

Res. Description		2025-26 Estimated Actuals			2026-27 Proposed Adopted Budget			Difference
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
REVENUES								
Revenue Limit Sources 8010-8099								
0000	Prin Apport/Property Taxes	166,578,799	-	166,578,799	167,887,958	-	167,887,958	1,309,159
1400	EPA-Education Protection Act	31,930,862	-	31,930,862	31,763,836	-	31,763,836	(167,026)
0000	Revenue Limit	(4,000,000)	-	(4,000,000)	(1,500,000)	-	(1,500,000)	2,500,000
Total Revenue Limit Sources		194,509,661	-	194,509,661	198,151,794	-	198,151,794	3,642,133
Federal Sources 8100-8299								
3310	SpEd/IDEA Basic		3,033,869	3,033,869		3,222,292	3,222,292	188,423
3311	SpEd/IDEA Private		28,323	28,323		28,323	28,323	-
3315	Spec Ed PreK		83,178	83,178		78,383	78,383	(4,795)
3327	SpEd IDEA Mental Health		159,020	159,020		114,815	114,815	(44,205)
3010	Title I		6,084,777	6,084,777		5,262,322	5,262,322	(822,455)
3182	ESSA School Imp		462,044	462,044		27,049	27,049	(434,995)
4035	Title II A Prof Dev		561,960	561,960		575,635	575,635	13,675
4127	Title IV		402,587	402,587		368,527	368,527	(34,060)
4201	Title III		96,396	96,396		54,527	54,527	(41,869)
4203	Title III		965,066	965,066		784,496	784,496	(180,570)
5813	Mental Health (MHSPDG)		846,195	846,195		633,887	633,887	(212,308)
5814	STOP Grant		306,442	306,442		351,522	351,522	45,080
5901	EPA Clean HDV		4,552,500	4,552,500		-	-	(4,552,500)
Total Federal Sources		-	17,582,357	17,582,357	-	11,501,778	11,501,778	(6,080,579)
Other State Sources 8300-8599								
6510	SpEd Early	-	469,822	469,822		469,822	469,822	-
0000	Mandated Cost	473,472	-	473,472	475,816	-	475,816	2,344
1100	Lottery	2,235,234	-	2,235,234	2,208,889	-	2,208,889	(26,345)
6300	Lottery-Restricted	-	971,741	971,741		953,310	953,310	(18,431)
0000	Transportation	2,821,905	-	2,821,905	2,821,905	-	2,821,905	-
0013	Teach Res Expansion Grant	565,000	-	565,000		-	-	(565,000)
0023	Teacher Residency Grant	147,500	-	147,500		-	-	(147,500)
2600	ELOP		23,131,841	23,131,841		22,534,452	22,534,452	(597,389)
6010	ASES		3,681,717	3,681,717		3,681,717	3,681,717	-
6019	SSPDDBG		3,792,154	3,792,154		-	-	(3,792,154)
6211	Lit Coaches & Reading Grant		1,249,764	1,249,764		-	-	(1,249,764)
6271	CA NBCT		-	-		-	-	-
6515	SpEd Infant Discretionary		10,265	10,265		10,265	10,265	-
6546	SpEd Mental Health		1,027,959	1,027,959		1,027,959	1,027,959	-
6547	Sp Ed Early Intervention		1,131,231	1,131,231		1,131,231	1,131,231	-
6770	Arts & Music in schools		2,622,624	2,622,624		2,413,240	2,413,240	(209,384)
7085	LCSSP		1,947,258	1,947,258		-	-	(1,947,258)
7435	LRE BG		1,359,061	1,359,061		444,448	444,448	(914,613)
7812	Literacy Screenings PD		130,367	130,367		-	-	(130,367)
Total State Sources		6,243,111	41,525,804	47,768,915	5,506,610	32,666,444	38,173,054	(9,595,861)
Local Sources 8600-8799								
0000	Sale of Equipment	91,000	-	91,000	91,000	-	91,000	-
0000	Lease/Rent	100,000	-	100,000	95,000	-	95,000	(5,000)
0000	Interest	4,500,000	-	4,500,000	3,000,000	-	3,000,000	(1,500,000)
0000	Local	2,000,000	-	2,000,000	2,055,552	-	2,055,552	55,552
0000	Mgmt 660 (rebates)	1,500	-	1,500	-	-	-	(1,500)
0000	Local Revenue - ERAT	1,500,000	-	1,500,000	500,000	-	500,000	(1,000,000)
0003	Library Books	4,349	-	4,349	-	-	-	(4,349)
0005	MAA Revenue	398,943	-	398,943	258,671	-	258,671	(140,272)
0009	Safety Credits	188,217	-	188,217	194,479	-	194,479	6,262
0010	Ergonomics Reimbursement	70,000	-	70,000	70,000	-	70,000	-
0012	OSSA Wellness Funds	43,422	-	43,422	-	-	-	(43,422)
6500	Interagency - SpEd		491,214	491,214	-	350,000	350,000	(141,214)
6500	ApportmtTransfer-SpEd	-	11,415,552	11,415,552	-	11,415,552	11,415,552	-
9012	Donations		124,858	124,858	-	9,375	9,375	(115,483)
9015	Outside Salaries		465,412	465,412	-	406,953	406,953	(58,459)
9026	Middle School Wellness		150,000	150,000	-	-	-	(150,000)
9027	VCOE Wellness Ct (Elem)		244,414	244,414	-	-	-	(244,414)
9MCL	Medi-Cal		4,500,000	4,500,000	-	4,000,000	4,000,000	(500,000)
9PEI	PEI-MTSS		168,340	168,340	-	192,745	192,745	24,405
Total Local Sources		8,897,431	17,559,790	26,457,221	6,264,702	16,374,625	22,639,327	(3,817,894)
TOTAL REVENUE		209,650,203	76,667,951	286,318,154	209,923,106	60,542,847	270,465,953	(15,852,201)

Res.	Description	2025-26 Estimated Actuals			2026-27 Proposed Adopted Budget			Difference
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
EXPENDITURES								
Certificated Salaries								
	Teachers Salaries	76,135,538	9,937,052	86,072,590	70,059,433	13,005,304	83,064,737	(3,007,853)
	Pupil Support Salaries	13,490,101	4,662,787	18,152,888	13,077,441	4,789,130	17,866,571	(286,317)
	Supervisors & Admin	7,775,266	2,664,630	10,439,896	8,694,958	1,598,708	10,293,666	(146,230)
	Other Certificated	1,648,953	2,217,868	3,866,821	1,547,261	2,361,729	3,908,990	42,169
Total Certificated Salaries		99,049,858	19,482,337	118,532,195	93,379,093	21,754,871	115,133,964	(3,398,231)
Classified Salaries								
	Instructional Aides	9,188,168	6,222,680	15,410,848	5,096,720	10,158,701	15,255,421	(155,427)
	Classified Support	5,221,860	7,040,319	12,262,179	5,174,551	6,168,417	11,342,968	(919,211)
	Supervisors	2,271,869	613,466	2,885,335	2,120,936	635,915	2,756,851	(128,484)
	Clerical/Technical	11,715,776	3,189,372	14,905,148	11,015,906	3,643,540	14,659,446	(245,702)
	Other Classified Salaries	6,564,317	1,429,909	7,994,226	6,351,265	1,476,018	7,827,283	(166,943)
Total Classified Salaries		34,961,990	18,495,746	53,457,736	29,759,378	22,082,591	51,841,969	(1,615,767)
Employee Benefits								
	STRS	17,694,360	3,551,134	21,245,494	16,740,157	3,946,856	20,687,013	(558,481)
	PERS	10,131,756	4,995,589	15,127,345	8,999,143	6,071,051	15,070,194	(57,151)
	OASDI/Medicare	4,284,680	1,702,353	5,987,033	3,770,134	2,034,155	5,804,289	(182,744)
	Health & Welfare	16,004,100	4,303,687	20,307,787	15,192,580	4,781,422	19,974,002	(333,785)
	State Unemployment	65,129	18,571	83,700	59,757	21,488	81,245	(2,455)
	Worker Comp Insurance	2,245,345	636,417	2,881,762	2,056,974	734,109	2,791,083	(90,679)
	Retiree Benefits	2,777,747	547,292	3,325,039	2,723,865	658,054	3,381,919	56,880
	PARS Payout	1,383,458		1,383,458	1,384,000		1,384,000	542
Total Employee Benefits		54,586,575	15,755,043	70,341,618	50,926,610	18,247,135	69,173,745	(1,167,873)
Books and Supplies								
	Textbooks & Curr Materials	2,075,000	3,425,223	5,500,223	-	508,000	508,000	(4,992,223)
	Books & Reference	179,645	138,626	318,271	199,660	78,400	278,060	(40,211)
	Materials & Supplies	3,211,756	3,836,950	7,048,706	3,909,783	1,497,594	5,407,377	(1,641,329)
	Equipmt Tag >500,but<5000	2,019,517	326,853	2,346,370	2,034,235	207,340	2,241,575	(104,795)
	Food			-			-	-
Total Books and Supplies		7,485,918	7,727,652	15,213,570	6,143,678	2,291,334	8,435,012	(6,778,558)
Services & Other Expenditures								
	Sub-Agreements for Svcs	6,971,000	32,844,708	39,815,708	11,113,558	12,490,221	23,603,779	(16,211,929)
	Travel and Conference	706,172	532,397	1,238,569	798,865	319,316	1,118,181	(120,388)
	Dues and Memberships	162,736	79,320	242,056	178,614	72,500	251,114	9,058
	Insurance	3,508,938	-	3,508,938	3,501,912	-	3,501,912	(7,026)
	Operations & Housekeeping	3,050,000	1,459,000	4,509,000	3,050,000	1,439,000	4,489,000	(20,000)
	Equipment Repairs	616,332	827,362	1,443,694	745,143	905,750	1,650,893	207,199
	Direct Cost Transfers	(376,879)	627,267	250,388	(202,601)	364,303	161,702	(88,686)
	Professional Services and Co	6,843,349	9,086,308	15,929,657	6,139,635	5,436,720	11,576,355	(4,353,302)
	Communications	746,038	154,500	900,538	973,750	158,006	1,131,756	231,218
Total Service & Other Expenditures		22,227,686	45,610,862	67,838,548	26,298,876	21,185,816	47,484,692	(20,353,856)
Capital Outlay								
	Site Improvements	-	962,280	962,280	-	-	-	(962,280)
	Building and Improvements	1,725,514	40,991	1,766,505	-	-	-	(1,766,505)
	Equipment Over \$5,000	1,598,851	3,624,536	5,223,387	700,000	75,000	775,000	(4,448,387)
	Equipment Replacement	236,860	18,000	254,860	-	-	-	(254,860)
Total Capital Outlay		3,561,225	4,645,807	8,207,032	700,000	75,000	775,000	(7,432,032)
Other Outgo								
	Tuition	634,635	2,357,125	2,991,760	634,635	2,357,125	2,991,760	-
	Other transfers-VOC Spec Ed	-	-	-	-	-	-	-
	Direct Support/Indirect Cost	(3,007,638)	2,505,455	(502,183)	(3,831,121)	3,257,555	(573,566)	(71,383)
	Debt Service	-	-	-	-	-	-	-
Total Other Outgo		(2,373,003)	4,862,580	2,489,577	(3,196,486)	5,614,680	2,418,194	(71,383)
TOTAL EXPENDITURES		219,500,249	116,580,027	336,080,276	204,011,149	91,251,427	295,262,576	(40,817,700)

Res.	Description	2025-26 Estimated Actuals			2026-27 Proposed Adopted Budget			Difference
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
	OPER. SURPLUS (DEFICIT) BEFORE OTHER FIN	(9,850,046)	(39,912,076)	(49,762,122)	5,911,957	(30,708,580)	(24,796,623)	24,965,499
	OTHER FINANCING SOURCES / (USES)							
	Interfund Transfers Out							
	Other Authorized Contributions	(25,477,076)	25,477,076	-	(21,050,460)	21,050,460	-	-
	Total Other Financing Sources/(Uses)	(25,477,076)	25,477,076	-	(21,050,460)	21,050,460	-	-
	NET INCREASE (DECREASE)	(35,327,122)	(14,435,000)	(49,762,122)	(15,138,503)	(9,658,120)	(24,796,623)	24,965,499
	BEGINNING BALANCE	76,247,714	38,488,709	114,736,423	40,920,592	24,053,709	64,974,301	(49,762,122)
	PROJECTED ENDING BALANCE	40,920,592	24,053,709	64,974,301	25,782,089	14,395,589	40,177,678	(24,796,623)
	COMPONENTS OF ENDING BALANCE							
	Revolving Cash	20,000	-	20,000	20,000	-	20,000	-
	Stores	100,000	-	100,000	100,000	-	100,000	-
	Assignments:	-	-	-	-	-	-	-
	Financial Stability Reserve	7,192,564	-	7,192,564	564,770	-	564,770	-
	Legally Restricted	-	24,053,709	24,053,709	-	14,395,589	14,395,589	(9,658,120)
	Economic Uncertainties	33,608,028	-	33,608,028	25,097,319	-	25,097,319	(8,510,709)
		0	-	0	0	-	0	(0)