



# 2026-27 GUSD BUDGET FOR ADOPTION

June 18, 2026

# TOPICS

- Key changes from the Public Hearing Budget on *May 28, 2026*
- Updated Multi-Year Projection
- Next Steps

# MULTI-YEAR PROJECTION (MYP)

Red box/font denote changes from the  
Public Hearing Budget



## REVENUE ASSUMPTIONS

|                                               | 2025-26 | 2026-27                                | 2027-28                                | 2028-29                                |
|-----------------------------------------------|---------|----------------------------------------|----------------------------------------|----------------------------------------|
| <b>COLA in our MYP</b>                        | 2.3%    | 2.87%<br><b>4.31%*</b>                 | <del>3.06%</del><br>3.30%*             | <del>3.34%</del><br>3.09%*             |
| Statutory COLA                                | 2.3%    | 2.87%                                  | <b>3.30%</b>                           | <b>3.09%</b>                           |
| Enrollment                                    | 10,165  | 10,032                                 | 10,097                                 | 10,118                                 |
| Annual Decline                                | -16     | -133                                   | +65                                    | +21                                    |
| Funded ADA                                    | 9,468   | 9,447                                  | 9434                                   | 9455                                   |
| <b>Supplemental &amp; Concentration Funds</b> | \$18 M  | <del>\$18.4 M</del><br><b>\$18.6 M</b> | <del>\$18.1 M</del><br><b>\$18.4 M</b> | <del>\$18.4 M</del><br><b>\$18.6 M</b> |
| Unduplicated Pupil Percentage (UPP)           | 61.3%   | 61.2%                                  | 60.4%                                  | 60%                                    |

## EXPENDITURE ASSUMPTIONS

|                                                      | 2025-26                                                                                                                              | 2026-27        | 2027-28        | 2028-29        |
|------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|----------------|
| <b>14-week Paid Pregnancy Disability Leave costs</b> |                                                                                                                                      | <b>\$1.8 M</b> | <b>\$1.8 M</b> | <b>\$1.8 M</b> |
| Cert. & Classified Step & Column Adjustments         | 1.5%                                                                                                                                 | 1.5%           | 1.5%           | 1.5%           |
| Health & Welfare                                     | Based on negotiated caps (Agreements for CSEA, GFP, Management, Confidential employees. Employer paid contributions January 1, 2026) |                |                |                |
| General Fund Contributions                           | -\$30.6 M                                                                                                                            | -\$32.1 M      | -\$32.3 M      | -\$32.3 M      |
| Deferred Maint. General Fund share                   | Total \$712K (\$333k from state)                                                                                                     |                |                |                |
| CalSTRS Employer Contribution                        | 19.10%                                                                                                                               | 19.10%         | 19.10%         | 19.10%         |
| CalPERS Employer Contribution                        | 26.81%                                                                                                                               | 26.40%         | 26.8%          | 25.9%          |
| <b>Updated Routine Restricted Maint. (RRM)</b>       | 3% of total expenditures (required for state match)                                                                                  |                |                |                |

\*Based on FCMAT's LCFF Calculator, v27.1b

# THE 2026-27 BUDGET DOES NOT INCLUDE

**\$5 billion (one-time)**

Student Support and Discretionary Block Grant



Impact on GUSD, if proposal is Enacted into law

GUSD's share would be approx. \$8.8 million one-time revenues.

**\$2.4 billion**



Additional ongoing state funding for special education.



The Special Education Local Plan Area (SELPA) would distribute the additional revenue. The 2025-26 'base' rate is \$917/ADA. The \$2.4 billion would increase funding by approximately \$341/ADA.



\$3.9 billion Prop 98 Settle-up funds



The State is shortchanging Prop 98. GUSD's share is about \$6 million from the amount NOT being allocated to schools

# MULTI-YEAR PROJECTION (MYP)

| PRESENTED FOR ADOPTION                                         | 2025-26 ESTIMATED ACTUALS                                               |                     |                      | 2026-27 BUDGET                                                        |                     |                      | 2027-28 PROJECTION                                                       |                    |                      | 2028-29 PROJECTION                                                       |                   |                      |
|----------------------------------------------------------------|-------------------------------------------------------------------------|---------------------|----------------------|-----------------------------------------------------------------------|---------------------|----------------------|--------------------------------------------------------------------------|--------------------|----------------------|--------------------------------------------------------------------------|-------------------|----------------------|
|                                                                | 2.3% COLA, CBEDS 10,165. Funded on 3PY average ADA, NO settle up funds. |                     |                      | 4.31% COLA, CBEDS 10,032, 93.5% ADA, 60% UPP, 14-WEEK LEAVE/sub costs |                     |                      | 3.06% COLA, 93.5% ADA, CBEDS 10,097, 60% UPP, No Prop 98 Settle Up Funds |                    |                      | 3.34% COLA, 93.5% ADA, CBEDS 10,118, 60% UPP, No Prop 98 Settle Up Funds |                   |                      |
| REVENUES                                                       | Unrestricted                                                            | Restricted          | Total                | Unrestricted                                                          | Restricted          | Total                | Unrestricted                                                             | Restricted         | Total                | Unrestricted                                                             | -                 | -                    |
| <b>LCFF</b>                                                    | <b>\$131,871,231</b>                                                    | \$ 7,405,181        | \$ 139,276,412       | <b>\$136,943,251</b>                                                  | \$ 8,060,374        | \$ 145,003,625       | <b>\$140,586,232</b>                                                     | \$ 8,311,052       | \$ 148,897,284       | <b>\$145,008,685</b>                                                     | \$ 8,569,525      | \$ 153,578,210       |
| Federal Revenues                                               | -                                                                       | 7,900,570           | 7,900,570            | -                                                                     | 6,657,884           | 6,657,884            | -                                                                        | 6,657,884          | 6,657,884            | -                                                                        | 6,657,884         | 6,657,884            |
| Other State Revenues                                           | 3,465,499                                                               | 25,090,029          | 28,555,528           | 3,523,715                                                             | 21,423,254          | 24,946,969           | 3,523,715                                                                | 21,423,254         | 24,946,969           | 3,523,715                                                                | 21,423,254        | 24,946,969           |
| Other Local Revenues                                           | 3,598,497                                                               | 6,101,795           | 9,700,292            | 3,583,500                                                             | 2,427,505           | 6,011,005            | 3,628,631                                                                | 2,427,505          | 6,056,136            | 3,673,762                                                                | 2,427,505         | 6,101,267            |
| <b>TOTAL, REVENUES</b>                                         | <b>138,935,227</b>                                                      | <b>46,497,576</b>   | <b>185,432,803</b>   | <b>144,050,466</b>                                                    | <b>38,569,017</b>   | <b>182,619,483</b>   | <b>147,738,578</b>                                                       | <b>38,819,695</b>  | <b>186,558,273</b>   | <b>152,206,162</b>                                                       | <b>39,078,168</b> | <b>191,284,330</b>   |
| <b>EXPENDITURES</b>                                            |                                                                         |                     |                      |                                                                       |                     |                      |                                                                          |                    |                      |                                                                          |                   |                      |
| <b>Placeholder cut 2027-28</b>                                 |                                                                         |                     |                      |                                                                       |                     | -                    | (687,000)                                                                |                    | (687,000)            | (687,000)                                                                |                   | (687,000)            |
| <b>Placeholder cut 2028-29</b>                                 |                                                                         |                     |                      |                                                                       |                     |                      |                                                                          |                    |                      | -                                                                        |                   | -                    |
| Certificated                                                   | 54,787,645                                                              | 14,812,703          | 69,600,349           | 55,493,704                                                            | 15,717,034          | 71,210,737           | 56,326,109                                                               | 15,952,789         | 72,278,898           | 57,171,001                                                               | 14,051,384        | 71,222,385           |
| Classified                                                     | 18,479,832                                                              | 10,816,972          | 29,296,804           | 19,055,780                                                            | 10,688,775          | 29,744,555           | 19,341,617                                                               | 10,849,106         | 30,190,723           | 19,631,741                                                               | 10,803,117        | 30,434,859           |
| Employee Benefits                                              | 29,515,472                                                              | 17,477,634          | 46,993,106           | 30,165,818                                                            | 18,257,202          | 48,423,020           | 30,267,091                                                               | 18,285,936         | 48,553,027           | 30,721,097                                                               | 17,603,706        | 48,324,803           |
| Books & Supplies                                               | 4,266,545                                                               | 15,299,700          | 19,566,245           | 3,117,444                                                             | 6,521,528           | 9,638,972            | 3,570,196                                                                | 6,598,482          | 10,168,678           | 3,570,196                                                                | 7,181,788         | 10,751,984           |
| Services & Operating Expenses                                  | 15,306,551                                                              | 21,366,438          | 36,672,988           | 13,056,231                                                            | 16,482,589          | 29,538,820           | 12,839,231                                                               | 15,927,597         | 28,766,828           | 12,839,231                                                               | 14,694,081        | 27,533,312           |
| Capital Outlay                                                 | 307,239                                                                 | 1,328,152           | 1,635,391            | 136,729                                                               | 33,400              | 170,129              | 138,096                                                                  | 852,470            | 990,566              | 139,477                                                                  | 852,464           | 991,941              |
| Other Outgo                                                    | 544,596                                                                 | 7,634,004           | 8,178,600            | 542,311                                                               | 6,928,366           | 7,470,677            | 554,784                                                                  | 4,154,959          | 4,709,743            | 567,544                                                                  | 4,154,958         | 4,722,502            |
| Transfers of Indirect Costs                                    | (2,397,912)                                                             | 1,436,202           | (961,710)            | (1,621,907)                                                           | 939,115             | (682,792)            | (2,243,804)                                                              | 1,692,575          | (551,229)            | (2,418,824)                                                              | 1,692,575         | (726,249)            |
| <b>TOTAL, EXPENDITURES</b>                                     | <b>120,809,967</b>                                                      | <b>90,171,806</b>   | <b>210,981,773</b>   | <b>119,946,109</b>                                                    | <b>75,568,009</b>   | <b>195,514,118</b>   | <b>120,106,320</b>                                                       | <b>74,313,915</b>  | <b>194,420,235</b>   | <b>121,534,463</b>                                                       | <b>71,034,074</b> | <b>192,568,537</b>   |
| Transfers Out                                                  | -                                                                       | -                   | -                    | -                                                                     | -                   | -                    | -                                                                        | -                  | -                    | -                                                                        | -                 | -                    |
| Contributions                                                  | (30,695,801)                                                            | 30,695,801          | -                    | (31,226,113)                                                          | 31,226,113          | -                    | (31,483,650)                                                             | 31,483,650         | -                    | (31,955,905)                                                             | 31,955,905        | -                    |
| <b>TOTAL, OTHER SOURCES/USES</b>                               | <b>(30,695,801)</b>                                                     | <b>30,695,801</b>   | <b>-</b>             | <b>(31,226,113)</b>                                                   | <b>31,226,113</b>   | <b>-</b>             | <b>(31,483,650)</b>                                                      | <b>31,483,650</b>  | <b>-</b>             | <b>(31,955,905)</b>                                                      | <b>31,955,905</b> | <b>-</b>             |
| <b>NET INCREASE (DECREASE)</b>                                 | <b>(12,570,541)</b>                                                     | <b>(12,978,429)</b> | <b>(25,548,970)</b>  | <b>(7,121,756)</b>                                                    | <b>(5,772,879)</b>  | <b>(12,894,635)</b>  | <b>(3,851,392)</b>                                                       | <b>(4,010,570)</b> | <b>(7,861,962)</b>   | <b>(1,284,206)</b>                                                       | <b>(0)</b>        | <b>(1,284,206)</b>   |
| <b>FUND BALANCE</b>                                            |                                                                         |                     |                      |                                                                       |                     |                      |                                                                          |                    |                      |                                                                          |                   |                      |
| Beginning Fund Balance                                         | 44,898,342                                                              | 22,761,878          | 67,660,220           | 32,327,801                                                            | 9,783,449           | 42,111,250           | 25,206,045                                                               | 4,010,570          | 29,216,615           | 21,354,653                                                               | 0                 | 21,354,653           |
| <b>Proj. Ending Fund Balance</b>                               | <b>\$ 32,327,801</b>                                                    | <b>\$ 9,783,449</b> | <b>\$ 42,111,250</b> | <b>\$ 25,206,045</b>                                                  | <b>\$ 4,010,570</b> | <b>\$ 29,216,615</b> | <b>\$ 21,354,653</b>                                                     | <b>\$ 0</b>        | <b>\$ 21,354,653</b> | <b>\$ 20,070,447</b>                                                     | <b>\$ (0)</b>     | <b>\$ 20,070,446</b> |
| Nonspendable Revolving Cash                                    | 100,000                                                                 |                     | 100,000              | 100,000                                                               |                     | 100,000              | 100,000                                                                  |                    | 100,000              | 100,000                                                                  |                   | 100,000              |
| <b>Minimum RESERVE</b>                                         | <b>\$ 21,098,177</b>                                                    |                     |                      | <b>\$19,551,412</b>                                                   |                     |                      | <b>\$19,442,024</b>                                                      |                    |                      | <b>\$19,256,854</b>                                                      |                   |                      |
| <b>UNRESTRICTED RESERVE (BEFORE Committed Balances)</b>        | <b>15.28%</b>                                                           |                     |                      | <b>12.84%</b>                                                         |                     |                      | <b>10.93%</b>                                                            |                    |                      | <b>10.37%</b>                                                            |                   |                      |
| <b>Committed Balances - reserves to 10% comply with Prop 2</b> | <b>\$ 11,129,623</b>                                                    |                     |                      | <b>\$5,554,633</b>                                                    |                     |                      | <b>\$1,812,629</b>                                                       |                    |                      | <b>\$ 713,593</b>                                                        |                   |                      |
| <b>Unassigned/Unappropriated</b>                               | <b>0</b>                                                                |                     |                      | <b>0</b>                                                              |                     |                      | <b>(0)</b>                                                               |                    |                      | <b>0</b>                                                                 |                   |                      |

# NEXT STEPS



## ■ California's Enacted Budget for 2026-27

- Will Prop 98 be fully funded? With no "Settle-Up" provisions?
- Trailer Bills, allocation of one-time funds?
- Details will emerge after the Enacted Budget



### "45-Day Budget Revision" in August 2026

1. *Settle-up funds or Fully Funding Prop 98?*
2. *Special Ed's \$2.4 billion on-going investment?*
3. *One-time Student Support Discretionary Block Grant?*