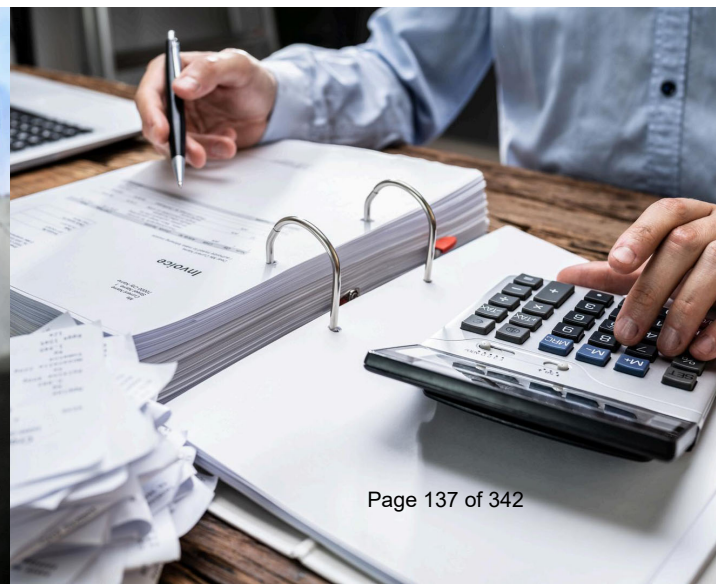
Strong fiscal management and operational support help districts maintain stable educational programs and direct resources toward student learning. By supporting long-term financial planning and compliance, DBS helps sustain high-quality educational services countywide.

KEY INITIATIVE

The division partnered with districts on LCAP reviews, new retirement reporting implementation, and supporting districts in long-term fiscal planning to strengthen compliance and sustainability.

IMPACT HIGHLIGHTS

- Supports 6 school districts, 2 community colleges, 8 charter schools, and SCOE business services.
- Serves as a liaison between districts and state, county, and federal agencies.



Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0000 UNRESTRICTED

Revenue	Description	Amount	Percentage of Sources
8600		89,505	100.00%
Total Revenue		89,505	100.00%

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	370,998	414.50%
2400	CLERICAL TECH & OFFICE SALARY	595,960	665.84%
Total 2000		966,958	1,080.34%

3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	253,996	283.78%
3300	SOCIAL SECURITY/MEDICARE	71,070	79.40%
3400	HEALTH & WELFARE BENEFITS	127,239	142.16%
3500	STATE UNEMPLOYMENT INSURANCE	472	.53%
3600	WORKERS COMPENSATION INSURANCE	23,243	25.97%
3700	RETIREE BENEFITS	11,604	12.96%
3900	OTHER BENEFITS	3,567	3.99%
Total 3000		491,191	548.79%

4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	1,000	1.12%
Total 4000		1,000	1.12%

5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	26,185	29.26%
5300	DUES & MEMBERSHIPS	350	.39%
5700	DIRECT COSTS FOR INTER	75	.08%
5800	PROF/CONSULT SVCS OTHER OPER	13,730	15.34%
Total 5000		40,340	45.07%
Total Expenditure		1,499,489	1,675.31%

Starting Balance	0
+ Revenues	89,505
- Expenditures	1,499,489
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	1,409,984-

Model OB27-01 2026-2027 BUDGET DEVELOPMENT **Fiscal Year 2026/27**

Resource 0000 UNRESTRICTED

	Starting Balance	0
	+ Total Revenues	89,505
	= Total Sources	89,505

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	966,958	1,080.34%
3000	EMPLOYEE BENEFITS	491,191	548.79%
4000	BOOKS AND SUPPLIES	1,000	1.12%
5000	SERVICES & OPERATING	40,340	45.07%
6000			%
7000			%
	- Total Expenditures	1,499,489	1,675.31%
	- Total Budgeted Reserves and Fund Balance	0	.00%
	= Unappropriated Balance	1,409,984-	1,575.31-%

BUSINESS INFORMATION SYSTEMS SUPPORT (BISS)

PROGRAM PURPOSE

Business Information Systems Support manages training, project coordination, and technical support for SCOE and participating school districts' enterprise resource planning (ERP) systems, including finance, payroll, and human resources applications.

2026-2027 PRIORITIES

- Improve responsiveness and consistency of support services.
- Expand user training and system capacity.
- Strengthen collaboration across fiscal, payroll, and human resources systems.

EDUCATIONAL IMPACT

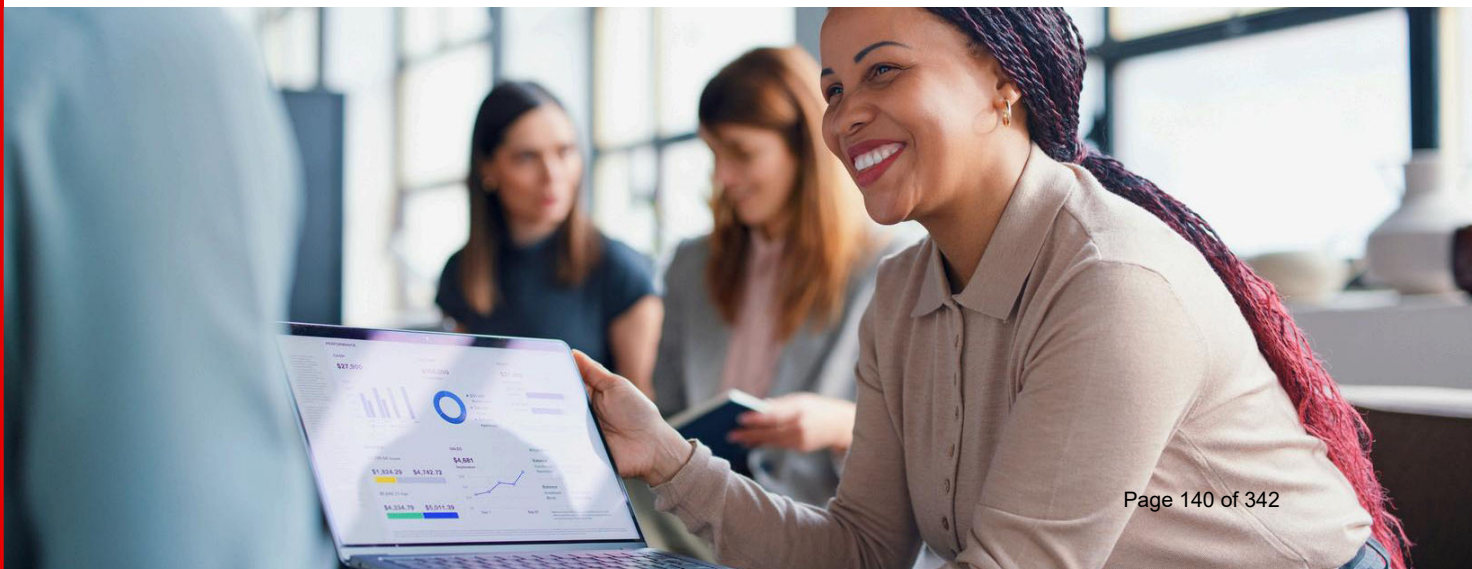
Reliable business systems ensure that districts and SCOE programs can operate efficiently, allowing schools to focus resources and attention on student learning and educational services.

KEY INITIATIVE

The division continued countywide support and coordination of the ERP system to improve operational consistency and system reliability.

IMPACT HIGHLIGHTS

- Supports the ERP system for SCOE and the 5 Solano districts in the technology consortium.
- Responded to more than 560 financial system support requests during 2025–2026.



Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0000 UNRESTRICTED

Revenue	Description	Amount	Percentage of Sources
8600		5,000	100.00%
Total Revenue		5,000	100.00%

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	158,076	3,161.52%
Total 2000		158,076	3,161.52%

3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	41,352	827.04%
3300	SOCIAL SECURITY/MEDICARE	12,093	241.86%
3400	HEALTH & WELFARE BENEFITS	15,581	311.62%
3500	STATE UNEMPLOYMENT INSURANCE	79	1.58%
3600	WORKERS COMPENSATION INSURANCE	3,800	76.00%
3700	RETIREE BENEFITS	1,897	37.94%
3900	OTHER BENEFITS	1,442	28.84%
Total 3000		76,244	1,524.88%

4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	12,000	240.00%
Total 4000		12,000	240.00%

5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	100	2.00%
5600	RENTALS, LEASES & REPAIRS	3,100	62.00%
5800	PROF/CONSULT SVCS OTHER OPER	30,000	600.00%
5900	COMMUNICATIONS	1,395	27.90%
Total 5000		34,595	691.90%
Total Expenditure		280,915	5,618.30%

Starting Balance	0
+ Revenues	5,000
- Expenditures	280,915
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	275,915-

Starting Balance	0
+ Total Revenues	5,000
= Total Sources	5,000

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	158,076	3,161.52%
3000	EMPLOYEE BENEFITS	76,244	1,524.88%
4000	BOOKS AND SUPPLIES	12,000	240.00%
5000	SERVICES & OPERATING	34,595	691.90%
6000			%
7000			%
- Total Expenditures		280,915	5,618.30%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		275,915-	5,518.30-%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0925 SOLANO CNTY ED TECH CONSORT

Revenue	Description	Amount	Percentage of Sources
8600		559,133	99.85%
8900		854	.15%
Total Revenue		559,987	100.00%

Expenditure	Description	Amount	Percentage of Sources
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	2,610	.47%
Total 4000		2,610	.47%

5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	5,000	.89%
5800	PROF/CONSULT SVCS OTHER OPER	557,377	99.53%
Total 5000		562,377	100.43%
Total Expenditure		564,987	100.89%

Starting Balance	0
+ Revenues	559,987
- Expenditures	564,987
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	5,000-

Starting Balance	0
+ Total Revenues	559,987
= Total Sources	559,987

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000	BOOKS AND SUPPLIES	2,610	.47%
5000	SERVICES & OPERATING	562,377	100.43%
6000			%
7000			%
- Total Expenditures		564,987	100.89%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		5,000-	.89-%

FACILITIES, MAINTENANCE & OPERATIONS (M&O)

PROGRAM PURPOSE

Facilities, Maintenance & Operations maintains safe, clean, and well-functioning educational environments across SCOE sites and Special Education classrooms throughout Solano County.

2026-2027 PRIORITIES

- Continue planning and modernization efforts for the Irene Larsen Center.
- Enhance campus safety and emergency readiness.
- Maintain responsive repair and maintenance operations.

EDUCATIONAL IMPACT

Safe, stable, and well-maintained facilities support positive learning environments and student well-being. Consistent classroom conditions help reduce disruptions and create spaces that support academic, behavioral, and emotional success.

KEY INITIATIVE

The division partnered with Special Education programs to standardize classroom environments, helping create more predictable and supportive learning spaces for students.

IMPACT HIGHLIGHTS

- Maintains SCOE facilities and specialized classrooms across multiple sites.
- Supports learning environments designed to meet diverse student needs.



Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0000 UNRESTRICTED

Revenue	Description	Amount	Percentage of Sources
8600		1,000	100.00%
Total Revenue		1,000	100.00%

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2200	CLASS SUPPORT SALARIES	161,376	16,137.60%
2300	CLASS SUPERVISOR & ADMIN	133,085	13,308.50%
2400	CLERICAL TECH & OFFICE SALARY	75,000	7,500.00%
Total 2000		369,461	36,946.10%

Expenditure	Description	Amount	Percentage of Sources
3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	95,824	9,582.40%
3300	SOCIAL SECURITY/MEDICARE	27,289	2,728.90%
3400	HEALTH & WELFARE BENEFITS	38,463	3,846.30%
3500	STATE UNEMPLOYMENT INSURANCE	179	17.90%
3600	WORKERS COMPENSATION INSURANCE	8,881	888.10%
3700	RETIREE BENEFITS	4,433	443.30%
3900	OTHER BENEFITS	1,317	131.70%
Total 3000		176,386	17,638.60%

Expenditure	Description	Amount	Percentage of Sources
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	10,349	1,034.90%
4400	EQUIPMENT \$1500 - \$49,999	75,000	7,500.00%
Total 4000		85,349	8,534.90%

Expenditure	Description	Amount	Percentage of Sources
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	5,650	565.00%
5300	DUES & MEMBERSHIPS	3,500	350.00%
5500	OPERATIONS & HOUSEKEEPING SVCS	11,575	1,157.50%
5600	RENTALS, LEASES & REPAIRS	1,900	190.00%
5700	DIRECT COSTS FOR INTER	1,135	113.50%
5800	PROF/CONSULT SVCS OTHER OPER	65,100	6,510.00%
5900	COMMUNICATIONS	535	53.50%
Total 5000		89,395	8,939.50%
Total Expenditure		720,591	72,059.10%

Starting Balance	0
+ Revenues	1,000
- Expenditures	720,591
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	719,591-

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource **0000 UNRESTRICTED**

		Starting Balance	0
		+ Total Revenues	1,000
		= Total Sources	1,000
Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	369,461	36,946.10%
3000	EMPLOYEE BENEFITS	176,386	17,638.60%
4000	BOOKS AND SUPPLIES	85,349	8,534.90%
5000	SERVICES & OPERATING	89,395	8,939.50%
6000			%
7000			%
- Total Expenditures		720,591	72,059.10%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		719,591-	71,959.10-%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0014 DEFERRED MAINTENANCE

Revenue	Description	Amount	Percentage of Sources
8900		188,123	100.00%
Total Revenue		188,123	100.00%

Expenditure	Description	Amount	Percentage of Sources
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	31,000	16.48%
Total 4000		31,000	16.48%

5000 SERVICES & OPERATING			
5800	PROF/CONSULT SVCS OTHER OPER	166,000	88.24%
Total 5000		166,000	88.24%

6000 CAPITAL OUTLAY			
6200	BLDGS & IMPROVEMT >\$50,000	190,000	101.00%
Total 6000		190,000	101.00%
Total Expenditure		387,000	205.72%

Starting Balance	0
+ Revenues	188,123
- Expenditures	387,000
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	198,877-

Starting Balance	0
+ Total Revenues	188,123
= Total Sources	188,123

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000	BOOKS AND SUPPLIES	31,000	16.48%
5000	SERVICES & OPERATING	166,000	88.24%
6000	CAPITAL OUTLAY	190,000	101.00%
7000			%
- Total Expenditures		387,000	205.72%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		198,877-	105.72-%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 1100 LOTTERY:UNRESTRICTED

Expenditure	Description	Amount	Percentage of Sources
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	16,000	.00%
4400	EQUIPMENT \$1500 - \$49,999	6,000	.00%
Total 4000		22,000	.00%
Total Expenditure		22,000	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	22,000
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	22,000-

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000			.00%
2000			.00%
3000			.00%
4000	BOOKS AND SUPPLIES	22,000	.00%
5000			.00%
6000			.00%
7000			.00%
- Total Expenditures		22,000	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		22,000-	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 8150 ONGOING & MAJOR MAINT RMA

Revenue	Description	Amount	Percentage of Sources
8900		615,429	100.00%
Total Revenue		615,429	100.00%

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2200	CLASS SUPPORT SALARIES	246,780	40.10%
2300	CLASS SUPERVISOR & ADMIN	33,271	5.41%
Total 2000		280,051	45.51%

3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	72,711	11.81%
3300	SOCIAL SECURITY/MEDICARE	21,424	3.48%
3400	HEALTH & WELFARE BENEFITS	29,118	4.73%
3500	STATE UNEMPLOYMENT INSURANCE	140	.02%
3600	WORKERS COMPENSATION INSURANCE	6,732	1.09%
3700	RETIREE BENEFITS	3,361	.55%
3900	OTHER BENEFITS	400	.06%
Total 3000		133,886	21.75%

4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	50,000	8.12%
Total 4000		50,000	8.12%

5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	2,000	.32%
5600	RENTALS, LEASES & REPAIRS	1,000	.16%
5700	DIRECT COSTS FOR INTER	18,812	3.06%
5800	PROF/CONSULT SVCS OTHER OPER	7,000	1.14%
Total 5000		28,812	4.68%

7000 OTHER OUTGO			
7300		52,084	8.46%
Total 7000		52,084	8.46%
Total Expenditure		544,833	88.53%

Starting Balance	0
+ Revenues	615,429
- Expenditures	544,833
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	70,596

Model OB27-01 2026-2027 BUDGET DEVELOPMENT **Fiscal Year 2026/27**

Resource 8150 ONGOING & MAJOR MAINT RMA

	Starting Balance	0
	+ Total Revenues	615,429
	= Total Sources	615,429

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	280,051	45.51%
3000	EMPLOYEE BENEFITS	133,886	21.75%
4000	BOOKS AND SUPPLIES	50,000	8.12%
5000	SERVICES & OPERATING	28,812	4.68%
6000			%
7000	OTHER OUTGO	52,084	8.46%
	- Total Expenditures	544,833	88.53%
	- Total Budgeted Reserves and Fund Balance	0	.00%
	= Unappropriated Balance	70,596	11.47%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9120 SAFETY CREDITS

Revenue	Description	Amount	Percentage of Sources
8600		32,400	100.00%
Total Revenue		32,400	100.00%

Expenditure	Description	Amount	Percentage of Sources
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	11,500	35.49%
Total 4000		11,500	35.49%

5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	1,900	5.86%
5800	PROF/CONSULT SVCS OTHER OPER	19,000	58.64%
Total 5000		20,900	64.51%
Total Expenditure		32,400	100.00%

Starting Balance	0
+ Revenues	32,400
- Expenditures	32,400
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	32,400
= Total Sources	32,400

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000	BOOKS AND SUPPLIES	11,500	35.49%
5000	SERVICES & OPERATING	20,900	64.51%
6000			%
7000			%
- Total Expenditures		32,400	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 7710 OPSC CAPITAL FACILITIES

Revenue	Description	Amount	Percentage of Sources
8600		80,000	53.99%
Total Revenue		80,000	53.99%

Starting Balance	68,188
+ Revenues	80,000
- Expenditures	0
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	148,188

Starting Balance	68,188
+ Total Revenues	80,000
= Total Sources	148,188

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000			%
- Total Expenditures		0	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		148,188	100.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 7722 GOLDEN HILLS MODERNIZATION

Starting Balance	15,281
+ Revenues	0
- Expenditures	0
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	15,281

Starting Balance	15,281
+ Total Revenues	0
= Total Sources	15,281

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000			%
	- Total Expenditures	0	.00%
	- Total Budgeted Reserves and Fund Balance	0	.00%
	= Unappropriated Balance	15,281	100.00%

Starting Balance	14,582
+ Revenues	0
- Expenditures	0
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	14,582

Starting Balance	14,582
+ Total Revenues	0
= Total Sources	14,582

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000			%
	- Total Expenditures	0	.00%
	- Total Budgeted Reserves and Fund Balance	0	.00%
	= Unappropriated Balance	14,582	100.00%

Starting Balance	1,569,234
+ Revenues	0
- Expenditures	0
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	1,569,234

Starting Balance	1,569,234
+ Total Revenues	0
= Total Sources	1,569,234

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000			%
	- Total Expenditures	0	.00%
	- Total Budgeted Reserves and Fund Balance	0	.00%
	= Unappropriated Balance	1,569,234	100.00%

Starting Balance	300,995
+ Revenues	0
- Expenditures	0
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	300,995

Starting Balance	300,995
+ Total Revenues	0
= Total Sources	300,995

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000			%
	- Total Expenditures	0	.00%
	- Total Budgeted Reserves and Fund Balance	0	.00%
	= Unappropriated Balance	300,995	100.00%

Resource 7791 LARSEN EJECTOR PUMP

Starting Balance	34,903
+ Revenues	0
- Expenditures	0
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	34,903

Starting Balance	34,903
+ Total Revenues	0
= Total Sources	34,903

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000			%
	- Total Expenditures	0	.00%
	- Total Budgeted Reserves and Fund Balance	0	.00%
	= Unappropriated Balance	34,903	100.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 7798 OPSC-RESIDUAL INTEREST

Starting Balance	16,703
+ Revenues	0
- Expenditures	0
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	16,703

Starting Balance	16,703
+ Total Revenues	0
= Total Sources	16,703

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000			%
	- Total Expenditures	0	.00%
	- Total Budgeted Reserves and Fund Balance	0	.00%
	= Unappropriated Balance	16,703	100.00%

INFORMATION SERVICES & TECHNOLOGY (IST)

PROGRAM PURPOSE

Information Services & Technology provides secure, reliable, and equitable access to technology systems, infrastructure, and digital learning tools that support students, educators, and school districts across Solano County.

2026-2027 PRIORITIES

- Strengthen network infrastructure, cybersecurity, and system reliability.
- Improve responsiveness and consistency of technology support.
- Advance safe and instructional-focused implementation of artificial intelligence and emerging technologies.

EDUCATIONAL IMPACT

Reliable technology access allows students and educators to fully engage in modern learning environments. By supporting digital learning tools, secure systems, and instructional technology, IST expands equitable access to learning opportunities and future-ready skills.

KEY INITIATIVE

The division led a countywide effort to evaluate and implement artificial intelligence tools while establishing governance, privacy, and instructional guidelines.

IMPACT HIGHLIGHTS

- Provides secure high-speed internet access to districts and charter schools throughout Solano County.
- Supports digital learning environments, instructional technology, and countywide technology collaboration.



Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0000 UNRESTRICTED

Revenue	Description	Amount	Percentage of Sources
8600		267,000	100.00%
Total Revenue		267,000	100.00%

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	622,347	233.09%
2400	CLERICAL TECH & OFFICE SALARY	180,176	67.48%
Total 2000		802,523	300.57%

3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	209,585	78.50%
3300	SOCIAL SECURITY/MEDICARE	59,615	22.33%
3400	HEALTH & WELFARE BENEFITS	96,166	36.02%
3500	STATE UNEMPLOYMENT INSURANCE	391	.15%
3600	WORKERS COMPENSATION INSURANCE	19,290	7.22%
3700	RETIREE BENEFITS	9,630	3.61%
3900	OTHER BENEFITS	5,742	2.15%
Total 3000		400,419	149.97%

4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	9,150	3.43%
4400	EQUIPMENT \$1500 - \$49,999	80,000	29.96%
Total 4000		89,150	33.39%

5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	10,000	3.75%
5300	DUES & MEMBERSHIPS	500	.19%
5600	RENTALS, LEASES & REPAIRS	70,000	26.22%
5800	PROF/CONSULT SVCS OTHER OPER	382,500	143.26%
5900	COMMUNICATIONS	62,980	23.59%
Total 5000		525,980	197.00%

6000 CAPITAL OUTLAY			
6400	EQUIPMENT \$50,000 AND OVER	200,000	74.91%
Total 6000		200,000	74.91%
Total Expenditure		2,018,072	755.83%

Starting Balance	0
+ Revenues	267,000
- Expenditures	2,018,072
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	1,751,072-

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0000 UNRESTRICTED

		Starting Balance	0
		+ Total Revenues	267,000
		<u>= Total Sources</u>	<u>267,000</u>
Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	802,523	300.57%
3000	EMPLOYEE BENEFITS	400,419	149.97%
4000	BOOKS AND SUPPLIES	89,150	33.39%
5000	SERVICES & OPERATING	525,980	197.00%
6000	CAPITAL OUTLAY	200,000	74.91%
7000			%
- Total Expenditures		2,018,072	755.83%
<u>- Total Budgeted Reserves and Fund Balance</u>		<u>0</u>	<u>.00%</u>
= Unappropriated Balance		1,751,072-	655.83-%

INTERNAL BUSINESS SERVICES (IBS)

PROGRAM PURPOSE

Internal Business Services provides fiscal management, payroll, budgeting, benefits administration, and compliance support for SCOE programs and operations.

2026-2027 PRIORITIES

- Expand fiscal training and operational support for programs.
- Strengthen budget monitoring and compliance practices.
- Improve internal resources and support systems.

EDUCATIONAL IMPACT

Through responsible stewardship and strategic management of program budgets, we help student-facing services thrive. Accurate payroll, budgeting, and financial management help maintain stable operations and uninterrupted student services.

KEY INITIATIVE

The division continues to strengthen program support through fiscal training, resource development, and operational guidance.

IMPACT HIGHLIGHTS

- Supports approximately 150 unique budgets.
- Processes payroll and benefits for approximately 650 employees, substitutes, and students.



Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0000 UNRESTRICTED

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	683,439	.00%
2400	CLERICAL TECH & OFFICE SALARY	840,972	.00%
Total 2000		1,524,411	.00%
3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	398,878	.00%
3300	SOCIAL SECURITY/MEDICARE	112,494	.00%
3400	HEALTH & WELFARE BENEFITS	177,951	.00%
3500	STATE UNEMPLOYMENT INSURANCE	745	.00%
3600	WORKERS COMPENSATION INSURANCE	36,642	.00%
3700	RETIREE BENEFITS	18,293	.00%
3900	OTHER BENEFITS	7,057	.00%
Total 3000		752,060	.00%
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	4,200	.00%
Total 4000		4,200	.00%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	40,000	.00%
5300	DUES & MEMBERSHIPS	299	.00%
5700	DIRECT COSTS FOR INTER	1,500	.00%
5800	PROF/CONSULT SVCS OTHER OPER	83,549	.00%
5900	COMMUNICATIONS	470	.00%
Total 5000		125,818	.00%
Total Expenditure		2,406,489	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	2,406,489
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	2,406,489-

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000			.00%
2000	CLASSIFIED SALARIES	1,524,411	.00%
3000	EMPLOYEE BENEFITS	752,060	.00%
4000	BOOKS AND SUPPLIES	4,200	.00%
5000	SERVICES & OPERATING	125,818	.00%
6000			.00%
7000			.00%
- Total Expenditures		2,406,489	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		2,406,489-	.00%

PRINT SHOP

PROGRAM PURPOSE

The Print Shop provides high-quality printing and production services that support instruction, communication, and program delivery throughout Solano County.

2026-2027 PRIORITIES

- Maintain reliable production equipment.
- Operate efficiently through a cost-recovery model.
- Continue providing responsive customer service.

EDUCATIONAL IMPACT

Instructional materials, visual resources, and printed communications support effective teaching and student engagement. Timely and accessible production services help educators provide students with the tools they need for learning success.

KEY INITIATIVE

The Print Shop expanded collaboration with educational partners, including Solano Community College, to centralize production services and improve cost efficiency.

IMPACT HIGHLIGHTS

- Supports SCOE programs, all 6 county districts, charter schools, community organizations, and educational partners.
- Produces materials for classrooms, student programs, camps, expos, and large community events.



Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0000 UNRESTRICTED

Revenue	Description	Amount	Percentage of Sources
8600		463,050	100.00%
Total Revenue		463,050	100.00%

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	111,579	24.10%
2400	CLERICAL TECH & OFFICE SALARY	137,994	29.80%
Total 2000		249,573	53.90%

3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	65,375	14.12%
3300	SOCIAL SECURITY/MEDICARE	19,093	4.12%
3400	HEALTH & WELFARE BENEFITS	36,466	7.88%
3500	STATE UNEMPLOYMENT INSURANCE	125	.03%
3600	WORKERS COMPENSATION INSURANCE	5,998	1.30%
3700	RETIREE BENEFITS	2,995	.65%
3900	OTHER BENEFITS	4,817	1.04%
Total 3000		134,869	29.13%

4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	90,000	19.44%
Total 4000		90,000	19.44%

5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	200	.04%
5600	RENTALS, LEASES & REPAIRS	69,200	14.94%
5700	DIRECT COSTS FOR INTER	37,368-	-8.07%
5800	PROF/CONSULT SVCS OTHER OPER	15,000	3.24%
Total 5000		47,032	10.16%
Total Expenditure		521,474	112.62%

Starting Balance	0
+ Revenues	463,050
- Expenditures	521,474
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	58,424-

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0000 UNRESTRICTED

		Starting Balance	0
		+ Total Revenues	463,050
		= Total Sources	463,050
Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	249,573	53.90%
3000	EMPLOYEE BENEFITS	134,869	29.13%
4000	BOOKS AND SUPPLIES	90,000	19.44%
5000	SERVICES & OPERATING	47,032	10.16%
6000			%
7000			%
- Total Expenditures		521,474	112.62%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		58,424-	12.62-%

TRANSPORTATION

PROGRAM PURPOSE

Transportation provides safe, reliable, and efficient specialized transportation services for district students that attend non-public schools in and out of Solano county.

2026-2027 PRIORITIES

- Maintain strong safety practices and driver training.
- Proper maintenance of transportation vehicles.
- Provide dependable transportation services for supported programs.

EDUCATIONAL IMPACT

Positive relationships between transportation staff and students help create safe and supportive school experiences.

KEY INITIATIVE

The division strengthened coordination with school districts and programs to improve route efficiency, communication, and responsiveness to student transportation needs.

IMPACT HIGHLIGHTS

- Transports 31 students daily to non-public schools and programs.
- Operates 10 specialized transportation routes.
- Drives approximately 338,000 miles annually.



Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0016 VEHICLE PURCHASE

Expenditure	Description	Amount	Percentage of Sources
4000 BOOKS AND SUPPLIES			
4400	EQUIPMENT \$1500 - \$49,999	300,000	.00%
Total 4000		300,000	.00%
5000 SERVICES & OPERATING			
5700	DIRECT COSTS FOR INTER	130,723-	.00%
Total 5000		130,723-	.00%
6000 CAPITAL OUTLAY			
6400	EQUIPMENT \$50,000 AND OVER	700,000	.00%
Total 6000		700,000	.00%
Total Expenditure		869,277	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	869,277
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	869,277-

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000			.00%
2000			.00%
3000			.00%
4000	BOOKS AND SUPPLIES	300,000	.00%
5000	SERVICES & OPERATING	130,723-	.00%
6000	CAPITAL OUTLAY	700,000	.00%
7000			.00%
- Total Expenditures		869,277	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		869,277-	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0724 TRANSPORTATION: SPECIAL EDUC

Revenue	Description	Amount	Percentage of Sources
8000	REVENUE	1,079,494	46.51%
8700		1,128,625	48.63%
8900		112,701	4.86%
Total Revenue		2,320,820	100.00%

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2200	CLASS SUPPORT SALARIES	731,460	31.52%
2300	CLASS SUPERVISOR & ADMIN	116,832	5.03%
2400	CLERICAL TECH & OFFICE SALARY	104,959	4.52%
Total 2000		953,251	41.07%

3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	251,274	10.83%
3300	SOCIAL SECURITY/MEDICARE	72,491	3.12%
3400	HEALTH & WELFARE BENEFITS	226,299	9.75%
3500	STATE UNEMPLOYMENT INSURANCE	474	.02%
3600	WORKERS COMPENSATION INSURANCE	22,913	.99%
3700	RETIREE BENEFITS	11,337	.49%
3900	OTHER BENEFITS	1,664	.07%
Total 3000		586,452	25.27%

4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	162,700	7.01%
Total 4000		162,700	7.01%

5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	3,000	.13%
5400	INSURANCE	14,090	.61%
5500	OPERATIONS & HOUSEKEEPING SVCS	4,000	.17%
5600	RENTALS, LEASES & REPAIRS	100,000	4.31%
5700	DIRECT COSTS FOR INTER	72,106	3.11%
5800	PROF/CONSULT SVCS OTHER OPER	125,500	5.41%
5900	COMMUNICATIONS	2,250	.10%
Total 5000		320,946	13.83%

7000 OTHER OUTGO			
7300		213,868	9.22%
7400		19,289	.83%
Total 7000		233,157	10.05%
Total Expenditure		2,256,506	97.23%

Starting Balance	0
+ Revenues	2,320,820
- Expenditures	2,256,506
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	64,314

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0724 TRANSPORTATION: SPECIAL EDUC

		Starting Balance	0
		+ Total Revenues	2,320,820
		= Total Sources	2,320,820
Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	953,251	41.07%
3000	EMPLOYEE BENEFITS	586,452	25.27%
4000	BOOKS AND SUPPLIES	162,700	7.01%
5000	SERVICES & OPERATING	320,946	13.83%
6000			%
7000	OTHER OUTGO	233,157	10.05%
		- Total Expenditures	2,256,506
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	64,314
			2.77%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0725 TRANSPORTATION HOME TO SCHO

Revenue	Description	Amount	Percentage of Sources
8500		900,000	.00%
8900		900,000-	.00%
Total Revenue		0	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	0
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			.00%
3000			.00%
4000			.00%
5000			.00%
6000			.00%
7000			.00%
- Total Expenditures		0	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

EDUCATIONAL SERVICES – DISTRICT & SCHOOL SUPPORT (DSS)

PROGRAM PURPOSE

District & School Support partners with school districts to strengthen instructional practices, strategic planning, leadership development, and continuous improvement efforts across Solano County.

2026-2027 PRIORITIES

- Build trust and strengthen relationships with students, families, and districts.
- Expand differentiated assistance and technical support.
- Develop collaborative partnerships and leadership development opportunities.

EDUCATIONAL IMPACT

The division helps districts align resources, instructional practices, and improvement strategies to better meet student needs. Through professional learning and systems-level support, DSS promotes equitable outcomes, student engagement, and academic achievement.

KEY INITIATIVE

The team expanded hands-on STEAM learning opportunities through initiatives including Girls in Robotics Leadership Summer Camp, Girls Who Code Club, and regional robotics competitions.

IMPACT HIGHLIGHTS

- Supports districts through differentiated assistance, LCAP development, and professional learning.
- Promotes evidence-based practices including culturally responsive teaching, social-emotional learning, and Universal Design for Learning.



Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0000 UNRESTRICTED

Revenue	Description	Amount	Percentage of Sources
8600		25,625	100.00%
Total Revenue		25,625	100.00%

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1300	CERT SUPERVISORS & ADMIN SAL	634,477	2,476.01%
Total 1000		634,477	2,476.01%

2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	332,276	1,296.69%
2400	CLERICAL TECH & OFFICE SALARY	166,216	648.65%
Total 2000		498,492	1,945.33%

3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	112,482	438.95%
3200	PUBLIC EMPLOYEES RETIREMENT	141,677	552.89%
3300	SOCIAL SECURITY/MEDICARE	48,419	188.95%
3400	HEALTH & WELFARE BENEFITS	105,233	410.67%
3500	STATE UNEMPLOYMENT INSURANCE	554	2.16%
3600	WORKERS COMPENSATION INSURANCE	27,233	106.28%
3700	RETIREE BENEFITS	13,595	53.05%
3900	OTHER BENEFITS	8,862	34.58%
Total 3000		458,055	1,787.53%

4000 BOOKS AND SUPPLIES			
4200	BOOKS & OTH REF MATERIALS	4,400	17.17%
4300	MATERIALS & SUPPLIES	11,765	45.91%
Total 4000		16,165	63.08%

5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	59,200	231.02%
5300	DUES & MEMBERSHIPS	3,000	11.71%
5700	DIRECT COSTS FOR INTER	1,500	5.85%
5800	PROF/CONSULT SVCS OTHER OPER	173,400	676.68%
5900	COMMUNICATIONS	2,400	9.37%
Total 5000		239,500	934.63%
Total Expenditure		1,846,689	7,206.59%

Starting Balance	0
+ Revenues	25,625
- Expenditures	1,846,689
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	1,821,064-

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0000 UNRESTRICTED

		Starting Balance	0
		+ Total Revenues	25,625
		<u>= Total Sources</u>	<u>25,625</u>
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	634,477	2,476.01%
2000	CLASSIFIED SALARIES	498,492	1,945.33%
3000	EMPLOYEE BENEFITS	458,055	1,787.53%
4000	BOOKS AND SUPPLIES	16,165	63.08%
5000	SERVICES & OPERATING	239,500	934.63%
6000			%
7000			%
- Total Expenditures		1,846,689	7,206.59%
- Total Budgeted Reserves and Fund Balance		0	.00%
<u>= Unappropriated Balance</u>		<u>1,821,064-</u>	7,106.59-%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0017 DIFFERENTIATED ASSISTANCE

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1300	CERT SUPERVISORS & ADMIN SAL	736,245	.00%
Total 1000		736,245	.00%
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	212,222	.00%
2400	CLERICAL TECH & OFFICE SALARY	113,523	.00%
Total 2000		325,745	.00%
3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	123,442	.00%
3200	PUBLIC EMPLOYEES RETIREMENT	107,496	.00%
3300	SOCIAL SECURITY/MEDICARE	38,718	.00%
3400	HEALTH & WELFARE BENEFITS	88,953	.00%
3500	STATE UNEMPLOYMENT INSURANCE	512	.00%
3600	WORKERS COMPENSATION INSURANCE	25,527	.00%
3700	RETIREE BENEFITS	12,744	.00%
3900	OTHER BENEFITS	8,688	.00%
Total 3000		406,080	.00%
4000 BOOKS AND SUPPLIES			
4200	BOOKS & OTH REF MATERIALS	3,500	.00%
4300	MATERIALS & SUPPLIES	2,400	.00%
Total 4000		5,900	.00%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	30,000	.00%
5300	DUES & MEMBERSHIPS	560	.00%
5700	DIRECT COSTS FOR INTER	350	.00%
5800	PROF/CONSULT SVCS OTHER OPER	60,860	.00%
5900	COMMUNICATIONS	3,100	.00%
Total 5000		94,870	.00%
7000 OTHER OUTGO			
7300		165,826	.00%
Total 7000		165,826	.00%
Total Expenditure		1,734,666	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	1,734,666
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	1,734,666-

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0017 DIFFERENTIATED ASSISTANCE

		Starting Balance	0
		+ Total Revenues	0
		= Total Sources	0
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	736,245	.00%
2000	CLASSIFIED SALARIES	325,745	.00%
3000	EMPLOYEE BENEFITS	406,080	.00%
4000	BOOKS AND SUPPLIES	5,900	.00%
5000	SERVICES & OPERATING	94,870	.00%
6000			.00%
7000	OTHER OUTGO	165,826	.00%
		- Total Expenditures	1,734,666
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	1,734,666-

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 3183 ESSA SCHOOL IMPROVEMENT COE

Revenue	Description	Amount	Percentage of Sources
8200		53,770	100.00%
Total Revenue		53,770	100.00%
Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1300	CERT SUPERVISORS & ADMIN SAL	36,742	68.33%
Total 1000		36,742	68.33%
3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	6,963	12.95%
3300	SOCIAL SECURITY/MEDICARE	532	.99%
3400	HEALTH & WELFARE BENEFITS	1,840	3.42%
3500	STATE UNEMPLOYMENT INSURANCE	19	.04%
3600	WORKERS COMPENSATION INSURANCE	883	1.64%
3700	RETIREE BENEFITS	416	.77%
3900	OTHER BENEFITS	603	1.12%
Total 3000		11,256	20.93%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	530	.99%
5900	COMMUNICATIONS	103	.19%
Total 5000		633	1.18%
7000 OTHER OUTGO			
7300		5,139	9.56%
Total 7000		5,139	9.56%
Total Expenditure		53,770	100.00%

Starting Balance	0
+ Revenues	53,770
- Expenditures	53,770
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	53,770
= Total Sources	53,770

Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	36,742	68.33%
2000			%
3000	EMPLOYEE BENEFITS	11,256	20.93%
4000			%
5000	SERVICES & OPERATING	633	1.18%
6000			%
7000	OTHER OUTGO	5,139	9.56%
- Total Expenditures		53,770	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6333 CA COMM SCHLS PRTNRSH-00

Revenue	Description	Amount	Percentage of Sources
8500		350,000	100.00%
Total Revenue		350,000	100.00%
Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1300	CERT SUPERVISORS & ADMIN SAL	199,294	56.94%
Total 1000		199,294	56.94%
3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	37,763	10.79%
3300	SOCIAL SECURITY/MEDICARE	2,734	.78%
3400	HEALTH & WELFARE BENEFITS	19,324	5.52%
3500	STATE UNEMPLOYMENT INSURANCE	94	.03%
3600	WORKERS COMPENSATION INSURANCE	4,790	1.37%
3700	RETIREE BENEFITS	2,334	.67%
3900	OTHER BENEFITS	1,771	.51%
Total 3000		68,810	19.66%
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	1,000	.29%
Total 4000		1,000	.29%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	10,000	2.86%
5800	PROF/CONSULT SVCS OTHER OPER	37,438	10.70%
Total 5000		47,438	13.55%
7000 OTHER OUTGO			
7300		33,458	9.56%
Total 7000		33,458	9.56%
Total Expenditure		350,000	100.00%

Starting Balance	0
+ Revenues	350,000
- Expenditures	350,000
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource **6333 CA COMM SCHLS PRTRNSHP-COO**

		Starting Balance	0
		+ Total Revenues	350,000
		= Total Sources	350,000
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	199,294	56.94%
2000			%
3000	EMPLOYEE BENEFITS	68,810	19.66%
4000	BOOKS AND SUPPLIES	1,000	.29%
5000	SERVICES & OPERATING	47,438	13.55%
6000			%
7000	OTHER OUTGO	33,458	9.56%
		- Total Expenditures	350,000
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9220 HEWLETT GRANTS

Revenue	Description	Amount	Percentage of Sources
8600		46,666	100.00%
Total Revenue		46,666	100.00%
Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1300	CERT SUPERVISORS & ADMIN SAL	15,000	32.14%
Total 1000		15,000	32.14%
2000 CLASSIFIED SALARIES			
2400	CLERICAL TECH & OFFICE SALARY	2,295	4.92%
Total 2000		2,295	4.92%
3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	2,837	6.08%
3200	PUBLIC EMPLOYEES RETIREMENT	606	1.30%
3300	SOCIAL SECURITY/MEDICARE	393	.84%
3400	HEALTH & WELFARE BENEFITS	1,241	2.66%
3500	STATE UNEMPLOYMENT INSURANCE	8	.02%
3600	WORKERS COMPENSATION INSURANCE	416	.89%
3700	RETIREE BENEFITS	207	.44%
3900	OTHER BENEFITS	762	1.63%
Total 3000		6,470	13.86%
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	9,000	19.29%
Total 4000		9,000	19.29%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	1,440	3.09%
5800	PROF/CONSULT SVCS OTHER OPER	8,000	17.14%
Total 5000		9,440	20.23%
7000 OTHER OUTGO			
7300		4,461	9.56%
Total 7000		4,461	9.56%
Total Expenditure		46,666	100.00%

Starting Balance	0
+ Revenues	46,666
- Expenditures	46,666
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9220 HEWLETT GRANTS

		Starting Balance	0
		+ Total Revenues	46,666
		= Total Sources	46,666
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	15,000	32.14%
2000	CLASSIFIED SALARIES	2,295	4.92%
3000	EMPLOYEE BENEFITS	6,470	13.86%
4000	BOOKS AND SUPPLIES	9,000	19.29%
5000	SERVICES & OPERATING	9,440	20.23%
6000			%
7000	OTHER OUTGO	4,461	9.56%
		- Total Expenditures	46,666
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9470 CAL-MATH, SCI, COMP SCI

Revenue	Description	Amount	Percentage of Sources
8600		65,251	100.00%
Total Revenue		65,251	100.00%
Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1300	CERT SUPERVISORS & ADMIN SAL	22,072	33.83%
Total 1000		22,072	33.83%
2000 CLASSIFIED SALARIES			
2400	CLERICAL TECH & OFFICE SALARY	4,676	7.17%
Total 2000		4,676	7.17%
3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	4,175	6.40%
3200	PUBLIC EMPLOYEES RETIREMENT	1,234	1.89%
3300	SOCIAL SECURITY/MEDICARE	678	1.04%
3400	HEALTH & WELFARE BENEFITS	2,930	4.49%
3500	STATE UNEMPLOYMENT INSURANCE	13	.02%
3600	WORKERS COMPENSATION INSURANCE	643	.99%
3700	RETIREE BENEFITS	315	.48%
3900	OTHER BENEFITS	204	.31%
Total 3000		10,192	15.62%
4000 BOOKS AND SUPPLIES			
4200	BOOKS & OTH REF MATERIALS	1,200	1.84%
4300	MATERIALS & SUPPLIES	225	.34%
Total 4000		1,425	2.18%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	3,500	5.36%
5800	PROF/CONSULT SVCS OTHER OPER	17,076	26.17%
5900	COMMUNICATIONS	72	.11%
Total 5000		20,648	31.64%
7000 OTHER OUTGO			
7300		6,238	9.56%
Total 7000		6,238	9.56%
Total Expenditure		65,251	100.00%

Starting Balance	0
+ Revenues	65,251
- Expenditures	65,251
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9470 CAL-MATH, SCI, COMP SCI

		Starting Balance	0
		+ Total Revenues	65,251
		= Total Sources	65,251
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	22,072	33.83%
2000	CLASSIFIED SALARIES	4,676	7.17%
3000	EMPLOYEE BENEFITS	10,192	15.62%
4000	BOOKS AND SUPPLIES	1,425	2.18%
5000	SERVICES & OPERATING	20,648	31.64%
6000			%
7000	OTHER OUTGO	6,238	9.56%
		- Total Expenditures	65,251
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9765 SUMS COHORT 3 SCOE

Revenue	Description	Amount	Percentage of Sources
8600		4,412	100.00%
Total Revenue		4,412	100.00%

Expenditure	Description	Amount	Percentage of Sources
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	3,990	90.44%
Total 5000		3,990	90.44%

7000 OTHER OUTGO			
7300		422	9.56%
Total 7000		422	9.56%
Total Expenditure		4,412	100.00%

Starting Balance	0
+ Revenues	4,412
- Expenditures	4,412
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	4,412
= Total Sources	4,412

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000	SERVICES & OPERATING	3,990	90.44%
6000			%
7000	OTHER OUTGO	422	9.56%
- Total Expenditures		4,412	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

EARLY LEARNING

PROGRAM PURPOSE

Early Learning provides high-quality educational experiences and professional support for children from birth through age eight while strengthening the early childhood education workforce across Solano County.

2026-2027 PRIORITIES

- Sustain high-quality support for the early learning community.
- Expand leadership development and continuous improvement efforts.
- Strengthen partnerships with community and educational organizations.

EDUCATIONAL IMPACT

Early childhood education establishes a strong foundation for long-term academic and developmental success. By supporting educators, caregivers, and early learning systems, the division helps children enter school ready to learn and thrive.

KEY INITIATIVE

In partnership with First 5 Solano, the APOYO Program supported Spanish-speaking childcare providers through professional learning, resources and supports, to strengthen business operations, instructional quality, and family engagement.

IMPACT HIGHLIGHTS

- Expanded professional development partnerships across multiple school districts.
- Strengthened educator workforce pathways through collaboration with Solano Community College.



Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0000 UNRESTRICTED

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	144,801	.00%
Total 2000		144,801	.00%
3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	5,406	.00%
3200	PUBLIC EMPLOYEES RETIREMENT	30,679	.00%
3300	SOCIAL SECURITY/MEDICARE	9,303	.00%
3400	HEALTH & WELFARE BENEFITS	15,945	.00%
3500	STATE UNEMPLOYMENT INSURANCE	72	.00%
3600	WORKERS COMPENSATION INSURANCE	3,480	.00%
3700	RETIREE BENEFITS	1,737	.00%
3900	OTHER BENEFITS	1,372	.00%
Total 3000		67,994	.00%
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	3,600	.00%
Total 4000		3,600	.00%
5000 SERVICES & OPERATING			
5600	RENTALS, LEASES & REPAIRS	835	.00%
5700	DIRECT COSTS FOR INTER	200	.00%
5800	PROF/CONSULT SVCS OTHER OPER	365	.00%
5900	COMMUNICATIONS	92	.00%
Total 5000		1,492	.00%
Total Expenditure		217,887	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	217,887
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	217,887-

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000			.00%
2000	CLASSIFIED SALARIES	144,801	.00%
3000	EMPLOYEE BENEFITS	67,994	.00%
4000	BOOKS AND SUPPLIES	3,600	.00%
5000	SERVICES & OPERATING	1,492	.00%
6000			.00%
7000			.00%
- Total Expenditures		217,887	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		217,887-	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT **Fiscal Year 2026/27**

Resource **6054 EE UPK PLANNING & IMP EETD**

Revenue	Description	Amount	Percentage of Sources
8500		35,539	100.00%
Total Revenue		35,539	100.00%

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1300	CERT SUPERVISORS & ADMIN SAL	18,822	52.96%
Total 1000		18,822	52.96%

3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	3,568	10.04%
3300	SOCIAL SECURITY/MEDICARE	271	.76%
3400	HEALTH & WELFARE BENEFITS	145	.41%
3500	STATE UNEMPLOYMENT INSURANCE	9	.03%
3600	WORKERS COMPENSATION INSURANCE	452	1.27%
3700	RETIREE BENEFITS	226	.64%
3900	OTHER BENEFITS	171	.48%
Total 3000		4,842	13.62%

4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	2,385	6.71%
Total 4000		2,385	6.71%

5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	1,281	3.60%
5800	PROF/CONSULT SVCS OTHER OPER	4,812	13.54%
Total 5000		6,093	17.14%

7000 OTHER OUTGO			
7300		3,397	9.56%
Total 7000		3,397	9.56%
Total Expenditure		35,539	100.00%

Starting Balance	0
+ Revenues	35,539
- Expenditures	35,539
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6054 EE UPK PLANNING & IMP EETD

		Starting Balance	0
		+ Total Revenues	35,539
		= Total Sources	35,539
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	18,822	52.96%
2000			%
3000	EMPLOYEE BENEFITS	4,842	13.62%
4000	BOOKS AND SUPPLIES	2,385	6.71%
5000	SERVICES & OPERATING	6,093	17.14%
6000			%
7000	OTHER OUTGO	3,397	9.56%
		- Total Expenditures	35,539
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6057 EE UPK PLANNING & IMP CW PLNG

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1300	CERT SUPERVISORS & ADMIN SAL	9,411	.00%
Total 1000		9,411	.00%
3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	1,784	.00%
3300	SOCIAL SECURITY/MEDICARE	135	.00%
3400	HEALTH & WELFARE BENEFITS	73	.00%
3500	STATE UNEMPLOYMENT INSURANCE	5	.00%
3600	WORKERS COMPENSATION INSURANCE	226	.00%
3700	RETIREE BENEFITS	113	.00%
3900	OTHER BENEFITS	86	.00%
Total 3000		2,422	.00%
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	1,925	.00%
Total 4000		1,925	.00%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	2,713	.00%
5700	DIRECT COSTS FOR INTER	235	.00%
5800	PROF/CONSULT SVCS OTHER OPER	5,000	.00%
Total 5000		7,948	.00%
7000 OTHER OUTGO			
7300		2,294	.00%
Total 7000		2,294	.00%
Total Expenditure		24,000	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	24,000
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	24,000-

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	9,411	.00%
2000			.00%
3000	EMPLOYEE BENEFITS	2,422	.00%
4000	BOOKS AND SUPPLIES	1,925	.00%
5000	SERVICES & OPERATING	7,948	.00%
6000			.00%
7000	OTHER OUTGO	2,294	.00%
- Total Expenditures		24,000	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		24,000-	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6128 EE INCLUSIVE EARLY ED EXPANSN

Revenue	Description	Amount	Percentage of Sources
8500		226,353	100.00%
Total Revenue		226,353	100.00%
Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1300	CERT SUPERVISORS & ADMIN SAL	18,594	8.21%
Total 1000		18,594	8.21%
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	43,081	19.03%
2400	CLERICAL TECH & OFFICE SALARY	10,108	4.47%
2900	OTHER CLASSIFIED SALARIES	54,249	23.97%
Total 2000		107,438	47.46%
3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	16,308	7.20%
3200	PUBLIC EMPLOYEES RETIREMENT	9,338	4.13%
3300	SOCIAL SECURITY/MEDICARE	4,305	1.90%
3400	HEALTH & WELFARE BENEFITS	6,725	2.97%
3500	STATE UNEMPLOYMENT INSURANCE	63	.03%
3600	WORKERS COMPENSATION INSURANCE	3,030	1.34%
3700	RETIREE BENEFITS	1,454	.64%
3900	OTHER BENEFITS	1,758	.78%
Total 3000		42,981	18.99%
4000 BOOKS AND SUPPLIES			
4200	BOOKS & OTH REF MATERIALS	3,000	1.33%
4300	MATERIALS & SUPPLIES	500	.22%
4400	EQUIPMENT \$1500 - \$49,999	7,500	3.31%
Total 4000		11,000	4.86%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	2,000	.88%
5700	DIRECT COSTS FOR INTER	2,606	1.15%
5800	PROF/CONSULT SVCS OTHER OPER	20,000	8.84%
5900	COMMUNICATIONS	96	.04%
Total 5000		24,702	10.91%
7000 OTHER OUTGO			
7300		21,638	9.56%
Total 7000		21,638	9.56%
Total Expenditure		226,353	100.00%

Starting Balance	0
+ Revenues	226,353
- Expenditures	226,353
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6128 EE INCLUSIVE EARLY ED EXPANSN

		Starting Balance	0
		+ Total Revenues	226,353
		= Total Sources	226,353
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	18,594	8.21%
2000	CLASSIFIED SALARIES	107,438	47.46%
3000	EMPLOYEE BENEFITS	42,981	18.99%
4000	BOOKS AND SUPPLIES	11,000	4.86%
5000	SERVICES & OPERATING	24,702	10.91%
6000			%
7000	OTHER OUTGO	21,638	9.56%
		- Total Expenditures	226,353
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9221 F5 IMPACT LEGACY COE

Revenue	Description	Amount	Percentage of Sources
8600		206,761	100.00%
Total Revenue		206,761	100.00%

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1300	CERT SUPERVISORS & ADMIN SAL	18,822	9.10%
Total 1000		18,822	9.10%

2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	22,538	10.90%
2400	CLERICAL TECH & OFFICE SALARY	15,038	7.27%
2900	OTHER CLASSIFIED SALARIES	18,537	8.97%
Total 2000		56,113	27.14%

3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	3,568	1.73%
3200	PUBLIC EMPLOYEES RETIREMENT	14,725	7.12%
3300	SOCIAL SECURITY/MEDICARE	4,549	2.20%
3400	HEALTH & WELFARE BENEFITS	4,821	2.33%
3500	STATE UNEMPLOYMENT INSURANCE	37	.02%
3600	WORKERS COMPENSATION INSURANCE	1,801	.87%
3700	RETIREE BENEFITS	900	.44%
3900	OTHER BENEFITS	388	.19%
Total 3000		30,789	14.89%

4000 BOOKS AND SUPPLIES			
4200	BOOKS & OTH REF MATERIALS	4,000	1.93%
4300	MATERIALS & SUPPLIES	5,000	2.42%
Total 4000		9,000	4.35%

5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	1,500	.73%
5700	DIRECT COSTS FOR INTER	1,000	.48%
5800	PROF/CONSULT SVCS OTHER OPER	69,772	33.75%
Total 5000		72,272	34.95%

7000 OTHER OUTGO			
7300		19,765	9.56%
Total 7000		19,765	9.56%
Total Expenditure		206,761	100.00%

Starting Balance	0
+ Revenues	206,761
- Expenditures	206,761
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9221 F5 IMPACT LEGACY COE

		Starting Balance	0
		+ Total Revenues	206,761
		= Total Sources	206,761
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	18,822	9.10%
2000	CLASSIFIED SALARIES	56,113	27.14%
3000	EMPLOYEE BENEFITS	30,789	14.89%
4000	BOOKS AND SUPPLIES	9,000	4.35%
5000	SERVICES & OPERATING	72,272	34.95%
6000			%
7000	OTHER OUTGO	19,765	9.56%
		- Total Expenditures	206,761
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9222 F5 IMPACT LEGACY HUB

Revenue	Description	Amount	Percentage of Sources
8600		326,175	100.00%
Total Revenue		326,175	100.00%
Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1300	CERT SUPERVISORS & ADMIN SAL	18,826	5.77%
Total 1000		18,826	5.77%
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	7,757	2.38%
2400	CLERICAL TECH & OFFICE SALARY	5,177	1.59%
Total 2000		12,934	3.97%
3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	3,568	1.09%
3200	PUBLIC EMPLOYEES RETIREMENT	3,396	1.04%
3300	SOCIAL SECURITY/MEDICARE	1,256	.39%
3400	HEALTH & WELFARE BENEFITS	1,609	.49%
3500	STATE UNEMPLOYMENT INSURANCE	15	.00%
3600	WORKERS COMPENSATION INSURANCE	764	.23%
3700	RETIREE BENEFITS	381	.12%
3900	OTHER BENEFITS	380	.12%
Total 3000		11,369	3.49%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	2,665	.82%
5800	PROF/CONSULT SVCS OTHER OPER	249,200	76.40%
Total 5000		251,865	77.22%
7000 OTHER OUTGO			
7300		31,181	9.56%
Total 7000		31,181	9.56%
Total Expenditure		326,175	100.00%

Starting Balance	0
+ Revenues	326,175
- Expenditures	326,175
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource **9222 F5 IMPACT LEGACY HUB**

		Starting Balance	0
		+ Total Revenues	326,175
		= Total Sources	326,175
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	18,826	5.77%
2000	CLASSIFIED SALARIES	12,934	3.97%
3000	EMPLOYEE BENEFITS	11,369	3.49%
4000			%
5000	SERVICES & OPERATING	251,865	77.22%
6000			%
7000	OTHER OUTGO	31,181	9.56%
		- Total Expenditures	326,175
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9817 BEELS REGION 1

Revenue	Description	Amount	Percentage of Sources
8600		75,000	100.00%
Total Revenue		75,000	100.00%

Expenditure	Description	Amount	Percentage of Sources
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	17,830	23.77%
Total 4000		17,830	23.77%

5000 SERVICES & OPERATING			
5800	PROF/CONSULT SVCS OTHER OPER	50,000	66.67%
Total 5000		50,000	66.67%

7000 OTHER OUTGO			
7300		7,170	9.56%
Total 7000		7,170	9.56%
Total Expenditure		75,000	100.00%

Starting Balance	0
+ Revenues	75,000
- Expenditures	75,000
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	75,000
= Total Sources	75,000

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000	BOOKS AND SUPPLIES	17,830	23.77%
5000	SERVICES & OPERATING	50,000	66.67%
6000			%
7000	OTHER OUTGO	7,170	9.56%
- Total Expenditures		75,000	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 5035 EE QUALITY IMPROV ACTIVITIES

Revenue	Description	Amount	Percentage of Sources
8200		358,231	100.00%
Total Revenue		358,231	100.00%

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1300	CERT SUPERVISORS & ADMIN SAL	37,871	10.57%
Total 1000		37,871	10.57%

2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	52,520	14.66%
2400	CLERICAL TECH & OFFICE SALARY	30,323	8.46%
2900	OTHER CLASSIFIED SALARIES	41,610	11.62%
Total 2000		124,453	34.74%

3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	14,153	3.95%
3200	PUBLIC EMPLOYEES RETIREMENT	23,011	6.42%
3300	SOCIAL SECURITY/MEDICARE	7,759	2.17%
3400	HEALTH & WELFARE BENEFITS	10,492	2.93%
3500	STATE UNEMPLOYMENT INSURANCE	80	.02%
3600	WORKERS COMPENSATION INSURANCE	3,901	1.09%
3700	RETIREE BENEFITS	1,948	.54%
3900	OTHER BENEFITS	2,406	.67%
Total 3000		63,750	17.80%

4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	11,908	3.32%
Total 4000		11,908	3.32%

5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	2,000	.56%
5700	DIRECT COSTS FOR INTER	2,488	.69%
5800	PROF/CONSULT SVCS OTHER OPER	81,416	22.73%
5900	COMMUNICATIONS	100	.03%
Total 5000		86,004	24.01%

7000 OTHER OUTGO			
7300		34,245	9.56%
Total 7000		34,245	9.56%
Total Expenditure		358,231	100.00%

Starting Balance	0
+ Revenues	358,231
- Expenditures	358,231
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 5035 EE QUALITY IMPROV ACTIVITIES

		Starting Balance	0
		+ Total Revenues	358,231
		= Total Sources	358,231
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	37,871	10.57%
2000	CLASSIFIED SALARIES	124,453	34.74%
3000	EMPLOYEE BENEFITS	63,750	17.80%
4000	BOOKS AND SUPPLIES	11,908	3.32%
5000	SERVICES & OPERATING	86,004	24.01%
6000			%
7000	OTHER OUTGO	34,245	9.56%
		- Total Expenditures	358,231
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 5055 CD FED CLPC

Revenue	Description	Amount	Percentage of Sources
8200		129,702	100.00%
Total Revenue		129,702	100.00%

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	67,251	51.85%
2400	CLERICAL TECH & OFFICE SALARY	15,161	11.69%
Total 2000		82,412	63.54%

3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	12,435	9.59%
3200	PUBLIC EMPLOYEES RETIREMENT	4,395	3.39%
3300	SOCIAL SECURITY/MEDICARE	2,223	1.71%
3400	HEALTH & WELFARE BENEFITS	9,224	7.11%
3500	STATE UNEMPLOYMENT INSURANCE	41	.03%
3600	WORKERS COMPENSATION INSURANCE	1,981	1.53%
3700	RETIREE BENEFITS	989	.76%
3900	OTHER BENEFITS	954	.74%
Total 3000		32,242	24.86%

5000 SERVICES & OPERATING			
5700	DIRECT COSTS FOR INTER	2,324	1.79%
5900	COMMUNICATIONS	325	.25%
Total 5000		2,649	2.04%

7000 OTHER OUTGO			
7300		12,399	9.56%
Total 7000		12,399	9.56%
Total Expenditure		129,702	100.00%

Starting Balance	0
+ Revenues	129,702
- Expenditures	129,702
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	129,702
= Total Sources	129,702

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	82,412	63.54%
3000	EMPLOYEE BENEFITS	32,242	24.86%
4000			%
5000	SERVICES & OPERATING	2,649	2.04%
6000			%
7000	OTHER OUTGO	12,399	9.56%
- Total Expenditures		129,702	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6045 EE STATE LOCAL PLANNING CNCL

Revenue	Description	Amount	Percentage of Sources
8500		8,840	100.00%
Total Revenue		8,840	100.00%
Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	4,395	49.72%
Total 2000		4,395	49.72%
3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	811	9.17%
3200	PUBLIC EMPLOYEES RETIREMENT	28	.32%
3300	SOCIAL SECURITY/MEDICARE	70	.79%
3400	HEALTH & WELFARE BENEFITS	468	5.29%
3500	STATE UNEMPLOYMENT INSURANCE	2	.02%
3600	WORKERS COMPENSATION INSURANCE	106	1.20%
3700	RETIREE BENEFITS	53	.60%
3900	OTHER BENEFITS	2	.02%
Total 3000		1,540	17.42%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	1,941	21.96%
5700	DIRECT COSTS FOR INTER	119	1.35%
Total 5000		2,060	23.30%
7000 OTHER OUTGO			
7300		845	9.56%
Total 7000		845	9.56%
Total Expenditure		8,840	100.00%

Starting Balance	0
+ Revenues	8,840
- Expenditures	8,840
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	8,840
= Total Sources	8,840

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	4,395	49.72%
3000	EMPLOYEE BENEFITS	1,540	17.42%
4000			%
5000	SERVICES & OPERATING	2,060	23.30%
6000			%
7000	OTHER OUTGO	845	9.56%
- Total Expenditures		8,840	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6102 EE UPK MIXED DELIVERY PLANNIN

Revenue	Description	Amount	Percentage of Sources
8500		73,500	100.00%
Total Revenue		73,500	100.00%
Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1300	CERT SUPERVISORS & ADMIN SAL	18,822	25.61%
Total 1000		18,822	25.61%
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	23,831	32.42%
Total 2000		23,831	32.42%
3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	6,542	8.90%
3200	PUBLIC EMPLOYEES RETIREMENT	2,121	2.89%
3300	SOCIAL SECURITY/MEDICARE	1,114	1.52%
3400	HEALTH & WELFARE BENEFITS	2,639	3.59%
3500	STATE UNEMPLOYMENT INSURANCE	21	.03%
3600	WORKERS COMPENSATION INSURANCE	1,025	1.39%
3700	RETIREE BENEFITS	512	.70%
3900	OTHER BENEFITS	1,073	1.46%
Total 3000		15,047	20.47%
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	2,550	3.47%
Total 4000		2,550	3.47%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	2,000	2.72%
5700	DIRECT COSTS FOR INTER	1,250	1.70%
5800	PROF/CONSULT SVCS OTHER OPER	2,974	4.05%
Total 5000		6,224	8.47%
7000 OTHER OUTGO			
7300		7,026	9.56%
Total 7000		7,026	9.56%
Total Expenditure		73,500	100.00%

Starting Balance	0
+ Revenues	73,500
- Expenditures	73,500
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6102 EE UPK MIXED DELIVERY PLANNIN

		Starting Balance	0
		+ Total Revenues	73,500
		= Total Sources	73,500
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	18,822	25.61%
2000	CLASSIFIED SALARIES	23,831	32.42%
3000	EMPLOYEE BENEFITS	15,047	20.47%
4000	BOOKS AND SUPPLIES	2,550	3.47%
5000	SERVICES & OPERATING	6,224	8.47%
6000			%
7000	OTHER OUTGO	7,026	9.56%
		- Total Expenditures	73,500
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6127 EE CA STATE P-S PROG QRIS

Revenue	Description	Amount	Percentage of Sources
8500		331,047	100.00%
Total Revenue		331,047	100.00%

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1300	CERT SUPERVISORS & ADMIN SAL	18,822	5.69%
Total 1000		18,822	5.69%

2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	75,738	22.88%
2400	CLERICAL TECH & OFFICE SALARY	5,053	1.53%
2900	OTHER CLASSIFIED SALARIES	70,581	21.32%
Total 2000		151,372	45.73%

3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	6,302	1.90%
3200	PUBLIC EMPLOYEES RETIREMENT	35,874	10.84%
3300	SOCIAL SECURITY/MEDICARE	10,910	3.30%
3400	HEALTH & WELFARE BENEFITS	9,699	2.93%
3500	STATE UNEMPLOYMENT INSURANCE	84	.03%
3600	WORKERS COMPENSATION INSURANCE	4,091	1.24%
3700	RETIREE BENEFITS	2,042	.62%
3900	OTHER BENEFITS	888	.27%
Total 3000		69,890	21.11%

4000 BOOKS AND SUPPLIES			
4200	BOOKS & OTH REF MATERIALS	3,000	.91%
4300	MATERIALS & SUPPLIES	2,000	.60%
Total 4000		5,000	1.51%

5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	1,600	.48%
5700	DIRECT COSTS FOR INTER	4,801	1.45%
5800	PROF/CONSULT SVCS OTHER OPER	47,627	14.39%
5900	COMMUNICATIONS	288	.09%
Total 5000		54,316	16.41%

7000 OTHER OUTGO			
7300		31,647	9.56%
Total 7000		31,647	9.56%
Total Expenditure		331,047	100.00%

Starting Balance	0
+ Revenues	331,047
- Expenditures	331,047
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6127 EE CA STATE P-S PROG QRIS

		Starting Balance	0
		+ Total Revenues	331,047
		= Total Sources	331,047
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	18,822	5.69%
2000	CLASSIFIED SALARIES	151,372	45.73%
3000	EMPLOYEE BENEFITS	69,890	21.11%
4000	BOOKS AND SUPPLIES	5,000	1.51%
5000	SERVICES & OPERATING	54,316	16.41%
6000			%
7000	OTHER OUTGO	31,647	9.56%
	- Total Expenditures	331,047	100.00%
	- Total Budgeted Reserves and Fund Balance	0	.00%
	= Unappropriated Balance	0	.00%

STUDENT PROGRAMS & SERVICES

PROGRAM PURPOSE

Student Programs & Services coordinates student-centered programs and supports designed to improve access, engagement, and educational success for students throughout Solano County.

2026-2027 PRIORITIES

- Strengthen integrated student supports.
- Expand collaboration across programs and districts.
- Improve access to student-centered services.

EDUCATIONAL IMPACT

Coordinated student services help remove barriers to learning, strengthen engagement, and support positive academic and social-emotional outcomes for students.

KEY INITIATIVE

The division continues to align programs and partnerships that support student well-being, educational access, and long-term success.

IMPACT HIGHLIGHTS

- Supports cross-divisional collaboration focused on student achievement and engagement.
- Coordinates services that address academic, behavioral, and wellness needs.



Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0000 UNRESTRICTED

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1300	CERT SUPERVISORS & ADMIN SAL	211,037	.00%
Total 1000		211,037	.00%
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	105,232	.00%
Total 2000		105,232	.00%
3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	40,308	.00%
3200	PUBLIC EMPLOYEES RETIREMENT	27,781	.00%
3300	SOCIAL SECURITY/MEDICARE	11,110	.00%
3400	HEALTH & WELFARE BENEFITS	27,831	.00%
3500	STATE UNEMPLOYMENT INSURANCE	159	.00%
3600	WORKERS COMPENSATION INSURANCE	7,602	.00%
3700	RETIREE BENEFITS	3,795	.00%
3900	OTHER BENEFITS	2,875	.00%
Total 3000		121,461	.00%
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	7,400	.00%
Total 4000		7,400	.00%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	15,000	.00%
5700	DIRECT COSTS FOR INTER	200	.00%
5800	PROF/CONSULT SVCS OTHER OPER	5,000	.00%
5900	COMMUNICATIONS	960	.00%
Total 5000		21,160	.00%
Total Expenditure		466,290	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	466,290
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	466,290-

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	211,037	.00%
2000	CLASSIFIED SALARIES	105,232	.00%
3000	EMPLOYEE BENEFITS	121,461	.00%
4000	BOOKS AND SUPPLIES	7,400	.00%
5000	SERVICES & OPERATING	21,160	.00%
6000			.00%
7000			.00%
- Total Expenditures		466,290	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		466,290-	.00%

CAREER & COLLEGE READINESS (CCR)

PROGRAM PURPOSE

Career & College Readiness connects students, educators, and industry partners to meaningful college, career, and workforce opportunities throughout Solano County.

2026-2027 PRIORITIES

- Expand internship and pre-apprenticeship opportunities.
- Strengthen industry partnerships in high-demand career sectors.
- Increase student access to real-world career experiences.

EDUCATIONAL IMPACT

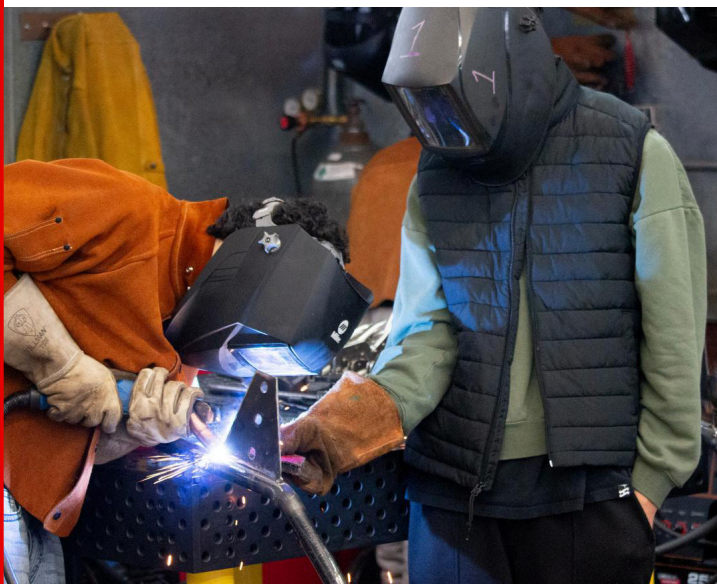
Career-connected learning helps students develop workplace skills, explore career pathways, and prepare for postsecondary success. Partnerships with employers and industry leaders strengthen student engagement and readiness for future opportunities.

KEY INITIATIVE

Career-connected learning helps students develop workplace skills, explore career pathways, and prepare for postsecondary success. Partnerships with employers and industry leaders strengthen student engagement and readiness for future opportunities.

IMPACT HIGHLIGHTS

- Provides work-ready certification workshops at school sites.
- Connects students to healthcare, trades, manufacturing, and technology career pathways.



Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0603 ALT ED SUPP SVCS CCR GOAL 3

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1300	CERT SUPERVISORS & ADMIN SAL	29,151	.00%
Total 1000		29,151	.00%
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	5,662	.00%
2900	OTHER CLASSIFIED SALARIES	30,821	.00%
Total 2000		36,483	.00%
3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	5,526	.00%
3200	PUBLIC EMPLOYEES RETIREMENT	9,533	.00%
3300	SOCIAL SECURITY/MEDICARE	3,096	.00%
3400	HEALTH & WELFARE BENEFITS	11,441	.00%
3500	STATE UNEMPLOYMENT INSURANCE	31	.00%
3600	WORKERS COMPENSATION INSURANCE	1,578	.00%
3700	RETIREE BENEFITS	788	.00%
3900	OTHER BENEFITS	334	.00%
Total 3000		32,327	.00%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	650	.00%
5700	DIRECT COSTS FOR INTER	1,435	.00%
5900	COMMUNICATIONS	120	.00%
Total 5000		2,205	.00%
7000 OTHER OUTGO			
7300		10,587	.00%
Total 7000		10,587	.00%
Total Expenditure		110,753	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	110,753
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	110,753-

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	29,151	.00%
2000	CLASSIFIED SALARIES	36,483	.00%
3000	EMPLOYEE BENEFITS	32,327	.00%
4000			.00%
5000	SERVICES & OPERATING	2,205	.00%
6000			.00%
7000	OTHER OUTGO	10,587	.00%
- Total Expenditures		110,753	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		110,753-	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0635 CAREER & COLLEGE READINESS

Revenue	Description	Amount	Percentage of Sources
8900		411,775	100.00%
Total Revenue		411,775	100.00%
Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1300	CERT SUPERVISORS & ADMIN SAL	26,728	6.49%
Total 1000		26,728	6.49%
2000 CLASSIFIED SALARIES			
2400	CLERICAL TECH & OFFICE SALARY	27,096	6.58%
2900	OTHER CLASSIFIED SALARIES	123,743	30.05%
Total 2000		150,839	36.63%
3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	5,066	1.23%
3200	PUBLIC EMPLOYEES RETIREMENT	39,536	9.60%
3300	SOCIAL SECURITY/MEDICARE	11,794	2.86%
3400	HEALTH & WELFARE BENEFITS	35,098	8.52%
3500	STATE UNEMPLOYMENT INSURANCE	87	.02%
3600	WORKERS COMPENSATION INSURANCE	4,267	1.04%
3700	RETIREE BENEFITS	2,131	.52%
3900	OTHER BENEFITS	201	.05%
Total 3000		98,180	23.84%
4000 BOOKS AND SUPPLIES			
4200	BOOKS & OTH REF MATERIALS	500	.12%
4300	MATERIALS & SUPPLIES	12,000	2.91%
Total 4000		12,500	3.04%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	22,000	5.34%
5300	DUES & MEMBERSHIPS	1,300	.32%
5600	RENTALS, LEASES & REPAIRS	7,000	1.70%
5700	DIRECT COSTS FOR INTER	7,815	1.90%
5800	PROF/CONSULT SVCS OTHER OPER	45,800	11.12%
5900	COMMUNICATIONS	250	.06%
Total 5000		84,165	20.44%
7000 OTHER OUTGO			
7300		39,363	9.56%
Total 7000		39,363	9.56%
Total Expenditure		411,775	100.00%

Starting Balance	0
+ Revenues	411,775
- Expenditures	411,775
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT **Fiscal Year 2026/27**

Resource 0635 CAREER & COLLEGE READINESS

	Starting Balance	0
	+ Total Revenues	411,775
	= Total Sources	411,775

Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	26,728	6.49%
2000	CLASSIFIED SALARIES	150,839	36.63%
3000	EMPLOYEE BENEFITS	98,180	23.84%
4000	BOOKS AND SUPPLIES	12,500	3.04%
5000	SERVICES & OPERATING	84,165	20.44%
6000			%
7000	OTHER OUTGO	39,363	9.56%
	- Total Expenditures	411,775	100.00%
	- Total Budgeted Reserves and Fund Balance	0	.00%
	= Unappropriated Balance	0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6388 K-12 STRONG WORKFORCE PROGR

Revenue	Description	Amount	Percentage of Sources
8500		371,573	100.00%
Total Revenue		371,573	100.00%
Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1300	CERT SUPERVISORS & ADMIN SAL	10,083	2.71%
Total 1000		10,083	2.71%
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	100,251	26.98%
2400	CLERICAL TECH & OFFICE SALARY	3,816	1.03%
2900	OTHER CLASSIFIED SALARIES	68,163	18.34%
Total 2000		172,230	46.35%
3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	1,912	.51%
3200	PUBLIC EMPLOYEES RETIREMENT	44,987	12.11%
3300	SOCIAL SECURITY/MEDICARE	11,990	3.23%
3400	HEALTH & WELFARE BENEFITS	31,896	8.58%
3500	STATE UNEMPLOYMENT INSURANCE	81	.02%
3600	WORKERS COMPENSATION INSURANCE	4,381	1.18%
3700	RETIREE BENEFITS	2,188	.59%
3900	OTHER BENEFITS	1,998	.54%
Total 3000		99,433	26.76%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	935	.25%
5800	PROF/CONSULT SVCS OTHER OPER	74,000	19.92%
5900	COMMUNICATIONS	600	.16%
Total 5000		75,535	20.33%
7000 OTHER OUTGO			
7300		14,292	3.85%
Total 7000		14,292	3.85%
Total Expenditure		371,573	100.00%

Starting Balance	0
+ Revenues	371,573
- Expenditures	371,573
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6388 K-12 STRONG WORKFORCE PROGR

		Starting Balance	0
		+ Total Revenues	371,573
		= Total Sources	371,573
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	10,083	2.71%
2000	CLASSIFIED SALARIES	172,230	46.35%
3000	EMPLOYEE BENEFITS	99,433	26.76%
4000			%
5000	SERVICES & OPERATING	75,535	20.33%
6000			%
7000	OTHER OUTGO	14,292	3.85%
		- Total Expenditures	371,573
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 7880 OYCR WORKFORCE NAVIGATOR

Revenue	Description	Amount	Percentage of Sources
8500		250,241	100.00%
Total Revenue		250,241	100.00%

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1300	CERT SUPERVISORS & ADMIN SAL	49,739	19.88%
Total 1000		49,739	19.88%

2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	11,324	4.53%
2400	CLERICAL TECH & OFFICE SALARY	3,816	1.52%
2900	OTHER CLASSIFIED SALARIES	60,725	24.27%
Total 2000		75,865	30.32%

3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	9,432	3.77%
3200	PUBLIC EMPLOYEES RETIREMENT	19,832	7.93%
3300	SOCIAL SECURITY/MEDICARE	6,250	2.50%
3400	HEALTH & WELFARE BENEFITS	21,888	8.75%
3500	STATE UNEMPLOYMENT INSURANCE	59	.02%
3600	WORKERS COMPENSATION INSURANCE	3,018	1.21%
3700	RETIREE BENEFITS	1,507	.60%
3900	OTHER BENEFITS	817	.33%
Total 3000		62,803	25.10%

4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	16,000	6.39%
Total 4000		16,000	6.39%

5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	1,000	.40%
5700	DIRECT COSTS FOR INTER	3,769	1.51%
5800	PROF/CONSULT SVCS OTHER OPER	17,144	6.85%
Total 5000		21,913	8.76%

7000 OTHER OUTGO			
7300		23,921	9.56%
Total 7000		23,921	9.56%
Total Expenditure		250,241	100.00%

Starting Balance	0
+ Revenues	250,241
- Expenditures	250,241
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 7880 OYCR WORKFORCE NAVIGATOR

		Starting Balance	0
		+ Total Revenues	250,241
		= Total Sources	250,241
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	49,739	19.88%
2000	CLASSIFIED SALARIES	75,865	30.32%
3000	EMPLOYEE BENEFITS	62,803	25.10%
4000	BOOKS AND SUPPLIES	16,000	6.39%
5000	SERVICES & OPERATING	21,913	8.76%
6000			%
7000	OTHER OUTGO	23,921	9.56%
		- Total Expenditures	250,241
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9735 CONSTRUCTION TRADES JCCS PR

Revenue	Description	Amount	Percentage of Sources
8600		232,650	100.00%
Total Revenue		232,650	100.00%
Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1100	CERTIFICATED TEACHERS	98,500	42.34%
Total 1000		98,500	42.34%
2000 CLASSIFIED SALARIES			
2100	CLASS INSTRUCTIONAL SALARIES	46,000	19.77%
Total 2000		46,000	19.77%
3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	18,813	8.09%
3200	PUBLIC EMPLOYEES RETIREMENT	11,976	5.15%
3300	SOCIAL SECURITY/MEDICARE	4,898	2.11%
3400	HEALTH & WELFARE BENEFITS	16,964	7.29%
3500	STATE UNEMPLOYMENT INSURANCE	71	.03%
3600	WORKERS COMPENSATION INSURANCE	3,458	1.49%
3700	RETIREE BENEFITS	1,734	.75%
3900	OTHER BENEFITS	86	.04%
Total 3000		58,000	24.93%
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	4,410	1.90%
Total 4000		4,410	1.90%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	2,000	.86%
5800	PROF/CONSULT SVCS OTHER OPER	1,000	.43%
5900	COMMUNICATIONS	500	.21%
Total 5000		3,500	1.50%
7000 OTHER OUTGO			
7300		22,240	9.56%
Total 7000		22,240	9.56%
Total Expenditure		232,650	100.00%

Starting Balance	0
+ Revenues	232,650
- Expenditures	232,650
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource **9735 CONSTRUCTION TRADES JCCS PR**

		Starting Balance	0
		+ Total Revenues	232,650
		= Total Sources	232,650
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	98,500	42.34%
2000	CLASSIFIED SALARIES	46,000	19.77%
3000	EMPLOYEE BENEFITS	58,000	24.93%
4000	BOOKS AND SUPPLIES	4,410	1.90%
5000	SERVICES & OPERATING	3,500	1.50%
6000			%
7000	OTHER OUTGO	22,240	9.56%
		- Total Expenditures	232,650
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0000 UNRESTRICTED

Revenue	Description	Amount	Percentage of Sources
8600		500	7.49%
Total Revenue		500	7.49%

Starting Balance	6,173
+ Revenues	500
- Expenditures	0
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	6,673

Starting Balance	6,173
+ Total Revenues	500
= Total Sources	6,673

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000			%
- Total Expenditures		0	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		6,673	100.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6391 ADULT EDUCATION PROGRAM

Revenue	Description	Amount	Percentage of Sources
8500		69,907	89.44%
Total Revenue		69,907	89.44%

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2900	OTHER CLASSIFIED SALARIES	13,611	17.41%
Total 2000		13,611	17.41%

3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	3,562	4.56%
3300	SOCIAL SECURITY/MEDICARE	1,041	1.33%
3400	HEALTH & WELFARE BENEFITS	3,109	3.98%
3500	STATE UNEMPLOYMENT INSURANCE	7	.01%
3600	WORKERS COMPENSATION INSURANCE	327	.42%
3700	RETIREE BENEFITS	163	.21%
3900	OTHER BENEFITS	586	.75%
Total 3000		8,795	11.25%

4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	1,000	1.28%
Total 4000		1,000	1.28%

5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	500	.64%
5800	PROF/CONSULT SVCS OTHER OPER	43,080	55.12%
5900	COMMUNICATIONS	92	.12%
Total 5000		43,672	55.88%

7000 OTHER OUTGO			
7300		3,329	4.26%
Total 7000		3,329	4.26%
Total Expenditure		70,407	90.08%

Starting Balance	8,253
+ Revenues	69,907
- Expenditures	70,407
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	7,753

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6391 ADULT EDUCATION PROGRAM

		Starting Balance	8,253
		+ Total Revenues	69,907
		= Total Sources	78,160
Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	13,611	17.41%
3000	EMPLOYEE BENEFITS	8,795	11.25%
4000	BOOKS AND SUPPLIES	1,000	1.28%
5000	SERVICES & OPERATING	43,672	55.88%
6000			%
7000	OTHER OUTGO	3,329	4.26%
		- Total Expenditures	70,407
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	7,753
			9.92%

JUVENILE COURT & COMMUNITY SCHOOLS

PROGRAM PURPOSE

Juvenile Court and Community Schools provides students with academic, behavioral, and social-emotional support within alternative educational settings that promote growth, stability, and success.

2026-2027 PRIORITIES

- Promote academic excellence.
- Actions and services that directly support student academic and social-emotional needs of our students, as outlined in the Local Control and Accountability Plan (LCAP).

EDUCATIONAL IMPACT

The program provides students with structured learning environments, individualized support, and opportunities for academic progress and successful transitions. Family engagement and collaborative partnerships strengthen student outcomes and long-term success.

KEY INITIATIVE

The division expanded family engagement through Family Welcome Meetings and Graduation/Credit Modification Meetings that strengthen collaboration between students, families, and schools.

IMPACT HIGHLIGHTS

- Partners with all 6 Solano County school districts.
- Operates 2 WASC-accredited educational programs, which allows students to receive their high school diploma.



Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0241 JUVENILE COURT SCHOOL

Revenue	Description	Amount	Percentage of Sources
8000	REVENUE	583,764	63.70%
8900		332,716	36.30%
Total Revenue		916,480	100.00%

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1100	CERTIFICATED TEACHERS	373,494	40.75%
1300	CERT SUPERVISORS & ADMIN SAL	122,089	13.32%
Total 1000		495,583	54.07%

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2200	CLASS SUPPORT SALARIES	12,542	1.37%
2400	CLERICAL TECH & OFFICE SALARY	76,032	8.30%
Total 2000		88,574	9.66%

Expenditure	Description	Amount	Percentage of Sources
3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	89,216	9.73%
3200	PUBLIC EMPLOYEES RETIREMENT	23,375	2.55%
3300	SOCIAL SECURITY/MEDICARE	14,154	1.54%
3400	HEALTH & WELFARE BENEFITS	59,031	6.44%
3500	STATE UNEMPLOYMENT INSURANCE	278	.03%
3600	WORKERS COMPENSATION INSURANCE	14,042	1.53%
3700	RETIREE BENEFITS	7,010	.76%
3900	OTHER BENEFITS	1,180	.13%
Total 3000		208,286	22.73%

Expenditure	Description	Amount	Percentage of Sources
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	7,850	.86%
Total 4000		7,850	.86%

Expenditure	Description	Amount	Percentage of Sources
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	900	.10%
5300	DUES & MEMBERSHIPS	1,600	.17%
5400	INSURANCE	6,640	.72%
5600	RENTALS, LEASES & REPAIRS	3,200	.35%
5700	DIRECT COSTS FOR INTER	100	.01%
5800	PROF/CONSULT SVCS OTHER OPER	6,435	.70%
5900	COMMUNICATIONS	8,195	.89%
Total 5000		27,070	2.95%

Expenditure	Description	Amount	Percentage of Sources
7000 OTHER OUTGO			
7300		86,528	9.44%
Total 7000		86,528	9.44%
Total Expenditure		913,891	99.72%

Starting Balance	0
+ Revenues	916,480
- Expenditures	913,891
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	2,589

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0241 JUVENILE COURT SCHOOL

		Starting Balance	0
		+ Total Revenues	916,480
		= Total Sources	916,480
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	495,583	54.07%
2000	CLASSIFIED SALARIES	88,574	9.66%
3000	EMPLOYEE BENEFITS	208,286	22.73%
4000	BOOKS AND SUPPLIES	7,850	.86%
5000	SERVICES & OPERATING	27,070	2.95%
6000			%
7000	OTHER OUTGO	86,528	9.44%
		- Total Expenditures	913,891
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	2,589
			.28%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0242 GOLDEN HILLS COMMUNITY SCHO

Revenue	Description	Amount	Percentage of Sources
8000	REVENUE	532,251	88.89%
8900		66,535	11.11%
Total Revenue		598,786	100.00%

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1100	CERTIFICATED TEACHERS	109,518	18.29%
1300	CERT SUPERVISORS & ADMIN SAL	92,984	15.53%
Total 1000		202,502	33.82%

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2200	CLASS SUPPORT SALARIES	24,398	4.07%
2400	CLERICAL TECH & OFFICE SALARY	74,303	12.41%
Total 2000		98,701	16.48%

Expenditure	Description	Amount	Percentage of Sources
3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	38,058	6.36%
3200	PUBLIC EMPLOYEES RETIREMENT	25,836	4.31%
3300	SOCIAL SECURITY/MEDICARE	10,371	1.73%
3400	HEALTH & WELFARE BENEFITS	38,566	6.44%
3500	STATE UNEMPLOYMENT INSURANCE	147	.02%
3600	WORKERS COMPENSATION INSURANCE	7,239	1.21%
3700	RETIREE BENEFITS	3,614	.60%
3900	OTHER BENEFITS	922	.15%
Total 3000		124,753	20.83%

Expenditure	Description	Amount	Percentage of Sources
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	11,050	1.85%
Total 4000		11,050	1.85%

Expenditure	Description	Amount	Percentage of Sources
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	3,350	.56%
5300	DUES & MEMBERSHIPS	1,525	.25%
5400	INSURANCE	4,960	.83%
5500	OPERATIONS & HOUSEKEEPING SVCS	17,935	3.00%
5600	RENTALS, LEASES & REPAIRS	4,100	.68%
5700	DIRECT COSTS FOR INTER	1,309	.22%
5800	PROF/CONSULT SVCS OTHER OPER	51,900	8.67%
5900	COMMUNICATIONS	3,300	.55%
Total 5000		88,379	14.76%

Expenditure	Description	Amount	Percentage of Sources
7000 OTHER OUTGO			
7300		56,250	9.39%
Total 7000		56,250	9.39%
Total Expenditure		581,635	97.14%

Starting Balance	0
+ Revenues	598,786
- Expenditures	581,635
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	17,151

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0242 GOLDEN HILLS COMMUNITY SCHO

		Starting Balance	0
		+ Total Revenues	598,786
		= Total Sources	598,786
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	202,502	33.82%
2000	CLASSIFIED SALARIES	98,701	16.48%
3000	EMPLOYEE BENEFITS	124,753	20.83%
4000	BOOKS AND SUPPLIES	11,050	1.85%
5000	SERVICES & OPERATING	88,379	14.76%
6000			%
7000	OTHER OUTGO	56,250	9.39%
		- Total Expenditures	581,635
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	17,151
			2.86%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0244 I.S. COMMUNITY SCHOOL

Revenue	Description	Amount	Percentage of Sources
8000	REVENUE	361,966	-171.95%
8900		572,478-	271.95%
Total Revenue		210,512-	100.00%

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1100	CERTIFICATED TEACHERS	110,614	-52.55%
1300	CERT SUPERVISORS & ADMIN SAL	8,818	-4.19%
Total 1000		119,432	-56.73%

2000 CLASSIFIED SALARIES			
2400	CLERICAL TECH & OFFICE SALARY	8,987	-4.27%
Total 2000		8,987	-4.27%

3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	22,512	-10.69%
3200	PUBLIC EMPLOYEES RETIREMENT	2,373	-1.13%
3300	SOCIAL SECURITY/MEDICARE	2,294	-1.09%
3400	HEALTH & WELFARE BENEFITS	17,111	-8.13%
3500	STATE UNEMPLOYMENT INSURANCE	60	-.03%
3600	WORKERS COMPENSATION INSURANCE	3,087	-1.47%
3700	RETIREE BENEFITS	1,541	-.73%
3900	OTHER BENEFITS	114	-.05%
Total 3000		49,092	-23.32%

4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	1,200	-.57%
Total 4000		1,200	-.57%

5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	350	-.17%
5300	DUES & MEMBERSHIPS	54	-.03%
5700	DIRECT COSTS FOR INTER	625	-.30%
5800	PROF/CONSULT SVCS OTHER OPER	11,468	-5.45%
5900	COMMUNICATIONS	222	-.11%
Total 5000		12,719	-6.04%

7000 OTHER OUTGO			
7300		20,234	-9.61%
Total 7000		20,234	-9.61%
Total Expenditure		211,664	-100.55%

Starting Balance	0
+ Revenues	210,512-
- Expenditures	211,664
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	422,176-

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0244 I.S. COMMUNITY SCHOOL

		Starting Balance	0
		+ Total Revenues	210,512-
		= Total Sources	210,512-
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	119,432	56.73-%
2000	CLASSIFIED SALARIES	8,987	4.27-%
3000	EMPLOYEE BENEFITS	49,092	23.32-%
4000	BOOKS AND SUPPLIES	1,200	.57-%
5000	SERVICES & OPERATING	12,719	6.04-%
6000			%
7000	OTHER OUTGO	20,234	9.61-%
		- Total Expenditures	211,664
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	422,176-

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0246 SENIOR EXTENSION

Revenue	Description	Amount	Percentage of Sources
8700		266,212	100.00%
Total Revenue		266,212	100.00%

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1100	CERTIFICATED TEACHERS	68,847	25.86%
1300	CERT SUPERVISORS & ADMIN SAL	9,357	3.51%
Total 1000		78,204	29.38%

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2400	CLERICAL TECH & OFFICE SALARY	7,422	2.79%
2900	OTHER CLASSIFIED SALARIES	80,744	30.33%
Total 2000		88,166	33.12%

Expenditure	Description	Amount	Percentage of Sources
3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	14,923	5.61%
3200	PUBLIC EMPLOYEES RETIREMENT	23,118	8.68%
3300	SOCIAL SECURITY/MEDICARE	7,796	2.93%
3400	HEALTH & WELFARE BENEFITS	27,664	10.39%
3500	STATE UNEMPLOYMENT INSURANCE	81	.03%
3600	WORKERS COMPENSATION INSURANCE	3,999	1.50%
3700	RETIREE BENEFITS	1,997	.75%
3900	OTHER BENEFITS	141	.05%
Total 3000		79,719	29.95%

Expenditure	Description	Amount	Percentage of Sources
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	2,000	.75%
Total 4000		2,000	.75%

Expenditure	Description	Amount	Percentage of Sources
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	250	.09%
5300	DUES & MEMBERSHIPS	5	.00%
5800	PROF/CONSULT SVCS OTHER OPER	5,000	1.88%
5900	COMMUNICATIONS	285	.11%
Total 5000		5,540	2.08%

Expenditure	Description	Amount	Percentage of Sources
7000 OTHER OUTGO			
7300		26,809	10.07%
Total 7000		26,809	10.07%
Total Expenditure		280,438	105.34%

Starting Balance	0
+ Revenues	266,212
- Expenditures	280,438
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	14,226-

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0246 SENIOR EXTENSION

		Starting Balance	0
		+ Total Revenues	266,212
		= Total Sources	266,212
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	78,204	29.38%
2000	CLASSIFIED SALARIES	88,166	33.12%
3000	EMPLOYEE BENEFITS	79,719	29.95%
4000	BOOKS AND SUPPLIES	2,000	.75%
5000	SERVICES & OPERATING	5,540	2.08%
6000			%
7000	OTHER OUTGO	26,809	10.07%
		- Total Expenditures	280,438
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	14,226-
			5.34-%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0600 ALT ED SUP SVCS

Revenue	Description	Amount	Percentage of Sources
8900		147,478	100.00%
Total Revenue		147,478	100.00%

Starting Balance	0
+ Revenues	147,478
- Expenditures	0
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	147,478

Starting Balance	0
+ Total Revenues	147,478
= Total Sources	147,478

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000			%
- Total Expenditures		0	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		147,478	100.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0601 ALT ED SUP SVCS GOAL 1

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1300	CERT SUPERVISORS & ADMIN SAL	18,714	.00%
Total 1000		18,714	.00%
3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	3,546	.00%
3300	SOCIAL SECURITY/MEDICARE	252	.00%
3400	HEALTH & WELFARE BENEFITS	1,682	.00%
3500	STATE UNEMPLOYMENT INSURANCE	8	.00%
3600	WORKERS COMPENSATION INSURANCE	450	.00%
3700	RETIREE BENEFITS	224	.00%
3900	OTHER BENEFITS	172	.00%
Total 3000		6,334	.00%
5000 SERVICES & OPERATING			
5800	PROF/CONSULT SVCS OTHER OPER	19,125	.00%
5900	COMMUNICATIONS	50	.00%
Total 5000		19,175	.00%
7000 OTHER OUTGO			
7300		4,674	.00%
Total 7000		4,674	.00%
Total Expenditure		48,897	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	48,897
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	48,897-

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	18,714	.00%
2000			.00%
3000	EMPLOYEE BENEFITS	6,334	.00%
4000			.00%
5000	SERVICES & OPERATING	19,175	.00%
6000			.00%
7000	OTHER OUTGO	4,674	.00%
- Total Expenditures		48,897	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		48,897-	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0602 ALT ED SUP SVCS GOAL 2

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2900	OTHER CLASSIFIED SALARIES	125,911	.00%
Total 2000		125,911	.00%
3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	33,082	.00%
3300	SOCIAL SECURITY/MEDICARE	9,612	.00%
3400	HEALTH & WELFARE BENEFITS	15,547	.00%
3500	STATE UNEMPLOYMENT INSURANCE	63	.00%
3600	WORKERS COMPENSATION INSURANCE	3,027	.00%
3700	RETIREE BENEFITS	1,511	.00%
3900	OTHER BENEFITS	32	.00%
Total 3000		62,874	.00%
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	1,000	.00%
Total 4000		1,000	.00%
5000 SERVICES & OPERATING			
5700	DIRECT COSTS FOR INTER	4,342	.00%
5800	PROF/CONSULT SVCS OTHER OPER	3,974	.00%
5900	COMMUNICATIONS	462	.00%
Total 5000		8,778	.00%
7000 OTHER OUTGO			
7300		20,988	.00%
Total 7000		20,988	.00%
Total Expenditure		219,551	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	219,551
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	219,551-

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000			.00%
2000	CLASSIFIED SALARIES	125,911	.00%
3000	EMPLOYEE BENEFITS	62,874	.00%
4000	BOOKS AND SUPPLIES	1,000	.00%
5000	SERVICES & OPERATING	8,778	.00%
6000			.00%
7000	OTHER OUTGO	20,988	.00%
- Total Expenditures		219,551	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		219,551-	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 3010 ESSA TITLE I PT A BASIC NEGL

Revenue	Description	Amount	Percentage of Sources
8200		192,255	100.00%
Total Revenue		192,255	100.00%
Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1300	CERT SUPERVISORS & ADMIN SAL	15,426	8.02%
Total 1000		15,426	8.02%
2000 CLASSIFIED SALARIES			
2400	CLERICAL TECH & OFFICE SALARY	9,387	4.88%
Total 2000		9,387	4.88%
3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	2,919	1.52%
3200	PUBLIC EMPLOYEES RETIREMENT	2,478	1.29%
3300	SOCIAL SECURITY/MEDICARE	942	.49%
3400	HEALTH & WELFARE BENEFITS	3,889	2.02%
3500	STATE UNEMPLOYMENT INSURANCE	13	.01%
3600	WORKERS COMPENSATION INSURANCE	597	.31%
3700	RETIREE BENEFITS	297	.15%
3900	OTHER BENEFITS	8	.00%
Total 3000		11,143	5.80%
5000 SERVICES & OPERATING			
5800	PROF/CONSULT SVCS OTHER OPER	1,750	.91%
5900	COMMUNICATIONS	23	.01%
Total 5000		1,773	.92%
7000 OTHER OUTGO			
7300		3,988	2.07%
Total 7000		3,988	2.07%
Total Expenditure		41,717	21.70%

Starting Balance	0
+ Revenues	192,255
- Expenditures	41,717
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	150,538

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 3010 ESSA TITLE I PT A BASIC NEGL

		Starting Balance	0
		+ Total Revenues	192,255
		= Total Sources	192,255
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	15,426	8.02%
2000	CLASSIFIED SALARIES	9,387	4.88%
3000	EMPLOYEE BENEFITS	11,143	5.80%
4000			%
5000	SERVICES & OPERATING	1,773	.92%
6000			%
7000	OTHER OUTGO	3,988	2.07%
		- Total Expenditures	41,717
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	150,538
			21.70%
			.00%
			78.30%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 3025 ESSA TITLE I PART D SUBPART 2

Revenue	Description	Amount	Percentage of Sources
8200		137,267	100.00%
Total Revenue		137,267	100.00%

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2900	OTHER CLASSIFIED SALARIES	50,135	36.52%
Total 2000		50,135	36.52%

3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	13,172	9.60%
3300	SOCIAL SECURITY/MEDICARE	3,188	2.32%
3400	HEALTH & WELFARE BENEFITS	7,318	5.33%
3500	STATE UNEMPLOYMENT INSURANCE	21	.02%
3600	WORKERS COMPENSATION INSURANCE	1,205	.88%
3700	RETIREE BENEFITS	602	.44%
3900	OTHER BENEFITS	151	.11%
Total 3000		25,657	18.69%

5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	200	.15%
5900	COMMUNICATIONS	650	.47%
Total 5000		850	.62%

7000 OTHER OUTGO			
7300		8,101	5.90%
Total 7000		8,101	5.90%
Total Expenditure		84,743	61.74%

Starting Balance	0
+ Revenues	137,267
- Expenditures	84,743
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	52,524

Starting Balance	0
+ Total Revenues	137,267
= Total Sources	137,267

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	50,135	36.52%
3000	EMPLOYEE BENEFITS	25,657	18.69%
4000			%
5000	SERVICES & OPERATING	850	.62%
6000			%
7000	OTHER OUTGO	8,101	5.90%
- Total Expenditures		84,743	61.74%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		52,524	38.26%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 3182 ESSA SCHOOL IMPROVEMENT LEA

Revenue	Description	Amount	Percentage of Sources
8200		653,041	100.00%
Total Revenue		653,041	100.00%

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1100	CERTIFICATED TEACHERS	179,222	27.44%
1300	CERT SUPERVISORS & ADMIN SAL	44,893	6.87%
1900	OTHER CERTIFICATED SALARIES	10,984	1.68%
Total 1000		235,099	36.00%

2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	29,563	4.53%
2900	OTHER CLASSIFIED SALARIES	62,333	9.55%
Total 2000		91,896	14.07%

3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	30,790	4.71%
3200	PUBLIC EMPLOYEES RETIREMENT	27,772	4.25%
3300	SOCIAL SECURITY/MEDICARE	10,923	1.67%
3400	HEALTH & WELFARE BENEFITS	35,370	5.42%
3500	STATE UNEMPLOYMENT INSURANCE	159	.02%
3600	WORKERS COMPENSATION INSURANCE	7,860	1.20%
3700	RETIREE BENEFITS	3,925	.60%
3900	OTHER BENEFITS	10,737	1.64%
Total 3000		127,536	19.53%

4000 BOOKS AND SUPPLIES			
4200	BOOKS & OTH REF MATERIALS	2,000	.31%
4300	MATERIALS & SUPPLIES	50,000	7.66%
4400	EQUIPMENT \$1500 - \$49,999	5,000	.77%
Total 4000		57,000	8.73%

5000 SERVICES & OPERATING			
5800	PROF/CONSULT SVCS OTHER OPER	78,682	12.05%
5900	COMMUNICATIONS	400	.06%
Total 5000		79,082	12.11%

7000 OTHER OUTGO			
7300		62,428	9.56%
Total 7000		62,428	9.56%
Total Expenditure		653,041	100.00%

Starting Balance	0
+ Revenues	653,041
- Expenditures	653,041
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 3182 ESSA SCHOOL IMPROVEMENT LEA

		Starting Balance	0
		+ Total Revenues	653,041
		= Total Sources	653,041
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	235,099	36.00%
2000	CLASSIFIED SALARIES	91,896	14.07%
3000	EMPLOYEE BENEFITS	127,536	19.53%
4000	BOOKS AND SUPPLIES	57,000	8.73%
5000	SERVICES & OPERATING	79,082	12.11%
6000			%
7000	OTHER OUTGO	62,428	9.56%
		- Total Expenditures	653,041
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 4035 ESSA TITLE II PTA SUP EFF INST

Revenue	Description	Amount	Percentage of Sources
8200		8,266	100.00%
Total Revenue		8,266	100.00%

Expenditure	Description	Amount	Percentage of Sources
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	5,000	60.49%
5800	PROF/CONSULT SVCS OTHER OPER	2,476	29.95%
Total 5000		7,476	90.44%

7000 OTHER OUTGO			
7300		790	9.56%
Total 7000		790	9.56%
Total Expenditure		8,266	100.00%

Starting Balance	0
+ Revenues	8,266
- Expenditures	8,266
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	8,266
= Total Sources	8,266

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000	SERVICES & OPERATING	7,476	90.44%
6000			%
7000	OTHER OUTGO	790	9.56%
- Total Expenditures		8,266	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 4127 TITLE IV PT A STDNT SUPP&ACAD

Revenue	Description	Amount	Percentage of Sources
8200		22,984	100.00%
Total Revenue		22,984	100.00%

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1100	CERTIFICATED TEACHERS	16,266	70.77%
Total 1000		16,266	70.77%

3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	3,106	13.51%
3300	SOCIAL SECURITY/MEDICARE	232	1.01%
3400	HEALTH & WELFARE BENEFITS	2,332	10.15%
3500	STATE UNEMPLOYMENT INSURANCE	8	.03%
3600	WORKERS COMPENSATION INSURANCE	390	1.70%
3700	RETIREE BENEFITS	196	.85%
3900	OTHER BENEFITS	4	.02%
Total 3000		6,268	27.27%

7000 OTHER OUTGO			
7300		450	1.96%
Total 7000		450	1.96%
Total Expenditure		22,984	100.00%

Starting Balance	0
+ Revenues	22,984
- Expenditures	22,984
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	22,984
= Total Sources	22,984

Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	16,266	70.77%
2000			%
3000	EMPLOYEE BENEFITS	6,268	27.27%
4000			%
5000			%
6000			%
7000	OTHER OUTGO	450	1.96%
- Total Expenditures		22,984	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6018 STUDENT SUPP & ENRICHMENT BG

Revenue	Description	Amount	Percentage of Sources
8500		182,889	100.00%
Total Revenue		182,889	100.00%
Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1100	CERTIFICATED TEACHERS	54,410	29.75%
Total 1000		54,410	29.75%
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	60,246	32.94%
2900	OTHER CLASSIFIED SALARIES	59,787	32.69%
Total 2000		120,033	65.63%
3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	10,392	5.68%
3200	PUBLIC EMPLOYEES RETIREMENT	31,464	17.20%
3300	SOCIAL SECURITY/MEDICARE	9,754	5.33%
3400	HEALTH & WELFARE BENEFITS	23,152	12.66%
3500	STATE UNEMPLOYMENT INSURANCE	82	.04%
3600	WORKERS COMPENSATION INSURANCE	4,193	2.29%
3700	RETIREE BENEFITS	2,093	1.14%
3900	OTHER BENEFITS	583	.32%
Total 3000		81,713	44.68%
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	1,000	.55%
Total 4000		1,000	.55%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	600	.33%
5900	COMMUNICATIONS	351	.19%
Total 5000		951	.52%
7000 OTHER OUTGO			
7300		27,281	14.92%
Total 7000		27,281	14.92%
Total Expenditure		285,388	156.04%

Starting Balance	0
+ Revenues	182,889
- Expenditures	285,388
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	102,499-

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6018 STUDENT SUPP & ENRICHMENT BG

		Starting Balance	0
		+ Total Revenues	182,889
		= Total Sources	182,889
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	54,410	29.75%
2000	CLASSIFIED SALARIES	120,033	65.63%
3000	EMPLOYEE BENEFITS	81,713	44.68%
4000	BOOKS AND SUPPLIES	1,000	.55%
5000	SERVICES & OPERATING	951	.52%
6000			%
7000	OTHER OUTGO	27,281	14.92%
		- Total Expenditures	285,388
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	102,499-

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6300 LOTTERY INSTRUCTIONAL MATERI

Revenue	Description	Amount	Percentage of Sources
8500		4,318	100.00%
Total Revenue		4,318	100.00%

Expenditure	Description	Amount	Percentage of Sources
5000 SERVICES & OPERATING			
5800	PROF/CONSULT SVCS OTHER OPER	5,700	132.01%
Total 5000		5,700	132.01%
Total Expenditure		5,700	132.01%

Starting Balance	0
+ Revenues	4,318
- Expenditures	5,700
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	1,382-

Starting Balance	0
+ Total Revenues	4,318
= Total Sources	4,318

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000	SERVICES & OPERATING	5,700	132.01%
6000			%
7000			%
- Total Expenditures		5,700	132.01%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		1,382-	32.01-%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6332 CA COMM SCHLS PRTNRSH-IMPL

Revenue	Description	Amount	Percentage of Sources
8500		150,000	100.00%
Total Revenue		150,000	100.00%
Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1300	CERT SUPERVISORS & ADMIN SAL	82,789	55.19%
Total 1000		82,789	55.19%
2000 CLASSIFIED SALARIES			
2400	CLERICAL TECH & OFFICE SALARY	15,645	10.43%
Total 2000		15,645	10.43%
3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	15,675	10.45%
3200	PUBLIC EMPLOYEES RETIREMENT	4,130	2.75%
3300	SOCIAL SECURITY/MEDICARE	2,242	1.49%
3400	HEALTH & WELFARE BENEFITS	13,051	8.70%
3500	STATE UNEMPLOYMENT INSURANCE	44	.03%
3600	WORKERS COMPENSATION INSURANCE	2,366	1.58%
3700	RETIREE BENEFITS	1,181	.79%
3900	OTHER BENEFITS	763	.51%
Total 3000		39,452	26.30%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	826	.55%
5900	COMMUNICATIONS	240	.16%
Total 5000		1,066	.71%
7000 OTHER OUTGO			
7300		14,339	9.56%
Total 7000		14,339	9.56%
Total Expenditure		153,291	102.19%

Starting Balance	0
+ Revenues	150,000
- Expenditures	153,291
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	3,291-

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource **6332 CA COMM SCHLS PRTNRSH-IMPL**

		Starting Balance	0
		+ Total Revenues	150,000
		= Total Sources	150,000
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	82,789	55.19%
2000	CLASSIFIED SALARIES	15,645	10.43%
3000	EMPLOYEE BENEFITS	39,452	26.30%
4000			%
5000	SERVICES & OPERATING	1,066	.71%
6000			%
7000	OTHER OUTGO	14,339	9.56%
		- Total Expenditures	153,291
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	3,291-

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6546 MENTAL HEALTH-RELATED SERVIC

Revenue	Description	Amount	Percentage of Sources
8500		5,166	100.00%
Total Revenue		5,166	100.00%

Starting Balance	0
+ Revenues	5,166
- Expenditures	0
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	5,166

Starting Balance	0
+ Total Revenues	5,166
= Total Sources	5,166

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000			%
- Total Expenditures		0	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		5,166	100.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6770 ARTS & MUSIC IN SCHOOLS (AMS)

Revenue	Description	Amount	Percentage of Sources
8500		12,935	100.00%
Total Revenue		12,935	100.00%

Expenditure	Description	Amount	Percentage of Sources
5000 SERVICES & OPERATING			
5800	PROF/CONSULT SVCS OTHER OPER	12,807	99.01%
Total 5000		12,807	99.01%

7000 OTHER OUTGO			
7300		128	.99%
Total 7000		128	.99%
Total Expenditure		12,935	100.00%

Starting Balance	0
+ Revenues	12,935
- Expenditures	12,935
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	12,935
= Total Sources	12,935

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000	SERVICES & OPERATING	12,807	99.01%
6000			%
7000	OTHER OUTGO	128	.99%
- Total Expenditures		12,935	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 7399 LCFF EQUITY MULTIPLIER

Revenue	Description	Amount	Percentage of Sources
8500		142,341	100.00%
Total Revenue		142,341	100.00%

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1100	CERTIFICATED TEACHERS	103,208	72.51%
1300	CERT SUPERVISORS & ADMIN SAL	41,394	29.08%
Total 1000		144,602	101.59%

3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	27,551	19.36%
3300	SOCIAL SECURITY/MEDICARE	1,851	1.30%
3400	HEALTH & WELFARE BENEFITS	20,724	14.56%
3500	STATE UNEMPLOYMENT INSURANCE	64	.04%
3600	WORKERS COMPENSATION INSURANCE	3,477	2.44%
3700	RETIREE BENEFITS	1,734	1.22%
3900	OTHER BENEFITS	409	.29%
Total 3000		55,810	39.21%

4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	1,000	.70%
Total 4000		1,000	.70%

7000 OTHER OUTGO			
7300		21,289	14.96%
Total 7000		21,289	14.96%
Total Expenditure		222,701	156.46%

Starting Balance	0
+ Revenues	142,341
- Expenditures	222,701
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	80,360-

Starting Balance	0
+ Total Revenues	142,341
= Total Sources	142,341

Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	144,602	101.59%
2000			%
3000	EMPLOYEE BENEFITS	55,810	39.21%
4000	BOOKS AND SUPPLIES	1,000	.70%
5000			%
6000			%
7000	OTHER OUTGO	21,289	14.96%
- Total Expenditures		222,701	156.46%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		80,360-	56.46-%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 7435 LEARNING RECOVERY EMERGENCY

Revenue	Description	Amount	Percentage of Sources
8500		33,090	100.00%
Total Revenue		33,090	100.00%

Starting Balance	0
+ Revenues	33,090
- Expenditures	0
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	33,090

Starting Balance	0
+ Total Revenues	33,090
= Total Sources	33,090

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000			%
- Total Expenditures		0	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		33,090	100.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9270 ALT ED FFS

Revenue	Description	Amount	Percentage of Sources
8600		43,278	100.00%
Total Revenue		43,278	100.00%
Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1100	CERTIFICATED TEACHERS	27,462	63.45%
Total 1000		27,462	63.45%
3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	5,245	12.12%
3300	SOCIAL SECURITY/MEDICARE	327	.76%
3400	HEALTH & WELFARE BENEFITS	4,573	10.57%
3500	STATE UNEMPLOYMENT INSURANCE	11	.03%
3600	WORKERS COMPENSATION INSURANCE	660	1.53%
3700	RETIREE BENEFITS	330	.76%
3900	OTHER BENEFITS	8	.02%
Total 3000		11,154	25.77%
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	90	.21%
Total 4000		90	.21%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	10	.02%
5900	COMMUNICATIONS	120	.28%
Total 5000		130	.30%
7000 OTHER OUTGO			
7300		3,715	8.58%
Total 7000		3,715	8.58%
Total Expenditure		42,551	98.32%

Starting Balance	0
+ Revenues	43,278
- Expenditures	42,551
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	727

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9270 ALT ED FFS

		Starting Balance	0
		+ Total Revenues	43,278
		= Total Sources	43,278
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	27,462	63.45%
2000			%
3000	EMPLOYEE BENEFITS	11,154	25.77%
4000	BOOKS AND SUPPLIES	90	.21%
5000	SERVICES & OPERATING	130	.30%
6000			%
7000	OTHER OUTGO	3,715	8.58%
		- Total Expenditures	42,551
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	727
			98.32%
			.00%
			1.68%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource **9725 EDUC SUPP & TUTORING PROBATI**

Revenue	Description	Amount	Percentage of Sources
8600		214,229	100.00%
Total Revenue		214,229	100.00%
Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2900	OTHER CLASSIFIED SALARIES	125,250	58.47%
Total 2000		125,250	58.47%
3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	33,066	15.43%
3300	SOCIAL SECURITY/MEDICARE	9,581	4.47%
3400	HEALTH & WELFARE BENEFITS	15,547	7.26%
3500	STATE UNEMPLOYMENT INSURANCE	63	.03%
3600	WORKERS COMPENSATION INSURANCE	3,011	1.41%
3700	RETIREE BENEFITS	1,503	.70%
3900	OTHER BENEFITS	2,729	1.27%
Total 3000		65,500	30.57%
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	1,020	.48%
Total 4000		1,020	.48%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	1,500	.70%
5900	COMMUNICATIONS	480	.22%
Total 5000		1,980	.92%
7000 OTHER OUTGO			
7300		20,479	9.56%
Total 7000		20,479	9.56%
Total Expenditure		214,229	100.00%

Starting Balance	0
+ Revenues	214,229
- Expenditures	214,229
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9725 EDUC SUPP & TUTORING PROBATI

		Starting Balance	0
		+ Total Revenues	214,229
		= Total Sources	214,229
Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	125,250	58.47%
3000	EMPLOYEE BENEFITS	65,500	30.57%
4000	BOOKS AND SUPPLIES	1,020	.48%
5000	SERVICES & OPERATING	1,980	.92%
6000			%
7000	OTHER OUTGO	20,479	9.56%
		- Total Expenditures	214,229
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9730 TRANSITIONAL EDUC SVCS-PROB

Revenue	Description	Amount	Percentage of Sources
8600		196,262	100.00%
Total Revenue		196,262	100.00%

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2900	OTHER CLASSIFIED SALARIES	113,500	57.83%
Total 2000		113,500	57.83%

3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	29,790	15.18%
3300	SOCIAL SECURITY/MEDICARE	7,712	3.93%
3400	HEALTH & WELFARE BENEFITS	18,750	9.55%
3500	STATE UNEMPLOYMENT INSURANCE	51	.03%
3600	WORKERS COMPENSATION INSURANCE	2,728	1.39%
3700	RETIREE BENEFITS	1,328	.68%
3900	OTHER BENEFITS	3,641	1.86%
Total 3000		64,000	32.61%

7000 OTHER OUTGO			
7300		18,762	9.56%
Total 7000		18,762	9.56%
Total Expenditure		196,262	100.00%

Starting Balance	0
+ Revenues	196,262
- Expenditures	196,262
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	196,262
= Total Sources	196,262

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	113,500	57.83%
3000	EMPLOYEE BENEFITS	64,000	32.61%
4000			%
5000			%
6000			%
7000	OTHER OUTGO	18,762	9.56%
- Total Expenditures		196,262	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

SPECIAL EDUCATION

PROGRAM PURPOSE

Special Education provides specialized instruction, inclusive learning environments, and individualized supports that help students with diverse learning needs achieve independence and success.

2026-2027 PRIORITIES

- Maintain fiscally responsible operations and staffing.
- Provide safe, supportive, and inclusive learning environments.
- Expand professional development and specialized student services.
- Strengthen partnerships with families, districts, and community agencies.

EDUCATIONAL IMPACT

Specialized instruction and individualized supports help students build communication, self-advocacy, academic, and workplace readiness skills. Collaborative partnerships support students in having equitable opportunities to participate fully in school and community life.

KEY INITIATIVE

The division implemented a new digital learning platform that expanded access to instructional technology and increased classroom engagement for students and teachers.

IMPACT HIGHLIGHTS

- Serves more than 400 students throughout Solano County.
- Operates 45 specialized classrooms.
- Provides services across 5 school districts.
- Supports students from birth through age 22.



Model OB27-01 2026-2027 BUDGET DEVELOPMENT **Fiscal Year 2026/27**

Resource **0000 UNRESTRICTED**

Revenue	Description	Amount	Percentage of Sources
8600		4,000	100.00%
Total Revenue		4,000	100.00%

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1300	CERT SUPERVISORS & ADMIN SAL	23,424	585.60%
Total 1000		23,424	585.60%

2000 CLASSIFIED SALARIES			
2400	CLERICAL TECH & OFFICE SALARY	8,517	212.93%
Total 2000		8,517	212.93%

3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	4,433	110.83%
3200	PUBLIC EMPLOYEES RETIREMENT	2,249	56.23%
3300	SOCIAL SECURITY/MEDICARE	985	24.63%
3400	HEALTH & WELFARE BENEFITS	3,892	97.30%
3500	STATE UNEMPLOYMENT INSURANCE	16	.40%
3600	WORKERS COMPENSATION INSURANCE	768	19.20%
3700	RETIREE BENEFITS	383	9.58%
3900	OTHER BENEFITS	147	3.68%
Total 3000		12,873	321.83%

4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	4,000	100.00%
Total 4000		4,000	100.00%

5000 SERVICES & OPERATING			
5900	COMMUNICATIONS	75	1.88%
Total 5000		75	1.88%
Total Expenditure		48,889	1,222.23%

Starting Balance	0
+ Revenues	4,000
- Expenditures	48,889
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	44,889-

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0000 UNRESTRICTED

		Starting Balance	0
		+ Total Revenues	4,000
		= Total Sources	4,000
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	23,424	585.60%
2000	CLASSIFIED SALARIES	8,517	212.93%
3000	EMPLOYEE BENEFITS	12,873	321.83%
4000	BOOKS AND SUPPLIES	4,000	100.00%
5000	SERVICES & OPERATING	75	1.88%
6000			%
7000			%
		- Total Expenditures	48,889
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	44,889-
			1,222.23%
			.00%
			1,122.23-%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 1100 LOTTERY:UNRESTRICTED

Revenue	Description	Amount	Percentage of Sources
8500		68,086	100.00%
Total Revenue		68,086	100.00%

Expenditure	Description	Amount	Percentage of Sources
5000 SERVICES & OPERATING			
5800	PROF/CONSULT SVCS OTHER OPER	64,844	95.24%
Total 5000		64,844	95.24%

7000 OTHER OUTGO			
7300		3,242	4.76%
Total 7000		3,242	4.76%
Total Expenditure		68,086	100.00%

Starting Balance	0
+ Revenues	68,086
- Expenditures	68,086
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	68,086
= Total Sources	68,086

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000	SERVICES & OPERATING	64,844	95.24%
6000			%
7000	OTHER OUTGO	3,242	4.76%
- Total Expenditures		68,086	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 3310 SP ED IDEA PART B SEC 611

Revenue	Description	Amount	Percentage of Sources
8900		1,017,962	100.00%
Total Revenue		1,017,962	100.00%

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2900	OTHER CLASSIFIED SALARIES	631,823	62.07%
Total 2000		631,823	62.07%

3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	165,627	16.27%
3300	SOCIAL SECURITY/MEDICARE	46,856	4.60%
3400	HEALTH & WELFARE BENEFITS	99,807	9.80%
3500	STATE UNEMPLOYMENT INSURANCE	305	.03%
3600	WORKERS COMPENSATION INSURANCE	15,191	1.49%
3700	RETIREE BENEFITS	7,580	.74%
3900	OTHER BENEFITS	2,299	.23%
Total 3000		337,665	33.17%

7000 OTHER OUTGO			
7300		48,474	4.76%
Total 7000		48,474	4.76%
Total Expenditure		1,017,962	100.00%

Starting Balance	0
+ Revenues	1,017,962
- Expenditures	1,017,962
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	1,017,962
= Total Sources	1,017,962

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	631,823	62.07%
3000	EMPLOYEE BENEFITS	337,665	33.17%
4000			%
5000			%
6000			%
7000	OTHER OUTGO	48,474	4.76%
- Total Expenditures		1,017,962	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 3327 SP ED IDEA MHS PT B SEC 611

Revenue	Description	Amount	Percentage of Sources
8100		3,951	100.00%
Total Revenue		3,951	100.00%

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1200	CERT PUPIL SUPPORT SALARIES	3,020	76.44%
Total 1000		3,020	76.44%

3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	577	14.60%
3300	SOCIAL SECURITY/MEDICARE	44	1.11%
3500	STATE UNEMPLOYMENT INSURANCE	2	.05%
3600	WORKERS COMPENSATION INSURANCE	73	1.85%
3700	RETIREE BENEFITS	36	.91%
3900	OTHER BENEFITS	11	.28%
Total 3000		743	18.81%

7000 OTHER OUTGO			
7300		188	4.76%
Total 7000		188	4.76%
Total Expenditure		3,951	100.00%

Starting Balance	0
+ Revenues	3,951
- Expenditures	3,951
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	3,951
= Total Sources	3,951

Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	3,020	76.44%
2000			%
3000	EMPLOYEE BENEFITS	743	18.81%
4000			%
5000			%
6000			%
7000	OTHER OUTGO	188	4.76%
- Total Expenditures		3,951	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 3385 SP ED IDEA ERLY INTRV GT PT C

Revenue	Description	Amount	Percentage of Sources
8900		47,966	100.00%
Total Revenue		47,966	100.00%

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2100	CLASS INSTRUCTIONAL SALARIES	31,042	64.72%
Total 2000		31,042	64.72%

3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	8,195	17.09%
3300	SOCIAL SECURITY/MEDICARE	2,376	4.95%
3400	HEALTH & WELFARE BENEFITS	1,021	2.13%
3500	STATE UNEMPLOYMENT INSURANCE	16	.03%
3600	WORKERS COMPENSATION INSURANCE	746	1.56%
3700	RETIREE BENEFITS	372	.78%
3900	OTHER BENEFITS	1,914	3.99%
Total 3000		14,640	30.52%

7000 OTHER OUTGO			
7300		2,284	4.76%
Total 7000		2,284	4.76%
Total Expenditure		47,966	100.00%

Starting Balance	0
+ Revenues	47,966
- Expenditures	47,966
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	47,966
= Total Sources	47,966

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	31,042	64.72%
3000	EMPLOYEE BENEFITS	14,640	30.52%
4000			%
5000			%
6000			%
7000	OTHER OUTGO	2,284	4.76%
- Total Expenditures		47,966	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource **6300 LOTTERY INSTRUCTIONAL MATERI**

Revenue	Description	Amount	Percentage of Sources
8500		28,743	100.00%
Total Revenue		28,743	100.00%

Expenditure	Description	Amount	Percentage of Sources
5000 SERVICES & OPERATING			
5800	PROF/CONSULT SVCS OTHER OPER	28,743	100.00%
Total 5000		28,743	100.00%
Total Expenditure		28,743	100.00%

Starting Balance	0
+ Revenues	28,743
- Expenditures	28,743
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	28,743
= Total Sources	28,743

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000	SERVICES & OPERATING	28,743	100.00%
6000			%
7000			%
- Total Expenditures		28,743	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6500 SPECIAL EDUCATION

Revenue	Description	Amount	Percentage of Sources
8000	REVENUE	6,819,063	19.87%
8600		671,020	1.96%
8700		2,479,285	7.23%
8900		24,343,341	70.95%
Total Revenue		34,312,709	100.00%

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1100	CERTIFICATED TEACHERS	5,309,936	15.48%
1200	CERT PUPIL SUPPORT SALARIES	2,197,788	6.41%
1300	CERT SUPERVISORS & ADMIN SAL	793,078	2.31%
1900	OTHER CERTIFICATED SALARIES	200,640	.58%
Total 1000		8,501,442	24.78%

2000 CLASSIFIED SALARIES			
2100	CLASS INSTRUCTIONAL SALARIES	7,512,046	21.89%
2200	CLASS SUPPORT SALARIES	254,041	.74%
2400	CLERICAL TECH & OFFICE SALARY	510,348	1.49%
2900	OTHER CLASSIFIED SALARIES	2,004,740	5.84%
Total 2000		10,281,175	29.96%

3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	1,366,273	3.98%
3200	PUBLIC EMPLOYEES RETIREMENT	3,042,003	8.87%
3300	SOCIAL SECURITY/MEDICARE	986,516	2.88%
3400	HEALTH & WELFARE BENEFITS	3,599,964	10.49%
3500	STATE UNEMPLOYMENT INSURANCE	9,292	.03%
3600	WORKERS COMPENSATION INSURANCE	451,258	1.32%
3700	RETIREE BENEFITS	225,371	.66%
3900	OTHER BENEFITS	19,671	.06%
Total 3000		9,700,348	28.27%

4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	200,550	.58%
4400	EQUIPMENT \$1500 - \$49,999	62,000	.18%
4700	FOOD PURCHASES	6,800	.02%
Total 4000		269,350	.78%

5000 SERVICES & OPERATING			
5100	SUBAGREEMENTS FOR SERVICE	100,000	.29%
5200	TRAVEL & CONFERENCES	68,700	.20%
5300	DUES & MEMBERSHIPS	1,000	.00%
5400	INSURANCE	220,500	.64%
5500	OPERATIONS & HOUSEKEEPING SVCS	173,600	.51%
5600	RENTALS, LEASES & REPAIRS	100,880	.29%
5700	DIRECT COSTS FOR INTER	47,275	.14%
5800	PROF/CONSULT SVCS OTHER OPER	644,808	1.88%
5900	COMMUNICATIONS	56,255	.16%
Total 5000		1,413,018	4.12%

7000 OTHER OUTGO			
7300		3,182,023	9.27%
Total 7000		3,182,023	9.27%
Total Expenditure		33,347,356	97.19%

Selection Grouped by Account Type, (Org = 50, Restricted? = Y, Control? = N, Management = 17, Object Digit = 2)

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6500 SPECIAL EDUCATION

Starting Balance	0
+ Revenues	34,312,709
- Expenditures	33,347,356
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	965,353

Starting Balance	0
+ Total Revenues	34,312,709
= Total Sources	34,312,709

Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	8,501,442	24.78%
2000	CLASSIFIED SALARIES	10,281,175	29.96%
3000	EMPLOYEE BENEFITS	9,700,348	28.27%
4000	BOOKS AND SUPPLIES	269,350	.78%
5000	SERVICES & OPERATING	1,413,018	4.12%
6000			%
7000	OTHER OUTGO	3,182,023	9.27%
	- Total Expenditures	33,347,356	97.19%
	- Total Budgeted Reserves and Fund Balance	0	.00%
	= Unappropriated Balance	965,353	2.81%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6510 SP ED-EARLY ED IND W/EXC NEEDS

Revenue	Description	Amount	Percentage of Sources
8300		1,332,500	94.66%
8900		75,225	5.34%
Total Revenue		1,407,725	100.00%

Expenditure	Description	Amount	Percentage of Sources
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1000 CERTIFICATED SALARIES

1100	CERTIFICATED TEACHERS	471,952	33.53%
1200	CERT PUPIL SUPPORT SALARIES	213,957	15.20%
1300	CERT SUPERVISORS & ADMIN SAL	55,600	3.95%
Total 1000		741,509	52.67%

2000 CLASSIFIED SALARIES

2100	CLASS INSTRUCTIONAL SALARIES	55,042	3.91%
2200	CLASS SUPPORT SALARIES	30,970	2.20%
2400	CLERICAL TECH & OFFICE SALARY	42,663	3.03%
2900	OTHER CLASSIFIED SALARIES	56,792	4.03%
Total 2000		185,467	13.17%

3000 EMPLOYEE BENEFITS

3100	STATE TEACHERS' RETIREMENT SYS	141,432	10.05%
3200	PUBLIC EMPLOYEES RETIREMENT	39,398	2.80%
3300	SOCIAL SECURITY/MEDICARE	24,597	1.75%
3400	HEALTH & WELFARE BENEFITS	102,124	7.25%
3500	STATE UNEMPLOYMENT INSURANCE	453	.03%
3600	WORKERS COMPENSATION INSURANCE	22,276	1.58%
3700	RETIREE BENEFITS	10,695	.76%
3900	OTHER BENEFITS	762	.05%
Total 3000		341,737	24.28%

4000 BOOKS AND SUPPLIES

4300	MATERIALS & SUPPLIES	5,445	.39%
Total 4000		5,445	.39%

5000 SERVICES & OPERATING

5200	TRAVEL & CONFERENCES	11,750	.83%
5400	INSURANCE	9,155	.65%
5500	OPERATIONS & HOUSEKEEPING SVCS	18,000	1.28%
5600	RENTALS, LEASES & REPAIRS	2,000	.14%
5700	DIRECT COSTS FOR INTER	100	.01%
5800	PROF/CONSULT SVCS OTHER OPER	5,279	.38%
5900	COMMUNICATIONS	5,725	.41%
Total 5000		52,009	3.69%

7000 OTHER OUTGO

7300		142,752	10.14%
Total 7000		142,752	10.14%
Total Expenditure		1,468,919	104.35%

Starting Balance	0
+ Revenues	1,407,725
- Expenditures	1,468,919
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	61,194-

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6510 SP ED-EARLY ED IND W/EXC NEEDS

		Starting Balance	0
		+ Total Revenues	1,407,725
		= Total Sources	1,407,725
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	741,509	52.67%
2000	CLASSIFIED SALARIES	185,467	13.17%
3000	EMPLOYEE BENEFITS	341,737	24.28%
4000	BOOKS AND SUPPLIES	5,445	.39%
5000	SERVICES & OPERATING	52,009	3.69%
6000			%
7000	OTHER OUTGO	142,752	10.14%
		- Total Expenditures	1,468,919
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	61,194-
			104.35%
			.00%
			4.35-%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6515 SP ED INFT DISCR FUND

Revenue	Description	Amount	Percentage of Sources
8900		13,251	100.00%
Total Revenue		13,251	100.00%

Expenditure	Description	Amount	Percentage of Sources
5000 SERVICES & OPERATING			
5800	PROF/CONSULT SVCS OTHER OPER	11,984	90.44%
Total 5000		11,984	90.44%

7000 OTHER OUTGO			
7300		1,267	9.56%
Total 7000		1,267	9.56%
Total Expenditure		13,251	100.00%

Starting Balance	0
+ Revenues	13,251
- Expenditures	13,251
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	13,251
= Total Sources	13,251

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000	SERVICES & OPERATING	11,984	90.44%
6000			%
7000	OTHER OUTGO	1,267	9.56%
- Total Expenditures		13,251	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6546 MENTAL HEALTH-RELATED SERVIC

Revenue	Description	Amount	Percentage of Sources
8500		29,077	94.96%
8900		1,542	5.04%
Total Revenue		30,619	100.00%

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1200	CERT PUPIL SUPPORT SALARIES	20,872	68.17%
Total 1000		20,872	68.17%

3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	3,975	12.98%
3300	SOCIAL SECURITY/MEDICARE	303	.99%
3400	HEALTH & WELFARE BENEFITS	1,703	5.56%
3500	STATE UNEMPLOYMENT INSURANCE	10	.03%
3600	WORKERS COMPENSATION INSURANCE	502	1.64%
3700	RETIREE BENEFITS	250	.82%
3900	OTHER BENEFITS	77	.25%
Total 3000		6,820	22.27%

7000 OTHER OUTGO			
7300		2,927	9.56%
Total 7000		2,927	9.56%
Total Expenditure		30,619	100.00%

Starting Balance	0
+ Revenues	30,619
- Expenditures	30,619
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	30,619
= Total Sources	30,619

Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	20,872	68.17%
2000			%
3000	EMPLOYEE BENEFITS	6,820	22.27%
4000			%
5000			%
6000			%
7000	OTHER OUTGO	2,927	9.56%
- Total Expenditures		30,619	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6770 ARTS & MUSIC IN SCHOOLS (AMS)

Revenue	Description	Amount	Percentage of Sources
8500		59,677	100.00%
Total Revenue		59,677	100.00%

Expenditure	Description	Amount	Percentage of Sources
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	29,543	49.50%
Total 4000		29,543	49.50%

5000 SERVICES & OPERATING			
5800	PROF/CONSULT SVCS OTHER OPER	29,543	49.50%
Total 5000		29,543	49.50%

7000 OTHER OUTGO			
7300		591	.99%
Total 7000		591	.99%
Total Expenditure		59,677	100.00%

Starting Balance	0
+ Revenues	59,677
- Expenditures	59,677
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	59,677
= Total Sources	59,677

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000	BOOKS AND SUPPLIES	29,543	49.50%
5000	SERVICES & OPERATING	29,543	49.50%
6000			%
7000	OTHER OUTGO	591	.99%
- Total Expenditures		59,677	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 7890 LITERACY SCREENINGS PROF DEV

Revenue	Description	Amount	Percentage of Sources
8500		2,119	100.00%
Total Revenue		2,119	100.00%

Expenditure	Description	Amount	Percentage of Sources
5000 SERVICES & OPERATING			
5800	PROF/CONSULT SVCS OTHER OPER	1,917	90.47%
Total 5000		1,917	90.47%

7000 OTHER OUTGO			
7300		202	9.53%
Total 7000		202	9.53%
Total Expenditure		2,119	100.00%

Starting Balance	0
+ Revenues	2,119
- Expenditures	2,119
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	2,119
= Total Sources	2,119

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000	SERVICES & OPERATING	1,917	90.47%
6000			%
7000	OTHER OUTGO	202	9.53%
- Total Expenditures		2,119	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9180 CA EARLY CHILDHOOD SE NETWO

Revenue	Description	Amount	Percentage of Sources
8600		26,500	100.00%
Total Revenue		26,500	100.00%

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1300	CERT SUPERVISORS & ADMIN SAL	19,000	71.70%
Total 1000		19,000	71.70%

3000 EMPLOYEE BENEFITS			
3300	SOCIAL SECURITY/MEDICARE	1,454	5.49%
3500	STATE UNEMPLOYMENT INSURANCE	10	.04%
3600	WORKERS COMPENSATION INSURANCE	457	1.72%
3700	RETIREE BENEFITS	228	.86%
3900	OTHER BENEFITS	318	1.20%
Total 3000		2,467	9.31%

5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	2,500	9.43%
Total 5000		2,500	9.43%

7000 OTHER OUTGO			
7300		2,533	9.56%
Total 7000		2,533	9.56%
Total Expenditure		26,500	100.00%

Starting Balance	0
+ Revenues	26,500
- Expenditures	26,500
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	26,500
= Total Sources	26,500

Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	19,000	71.70%
2000			%
3000	EMPLOYEE BENEFITS	2,467	9.31%
4000			%
5000	SERVICES & OPERATING	2,500	9.43%
6000			%
7000	OTHER OUTGO	2,533	9.56%
- Total Expenditures		26,500	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9370 DHCS; SE MEDI CAL BILL OPTION

Revenue	Description	Amount	Percentage of Sources
8600		120,000	100.00%
Total Revenue		120,000	100.00%

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1100	CERTIFICATED TEACHERS	146,898	122.42%
1200	CERT PUPIL SUPPORT SALARIES	46,051	38.38%
1300	CERT SUPERVISORS & ADMIN SAL	149,898	124.92%
1900	OTHER CERTIFICATED SALARIES	9,000	7.50%
Total 1000		351,847	293.21%

2000 CLASSIFIED SALARIES			
2100	CLASS INSTRUCTIONAL SALARIES	3,000	2.50%
2400	CLERICAL TECH & OFFICE SALARY	2,000	1.67%
2900	OTHER CLASSIFIED SALARIES	30,824	25.69%
Total 2000		35,824	29.85%

3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	66,906	55.76%
3200	PUBLIC EMPLOYEES RETIREMENT	9,458	7.88%
3300	SOCIAL SECURITY/MEDICARE	7,845	6.54%
3400	HEALTH & WELFARE BENEFITS	44,590	37.16%
3500	STATE UNEMPLOYMENT INSURANCE	195	.16%
3600	WORKERS COMPENSATION INSURANCE	9,316	7.76%
3700	RETIREE BENEFITS	4,652	3.88%
3900	OTHER BENEFITS	1,394	1.16%
Total 3000		144,356	120.30%

4000 BOOKS AND SUPPLIES			
4200	BOOKS & OTH REF MATERIALS	400	.33%
4300	MATERIALS & SUPPLIES	87,231	72.69%
4400	EQUIPMENT \$1500 - \$49,999	67,500	56.25%
Total 4000		155,131	129.28%

5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	15,000	12.50%
5600	RENTALS, LEASES & REPAIRS	69,700	58.08%
5700	DIRECT COSTS FOR INTER	3,300	2.75%
5800	PROF/CONSULT SVCS OTHER OPER	67,342	56.12%
5900	COMMUNICATIONS	2,000	1.67%
Total 5000		157,342	131.12%

7000 OTHER OUTGO			
7300		42,225	35.19%
Total 7000		42,225	35.19%
Total Expenditure		886,725	738.94%

Starting Balance	0
+ Revenues	120,000
- Expenditures	886,725
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	766,725-

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9370 DHCS; SE MEDI CAL BILL OPTION

		Starting Balance	0
		+ Total Revenues	120,000
		= Total Sources	120,000
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	351,847	293.21%
2000	CLASSIFIED SALARIES	35,824	29.85%
3000	EMPLOYEE BENEFITS	144,356	120.30%
4000	BOOKS AND SUPPLIES	155,131	129.28%
5000	SERVICES & OPERATING	157,342	131.12%
6000			%
7000	OTHER OUTGO	42,225	35.19%
		- Total Expenditures	886,725
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	766,725-
			638.94-%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9500 SP ED SERVICES

Revenue	Description	Amount	Percentage of Sources
8600		832,252	96.13%
8900		33,535	3.87%
Total Revenue		865,787	100.00%

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1100	CERTIFICATED TEACHERS	172,798	19.96%
1200	CERT PUPIL SUPPORT SALARIES	116,118	13.41%
1300	CERT SUPERVISORS & ADMIN SAL	9,956	1.15%
Total 1000		298,872	34.52%

2000 CLASSIFIED SALARIES			
2100	CLASS INSTRUCTIONAL SALARIES	170,432	19.69%
2400	CLERICAL TECH & OFFICE SALARY	3,917	.45%
2900	OTHER CLASSIFIED SALARIES	56,276	6.50%
Total 2000		230,625	26.64%

3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	56,995	6.58%
3200	PUBLIC EMPLOYEES RETIREMENT	59,592	6.88%
3300	SOCIAL SECURITY/MEDICARE	20,225	2.34%
3400	HEALTH & WELFARE BENEFITS	106,759	12.33%
3500	STATE UNEMPLOYMENT INSURANCE	253	.03%
3600	WORKERS COMPENSATION INSURANCE	12,696	1.47%
3700	RETIREE BENEFITS	6,340	.73%
3900	OTHER BENEFITS	396	.05%
Total 3000		263,256	30.41%

4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	1,450	.17%
Total 4000		1,450	.17%

5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	200	.02%
Total 5000		200	.02%

7000 OTHER OUTGO			
7300		71,384	8.24%
Total 7000		71,384	8.24%
Total Expenditure		865,787	100.00%

Starting Balance	0
+ Revenues	865,787
- Expenditures	865,787
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9500 SP ED SERVICES

		Starting Balance	0
		+ Total Revenues	865,787
		= Total Sources	865,787
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	298,872	34.52%
2000	CLASSIFIED SALARIES	230,625	26.64%
3000	EMPLOYEE BENEFITS	263,256	30.41%
4000	BOOKS AND SUPPLIES	1,450	.17%
5000	SERVICES & OPERATING	200	.02%
6000			%
7000	OTHER OUTGO	71,384	8.24%
		- Total Expenditures	865,787
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	0

STUDENT SERVICES

PROGRAM PURPOSE

Student Services provides integrated behavioral health and wellness supports that reduce barriers to learning and strengthen student well-being across Solano County.

2026-2027 PRIORITIES

- Sustain high-quality programs through strategic funding and grant development.
- Improve operational efficiency and coordination of care.
- Invest in staff development and district partnerships.

EDUCATIONAL IMPACT

Behavioral health services and school-based wellness supports help students remain engaged, supported, and prepared for learning. Trauma-informed and culturally responsive practices contribute to safer, healthier, and more inclusive school environments.

KEY INITIATIVE

Our partnership model integrates schools, law enforcement, and community agencies to provide school-based mobile crisis response and mental health interns

IMPACT HIGHLIGHTS

- Increased access to school-based behavioral health services.
- 95% of participants reported improved ability to support student needs.



Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0000 UNRESTRICTED

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	75,477	.00%
2400	CLERICAL TECH & OFFICE SALARY	9,861	.00%
2900	OTHER CLASSIFIED SALARIES	30,980	.00%
Total 2000		116,318	.00%
3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	29,390	.00%
3300	SOCIAL SECURITY/MEDICARE	8,413	.00%
3400	HEALTH & WELFARE BENEFITS	13,080	.00%
3500	STATE UNEMPLOYMENT INSURANCE	55	.00%
3600	WORKERS COMPENSATION INSURANCE	2,796	.00%
3700	RETIREE BENEFITS	1,396	.00%
3900	OTHER BENEFITS	2,563	.00%
Total 3000		57,693	.00%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	277	.00%
5600	RENTALS, LEASES & REPAIRS	2,238	.00%
5800	PROF/CONSULT SVCS OTHER OPER	1,600	.00%
5900	COMMUNICATIONS	317	.00%
Total 5000		4,432	.00%
Total Expenditure		178,443	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	178,443
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	178,443-

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000			.00%
2000	CLASSIFIED SALARIES	116,318	.00%
3000	EMPLOYEE BENEFITS	57,693	.00%
4000			.00%
5000	SERVICES & OPERATING	4,432	.00%
6000			.00%
7000			.00%
- Total Expenditures		178,443	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		178,443-	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0430 YOUTH SERVICES CONTRACTS

Expenditure	Description	Amount	Percentage of Sources
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	4,000	.00%
4400	EQUIPMENT \$1500 - \$49,999	1,500	.00%
Total 4000		5,500	.00%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	1,000	.00%
5800	PROF/CONSULT SVCS OTHER OPER	3,000	.00%
Total 5000		4,000	.00%
Total Expenditure		9,500	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	9,500
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	9,500-

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000			.00%
2000			.00%
3000			.00%
4000	BOOKS AND SUPPLIES	5,500	.00%
5000	SERVICES & OPERATING	4,000	.00%
6000			.00%
7000			.00%
- Total Expenditures		9,500	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		9,500-	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0604 ALT ED SUP SVCS GOAL 4

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	30,124	.00%
2900	OTHER CLASSIFIED SALARIES	71,381	.00%
Total 2000		101,505	.00%
3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	26,634	.00%
3300	SOCIAL SECURITY/MEDICARE	7,751	.00%
3400	HEALTH & WELFARE BENEFITS	12,445	.00%
3500	STATE UNEMPLOYMENT INSURANCE	50	.00%
3600	WORKERS COMPENSATION INSURANCE	2,440	.00%
3700	RETIREE BENEFITS	1,219	.00%
3900	OTHER BENEFITS	293	.00%
Total 3000		50,832	.00%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	200	.00%
5300	DUES & MEMBERSHIPS	100	.00%
5700	DIRECT COSTS FOR INTER	2,598	.00%
5800	PROF/CONSULT SVCS OTHER OPER	1,700	.00%
5900	COMMUNICATIONS	298	.00%
Total 5000		4,896	.00%
7000 OTHER OUTGO			
7300		16,619	.00%
Total 7000		16,619	.00%
Total Expenditure		173,852	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	173,852
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	173,852-

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000			.00%
2000	CLASSIFIED SALARIES	101,505	.00%
3000	EMPLOYEE BENEFITS	50,832	.00%
4000			.00%
5000	SERVICES & OPERATING	4,896	.00%
6000			.00%
7000	OTHER OUTGO	16,619	.00%
- Total Expenditures		173,852	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		173,852-	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 3010 ESSA TITLE I PT A BASIC NEGL

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	40,930	.00%
2400	CLERICAL TECH & OFFICE SALARY	12,326	.00%
2900	OTHER CLASSIFIED SALARIES	36,601	.00%
Total 2000		89,857	.00%
3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	23,570	.00%
3300	SOCIAL SECURITY/MEDICARE	6,780	.00%
3400	HEALTH & WELFARE BENEFITS	10,892	.00%
3500	STATE UNEMPLOYMENT INSURANCE	44	.00%
3600	WORKERS COMPENSATION INSURANCE	2,160	.00%
3700	RETIREE BENEFITS	1,078	.00%
3900	OTHER BENEFITS	355	.00%
Total 3000		44,879	.00%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	100	.00%
5700	DIRECT COSTS FOR INTER	2,698	.00%
5900	COMMUNICATIONS	409	.00%
Total 5000		3,207	.00%
7000 OTHER OUTGO			
7300		12,595	.00%
Total 7000		12,595	.00%
Total Expenditure		150,538	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	150,538
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	150,538-

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000			.00%
2000	CLASSIFIED SALARIES	89,857	.00%
3000	EMPLOYEE BENEFITS	44,879	.00%
4000			.00%
5000	SERVICES & OPERATING	3,207	.00%
6000			.00%
7000	OTHER OUTGO	12,595	.00%
- Total Expenditures		150,538	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		150,538-	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 3025 ESSA TITLE I PART D SUBPART 2

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	22,453	.00%
2400	CLERICAL TECH & OFFICE SALARY	2,465	.00%
2900	OTHER CLASSIFIED SALARIES	6,100	.00%
Total 2000		31,018	.00%
3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	8,124	.00%
3300	SOCIAL SECURITY/MEDICARE	2,351	.00%
3400	HEALTH & WELFARE BENEFITS	3,503	.00%
3500	STATE UNEMPLOYMENT INSURANCE	15	.00%
3600	WORKERS COMPENSATION INSURANCE	746	.00%
3700	RETIREE BENEFITS	373	.00%
3900	OTHER BENEFITS	240	.00%
Total 3000		15,352	.00%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	500	.00%
5700	DIRECT COSTS FOR INTER	480	.00%
5900	COMMUNICATIONS	150	.00%
Total 5000		1,130	.00%
7000 OTHER OUTGO			
7300		5,024	.00%
Total 7000		5,024	.00%
Total Expenditure		52,524	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	52,524
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	52,524-

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000			.00%
2000	CLASSIFIED SALARIES	31,018	.00%
3000	EMPLOYEE BENEFITS	15,352	.00%
4000			.00%
5000	SERVICES & OPERATING	1,130	.00%
6000			.00%
7000	OTHER OUTGO	5,024	.00%
- Total Expenditures		52,524	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		52,524-	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 5630 ESSA TITLE X MCKINNEY-VENTO

Revenue	Description	Amount	Percentage of Sources
8200		78,087	100.00%
Total Revenue		78,087	100.00%
Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	14,782	18.93%
2400	CLERICAL TECH & OFFICE SALARY	4,930	6.31%
2900	OTHER CLASSIFIED SALARIES	20,741	26.56%
Total 2000		40,453	51.81%
3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	10,615	13.59%
3300	SOCIAL SECURITY/MEDICARE	3,046	3.90%
3400	HEALTH & WELFARE BENEFITS	4,978	6.37%
3500	STATE UNEMPLOYMENT INSURANCE	20	.03%
3600	WORKERS COMPENSATION INSURANCE	972	1.24%
3700	RETIREE BENEFITS	485	.62%
3900	OTHER BENEFITS	142	.18%
Total 3000		20,258	25.94%
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	4,962	6.35%
Total 4000		4,962	6.35%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	2,981	3.82%
5600	RENTALS, LEASES & REPAIRS	600	.77%
5700	DIRECT COSTS FOR INTER	1,211	1.55%
5900	COMMUNICATIONS	157	.20%
Total 5000		4,949	6.34%
7000 OTHER OUTGO			
7300		7,465	9.56%
Total 7000		7,465	9.56%
Total Expenditure		78,087	100.00%

Starting Balance	0
+ Revenues	78,087
- Expenditures	78,087
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 5630 ESSA TITLE X MCKINNEY-VENTO

		Starting Balance	0
		+ Total Revenues	78,087
		= Total Sources	78,087
Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	40,453	51.81%
3000	EMPLOYEE BENEFITS	20,258	25.94%
4000	BOOKS AND SUPPLIES	4,962	6.35%
5000	SERVICES & OPERATING	4,949	6.34%
6000			%
7000	OTHER OUTGO	7,465	9.56%
		- Total Expenditures	78,087
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 5860 ENHANCING PATHWAYS MH PROV

Revenue	Description	Amount	Percentage of Sources
8200		586,142	100.00%
Total Revenue		586,142	100.00%
Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	230,284	39.29%
2400	CLERICAL TECH & OFFICE SALARY	37,940	6.47%
2900	OTHER CLASSIFIED SALARIES	49,917	8.52%
Total 2000		318,141	54.28%
3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	82,146	14.01%
3300	SOCIAL SECURITY/MEDICARE	23,629	4.03%
3400	HEALTH & WELFARE BENEFITS	41,148	7.02%
3500	STATE UNEMPLOYMENT INSURANCE	154	.03%
3600	WORKERS COMPENSATION INSURANCE	7,647	1.30%
3700	RETIREE BENEFITS	3,818	.65%
3900	OTHER BENEFITS	3,798	.65%
Total 3000		162,340	27.70%
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	1,730	.30%
Total 4000		1,730	.30%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	3,135	.53%
5800	PROF/CONSULT SVCS OTHER OPER	43,669	7.45%
5900	COMMUNICATIONS	1,094	.19%
Total 5000		47,898	8.17%
7000 OTHER OUTGO			
7300		56,033	9.56%
Total 7000		56,033	9.56%
Total Expenditure		586,142	100.00%

Starting Balance	0
+ Revenues	586,142
- Expenditures	586,142
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 5860 ENHANCING PATHWAYS MH PROV

		Starting Balance	0
		+ Total Revenues	586,142
		= Total Sources	586,142
Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	318,141	54.28%
3000	EMPLOYEE BENEFITS	162,340	27.70%
4000	BOOKS AND SUPPLIES	1,730	.30%
5000	SERVICES & OPERATING	47,898	8.17%
6000			%
7000	OTHER OUTGO	56,033	9.56%
		- Total Expenditures	586,142
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 5870 TITLE IV-E

Revenue	Description	Amount	Percentage of Sources
8200		71,381	100.00%
Total Revenue		71,381	100.00%

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	21,299	29.84%
2900	OTHER CLASSIFIED SALARIES	19,853	27.81%
Total 2000		41,152	57.65%

3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	12,932	18.12%
3300	SOCIAL SECURITY/MEDICARE	3,148	4.41%
3400	HEALTH & WELFARE BENEFITS	5,679	7.96%
3500	STATE UNEMPLOYMENT INSURANCE	21	.03%
3600	WORKERS COMPENSATION INSURANCE	989	1.39%
3700	RETIREE BENEFITS	424	.59%
3900	OTHER BENEFITS	212	.30%
Total 3000		23,405	32.79%

7000 OTHER OUTGO			
7300		6,824	9.56%
Total 7000		6,824	9.56%
Total Expenditure		71,381	100.00%

Starting Balance	0
+ Revenues	71,381
- Expenditures	71,381
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	71,381
= Total Sources	71,381

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	41,152	57.65%
3000	EMPLOYEE BENEFITS	23,405	32.79%
4000			%
5000			%
6000			%
7000	OTHER OUTGO	6,824	9.56%
- Total Expenditures		71,381	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource **5890 RECAST GRANT-SAMHSA**

Revenue	Description	Amount	Percentage of Sources
8200		334,689	100.00%
Total Revenue		334,689	100.00%

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	40,557	12.12%
2900	OTHER CLASSIFIED SALARIES	27,636	8.26%
Total 2000		68,193	20.38%

3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	17,824	5.33%
3300	SOCIAL SECURITY/MEDICARE	5,198	1.55%
3400	HEALTH & WELFARE BENEFITS	4,769	1.42%
3500	STATE UNEMPLOYMENT INSURANCE	34	.01%
3600	WORKERS COMPENSATION INSURANCE	1,639	.49%
3700	RETIREE BENEFITS	818	.24%
3900	OTHER BENEFITS	43,563	13.02%
Total 3000		73,845	22.06%

4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	109,188	32.62%
Total 4000		109,188	32.62%

5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	12,569	3.76%
5800	PROF/CONSULT SVCS OTHER OPER	35,552	10.62%
5900	COMMUNICATIONS	2,737	.82%
Total 5000		50,858	15.20%

7000 OTHER OUTGO			
7300		32,605	9.74%
Total 7000		32,605	9.74%
Total Expenditure		334,689	100.00%

Starting Balance	0
+ Revenues	334,689
- Expenditures	334,689
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 5890 RECAST GRANT-SAMHSA

		Starting Balance	0
		+ Total Revenues	334,689
		= Total Sources	334,689
Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	68,193	20.38%
3000	EMPLOYEE BENEFITS	73,845	22.06%
4000	BOOKS AND SUPPLIES	109,188	32.62%
5000	SERVICES & OPERATING	50,858	15.20%
6000			%
7000	OTHER OUTGO	32,605	9.74%
- Total Expenditures		334,689	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 7366 FOSTER YOUTH-COUNTY & JUVENI

Revenue	Description	Amount	Percentage of Sources
8500		260,477	100.00%
Total Revenue		260,477	100.00%
Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	76,967	29.55%
2400	CLERICAL TECH & OFFICE SALARY	14,791	5.68%
2900	OTHER CLASSIFIED SALARIES	54,155	20.79%
Total 2000		145,913	56.02%
3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	37,989	14.58%
3300	SOCIAL SECURITY/MEDICARE	11,083	4.25%
3400	HEALTH & WELFARE BENEFITS	22,077	8.48%
3500	STATE UNEMPLOYMENT INSURANCE	72	.03%
3600	WORKERS COMPENSATION INSURANCE	3,507	1.35%
3700	RETIREE BENEFITS	1,751	.67%
3900	OTHER BENEFITS	731	.28%
Total 3000		77,210	29.64%
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	710	.27%
Total 4000		710	.27%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	3,582	1.38%
5700	DIRECT COSTS FOR INTER	4,462	1.71%
5800	PROF/CONSULT SVCS OTHER OPER	3,056	1.17%
5900	COMMUNICATIONS	643	.25%
Total 5000		11,743	4.51%
7000 OTHER OUTGO			
7300		24,901	9.56%
Total 7000		24,901	9.56%
Total Expenditure		260,477	100.00%

Starting Balance	0
+ Revenues	260,477
- Expenditures	260,477
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 7366 FOSTER YOUTH-COUNTY & JUVENI

		Starting Balance	0
		+ Total Revenues	260,477
		= Total Sources	260,477
Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	145,913	56.02%
3000	EMPLOYEE BENEFITS	77,210	29.64%
4000	BOOKS AND SUPPLIES	710	.27%
5000	SERVICES & OPERATING	11,743	4.51%
6000			%
7000	OTHER OUTGO	24,901	9.56%
- Total Expenditures		260,477	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 7870 HCAI CERT WELL COACH EMP

Revenue	Description	Amount	Percentage of Sources
8500		385,906	100.00%
Total Revenue		385,906	100.00%

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	3,876	1.00%
Total 2000		3,876	1.00%

3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	1,014	.26%
3300	SOCIAL SECURITY/MEDICARE	276	.07%
3400	HEALTH & WELFARE BENEFITS	420	.11%
3500	STATE UNEMPLOYMENT INSURANCE	2	.00%
3600	WORKERS COMPENSATION INSURANCE	93	.02%
3700	RETIREE BENEFITS	47	.01%
3900	OTHER BENEFITS	36	.01%
Total 3000		1,888	.49%

5000 SERVICES & OPERATING			
5800	PROF/CONSULT SVCS OTHER OPER	343,251	88.95%
Total 5000		343,251	88.95%

7000 OTHER OUTGO			
7300		36,891	9.56%
Total 7000		36,891	9.56%
Total Expenditure		385,906	100.00%

Starting Balance	0
+ Revenues	385,906
- Expenditures	385,906
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	385,906
= Total Sources	385,906

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	3,876	1.00%
3000	EMPLOYEE BENEFITS	1,888	.49%
4000			%
5000	SERVICES & OPERATING	343,251	88.95%
6000			%
7000	OTHER OUTGO	36,891	9.56%
- Total Expenditures		385,906	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 7875 PATH CITED

Revenue	Description	Amount	Percentage of Sources
8500		258,820	100.00%
Total Revenue		258,820	100.00%

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	38,759	14.98%
2400	CLERICAL TECH & OFFICE SALARY	19,470	7.52%
2900	OTHER CLASSIFIED SALARIES	88,010	34.00%
Total 2000		146,239	56.50%

Expenditure	Description	Amount	Percentage of Sources
3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	38,320	14.81%
3300	SOCIAL SECURITY/MEDICARE	10,695	4.13%
3400	HEALTH & WELFARE BENEFITS	26,669	10.30%
3500	STATE UNEMPLOYMENT INSURANCE	70	.03%
3600	WORKERS COMPENSATION INSURANCE	3,515	1.36%
3700	RETIREE BENEFITS	1,755	.68%
3900	OTHER BENEFITS	397	.15%
Total 3000		81,421	31.46%

Expenditure	Description	Amount	Percentage of Sources
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	2,332	.90%
5800	PROF/CONSULT SVCS OTHER OPER	4,086	1.58%
Total 5000		6,418	2.48%

Expenditure	Description	Amount	Percentage of Sources
7000 OTHER OUTGO			
7300		24,742	9.56%
Total 7000		24,742	9.56%
Total Expenditure		258,820	100.00%

Starting Balance	0
+ Revenues	258,820
- Expenditures	258,820
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	258,820
= Total Sources	258,820

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	146,239	56.50%
3000	EMPLOYEE BENEFITS	81,421	31.46%
4000			%
5000	SERVICES & OPERATING	6,418	2.48%
6000			%
7000	OTHER OUTGO	24,742	9.56%
- Total Expenditures		258,820	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9650 MHAOC-SUSTAINABILITY

Revenue	Description	Amount	Percentage of Sources
8600		197,109	100.00%
Total Revenue		197,109	100.00%
Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	122,250	62.02%
Total 2000		122,250	62.02%
3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	31,989	16.23%
3300	SOCIAL SECURITY/MEDICARE	9,289	4.71%
3400	HEALTH & WELFARE BENEFITS	1,089	.55%
3500	STATE UNEMPLOYMENT INSURANCE	61	.03%
3600	WORKERS COMPENSATION INSURANCE	2,939	1.49%
3700	RETIREE BENEFITS	1,422	.72%
3900	OTHER BENEFITS	3,711	1.88%
Total 3000		50,500	25.62%
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	561	.28%
Total 4000		561	.28%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	1,500	.76%
5700	DIRECT COSTS FOR INTER	3,455	1.75%
Total 5000		4,955	2.51%
7000 OTHER OUTGO			
7300		18,843	9.56%
Total 7000		18,843	9.56%
Total Expenditure		197,109	100.00%

Starting Balance	0
+ Revenues	197,109
- Expenditures	197,109
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9650 MHAOC-SUSTAINABILITY

		Starting Balance	0
		+ Total Revenues	197,109
		= Total Sources	197,109
Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	122,250	62.02%
3000	EMPLOYEE BENEFITS	50,500	25.62%
4000	BOOKS AND SUPPLIES	561	.28%
5000	SERVICES & OPERATING	4,955	2.51%
6000			%
7000	OTHER OUTGO	18,843	9.56%
		- Total Expenditures	197,109
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9670 MHSA MOBILE CRISIS

Revenue	Description	Amount	Percentage of Sources
8600		1,395,125	100.00%
Total Revenue		1,395,125	100.00%

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	212,328	15.22%
2400	CLERICAL TECH & OFFICE SALARY	75,000	5.38%
2900	OTHER CLASSIFIED SALARIES	510,172	36.57%
Total 2000		797,500	57.16%

3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	206,863	14.83%
3300	SOCIAL SECURITY/MEDICARE	59,570	4.27%
3400	HEALTH & WELFARE BENEFITS	72,350	5.19%
3500	STATE UNEMPLOYMENT INSURANCE	390	.03%
3600	WORKERS COMPENSATION INSURANCE	19,170	1.37%
3700	RETIREE BENEFITS	9,508	.68%
3900	OTHER BENEFITS	47,794	3.43%
Total 3000		415,645	29.79%

4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	2,605	.19%
4400	EQUIPMENT \$1500 - \$49,999	2,849	.20%
Total 4000		5,454	.39%

5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	14,000	1.00%
5700	DIRECT COSTS FOR INTER	24,263	1.74%
5800	PROF/CONSULT SVCS OTHER OPER	2,500	.18%
5900	COMMUNICATIONS	2,395	.17%
Total 5000		43,158	3.09%

7000 OTHER OUTGO			
7300		133,368	9.56%
Total 7000		133,368	9.56%
Total Expenditure		1,395,125	100.00%

Starting Balance	0
+ Revenues	1,395,125
- Expenditures	1,395,125
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9670 MHSA MOBILE CRISIS

		Starting Balance	0
		+ Total Revenues	1,395,125
		= Total Sources	1,395,125
Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	797,500	57.16%
3000	EMPLOYEE BENEFITS	415,645	29.79%
4000	BOOKS AND SUPPLIES	5,454	.39%
5000	SERVICES & OPERATING	43,158	3.09%
6000			%
7000	OTHER OUTGO	133,368	9.56%
		- Total Expenditures	1,395,125
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9740 CLINICAL SERVICES JDF

Revenue	Description	Amount	Percentage of Sources
8600		354,709	100.00%
Total Revenue		354,709	100.00%

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	30,123	8.49%
2400	CLERICAL TECH & OFFICE SALARY	38,940	10.98%
2900	OTHER CLASSIFIED SALARIES	131,437	37.05%
Total 2000		200,500	56.53%

3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	52,698	14.86%
3300	SOCIAL SECURITY/MEDICARE	13,806	3.89%
3400	HEALTH & WELFARE BENEFITS	29,782	8.40%
3500	STATE UNEMPLOYMENT INSURANCE	90	.03%
3600	WORKERS COMPENSATION INSURANCE	4,819	1.36%
3700	RETIREE BENEFITS	2,405	.68%
3900	OTHER BENEFITS	4,400	1.24%
Total 3000		108,000	30.45%

4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	1,540	.43%
Total 4000		1,540	.43%

5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	4,300	1.21%
5800	PROF/CONSULT SVCS OTHER OPER	5,500	1.55%
5900	COMMUNICATIONS	960	.27%
Total 5000		10,760	3.03%

7000 OTHER OUTGO			
7300		33,909	9.56%
Total 7000		33,909	9.56%
Total Expenditure		354,709	100.00%

Starting Balance	0
+ Revenues	354,709
- Expenditures	354,709
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9740 CLINICAL SERVICES JDF

		Starting Balance	0
		+ Total Revenues	354,709
		= Total Sources	354,709
Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	200,500	56.53%
3000	EMPLOYEE BENEFITS	108,000	30.45%
4000	BOOKS AND SUPPLIES	1,540	.43%
5000	SERVICES & OPERATING	10,760	3.03%
6000			%
7000	OTHER OUTGO	33,909	9.56%
		- Total Expenditures	354,709
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9780 CAPACITY & INFRASTRUCTURE GR

Revenue	Description	Amount	Percentage of Sources
8600		940,509	100.00%
Total Revenue		940,509	100.00%

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	294,222	31.28%
2400	CLERICAL TECH & OFFICE SALARY	54,234	5.77%
2900	OTHER CLASSIFIED SALARIES	165,082	17.55%
Total 2000		513,538	54.60%

3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	133,431	14.19%
3300	SOCIAL SECURITY/MEDICARE	38,257	4.07%
3400	HEALTH & WELFARE BENEFITS	61,121	6.50%
3500	STATE UNEMPLOYMENT INSURANCE	250	.03%
3600	WORKERS COMPENSATION INSURANCE	12,344	1.31%
3700	RETIREE BENEFITS	6,162	.66%
3900	OTHER BENEFITS	14,104	1.50%
Total 3000		265,669	28.25%

4000 BOOKS AND SUPPLIES			
4200	BOOKS & OTH REF MATERIALS	500	.05%
4300	MATERIALS & SUPPLIES	15,000	1.59%
Total 4000		15,500	1.65%

5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	8,500	.90%
5300	DUES & MEMBERSHIPS	300	.03%
5700	DIRECT COSTS FOR INTER	15,584	1.66%
5800	PROF/CONSULT SVCS OTHER OPER	30,000	3.19%
5900	COMMUNICATIONS	1,600	.17%
Total 5000		55,984	5.95%

7000 OTHER OUTGO			
7300		89,818	9.55%
Total 7000		89,818	9.55%
Total Expenditure		940,509	100.00%

Starting Balance	0
+ Revenues	940,509
- Expenditures	940,509
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9780 CAPACITY & INFRASTRUCTURE GR

		Starting Balance	0
		+ Total Revenues	940,509
		= Total Sources	940,509
Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	513,538	54.60%
3000	EMPLOYEE BENEFITS	265,669	28.25%
4000	BOOKS AND SUPPLIES	15,500	1.65%
5000	SERVICES & OPERATING	55,984	5.95%
6000			%
7000	OTHER OUTGO	89,818	9.55%
		- Total Expenditures	940,509
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	0

WORKFORCE DEVELOPMENT

PROGRAM PURPOSE

Workforce Development provides vocational training, transition services, and employment preparation opportunities that help students and young adults build independence and career readiness.

2026-2027 PRIORITIES

- Maintain fiscal stability.
- Expand student work experiences.
- Strengthen individualized supports and collaborative partnerships.
- Increase workplace readiness and transition services.

EDUCATIONAL IMPACT

Real-world work experiences help students build communication, teamwork, independence, and self-advocacy skills that support successful transitions into adulthood, employment, and postsecondary opportunities.

KEY INITIATIVE

The Transition Partnership Program, developed in collaboration with the California Department of Rehabilitation, continues to provide coordinated career development and transition services recognized statewide as a model program.

IMPACT HIGHLIGHTS

- In partnership with local businesses, 200-250 students are provided with work experience opportunities annually.
- We provide support to students from middle school to age 22.



Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0000 UNRESTRICTED

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1300	CERT SUPERVISORS & ADMIN SAL	72	.00%
Total 1000		72	.00%
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	1,224	.00%
2400	CLERICAL TECH & OFFICE SALARY	7,891	.00%
Total 2000		9,115	.00%
3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	2,083	.00%
3300	SOCIAL SECURITY/MEDICARE	698	.00%
3400	HEALTH & WELFARE BENEFITS	848	.00%
3500	STATE UNEMPLOYMENT INSURANCE	5	.00%
3600	WORKERS COMPENSATION INSURANCE	221	.00%
3700	RETIREE BENEFITS	110	.00%
3900	OTHER BENEFITS	3	.00%
Total 3000		3,968	.00%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	155	.00%
5600	RENTALS, LEASES & REPAIRS	2,000	.00%
5800	PROF/CONSULT SVCS OTHER OPER	1,650	.00%
5900	COMMUNICATIONS	25	.00%
Total 5000		3,830	.00%
Total Expenditure		16,985	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	16,985
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	16,985-

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	72	.00%
2000	CLASSIFIED SALARIES	9,115	.00%
3000	EMPLOYEE BENEFITS	3,968	.00%
4000			.00%
5000	SERVICES & OPERATING	3,830	.00%
6000			.00%
7000			.00%
- Total Expenditures		16,985	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		16,985-	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0412 FILM CAMP

Revenue	Description	Amount	Percentage of Sources
8600		123,180	100.00%
Total Revenue		123,180	100.00%

Expenditure	Description	Amount	Percentage of Sources
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	12,660	10.28%
Total 4000		12,660	10.28%

5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	520	.42%
5600	RENTALS, LEASES & REPAIRS	9,500	7.71%
5700	DIRECT COSTS FOR INTER	500	.41%
5800	PROF/CONSULT SVCS OTHER OPER	100,000	81.18%
Total 5000		110,520	89.72%
Total Expenditure		123,180	100.00%

Starting Balance	0
+ Revenues	123,180
- Expenditures	123,180
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	123,180
= Total Sources	123,180

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000	BOOKS AND SUPPLIES	12,660	10.28%
5000	SERVICES & OPERATING	110,520	89.72%
6000			%
7000			%
- Total Expenditures		123,180	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 3410 DEPT OF REHAB-W/A II & TPP

Revenue	Description	Amount	Percentage of Sources
8200		1,116,457	100.00%
Total Revenue		1,116,457	100.00%
Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1300	CERT SUPERVISORS & ADMIN SAL	12,800	1.15%
Total 1000		12,800	1.15%
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	143,362	12.84%
2400	CLERICAL TECH & OFFICE SALARY	144,156	12.91%
2900	OTHER CLASSIFIED SALARIES	333,400	29.86%
Total 2000		620,918	55.62%
3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	2,445	.22%
3200	PUBLIC EMPLOYEES RETIREMENT	163,195	14.62%
3300	SOCIAL SECURITY/MEDICARE	47,680	4.27%
3400	HEALTH & WELFARE BENEFITS	71,309	6.39%
3500	STATE UNEMPLOYMENT INSURANCE	317	.03%
3600	WORKERS COMPENSATION INSURANCE	15,233	1.36%
3700	RETIREE BENEFITS	7,605	.68%
3900	OTHER BENEFITS	10,927	.98%
Total 3000		318,711	28.55%
4000 BOOKS AND SUPPLIES			
4200	BOOKS & OTH REF MATERIALS	7,000	.63%
4300	MATERIALS & SUPPLIES	4,000	.36%
4400	EQUIPMENT \$1500 - \$49,999	8,550	.77%
Total 4000		19,550	1.75%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	12,000	1.07%
5700	DIRECT COSTS FOR INTER	900	.08%
5800	PROF/CONSULT SVCS OTHER OPER	20,450	1.83%
5900	COMMUNICATIONS	4,400	.39%
Total 5000		37,750	3.38%
7000 OTHER OUTGO			
7300		106,728	9.56%
Total 7000		106,728	9.56%
Total Expenditure		1,116,457	100.00%

Starting Balance	0
+ Revenues	1,116,457
- Expenditures	1,116,457
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 3410 DEPT OF REHAB-W/A II & TPP

		Starting Balance	0
		+ Total Revenues	1,116,457
		= Total Sources	1,116,457
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	12,800	1.15%
2000	CLASSIFIED SALARIES	620,918	55.62%
3000	EMPLOYEE BENEFITS	318,711	28.55%
4000	BOOKS AND SUPPLIES	19,550	1.75%
5000	SERVICES & OPERATING	37,750	3.38%
6000			%
7000	OTHER OUTGO	106,728	9.56%
		- Total Expenditures	1,116,457
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6520 SP ED WORKABILITY I LEA

Revenue	Description	Amount	Percentage of Sources
8500		202,500	100.00%
Total Revenue		202,500	100.00%
Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	24,350	12.02%
2400	CLERICAL TECH & OFFICE SALARY	16,183	7.99%
2900	OTHER CLASSIFIED SALARIES	71,702	35.41%
Total 2000		112,235	55.42%
3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	28,836	14.24%
3300	SOCIAL SECURITY/MEDICARE	8,587	4.24%
3400	HEALTH & WELFARE BENEFITS	16,294	8.05%
3500	STATE UNEMPLOYMENT INSURANCE	56	.03%
3600	WORKERS COMPENSATION INSURANCE	2,697	1.33%
3700	RETIREE BENEFITS	1,347	.67%
3900	OTHER BENEFITS	258	.13%
Total 3000		58,075	28.68%
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	3,920	1.94%
Total 4000		3,920	1.94%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	2,000	.99%
5700	DIRECT COSTS FOR INTER	3,593	1.77%
5800	PROF/CONSULT SVCS OTHER OPER	4,221	2.08%
5900	COMMUNICATIONS	550	.27%
Total 5000		10,364	5.12%
7000 OTHER OUTGO			
7300		17,906	8.84%
Total 7000		17,906	8.84%
Total Expenditure		202,500	100.00%

Starting Balance	0
+ Revenues	202,500
- Expenditures	202,500
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource **6520 SP ED WORKABILITY I LEA**

		Starting Balance	0
		+ Total Revenues	202,500
		= Total Sources	202,500
Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	112,235	55.42%
3000	EMPLOYEE BENEFITS	58,075	28.68%
4000	BOOKS AND SUPPLIES	3,920	1.94%
5000	SERVICES & OPERATING	10,364	5.12%
6000			%
7000	OTHER OUTGO	17,906	8.84%
		- Total Expenditures	202,500
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9410 T2 STUDENT PAYROLL

Revenue	Description	Amount	Percentage of Sources
8600		38,552	100.00%
Total Revenue		38,552	100.00%

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2900	OTHER CLASSIFIED SALARIES	30,000	77.82%
Total 2000		30,000	77.82%

3000 EMPLOYEE BENEFITS			
3300	SOCIAL SECURITY/MEDICARE	2,295	5.95%
3500	STATE UNEMPLOYMENT INSURANCE	15	.04%
3600	WORKERS COMPENSATION INSURANCE	721	1.87%
3700	RETIREE BENEFITS	360	.93%
Total 3000		3,391	8.80%

5000 SERVICES & OPERATING			
5800	PROF/CONSULT SVCS OTHER OPER	1,476	3.83%
Total 5000		1,476	3.83%

7000 OTHER OUTGO			
7300		3,685	9.56%
Total 7000		3,685	9.56%
Total Expenditure		38,552	100.00%

Starting Balance	0
+ Revenues	38,552
- Expenditures	38,552
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	38,552
= Total Sources	38,552

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	30,000	77.82%
3000	EMPLOYEE BENEFITS	3,391	8.80%
4000			%
5000	SERVICES & OPERATING	1,476	3.83%
6000			%
7000	OTHER OUTGO	3,685	9.56%
- Total Expenditures		38,552	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9860 PIP

Revenue	Description	Amount	Percentage of Sources
8600		62,400	100.00%
Total Revenue		62,400	100.00%

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2900	OTHER CLASSIFIED SALARIES	56,062	89.84%
Total 2000		56,062	89.84%

3000 EMPLOYEE BENEFITS			
3300	SOCIAL SECURITY/MEDICARE	4,289	6.87%
3500	STATE UNEMPLOYMENT INSURANCE	28	.04%
3600	WORKERS COMPENSATION INSURANCE	1,348	2.16%
3700	RETIREE BENEFITS	673	1.08%
Total 3000		6,338	10.16%
Total Expenditure		62,400	100.00%

Starting Balance	0
+ Revenues	62,400
- Expenditures	62,400
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	62,400
= Total Sources	62,400

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	56,062	89.84%
3000	EMPLOYEE BENEFITS	6,338	10.16%
4000			%
5000			%
6000			%
7000			%
- Total Expenditures		62,400	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

YOUTH DEVELOPMENT

PROGRAM PURPOSE

Youth Development Services empowers students and school communities through prevention education, youth leadership, school climate initiatives, and student engagement programs.

2026-2027 PRIORITIES

- Sustain prevention and youth development services through strategic funding.
- Expand youth leadership and engagement opportunities.
- Strengthen data systems and program evaluation practices.

EDUCATIONAL IMPACT

Youth leadership and prevention programs strengthen student engagement, belonging, and school climate while reducing barriers related to substance use and disengagement. Student voice and culturally responsive practices help create safer and more supportive learning environments.

KEY INITIATIVE

The division expanded its youth-led mass media mini-grant program, supporting more than 50 student-led prevention campaigns through partnerships with public health and community organizations.

IMPACT HIGHLIGHTS

- Youth campaigns reached more than 100,000 community members.
- Expanded student leadership opportunities across school and community settings.



Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0000 UNRESTRICTED

Revenue	Description	Amount	Percentage of Sources
8600		5,000	100.00%
Total Revenue		5,000	100.00%

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1300	CERT SUPERVISORS & ADMIN SAL	26,824	536.48%
Total 1000		26,824	536.48%

2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	144,814	2,896.28%
2400	CLERICAL TECH & OFFICE SALARY	27,096	541.92%
2900	OTHER CLASSIFIED SALARIES	22,294	445.88%
Total 2000		194,204	3,884.08%

3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	5,066	101.32%
3200	PUBLIC EMPLOYEES RETIREMENT	50,723	1,014.46%
3300	SOCIAL SECURITY/MEDICARE	15,062	301.24%
3400	HEALTH & WELFARE BENEFITS	31,587	631.74%
3500	STATE UNEMPLOYMENT INSURANCE	108	2.16%
3600	WORKERS COMPENSATION INSURANCE	5,312	106.24%
3700	RETIREE BENEFITS	2,652	53.04%
3900	OTHER BENEFITS	1,563	31.26%
Total 3000		112,073	2,241.46%

4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	11,000	220.00%
Total 4000		11,000	220.00%

5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	7,000	140.00%
5600	RENTALS, LEASES & REPAIRS	16,000	320.00%
5700	DIRECT COSTS FOR INTER	6,800	136.00%
5800	PROF/CONSULT SVCS OTHER OPER	34,275	685.50%
5900	COMMUNICATIONS	575	11.50%
Total 5000		64,650	1,293.00%
Total Expenditure		408,751	8,175.02%

Starting Balance	0
+ Revenues	5,000
- Expenditures	408,751
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	403,751-

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 0000 UNRESTRICTED

		Starting Balance	0
		+ Total Revenues	5,000
		= Total Sources	5,000
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	26,824	536.48%
2000	CLASSIFIED SALARIES	194,204	3,884.08%
3000	EMPLOYEE BENEFITS	112,073	2,241.46%
4000	BOOKS AND SUPPLIES	11,000	220.00%
5000	SERVICES & OPERATING	64,650	1,293.00%
6000			%
7000			%
- Total Expenditures		408,751	8,175.02%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		403,751-	8,075.02-%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6680 TOBAC PRV EDU TUPE COE ADMN

Revenue	Description	Amount	Percentage of Sources
8500		40,143	100.00%
Total Revenue		40,143	100.00%

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1300	CERT SUPERVISORS & ADMIN SAL	4,823	12.01%
Total 1000		4,823	12.01%

2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	13,085	32.60%
2400	CLERICAL TECH & OFFICE SALARY	1,908	4.75%
2900	OTHER CLASSIFIED SALARIES	1,592	3.97%
Total 2000		16,585	41.31%

3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	921	2.29%
3200	PUBLIC EMPLOYEES RETIREMENT	4,379	10.91%
3300	SOCIAL SECURITY/MEDICARE	1,309	3.26%
3400	HEALTH & WELFARE BENEFITS	2,676	6.67%
3500	STATE UNEMPLOYMENT INSURANCE	10	.02%
3600	WORKERS COMPENSATION INSURANCE	515	1.28%
3700	RETIREE BENEFITS	257	.64%
3900	OTHER BENEFITS	166	.41%
Total 3000		10,233	25.49%

4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	1,532	3.82%
Total 4000		1,532	3.82%

5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	1,000	2.49%
5600	RENTALS, LEASES & REPAIRS	300	.75%
5700	DIRECT COSTS FOR INTER	633	1.58%
5800	PROF/CONSULT SVCS OTHER OPER	1,000	2.49%
5900	COMMUNICATIONS	200	.50%
Total 5000		3,133	7.80%

7000 OTHER OUTGO			
7300		3,837	9.56%
Total 7000		3,837	9.56%
Total Expenditure		40,143	100.00%

Starting Balance	0
+ Revenues	40,143
- Expenditures	40,143
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource **6680 TOBAC PRV EDU TUPE COE ADMN**

		Starting Balance	0
		+ Total Revenues	40,143
		= Total Sources	40,143
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	4,823	12.01%
2000	CLASSIFIED SALARIES	16,585	41.31%
3000	EMPLOYEE BENEFITS	10,233	25.49%
4000	BOOKS AND SUPPLIES	1,532	3.82%
5000	SERVICES & OPERATING	3,133	7.80%
6000			%
7000	OTHER OUTGO	3,837	9.56%
		- Total Expenditures	40,143
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6685 TOBACCO USE PREV EDUC PROP 5

Revenue	Description	Amount	Percentage of Sources
8500		40,568	100.00%
Total Revenue		40,568	100.00%

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1300	CERT SUPERVISORS & ADMIN SAL	4,823	11.89%
Total 1000		4,823	11.89%

2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	13,085	32.25%
2400	CLERICAL TECH & OFFICE SALARY	1,908	4.70%
2900	OTHER CLASSIFIED SALARIES	1,592	3.92%
Total 2000		16,585	40.88%

3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	921	2.27%
3200	PUBLIC EMPLOYEES RETIREMENT	4,379	10.79%
3300	SOCIAL SECURITY/MEDICARE	1,309	3.23%
3400	HEALTH & WELFARE BENEFITS	2,676	6.60%
3500	STATE UNEMPLOYMENT INSURANCE	10	.02%
3600	WORKERS COMPENSATION INSURANCE	515	1.27%
3700	RETIREE BENEFITS	257	.63%
3900	OTHER BENEFITS	166	.41%
Total 3000		10,233	25.22%

4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	1,500	3.70%
Total 4000		1,500	3.70%

5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	1,000	2.46%
5600	RENTALS, LEASES & REPAIRS	300	.74%
5700	DIRECT COSTS FOR INTER	1,133	2.79%
5800	PROF/CONSULT SVCS OTHER OPER	916	2.26%
5900	COMMUNICATIONS	200	.49%
Total 5000		3,549	8.75%

7000 OTHER OUTGO			
7300		3,878	9.56%
Total 7000		3,878	9.56%
Total Expenditure		40,568	100.00%

Starting Balance	0
+ Revenues	40,568
- Expenditures	40,568
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource **6685 TOBACCO USE PREV EDUC PROP 5**

		Starting Balance	0
		+ Total Revenues	40,568
		= Total Sources	40,568
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	4,823	11.89%
2000	CLASSIFIED SALARIES	16,585	40.88%
3000	EMPLOYEE BENEFITS	10,233	25.22%
4000	BOOKS AND SUPPLIES	1,500	3.70%
5000	SERVICES & OPERATING	3,549	8.75%
6000			%
7000	OTHER OUTGO	3,878	9.56%
		- Total Expenditures	40,568
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9040 COUNTY-FRI NITE LIVE/CLUB LIVE

Revenue	Description	Amount	Percentage of Sources
8600		290,240	100.00%
Total Revenue		290,240	100.00%
Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1300	CERT SUPERVISORS & ADMIN SAL	14,541	5.01%
Total 1000		14,541	5.01%
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	66,757	23.00%
2400	CLERICAL TECH & OFFICE SALARY	10,688	3.68%
2900	OTHER CLASSIFIED SALARIES	38,218	13.17%
Total 2000		115,663	39.85%
3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	2,763	.95%
3200	PUBLIC EMPLOYEES RETIREMENT	30,321	10.45%
3300	SOCIAL SECURITY/MEDICARE	8,954	3.09%
3400	HEALTH & WELFARE BENEFITS	20,855	7.19%
3500	STATE UNEMPLOYMENT INSURANCE	63	.02%
3600	WORKERS COMPENSATION INSURANCE	3,130	1.08%
3700	RETIREE BENEFITS	1,562	.54%
3900	OTHER BENEFITS	799	.28%
Total 3000		68,447	23.58%
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	8,519	2.94%
4400	EQUIPMENT \$1500 - \$49,999	3,195	1.10%
Total 4000		11,714	4.04%
5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	11,454	3.95%
5600	RENTALS, LEASES & REPAIRS	915	.32%
5700	DIRECT COSTS FOR INTER	4,523	1.56%
5800	PROF/CONSULT SVCS OTHER OPER	34,193	11.78%
5900	COMMUNICATIONS	1,044	.36%
Total 5000		52,129	17.96%
7000 OTHER OUTGO			
7300		27,746	9.56%
Total 7000		27,746	9.56%
Total Expenditure		290,240	100.00%

Starting Balance	0
+ Revenues	290,240
- Expenditures	290,240
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource **9040 COUNTY-FRI NITE LIVE/CLUB LIVE**

		Starting Balance	0
		+ Total Revenues	290,240
		= Total Sources	290,240
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	14,541	5.01%
2000	CLASSIFIED SALARIES	115,663	39.85%
3000	EMPLOYEE BENEFITS	68,447	23.58%
4000	BOOKS AND SUPPLIES	11,714	4.04%
5000	SERVICES & OPERATING	52,129	17.96%
6000			%
7000	OTHER OUTGO	27,746	9.56%
		- Total Expenditures	290,240
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9065 WELLNESS CONFERENCE

Revenue	Description	Amount	Percentage of Sources
8600		68,900	100.00%
Total Revenue		68,900	100.00%
Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2300	CLASS SUPERVISOR & ADMIN	3,116	4.52%
Total 2000		3,116	4.52%
3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	823	1.19%
3300	SOCIAL SECURITY/MEDICARE	234	.34%
3400	HEALTH & WELFARE BENEFITS	342	.50%
3500	STATE UNEMPLOYMENT INSURANCE	1	.00%
3600	WORKERS COMPENSATION INSURANCE	75	.11%
3700	RETIREE BENEFITS	37	.05%
3900	OTHER BENEFITS	29	.04%
Total 3000		1,541	2.24%
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	6,000	8.71%
Total 4000		6,000	8.71%
5000 SERVICES & OPERATING			
5600	RENTALS, LEASES & REPAIRS	4,000	5.81%
5700	DIRECT COSTS FOR INTER	2,000	2.90%
5800	PROF/CONSULT SVCS OTHER OPER	45,656	66.26%
Total 5000		51,656	74.97%
7000 OTHER OUTGO			
7300		6,587	9.56%
Total 7000		6,587	9.56%
Total Expenditure		68,900	100.00%

Starting Balance	0
+ Revenues	68,900
- Expenditures	68,900
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9065 WELLNESS CONFERENCE

		Starting Balance	0
		+ Total Revenues	68,900
		= Total Sources	68,900
Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	3,116	4.52%
3000	EMPLOYEE BENEFITS	1,541	2.24%
4000	BOOKS AND SUPPLIES	6,000	8.71%
5000	SERVICES & OPERATING	51,656	74.97%
6000			%
7000	OTHER OUTGO	6,587	9.56%
		- Total Expenditures	68,900
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	0

SOLANO COUNTY SELPA

Solano County SELPA carries out a variety of mandated fiscal and educational responsibilities and develops systems and procedures to ensure that eligible students with disabilities (SWDs) receive the special education and related services to which they are entitled.

SELPAs are the regional structure created in California state law to ensure the provision of special education and related services to students with disabilities in California.

The local education agencies within each SELPA designate one LEA as the Responsible Local Agency (RLA), or Administrative Unit (AU), of the SELPA. The RLA/AU is designated to receive and distribute special education funds according to the locally approved Special Education Budget Allocation Plan and to employ staff necessary to support SELPA functions. The RLA/AU for the Solano County SELPA is the Solano County Office of Education.

The Solano County SELPA Council of Superintendents is the governing board of the Solano County SELPA.



Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 3310 SP ED IDEA PART B SEC 611

Revenue	Description	Amount	Percentage of Sources
8100		1,017,962	.00%
8900		1,017,962-	.00%
Total Revenue		0	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	0
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			.00%
3000			.00%
4000			.00%
5000			.00%
6000			.00%
7000			.00%
- Total Expenditures		0	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 3345 SP ED IDEA PRESCHOOL STAFF DE

Revenue	Description	Amount	Percentage of Sources
8100		3,016	100.00%
Total Revenue		3,016	100.00%

Expenditure	Description	Amount	Percentage of Sources
5000 SERVICES & OPERATING			
5800	PROF/CONSULT SVCS OTHER OPER	2,872	95.23%
Total 5000		2,872	95.23%

7000 OTHER OUTGO			
7300		144	4.77%
Total 7000		144	4.77%
Total Expenditure		3,016	100.00%

Starting Balance	0
+ Revenues	3,016
- Expenditures	3,016
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	3,016
= Total Sources	3,016

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000	SERVICES & OPERATING	2,872	95.23%
6000			%
7000	OTHER OUTGO	144	4.77%
- Total Expenditures		3,016	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 3385 SP ED IDEA ERLY INTRV GT PT C

Revenue	Description	Amount	Percentage of Sources
8100		47,966	.00%
8900		47,966-	.00%
Total Revenue		0	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	0
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			.00%
3000			.00%
4000			.00%
5000			.00%
6000			.00%
7000			.00%
- Total Expenditures		0	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 3395 SP ED ADR PT B SEC 611

Revenue	Description	Amount	Percentage of Sources
8100		15,157	100.00%
Total Revenue		15,157	100.00%

Expenditure	Description	Amount	Percentage of Sources
5000 SERVICES & OPERATING			
5800	PROF/CONSULT SVCS OTHER OPER	14,435	95.24%
Total 5000		14,435	95.24%

7000 OTHER OUTGO			
7300		722	4.76%
Total 7000		722	4.76%
Total Expenditure		15,157	100.00%

Starting Balance	0
+ Revenues	15,157
- Expenditures	15,157
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	15,157
= Total Sources	15,157

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000	SERVICES & OPERATING	14,435	95.24%
6000			%
7000	OTHER OUTGO	722	4.76%
- Total Expenditures		15,157	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6502 AB602 DIST & CO APPORTMT

Revenue	Description	Amount	Percentage of Sources
8300		22,266,069	.00%
8900		22,266,069-	.00%
Total Revenue		0	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	0
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			.00%
3000			.00%
4000			.00%
5000			.00%
6000			.00%
7000			.00%
- Total Expenditures		0	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6503 AB602 LOW INCIDENCE

Revenue	Description	Amount	Percentage of Sources
8300		825,769	294.37%
8900		800,000-	-285.19%
Total Revenue		25,769	9.19%

Expenditure	Description	Amount	Percentage of Sources
4000 BOOKS AND SUPPLIES			
4200	BOOKS & OTH REF MATERIALS	10,000	3.56%
4300	MATERIALS & SUPPLIES	40,000	14.26%
4400	EQUIPMENT \$1500 - \$49,999	40,000	14.26%
Total 4000		90,000	32.08%

7000 OTHER OUTGO			
7300		4,500	1.60%
Total 7000		4,500	1.60%
Total Expenditure		94,500	33.69%

Starting Balance	254,750
+ Revenues	25,769
- Expenditures	94,500
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	186,019

Starting Balance	254,750
+ Total Revenues	25,769
= Total Sources	280,519

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000	BOOKS AND SUPPLIES	90,000	32.08%
5000			%
6000			%
7000	OTHER OUTGO	4,500	1.60%
- Total Expenditures		94,500	33.69%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		186,019	66.31%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6504 AB602 NPA/NPS POOL

Revenue	Description	Amount	Percentage of Sources
8700		15,321,386	94.45%
8900		900,000	5.55%
Total Revenue		16,221,386	100.00%

Expenditure	Description	Amount	Percentage of Sources
5000 SERVICES & OPERATING			
5100	SUBAGREEMENTS FOR SERVICE	16,221,386	100.00%
Total 5000		16,221,386	100.00%
Total Expenditure		16,221,386	100.00%

Starting Balance	0
+ Revenues	16,221,386
- Expenditures	16,221,386
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	16,221,386
= Total Sources	16,221,386

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000	SERVICES & OPERATING	16,221,386	100.00%
6000			%
7000			%
- Total Expenditures		16,221,386	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6505 AB602 SELPA SERVICES

Revenue	Description	Amount	Percentage of Sources
8300		1,918,098	94.56%
Total Revenue		1,918,098	94.56%

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1300	CERT SUPERVISORS & ADMIN SAL	860,455	42.42%
Total 1000		860,455	42.42%

2000 CLASSIFIED SALARIES			
2200	CLASS SUPPORT SALARIES	17,568	.87%
2300	CLASS SUPERVISOR & ADMIN	245,725	12.11%
2400	CLERICAL TECH & OFFICE SALARY	96,996	4.78%
Total 2000		360,289	17.76%

3000 EMPLOYEE BENEFITS			
3100	STATE TEACHERS' RETIREMENT SYS	162,972	8.03%
3200	PUBLIC EMPLOYEES RETIREMENT	94,336	4.65%
3300	SOCIAL SECURITY/MEDICARE	39,577	1.95%
3400	HEALTH & WELFARE BENEFITS	71,971	3.55%
3500	STATE UNEMPLOYMENT INSURANCE	606	.03%
3600	WORKERS COMPENSATION INSURANCE	29,343	1.45%
3700	RETIREE BENEFITS	14,650	.72%
3900	OTHER BENEFITS	9,731	.48%
Total 3000		423,186	20.86%

4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	5,000	.25%
4400	EQUIPMENT \$1500 - \$49,999	2,500	.12%
Total 4000		7,500	.37%

5000 SERVICES & OPERATING			
5200	TRAVEL & CONFERENCES	54,300	2.68%
5300	DUES & MEMBERSHIPS	5,000	.25%
5400	INSURANCE	2,700	.13%
5500	OPERATIONS & HOUSEKEEPING SVCS	19,721	.97%
5600	RENTALS, LEASES & REPAIRS	16,510	.81%
5700	DIRECT COSTS FOR INTER	1,000	.05%
5800	PROF/CONSULT SVCS OTHER OPER	59,910	2.95%
5900	COMMUNICATIONS	4,736	.23%
Total 5000		163,877	8.08%

7000 OTHER OUTGO			
7300		90,766	4.47%
Total 7000		90,766	4.47%
Total Expenditure		1,906,073	93.97%

Starting Balance	110,258
+ Revenues	1,918,098
- Expenditures	1,906,073
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	122,283

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6505 AB602 SELPA SERVICES

		Starting Balance	110,258
		+ Total Revenues	1,918,098
		= Total Sources	2,028,356
Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	860,455	42.42%
2000	CLASSIFIED SALARIES	360,289	17.76%
3000	EMPLOYEE BENEFITS	423,186	20.86%
4000	BOOKS AND SUPPLIES	7,500	.37%
5000	SERVICES & OPERATING	163,877	8.08%
6000			%
7000	OTHER OUTGO	90,766	4.47%
		- Total Expenditures	1,906,073
		- Total Budgeted Reserves and Fund Balance	0
		= Unappropriated Balance	122,283
			93.97%
			.00%
			6.03%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6506 SELPA STAFF DEVELOPMENT FUN

Expenditure	Description	Amount	Percentage of Sources
4000 BOOKS AND SUPPLIES			
4200	BOOKS & OTH REF MATERIALS	3,000	6.17%
4300	MATERIALS & SUPPLIES	8,000	16.46%
Total 4000		11,000	22.63%
5000 SERVICES & OPERATING			
5800	PROF/CONSULT SVCS OTHER OPER	35,288	72.61%
Total 5000		35,288	72.61%
7000 OTHER OUTGO			
7300		2,314	4.76%
Total 7000		2,314	4.76%
Total Expenditure		48,602	100.00%

Starting Balance	48,602
+ Revenues	0
- Expenditures	48,602
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	48,602
+ Total Revenues	0
= Total Sources	48,602

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000	BOOKS AND SUPPLIES	11,000	22.63%
5000	SERVICES & OPERATING	35,288	72.61%
6000			%
7000	OTHER OUTGO	2,314	4.76%
- Total Expenditures		48,602	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6507 AB602 SELPA LEGAL POOL

Revenue	Description	Amount	Percentage of Sources
8300		58,954	39.30%
Total Revenue		58,954	39.30%

Expenditure	Description	Amount	Percentage of Sources
5000 SERVICES & OPERATING			
5100	SUBAGREEMENTS FOR SERVICE	150,000	100.00%
Total 5000		150,000	100.00%
Total Expenditure		150,000	100.00%

Starting Balance	91,046
+ Revenues	58,954
- Expenditures	150,000
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	91,046
+ Total Revenues	58,954
= Total Sources	150,000

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000	SERVICES & OPERATING	150,000	100.00%
6000			%
7000			%
- Total Expenditures		150,000	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6508 SELPA DHH

Revenue	Description	Amount	Percentage of Sources
8300		991,463	100.00%
Total Revenue		991,463	100.00%

Expenditure	Description	Amount	Percentage of Sources
5000 SERVICES & OPERATING			
5100	SUBAGREEMENTS FOR SERVICE	991,463	100.00%
Total 5000		991,463	100.00%
Total Expenditure		991,463	100.00%

Starting Balance	0
+ Revenues	991,463
- Expenditures	991,463
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	991,463
= Total Sources	991,463

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000	SERVICES & OPERATING	991,463	100.00%
6000			%
7000			%
- Total Expenditures		991,463	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6515 SP ED INFT DISCR FUND

Revenue	Description	Amount	Percentage of Sources
8500		12,583	.00%
8900		12,583-	.00%
Total Revenue		0	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	0
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			.00%
3000			.00%
4000			.00%
5000			.00%
6000			.00%
7000			.00%
- Total Expenditures		0	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6546 MENTAL HEALTH-RELATED SERVIC

Starting Balance	283,608
+ Revenues	0
- Expenditures	0
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	283,608

Starting Balance	283,608
+ Total Revenues	0
= Total Sources	283,608

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000			%
	- Total Expenditures	0	.00%
	- Total Budgeted Reserves and Fund Balance	0	.00%
	= Unappropriated Balance	283,608	100.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9260 SELPA PERSONNEL DEVEL CONSO

Revenue	Description	Amount	Percentage of Sources
8600		14,800	15.52%
Total Revenue		14,800	15.52%

Expenditure	Description	Amount	Percentage of Sources
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	13,500	14.16%
4400	EQUIPMENT \$1500 - \$49,999	500	.52%
Total 4000		14,000	14.68%

5000 SERVICES & OPERATING			
5800	PROF/CONSULT SVCS OTHER OPER	3,300	3.46%
Total 5000		3,300	3.46%

7000 OTHER OUTGO			
7300		865	.91%
Total 7000		865	.91%
Total Expenditure		18,165	19.05%

Starting Balance	80,558
+ Revenues	14,800
- Expenditures	18,165
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	77,193

Starting Balance	80,558
+ Total Revenues	14,800
= Total Sources	95,358

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000	BOOKS AND SUPPLIES	14,000	14.68%
5000	SERVICES & OPERATING	3,300	3.46%
6000			%
7000	OTHER OUTGO	865	.91%
- Total Expenditures		18,165	19.05%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		77,193	80.95%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9280 MAA-MEDI-CAL ADMIN ACTIVITIES

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2400	CLERICAL TECH & OFFICE SALARY	52,000	5.52%
Total 2000		52,000	5.52%
3000 EMPLOYEE BENEFITS			
3200	PUBLIC EMPLOYEES RETIREMENT	13,728	1.46%
3300	SOCIAL SECURITY/MEDICARE	3,978	.42%
3400	HEALTH & WELFARE BENEFITS	15,611	1.66%
3500	STATE UNEMPLOYMENT INSURANCE	26	.00%
3600	WORKERS COMPENSATION INSURANCE	1,250	.13%
3700	RETIREE BENEFITS	624	.07%
3900	OTHER BENEFITS	29	.00%
Total 3000		35,246	3.74%
4000 BOOKS AND SUPPLIES			
4400	EQUIPMENT \$1500 - \$49,999	3,000	.32%
Total 4000		3,000	.32%
5000 SERVICES & OPERATING			
5800	PROF/CONSULT SVCS OTHER OPER	139,680	14.84%
Total 5000		139,680	14.84%
7000 OTHER OUTGO			
7300		11,497	1.22%
Total 7000		11,497	1.22%
Total Expenditure		241,423	25.65%

Starting Balance	941,279
+ Revenues	0
- Expenditures	241,423
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	699,856

Starting Balance	941,279
+ Total Revenues	0
= Total Sources	941,279

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	52,000	5.52%
3000	EMPLOYEE BENEFITS	35,246	3.74%
4000	BOOKS AND SUPPLIES	3,000	.32%
5000	SERVICES & OPERATING	139,680	14.84%
6000			%
7000	OTHER OUTGO	11,497	1.22%
- Total Expenditures		241,423	25.65%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		699,856	74.35%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9313 REGIONALIZED LITIGATION FUND

Revenue	Description	Amount	Percentage of Sources
8600		133,166	100.00%
Total Revenue		133,166	100.00%

Expenditure	Description	Amount	Percentage of Sources
5000 SERVICES & OPERATING			
5800	PROF/CONSULT SVCS OTHER OPER	126,825	95.24%
Total 5000		126,825	95.24%

7000 OTHER OUTGO			
7300		6,341	4.76%
Total 7000		6,341	4.76%
Total Expenditure		133,166	100.00%

Starting Balance	0
+ Revenues	133,166
- Expenditures	133,166
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	133,166
= Total Sources	133,166

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000	SERVICES & OPERATING	126,825	95.24%
6000			%
7000	OTHER OUTGO	6,341	4.76%
- Total Expenditures		133,166	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9375 SELPA MEDI CAL BILL OPTION

Starting Balance	153,638
+ Revenues	0
- Expenditures	0
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	153,638

Starting Balance	153,638
+ Total Revenues	0
= Total Sources	153,638

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000			%
	- Total Expenditures	0	.00%
	- Total Budgeted Reserves and Fund Balance	0	.00%
	= Unappropriated Balance	153,638	100.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9450 PATHWAYS 2 PARTNERSHIPS SER

Revenue	Description	Amount	Percentage of Sources
8600		60,000	100.00%
Total Revenue		60,000	100.00%

Expenditure	Description	Amount	Percentage of Sources
5000 SERVICES & OPERATING			
5800	PROF/CONSULT SVCS OTHER OPER	57,142	95.24%
Total 5000		57,142	95.24%

7000 OTHER OUTGO			
7300		2,858	4.76%
Total 7000		2,858	4.76%
Total Expenditure		60,000	100.00%

Starting Balance	0
+ Revenues	60,000
- Expenditures	60,000
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	60,000
= Total Sources	60,000

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000	SERVICES & OPERATING	57,142	95.24%
6000			%
7000	OTHER OUTGO	2,858	4.76%
- Total Expenditures		60,000	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 9540 SELPA BILL-BACK

Revenue	Description	Amount	Percentage of Sources
8600		1,551,072	100.00%
Total Revenue		1,551,072	100.00%

Expenditure	Description	Amount	Percentage of Sources
5000 SERVICES & OPERATING			
5100	SUBAGREEMENTS FOR SERVICE	1,551,072	100.00%
Total 5000		1,551,072	100.00%
Total Expenditure		1,551,072	100.00%

Starting Balance	0
+ Revenues	1,551,072
- Expenditures	1,551,072
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	1,551,072
= Total Sources	1,551,072

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000	SERVICES & OPERATING	1,551,072	100.00%
6000			%
7000			%
- Total Expenditures		1,551,072	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 3310 SP ED IDEA PART B SEC 611

Revenue	Description	Amount	Percentage of Sources
8200		9,697,511	100.00%
Total Revenue		9,697,511	100.00%

Expenditure	Description	Amount	Percentage of Sources
7000 OTHER OUTGO			
7200		9,697,511	100.00%
Total 7000		9,697,511	100.00%
Total Expenditure		9,697,511	100.00%

Starting Balance	0
+ Revenues	9,697,511
- Expenditures	9,697,511
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	9,697,511
= Total Sources	9,697,511

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000	OTHER OUTGO	9,697,511	100.00%
- Total Expenditures		9,697,511	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 3315 SP ED IDEA PRESCH PT B SEC 619

Revenue	Description	Amount	Percentage of Sources
8200		351,984	100.00%
Total Revenue		351,984	100.00%

Expenditure	Description	Amount	Percentage of Sources
7000 OTHER OUTGO			
7200		351,984	100.00%
Total 7000		351,984	100.00%
Total Expenditure		351,984	100.00%

Starting Balance	0
+ Revenues	351,984
- Expenditures	351,984
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	351,984
= Total Sources	351,984

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000	OTHER OUTGO	351,984	100.00%
- Total Expenditures		351,984	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource 6502 AB602 DIST & CO APPORTMT

Revenue	Description	Amount	Percentage of Sources
8300		12,821,365	100.00%
Total Revenue		12,821,365	100.00%

Expenditure	Description	Amount	Percentage of Sources
7000 OTHER OUTGO			
7200		12,821,365	100.00%
Total 7000		12,821,365	100.00%
Total Expenditure		12,821,365	100.00%

Starting Balance	0
+ Revenues	12,821,365
- Expenditures	12,821,365
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	12,821,365
= Total Sources	12,821,365

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000	OTHER OUTGO	12,821,365	100.00%
- Total Expenditures		12,821,365	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Model OB27-01 2026-2027 BUDGET DEVELOPMENT

Fiscal Year 2026/27

Resource **6546 MENTAL HEALTH-RELATED SERVIC**

Revenue	Description	Amount	Percentage of Sources
8500		991,901	100.00%
Total Revenue		991,901	100.00%

Expenditure	Description	Amount	Percentage of Sources
7000 OTHER OUTGO			
7200		991,901	100.00%
Total 7000		991,901	100.00%
Total Expenditure		991,901	100.00%

Starting Balance	0
+ Revenues	991,901
- Expenditures	991,901
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	991,901
= Total Sources	991,901

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000	OTHER OUTGO	991,901	100.00%
- Total Expenditures		991,901	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%