

2026-2027 ADOPTED BUDGET JUNE 10TH 2026



BUDGET BY LYNETTE KUCHTA
DIRECTOR FISCAL SERVICES

LORI TOMS, CHIEF BUSINESS OFFICER



BUDGET ASSUMPTIONS

	2026/27	2027/28	2028/29
Cost of Living Adjustment			
LCFF COLA	*4.31%	3.30%	3.09%
Special Education COLA	2.87%	3.30%	3.09%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS	26.40%	26.80%	25.90%
District Enrollment	4233	4249	4338
Current Year ADA	3,941.65	3,993.55	4,135.05
Funded ADA (3 year Average)	4,270.39	4,113.99	4,135.05
Single Year UPP	84.81%	84.81%	84.81%
Funded UPP	85.61%	84.62%	84.81%
Reductions included in forecast:			
CE Staff reductions/Retirements	~\$1.5M	~\$1.0M	~\$2.1M
CL Staff reductions		~\$0.85M	~\$0.7M
Materials/Prof Services-10%/yr		~\$0.64M	~\$0.58M

**LCFF COLA	2.87%
Super Cola	1.44%

Super Cola is to offset new 14 weeks Parental Leave (\$430K included in outlook)

STUDENT ASSUMPTIONS

Pupil Counts		25-26	26-27	27-28	28-29
District Enrollment	25-26 2nd Interim	4387	4284	4217	
	26-27 Adopted	4375	4233	4249	4338
	Variance	(12)	(51)	32	
District Unduplicated Pupil Count	25-26 2nd Interim	3716	3599	3543	
	26-27 Adopted	3694	3570	3584	3659
	Variance	(22.0)	(29.0)	41.0	
ADA - Current Year	25-26 2nd Interim	4157.0	4031.0	3967.0	
	26-27 Adopted	4084.3	3910.0	3961.9	4103.4
	Variance	(72.8)	(121.0)	(5.1)	
3 Year Average ADA	25-26 2nd Interim	4335.7	4279.31	4180.49	
FUNDED ADA	26-27 Adopted	4371.05	4270.39	4113.99	4135.05
	Variance	35.4	(8.9)	(66.5)	

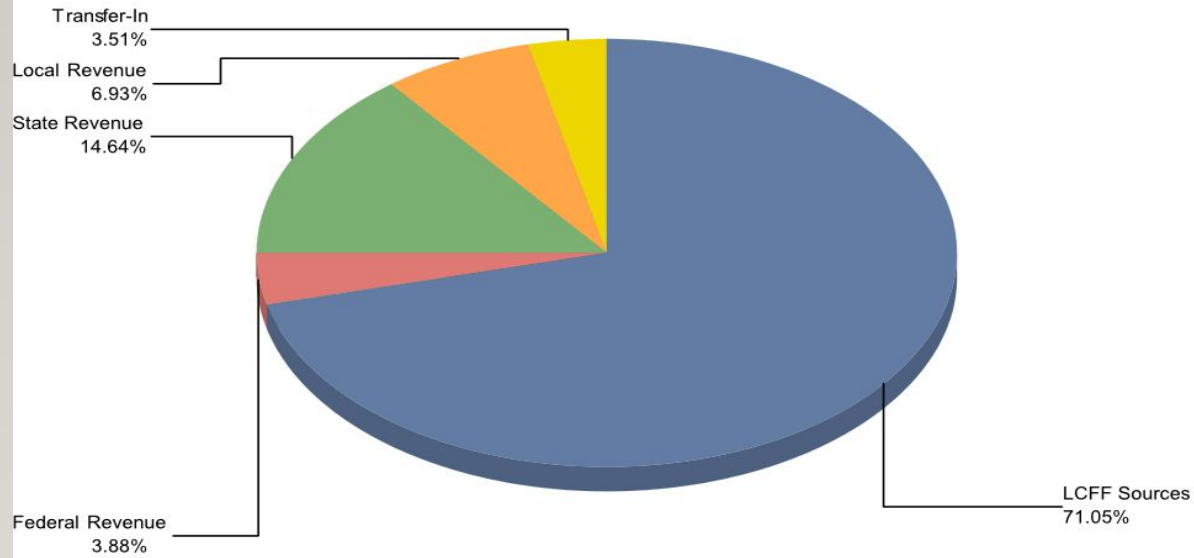
ADOPTED BUDGET – REVENUE/EXPENSES

Description	Object Codes	2025-26 Estimated Actuals Unrestricted	2025-26 Estimated Actuals Restricted	2025-26 Estimated Actuals Totals	2026-27 Unrestricted	2026-27 Restricted	2026-27 Combined	Difference Unrestricted	Difference Restricted	Total Difference
Revenues and Other Funding Sources:										
Total Revenue		74,163,775	29,394,981	103,558,756	75,019,251	22,588,411	97,607,662	855,476	(6,806,570)	(5,951,094)
Transfers from other Funds		(7,981,857)	11,681,857	3,700,000	(8,613,812)	12,163,812	3,550,000	(150,000)		85,000
Total Revenues		66,181,918	41,076,838	107,258,756	66,405,439	34,752,223	101,157,662	223,521	(6,806,570)	(6,583,049)
EXPENDITURES										
Certificated Salaries	1000-1999	30,136,368	7,413,951	37,550,319	29,631,989	7,231,496	36,863,485	(504,379)	(182,455)	(686,834)
Classified Salaries	2000-2999	10,496,845	7,382,682	17,879,527	10,596,229	7,890,417	18,486,646	99,384	507,735	607,119
Employee Benefits	3000-3999	15,884,003	10,744,325	26,628,328	16,520,968	9,904,013	26,424,981	636,965	(840,312)	(203,347)
Books and Supplies	4000-4999	2,511,386	3,715,701	6,227,087	3,240,416	2,366,430	5,606,846	729,030	(1,349,271)	(620,241)
Services	5000-5999	8,830,802	10,150,103	18,980,905	8,244,379	8,411,077	16,655,456	(586,423)	(1,739,026)	(2,325,449)
Capital Outlay	6000-6999	5,600	4,259,930	4,265,530	5,700	110,000	115,700	100	(4,149,930)	(4,149,830)
Other Outgo	7100-7299, 7400-7499	2,760,492	0.00	2,760,492	2,829,175	0.00	2,829,175	68,683	0	68,683
Indirect Costs	7300-7399	(1,536,202)	1,130,597	(405,605)	(1,427,680)	970,200	(457,480)	108,522	(160,397)	(51,875)
TOTAL EXPENDITURES		69,089,294	44,797,289	113,886,583	69,641,176	36,883,633	106,524,809	551,882	(7,913,656)	(7,361,774)
EXCESS (DEFICIENCY)		(2,907,376)	(3,720,451)	(6,627,827)	(3,235,737)	(2,131,410)	(5,367,147)	(328,361)	(1,589,041)	(1,917,402)

REVENUE AND EXPENDITURE SUMMARY

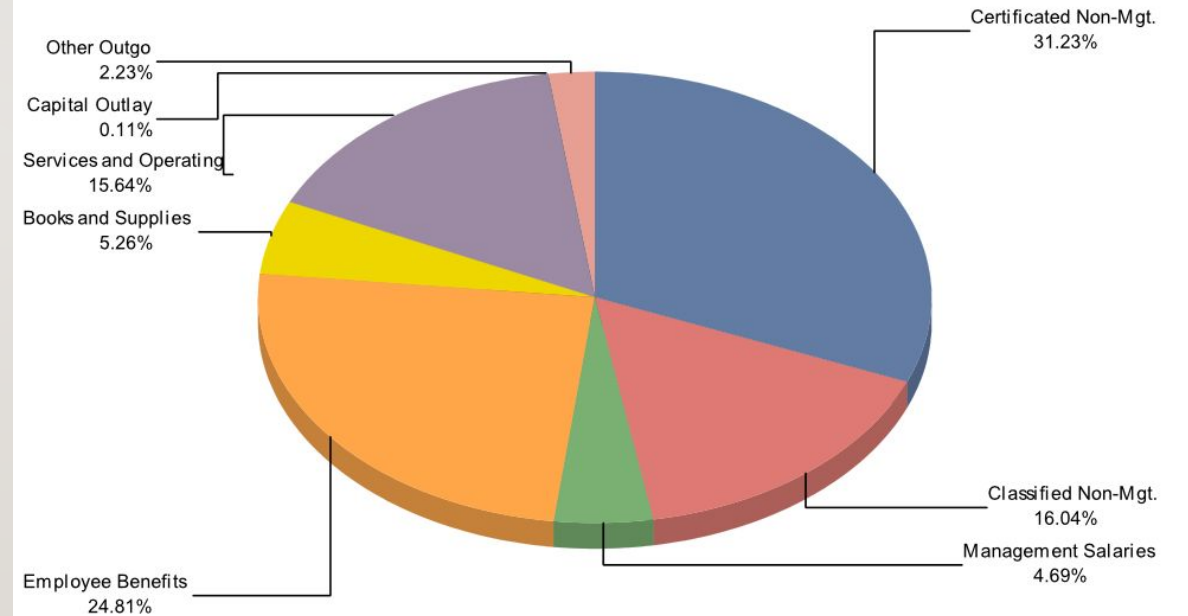
Total Revenue Summary

(as % of Total Revenue)



Total Expenditure Summary

(as % of Total Expenditure)



FUND BALANCES

Description	2025-26 Estimated Actuals Unrestricted	2025-26 Estimated Actuals Unrestricted	2025-26 Estimated Actuals Totals	2026-27 Unrestricted	2026-27 Restricted	2026-27 Combined	Difference Unrestricted	Difference Restricted	Total Difference
Fund Balance									
Net beginning Fund Balance	14,401,648	13,010,699	27,412,347	11,494,272	9,290,248	20,784,520	(2,907,376)	(3,720,451)	(6,627,827)
EXCESS (DEFICIENCY)	(2,907,376)	(3,720,451)	(6,627,827)	(3,235,737)	(2,131,410)	(5,367,147)	(328,361)	1,589,041	1,260,680
Components of Ending Fund Balance	11,494,272	9,290,248	20,784,520	8,258,535	7,158,838	15,417,373	(3,235,737)	(2,131,410)	(5,367,147)
Revolving Cash	5,000		5,000	5,000		5,000	0		0
Legally Restricted/Carryover		9,290,248	9,290,248		7,158,838	7,158,838		(2,131,410)	(2,131,410)
3% Economic Reserve	3,416,597		3,416,597	3,195,744		3,195,744	(220,853)		(220,853)
Unrestricted/Unappropriated	8,072,675		8,072,675	5,057,791		5,057,791	(3,014,884)		(3,014,884)

MULTI-YEAR PROJECTION

Description	2026-27 Unrestricted	2026-27 Restricted	2026-27 Combined	2027-28 Unrestricted	2027-28 Restricted	2027-28 Combined	2028-29 Unrestricted	2028-29 Restricted	2028-29 Combined
Revenue	66,405,439	34,752,223	101,157,662	63,607,559	33,027,290	96,634,849	64,421,043	34,931,839	99,352,881
Expenditures	69,641,176	36,883,633	106,524,809	67,770,626	37,015,982	104,786,608	65,052,773	36,974,157	102,026,930
Surplus/(Deficit)	(3,235,737)	(2,131,410)	(5,367,147)	(4,163,067)	(3,988,692)	(8,151,759)	(631,731)	(2,042,318)	(2,674,049)
Beginning Balance	11,494,272	9,290,248	20,784,520	8,258,535	7,158,838	15,417,373	4,095,468	3,170,146	7,265,614
Ending Balance	8,258,535	7,158,838	15,417,373	4,095,468	3,170,146	7,265,614	3,463,738	1,127,828	4,591,565
Reserve - Economic Uncert.	3,195,744	0	3,195,744	3,200,000	0	3,200,000	3,200,000	0	3,200,000
Restricted Balance	5,000	7,158,838	7,163,838	5,000	3,170,146	3,175,146	5,000	1,127,828	1,132,828
Total	3,200,744	7,158,838	10,359,582	3,205,000	3,170,146	6,375,146	3,205,000	1,127,828	

ESTIMATED VS.ADOPTED BUDGET REDUCTIONS

Revenues

Resource	Amount	Comment
9017 - AB841 - Cal Energy	2,009,000.00	One Time Funds
6019 - SSPDDBG	1,332,000.00	One Time Funds
6211 - LCRS	900,000.00	One Time Funds
9015 - Medi-Cal	699,000.00	Prior Year was \$1.5M, \$ 800K initial estimate
5811 - Mental Health Grant	484,000.00	Conservative estimate - not guaranteed
7435 - LRE	444,000.00	One Time Funds
	5,868,000.00	

Expenses

Resource	Amount	Comment
9017 - AB841 - Cal Energy	2,009,000.00	One Time Funds
0100 - LCAP	1,200,000.00	Fully Expended, no carryover
6300 - Lottery	850,000.00	No Book adoption planned
2600 - ELOP	1,000,000.00	Positions reallocated to LCAP- Carryover funds
3010 - Title One	300,000.00	Carryover
7412/13 - A-G	250,000.00	Fully Expended
	5,609,000.00	

LOOKING FORWARD:

- Once the Legislator and Governor pass the state budget, review and make revisions if a 45 Day budget is needed.
 - SPED Increase student allocation (\$999 to \$1340) = ~\$1,355,000 (ongoing funds)
 - LRE Additional allocation = ~\$ 886,000 (one-time grant)
 - SSPDDBG Additional allocation = ~\$1,046,000 (one-time grant)
- Complete the 25/26 Unaudited Actuals by September 2026
- Track enrollment and review revenue projections for 1st Interim Budget in December 2026.
- Complete 25/26 Audit by December 2026