

June 2, 2026

2026-27 Preliminary Budget

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WESTERN PLACER
Unified School District

2026-27 Budget

The proposed 2026-27 budget is based on the Governor's May Revision budget proposals and incorporates recommendations from the Placer County Office of Education.

The Legislature has until June 15 to pass the budget. Once this is done, the governor has twelve working days to sign it. Once the final State budget is signed, school districts have 45 days to amend and resubmit their budget for any significant changes.



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WPUSD 2026-27 Budget Assumptions – Revenues

	25/26 Estimated Actuals	26/27 Projection	27/28 Projection	28/29 Projection	
Enrollment	8,230	8,353	8,479	8,606	
ADA Yield	94.6%	94.2%	94.2%	94.2%	94.2% projected rate based on 25-26 AND 23-24 actual rate of 94.6%, and 24- 25 actual rate of 93.6%
ADA (Excl. County ADA)	7,784	7,869	7,987	8,107	
ADA (Incl. County ADA)	7,797	7,882	8,000	8,120	
% Increase (Decrease) Enrollment	2.22%	1.50%	1.50%	1.50%	
# Increase (Decrease) Enrollment	179	123	125	127	
# Increase (Decrease) in ADA	252	133	118	120	
State Statutory COLA %	2.30%	2.87%	3.30%	3.09%	Per SSC Dartboard



WPUSD 2025-26 Budget Assumptions – Expenditures

	25/26 Estimated Actuals	26/27 Projection	27/28 Projection	28/29 Projection	
<u>EXPENDITURES</u>					
Certificated New Positions - FTE	10.1	2.7	5.0	5.0	26-27: Inc 3.7 teachers, 1.0 middle school admin, reduce 2.0 high school VP; 27-28 and 28-29: 5 growth teachers
Certificated Step/Column	1.72%	1.73%	1.73%	1.73%	
Classified New Positions - FTE	6.9	2.4	0.0	0.0	26-27: 2.0 site-based student services coordinators; .41 RSP para
Classified Step/Column	2.48%	2.48%	2.48%	2.48%	
Classified Statutory Benefits Rate	36.08%	35.78%	36.18%	35.28%	
Certificated Statutory Benefits Rate	22.17%	22.28%	22.28%	22.28%	
Contribution to RRM	\$3,825,753	\$3,955,560	\$4,113,782	\$4,278,334	3% of GF Expenditures (Excl STRS On-Behalf).



2026-27 General Fund Preliminary Budget

	Adopted Budget		
	Unrestricted	Restricted	Combined
Revenues			
LCFF Funding - Base	95,436,544	2,541,061	97,977,605
LCFF Funding - Supplemental	6,200,684		6,200,684
Federal Revenue	-	3,277,884	3,277,884
State Revenue	2,843,860	11,575,935	14,419,795
Local Revenue	2,082,000	5,762,270	7,844,270
Total Revenues	106,563,088	23,157,150	129,720,238
Expenditures			
Certificated Salaries	44,002,772	9,099,081	53,101,853
Classified Salaries	12,392,321	9,139,429	21,531,750
Benefits	21,704,427	12,622,740	34,327,167
Books and Supplies	4,699,366	3,780,877	8,480,243
Other Services & Oper. Exp	8,965,398	6,051,589	15,016,987
Capital Outlay	-	7,000	7,000
Other Outgo 7xxx	527,568	3,308,167	3,835,735
Transfer of Indirect 73xx	(2,551,029)	2,296,367	(254,662)
Total Expenditures	89,740,823	46,305,250	136,046,073
Transfers In	500,000	40,000	540,000
Transfers out	(873,562)	-	(873,562)
Contributions to Restricted	(21,141,472)	21,141,472	-
Net Increase (Decrease) in Fund Balance	(4,692,769)	(1,966,628)	(6,659,397)
Beginning Balance	9,029,739	9,326,362	18,356,101
Ending Fund Balance	4,336,970	7,359,734	11,696,704
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000		5,000
Prepaid Expenditures	114,814		114,814
Supplemental program budget reserves			
Restricted:			
State, Federal and Local programs		7,359,734	7,359,734
Unassigned/Unappropriated:			
Economic Uncertainty @ 3%	4,107,589		4,107,589
LCFF Supplemental revenues increase			-
Unassigned Economic Uncertainty surplus/(deficit)	109,567		109,567
Total Ending Fund Balance	4,336,970	7,359,734	11,696,704



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2025-26 Estimated Actuals Budget

	Second Interim 2025-26 Combined	Estimated Actuals 2025-26 Unrestricted Restricted Combined			2nd Interim vs Est. Actuals Variance
Revenues					
LCFF Funding - Base	93,642,791	91,799,751	2,412,429	94,212,180	569,389
LCFF Funding - Supplemental	6,133,184	6,025,542		6,025,542	(107,642)
Federal Revenue	3,896,266	-	4,401,568	4,401,568	505,302
State Revenue	16,579,632	2,909,972	14,339,347	17,249,319	669,687
Local Revenue	9,996,158	3,044,714	7,344,311	10,389,025	392,867
Total Revenues	130,248,031	103,779,979	28,497,655	132,277,634	2,029,603
Expenditures					
Certificated Salaries	50,039,453	41,858,717	9,165,739	51,024,456	985,003
Classified Salaries	19,397,648	11,199,181	8,452,965	19,652,146	254,498
Benefits	31,653,192	19,992,918	11,995,732	31,988,650	335,458
Books and Supplies	17,274,901	2,834,073	9,746,753	12,580,826	(4,694,075)
Other Services & Oper. Exp	19,530,705	10,587,385	9,413,041	20,000,426	469,721
Capital Outlay	796,276	204,540	641,199	845,739	49,463
Other Outgo 7xxx	3,817,674	527,568	3,150,635	3,678,203	(139,471)
Transfer of Indirect 73xx	(241,090)	(2,614,958)	2,376,438	(238,520)	2,570
Total Expenditures	142,268,759	84,589,424	54,942,502	139,531,926	(2,736,833)
Surplus / (Deficit)	(12,020,728)	19,190,555	(26,444,847)	(7,254,292)	4,766,436
Transfers In	290,000	250,000	40,000	290,000	-
Transfers out	(778,569)	(811,654)		(811,654)	(33,085)
Contributions to Restricted	-	(20,370,648)	20,370,648	-	-
Net Increase (Decrease) in Fund Balance	(12,509,297)	(1,741,747)	(6,034,199)	(7,775,946)	4,733,351
Beginning Balance	26,132,047	10,771,486	15,360,561	26,132,047	-
Ending Fund Balance	13,622,750	9,029,739	9,326,362	18,356,101	4,733,351
Components of Ending Fund Balance					
Nonspendable:					
Revolving Cash	5,000	5,000		5,000	-
Prepaid Expenditures	214,880	214,880		214,880	-
All Others					-
Assigned:					
Supplemental program budget reserves		3,409,155		3,409,155	3,409,155
Restricted:					
State, Federal and Local programs	7,403,824		9,326,362	9,326,362	1,922,538
Unassigned/Unappropriated:					
Economic Uncertainty @ 3%	4,291,420	4,210,307		4,210,307	(81,112)
Unassigned Economic Uncertainty surplus/(deficit)	1,707,626	1,190,397		1,190,397	(517,230)
Total Ending Fund Balance	13,622,750	9,029,739	9,326,362	18,356,101	4,733,351

Major Changes in the 2025-26 Budget

Revenues:

LCFF Funding Increase - ADA % of 94.6% vs 94.0%

budget, special education reduction

Federal Revenues

State Revenues

Local Revenues

Total Change in Revenues

\$460,000

505,000

670,000

395,000

\$2,030,000

Expenditures:

Salaries & Benefits

Books & Supplies, Operating Exp, Capital Outlay & xfers out

Total Change in Expenditures

\$1,580,000

(4,283,351)

(\$2,703,351)

Change to Total Net Increase in Projected 25/26 EFB

\$4,733,351

Estimated Ending Fund Balance June 30, 2026

\$18,356,101



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2026-27 Preliminary Budget – Components of Ending Fund Balance

	Estimated Actuals 2025-26 Combined	Preliminary Budget 2026-27 Combined
Ending Fund Balance	18,356,101	11,696,704
Components of Ending Fund Balance		
Nonspendable:		
Revolving Cash	5,000	5,000
Prepaid Expenditures	214,880	114,814
Supplemental program budget reserves	3,409,155	
Restricted:		
State, Federal and Local programs	9,326,362	7,359,734
Unassigned/Unappropriated:		
Economic Uncertainty @ 3%	4,210,307	4,107,589
LCFF Supplemental revenues increase	-	-
Unassigned Economic Uncertainty surplus/(deficit)	1,190,397	109,567
Total Ending Fund Balance	18,356,101	11,696,704

Please note: The 26-27 preliminary budget includes \$2.0 million in one-time block grant funds paying for general operating expenditures in order to maintain the minimum 3% reserve for economic uncertainty



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2026-27 Preliminary Budget – What's Not⁸ Included

Items from the Governor's May Revise:

1. Additional 1.44% investment in LCFF funding to create 4.31% “super COLA” - Also excluded are the projected costs associated with the proposed 14 weeks of paid pregnancy disability leave that accompanied the super COLA proposal
2. Increase in special education funding to \$1,340 per ADA
3. Additional one-time Student Support and Professional Development Block Grant (SSPDBG) funds

Any of these proposals that are included in the adopted state budget, along with any other items impacting the district's finances, will be included in the 45-day revised budget to be presented at the August 4, 2026 Board meeting.



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The Future

- The final Adopted Budget will be presented to the Board for approval on June 16, 2026
- Once State budget is signed by the Governor, we will report back within 45 days to report the effect of State Budget approval (August 2026)
- WPUSD 2025-26 Unaudited Actuals will be presented in September 2026

Questions or Comments?

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
General Fund Unrestricted and Restricted (01)

		2025-26 Estimated Actuals			2026-27 Proposed Budget			% Diff
A	REVENUES	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
	Object							
1	LCFF Sources 8010-8099	97,825,293	2,412,429	100,237,722	101,637,228	2,541,061	104,178,289	3.9%
2	Federal Revenue 8100-8299		4,401,568	4,401,568		3,277,884	3,277,884	-25.5%
3	Other State Revenue 8300-8599	2,909,972	14,339,347	17,249,319	2,843,860	11,575,935	14,419,795	-16.4%
4	Other Local Revenue 8600-8799	3,044,714	7,344,311	10,389,025	2,082,000	5,762,270	7,844,270	-24.5%
5	TOTAL REVENUES	103,779,979	28,497,655	132,277,634	106,563,088	23,157,150	129,720,238	-1.9%
B	EXPENDITURES							
1	Certificated salaries 1000-1999	41,858,717	9,165,739	51,024,456	44,002,772	9,099,081	53,101,853	4.1%
2	Classified salaries 2000-2999	11,199,181	8,452,965	19,652,146	12,392,321	9,139,429	21,531,750	9.6%
3	Employee Benefits 3000-3999	19,992,918	11,995,732	31,988,650	21,704,427	12,622,740	34,327,167	7.3%
4	Books & Supplies 4000-4999	2,834,073	9,746,753	12,580,826	4,699,366	3,780,877	8,480,243	-32.6%
5	Operating Expenditures 5000-5999	10,587,385	9,413,041	20,000,426	8,965,398	6,051,589	15,016,987	-24.9%
6	Capital Outlay 6000-6999	204,540	641,199	845,739	-	7,000	7,000	-99.2%
7	Other Outgo 7100-7299	527,568	3,150,635	3,678,203	527,568	3,308,167	3,835,735	4.3%
8	Indirect Costs 7400-7499	(2,614,958)	2,376,438	(238,520)	(2,551,029)	2,296,367	(254,662)	6.8%
9	Required Budget Reductions/Adjustments 7300-7399	-	-	-	-	-	-	-
10	TOTAL EXPENDITURES	84,589,424	54,942,502	139,531,926	89,740,823	46,305,250	136,046,073	-2.5%
C	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	19,190,555	(26,444,847)	(7,254,292)	16,822,265	(23,148,100)	(6,325,835)	-12.8%
D	Interfund Transfers							
a)	Transfers In 8900-8929	250,000	40,000	290,000	500,000	40,000	540,000	86.2%
b)	Transfers out 7600-7629	811,654	-	811,654	873,562	-	873,562	7.6%
2	Other Sources/Uses							
a)	Sources 8930-8979	-	-	-	-	-	-	0.0%
b)	Uses 7630-7699	-	-	-	-	-	-	0.0%
3	Contributions 8980-8999	(20,370,648)	20,370,648	-	(21,141,472)	21,141,472	-	0.0%
	TOTAL OTHER FINANCING SOURCES/USES	(20,932,302)	20,410,648	(521,654)	(21,515,034)	21,181,472	(333,562)	-36.1%
E	NET INCREASE (DECREASE) IN FUND BALANCE	(1,741,747)	(6,034,199)	(7,775,946)	(4,692,769)	(1,966,628)	(6,659,397)	-14.4%
F	FUND BALANCE, RESERVES							
1	Beginning Fund Balance							
a)	As of July 1 - Unaudited 9791	10,771,486	15,360,561	26,132,047	9,029,739	9,326,362	18,356,101	-29.8%
b)	Audit Adjustments 9793	-	-	-	-	-	-	0.0%
c)	As of July 1 - Audited	10,771,486	15,360,561	26,132,047	9,029,739	9,326,362	18,356,101	-29.8%
d)	Other Restatements 9795	-	-	-	-	-	-	0.0%
e)	Adjusted Beginning Balance	10,771,486	15,360,561	26,132,047	9,029,739	9,326,362	18,356,101	-29.8%
2	Ending Balance, June 30	9,029,739	9,326,362	18,356,101	4,336,970	7,359,734	11,696,704	-36.3%
	Components of Ending Fund Balance							
a)	Nonspendable							
	Revolving Cash 9711	5,000	-	5,000	5,000	-	5,000	0.0%
	Stores 9712	-	-	-	-	-	-	0.0%
	Prepaid Expenditures 9713	214,880	-	214,880	114,814	-	114,814	-46.6%
	All Others 9719	-	-	-	-	-	-	0.0%
b)	Restricted - Federal/State/Local Programs 9740		9,326,362	9,326,362		7,359,734	7,359,734	-21.1%
c)	Committed							
	Other Commitments 9760	-	-	-	-	-	-	0.0%
d)	Assigned							
	Supplemental & State program budget reserves	3,409,155	-	3,409,155	-	-	-	-
e)	Unassigned/unappropriated							
	Reserve for Economic Uncertainty - 3% 9789	4,210,307	-	4,210,307	4,107,589	-	4,107,589	-2.4%
	Unassigned/Unappropriated 9790	1,190,397	-	1,190,397	109,567	-	109,567	-90.8%

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
General Fund Unrestricted and Restricted (01)

		2023-24 Estimated Actuals			2026-27 Proposed Budget			% Diff C & F
		(A) Unrestricted	(B) Restricted	(C) = (A) + (B) Total	(D) Unrestricted	(E) Restricted	(F) = (D) + (E) Total	
G	ASSETS							
1	Cash							
a)	in County Treasury	9110	9,789,859	5,726,362	15,516,221			
1)	Fair value adjustment to							
	Cash in County Treasury	9111		-				
b)	in Banks	9120		-				
c)	in Revolving Fund	9130	5,000	-	5,000			
d)	with Fiscal Agent	9135		-				
e)	collections awaiting deposit	9140	-	-				
2	Investments	9150		-				
3	Accounts Receivable	9200	3,700,000	8,000,000	11,700,000			
4	Due from Grantor Government	9290		-				
5	Due from Other Funds	9310	200,000	200,000				
6	Stores	9320		-				
7	Prepaid Expenditures	9330	214,880	214,880				
8	Other Current Assets	9340	-	-				
9	TOTAL ASSETS		13,909,739	13,726,362	27,636,101			
H	LIABILITIES							
1	Accounts Payable	9500	4,300,000	3,600,000	7,900,000			
2	Due to Grantor Governments	9590		-				
3	Due to Other Funds	9610	580,000	580,000				
4	Current Loans	9640	-	-				
5	Deferred Revenue	9650		800,000	800,000			
6	TOTAL LIABILITIES		4,880,000	4,400,000	9,280,000			
I	FUND EQUITY							
	Ending Fund Balance, June 30th		9,029,739	9,326,362	18,356,101			

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Adult Education Fund (11)

		2025-26	2026-27 Proposed	Percent
		Estimated Actuals	Budget	Difference
A	REVENUES			
	Object			
1	LCFF Sources 8010-8099	-	-	0.0%
2	Federal Revenue 8100-8299	196,230	196,230	0.0%
3	Other State Revenue 8300-8599			0.0%
4	Other Local Revenue 8600-8799	(3,252)		-100.0%
5	TOTAL REVENUES	192,978	196,230	1.7%
B	EXPENDITURES			
1	Certificated salaries 1000-1999			0.0%
2	Classified salaries 2000-2999	102,440	110,749	8.1%
3	Employee Benefits 3000-3999	58,925	60,460	2.6%
4	Books & Supplies 4000-4999	39,795	23,630	-40.6%
	Services & Other			
5	Operating Expenditures 5000-5999	6,984	11,273	61.4%
6	Capital Outlay 6000-6999			0.0%
	7100-7299			
7	Other Outgo 7400-7499	-	-	0.0%
8	Indirect Costs 7300-7399	13,446	15,478	15.1%
9	TOTAL EXPENDITURES	221,590	221,590	0.0%
C	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(28,612)	(25,360)	-11.4%
D	1 Interfund Transfers			
	a) Transfers In 8900-8929	28,612	25,360	-11.4%
	b) Transfers out 7600-7629		-	0.0%
2 Other Sources/Uses				0.0%
	a) Sources 8930-8979		-	0.0%
	b) Uses 7630-7699		-	0.0%
3 Contributions	8980-8999	-	-	0.0%
	TOTAL OTHER FINANCING			
4 SOURCES/USES		28,612	25,360	-11.4%
E	NET INCREASE (DECREASE) IN FUND BALANCE	-	-	0.0%
F	FUND BALANCE, RESERVES			
1 Beginning Fund Balance				
	a) As of July 1 - Unaudited 9791	22,044	22,044	0.0%
	b) Audit Adjustments 9793		-	0.0%
	c) As of July 1 - Audited	22,044	22,044	0.0%
	d) Other Restatements 9795		-	0.0%
	e) Adjusted Beginning Balance	22,044	22,044	0.0%
2 Ending Balance, June 30		22,044	22,044	0.0%
	Components			
	a) Nonspendable			
	Revolving Cash 9711	-	-	0.0%
	Stores 9712	-	-	0.0%
	Prepaid Expenditures 9713	-	-	0.0%
	All Others 9719	-	-	0.0%
	b) Restricted 9740	22,044	22,044	0.0%
	c) Committed			
	Stabilization Arrangements 9750	-	-	0.0%
	Other Commitments 9760	-	-	0.0%
	d) Assigned			
	Other Assignments 9780	-	-	0.0%
	District specific #1 9780	-	-	0.0%
	District specific #2 9780	-	-	0.0%
	e) Unassigned/unappropriated			
	Reserve for			
	Economic Uncertainty 9789	-	-	0.0%
	Unassigned/Unappropriated 9790	-	-	0.0%

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Adult Education Fund (11)

		2025-26 Estimated Actuals	2026-27 Proposed Budget	Percent Difference
G ASSETS				
1 Cash				
a) in County Treasury	9110	(106,727)		
1) Fair value adjustment to Cash in County Treasury	9111	-		
b) in Banks	9120	-		
c) in Revolving Fund	9130	-		
d) with Fiscal Agent	9135	-		
e) collections awaiting deposit	9140	-		
2 Investments	9150	-		
3 Accounts Receivable	9200	128,771		
4 Due from Grantor Government	9290	-		
5 Due from Other Funds	9310	-		
6 Stores	9320	-		
7 Prepaid Expenditures	9330	-		
8 Other Current Assets	9340	-		
9 TOTAL ASSETS		22,044		
H LIABILITIES				
1 Accounts Payable	9500	-		
2 Due to Grantor Governments	9590	-		
3 Due to Other Funds	9610	-		
4 Current Loans	9640	-		
5 Deferred Revenue	9650	-		
6 TOTAL LIABILITIES		-		
I FUND EQUITY				
Ending Fund Balance, June 30th		22,044		

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Cafeteria Special Revenue Fund (13)

		2025-26	2026-27 Proposed	Percent
A REVENUES		Estimated Actuals	Budget	Difference
1	LCFF Sources 8010-8099		-	0.0%
2	Federal Revenue 8100-8299	2,186,719	2,006,719	-8.2%
3	Other State Revenue 8300-8599	4,211,285	4,211,285	0.0%
4	Other Local Revenue 8600-8799	19,005	39,005	105.2%
5	TOTAL REVENUES	6,417,009	6,257,009	-2.5%
B EXPENDITURES				
1	Certificated salaries 1000-1999	-	-	0.0%
2	Classified salaries 2000-2999	1,985,615	2,171,218	9.3%
3	Employee Benefits 3000-3999	996,491	1,056,887	6.1%
4	Books & Supplies 4000-4999	3,347,546	3,119,546	-6.8%
	Services & Other			
5	Operating Expenditures 5000-5999	316,088	188,218	-40.5%
6	Capital Outlay 6000-6999	32,158	31,258	-2.8%
	7100-7299			
7	Other Outgo 7400-7499		-	0.0%
8	Indirect Costs 7300-7399	225,074	239,184	6.3%
9	TOTAL EXPENDITURES	6,902,972	6,806,311	-1.4%
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(485,963)	(549,302)	13.0%
D				
1	Interfund Transfers			
a)	Transfers In 8900-8929	580,121	551,843	-4.9%
b)	Transfers out 7600-7629	-	-	0.0%
2	Other Sources/Uses			0.0%
a)	Sources 8930-8979	-	-	0.0%
b)	Uses 7630-7699	-	-	0.0%
3	Contributions 8980-8999	-	-	0.0%
	TOTAL OTHER FINANCING			
4	SOURCES/USES	529,019	549,282	3.8%
E NET INCREASE (DECREASE) IN FUND BALANCE		43,056	(20)	-100.0%
F FUND BALANCE, RESERVES				
1	Beginning Fund Balance			
a)	As of July 1 - Unaudited 9791	4,023	47,079	1070.2%
b)	Audit Adjustments 9793	-	-	0.0%
c)	As of July 1 - Audited	4,023	47,079	1070.2%
d)	Other Restatements 9795	-	-	0.0%
e)	Adjusted Beginning Balance	4,023	47,079	1070.2%
2	Ending Balance, June 30	47,079	47,059	0.0%
	Components			
a)	Nonspendable			
	Revolving Cash 9711	-	-	0.0%
	Stores 9712	47,079	47,079	0.0%
	Prepaid Expenditures 9713	-	-	0.0%
	All Others 9719	-	-	0.0%
b)	Restricted 9740	-	-	0.0%
c)	Committed			
	Stabilization Arrangements 9750	-	-	0.0%
	Other Commitments 9760	-	-	0.0%
d)	Assigned			
	Other Assignments 9780	-	-	0.0%
e)	Unassigned/unappropriated			
	Reserve for			
	Economic Uncertainty 9789	-	-	0.0%
	Unassigned/Unappropriated 9790	0	(20)	0.0%

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Cafeteria Special Revenue Fund (13)

		2024-25 Estimated Actuals	2025-26 Proposed Budget	Percent Difference
G	ASSETS			
	1 Cash			
	a) in County Treasury	9110	(1,377,786)	
	1) Fair value adjustment to			
	Cash in County Treasury	9111		
	b) in Banks	9120		
	c) in Revolving Fund	9130		
	d) with Fiscal Agent	9135		
	e) collections awaiting deposit	9140		
	2 Investments	9150		
	3 Accounts Receivable	9200	1,391,786	
	4 Due from Grantor Government	9290		
	5 Due from Other Funds	9310		
	6 Stores	9320	47,079	
	7 Prepaid Expenditures	9330	-	
	8 Other Current Assets	9340	-	
	9 TOTAL ASSETS		61,079	
H	LIABILITIES			
	1 Accounts Payable	9500	14,000	
	2 Due to Grantor Governments	9590	-	
	3 Due to Other Funds	9610	-	
	4 Current Loans	9640	-	
	5 Deferred Revenue	9650	-	
	6 TOTAL LIABILITIES		14,000	
I	FUND EQUITY			
	Ending Fund Balance, June 30th		47,079	

DISTRICT: Western Placer Unified School District COUNTY: Placer County		July 1 Budget (Single Adoption) Deferred Maintenance Fund (14)		
A REVENUES	Object	2025-26 Estimated Actuals	2026-27 Proposed Budget	Percent Difference
1 LCFF Sources	8010-8099	-	-	0.0%
2 Federal Revenue	8100-8299	-	-	0.0%
3 Other State Revenue	8300-8599	-	-	0.0%
4 Other Local Revenue	8600-8799	(2,125)	-	-100.0%
5 TOTAL REVENUES		(2,125)	-	-100.0%
B EXPENDITURES				
1 Certificated salaries	1000-1999	-	-	0.0%
2 Classified salaries	2000-2999	-	-	0.0%
3 Employee Benefits	3000-3999	-	-	0.0%
4 Books & Supplies	4000-4999	-	-	0.0%
Services & Other				
5 Operating Expenditures	5000-5999	93,586	-	-100.0%
6 Capital Outlay	6000-6999	24,137	-	-100.0%
	7100-7299			
7 Other Outgo	7400-7499	-	-	0.0%
8 Indirect Costs	7300-7399	-	-	0.0%
9 TOTAL EXPENDITURES		117,723	-	-100.0%
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(119,848)	-	-100.0%
D 1 Interfund Transfers				
a) Transfers In	8900-8929	250,000	250,000	0.0%
b) Transfers out	7600-7629	-	-	0.0%
2 Other Sources/Uses				
a) Sources	8930-8979	-	-	0.0%
b) Uses	7630-7699	-	-	0.0%
3 Contributions	8980-8999	-	-	0.0%
TOTAL OTHER FINANCING				
4 SOURCES/USES		250,000	250,000	0.0%
E NET INCREASE (DECREASE) IN FUND BALANCE		130,152	250,000	100.0%
F FUND BALANCE, RESERVES				
1 Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	242,424	372,576	100.0%
b) Audit Adjustments	9793	-	-	0.0%
c) As of July 1 - Audited		242,424	372,576	100.0%
d) Other Restatements	9795	-	-	0.0%
e) Adjusted Beginning Balance		242,424	372,576	100.0%
2 Ending Balance, June 30		372,576	622,576	100.0%
Components				
a) Nonspendable				
Revolving Cash	9711	-	-	0.0%
Stores	9712	-	-	0.0%
Prepaid Expenditures	9713	-	-	0.0%
All Others	9719	-	-	0.0%
b) Restricted	9740	-	-	0.0%
c) Committed				
Stabilization Arrangements	9750	-	-	0.0%
Other Commitments	9760	-	-	0.0%
d) Assigned				
Other Assignments	9780	-	-	0.0%
District specific #1	9780	-	-	0.0%
District specific #2	9780	-	-	0.0%
e) Unassigned/unappropriated				
Reserve for				
Economic Uncertainty	9789	-	-	0.0%
Unassigned/Unappropriated	9790	372,576	622,576	100.0%

DISTRICT: *Western Placer Unified School District*
COUNTY: *Placer County*

July 1 Budget (Single Adoption)
Deferred Maintenance Fund (14)

		2024-25 Estimated Actuals	2025-26 Proposed Budget	Percent Difference
G ASSETS				
1 Cash				
a) in County Treasury	9110	372,576		
1) Fair value adjustment to Cash in County Treasury	9111	-		
b) in Banks	9120	-		
c) in Revolving Fund	9130	-		
d) with Fiscal Agent	9135	-		
e) collections awaiting deposit	9140	-		
2 Investments	9150	-		
3 Accounts Receivable	9200	-		
4 Due from Grantor Government	9290	-		
5 Due from Other Funds	9310	-		
6 Stores	9320	-		
7 Prepaid Expenditures	9330	-		
8 Other Current Assets	9340	-		
9 TOTAL ASSETS		372,576		
H LIABILITIES				
1 Accounts Payable	9500	-		
2 Due to Grantor Governments	9590	-		
3 Due to Other Funds	9610	-		
4 Current Loans	9640	-		
5 Deferred Revenue	9650	-		
6 TOTAL LIABILITIES		-		
I FUND EQUITY				
Ending Fund Balance, June 30th		372,576		

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption)
Special Reserve Fund for Other Than Capital Outlay Projects (17)

		2025-26	2026-27 Proposed	Percent
		Estimated Actuals	Budget	Difference
A	REVENUES			
1	LCFF Sources 8010-8099			0.0%
2	Federal Revenue 8100-8299			0.0%
3	Other State Revenue 8300-8599			0.0%
4	Other Local Revenue 8600-8799	30,000	15,000	-50.0%
5	TOTAL REVENUES	30,000	15,000	-50.0%
B	EXPENDITURES			
1	Certificated salaries 1000-1999	-	-	0.0%
2	Classified salaries 2000-2999	-	-	0.0%
3	Employee Benefits 3000-3999	-	-	0.0%
4	Books & Supplies 4000-4999	-	-	0.0%
	Services & Other			
5	Operating Expenditures 5000-5999	-	-	0.0%
6	Capital Outlay 6000-6999	-	-	0.0%
	7100-7299			
7	Other Outgo 7400-7499	-	-	0.0%
8	Indirect Costs 7300-7399	-	-	0.0%
9	TOTAL EXPENDITURES	-	-	0.0%
C	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	30,000	15,000	-50.0%
D	1 Interfund Transfers			
a)	Transfers In 8900-8929	-	-	0.0%
b)	Transfers out 7600-7629	250,000	500,000	100.0%
2	Other Sources/Uses			
a)	Sources 8930-8979	-	-	0.0%
b)	Uses 7630-7699	-	-	0.0%
3	Contributions 8980-8999	-	-	0.0%
	TOTAL OTHER FINANCING			
4	SOURCES/USES	(250,000)	(500,000)	-100.0%
E	NET INCREASE (DECREASE) IN FUND BALANCE	(220,000)	(485,000)	-100.0%
F	FUND BALANCE, RESERVES			
1	Beginning Fund Balance			
a)	As of July 1 - Unaudited 9791	792,435	572,435	-27.8%
b)	Audit Adjustments 9793	-	-	0.0%
c)	As of July 1 - Audited	792,435	572,435	-27.8%
d)	Other Restatements 9795	-	-	0.0%
e)	Adjusted Beginning Balance	792,435	572,435	-27.8%
2	Ending Balance, June 30	572,435	87,435	-84.7%
	Components			
a)	Nonspendable			
	Revolving Cash 9711	-	-	0.0%
	Stores 9712	-	-	0.0%
	Prepaid Expenditures 9713	-	-	0.0%
	All Others 9719	-	-	0.0%
b)	Restricted 9740	-	-	0.0%
c)	Committed			
	Stabilization Arrangements 9750	-	-	0.0%
	Wetlands Mitigation 9760	572,435	87,435	-84.7%
d)	Assigned			
	Other Assignments 9780	-	-	0.0%
	Wetlands Mitigation 9780	-	-	0.0%
	9780	-	-	0.0%
e)	Unassigned/unappropriated			
	Reserve for			
	Economic Uncertainty 9789	-	-	0.0%
	Unassigned/Unappropriated 9790	-	-	0.0%

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption)
Special Reserve Fund for Other Than Capital Outlay Projects (17)

		2024-25 Estimated Actuals	2025-26 Proposed Budget	Percent Difference
G ASSETS				
1 Cash				
a) in County Treasury	9110	572,435		
1) Fair value adjustment to				
Cash in County Treasury	9111	-		
b) in Banks	9120	-		
c) in Revolving Fund	9130	-		
d) with Fiscal Agent	9135	-		
e) collections awaiting deposit	9140	-		
2 Investments	9150	-		
3 Accounts Receivable	9200	-		
4 Due from Grantor Government	9290	-		
5 Due from Other Funds	9310	-		
6 Stores	9320	-		
7 Prepaid Expenditures	9330	-		
8 Other Current Assets	9340	-		
9 TOTAL ASSETS		572,435		
H LIABILITIES				
1 Accounts Payable	9500	-		
2 Due to Grantor Governments	9590	-		
3 Due to Other Funds	9610	-		
4 Current Loans	9640	-		
5 Deferred Revenue	9650	-		
6 TOTAL LIABILITIES		-		
I FUND EQUITY				
Ending Fund Balance, June 30th		572,435		

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Building Fund (21)

		2025-26	2026-27 Proposed	Percent
		Estimated Actuals	Budget	Difference
A	REVENUES			
	Object			
1	LCFF Sources 8010-8099	-	-	0.0%
2	Federal Revenue 8100-8299	-	-	0.0%
3	Other State Revenue 8300-8599	-	-	0.0%
4	Other Local Revenue 8600-8799	3,200	3,000	-6.3%
5	TOTAL REVENUES	3,200	3,000	-6.3%
B	EXPENDITURES			
1	Certificated salaries 1000-1999	-	-	0.0%
2	Classified salaries 2000-2999	-	-	0.0%
3	Employee Benefits 3000-3999	-	-	0.0%
4	Books & Supplies 4000-4999	-	-	0.0%
	Services & Other			
5	Operating Expenditures 5000-5999	-	-	0.0%
6	Capital Outlay 6000-6999	-	-	0.0%
	7100-7299			
7	Other Outgo 7400-7499	-	-	0.0%
8	Indirect Costs 7300-7399	-	-	0.0%
9	TOTAL EXPENDITURES	-	-	0.0%
C	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	3,200	3,000	-6.3%
D	1 Interfund Transfers			
	a) Transfers In 8900-8929	-	-	0.0%
	b) Transfers out 7600-7629	-	-	0.0%
2	Other Sources/Uses			0.0%
	a) Sources 8930-8979	-	-	0.0%
	b) Uses 7630-7699	-	-	0.0%
3	Contributions 8980-8999	-	-	0.0%
	TOTAL OTHER FINANCING			
4	SOURCES/USES	-	-	0.0%
E	NET INCREASE (DECREASE) IN FUND BALANCE	3,200	3,000	-6.3%
F	FUND BALANCE, RESERVES			
1	Beginning Fund Balance			
	a) As of July 1 - Unaudited 9791	91,489	94,689	3.5%
	b) Audit Adjustments 9793	-	-	0.0%
	c) As of July 1 - Audited	91,489	94,689	3.5%
	d) Other Restatements 9795	-	-	0.0%
	e) Adjusted Beginning Balance	91,489	94,689	3.5%
2	Ending Balance, June 30	94,689	97,689	3.2%
	Components			
	a) Nonspendable			
	Revolving Cash 9711	-	-	0.0%
	Stores 9712	-	-	0.0%
	Prepaid Expenditures 9713	-	-	0.0%
	All Others 9719	-	-	0.0%
	b) Restricted 9740			0.0%
	c) Committed			
	Stabilization Arrangements 9750	-	-	0.0%
	Other Commitments 9760	-	-	0.0%
	d) Assigned			
	Other Assignments 9780	-	-	0.0%
	9780	-	-	0.0%
	9780	-	-	0.0%
	e) Unassigned/unappropriated			
	Reserve for			
	Economic Uncertainty 9789	-	-	0.0%
	Unassigned/Unappropriated 9790	94,689	97,689	3.2%

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Building Fund (21)

		2024-25 Estimated Actuals	2025-26 Proposed Budget	Percent Difference
G ASSETS				
1 Cash				
a) in County Treasury	9110	94,689		
1) Fair value adjustment to Cash in County Treasury	9111			
b) in Banks	9120			
c) in Revolving Fund	9130			
d) with Fiscal Agent	9135			
e) collections awaiting deposit	9140			
2 Investments	9150			
3 Accounts Receivable	9200			
4 Due from Grantor Government	9290	-		
5 Due from Other Funds	9310	-		
6 Stores	9320	-		
7 Prepaid Expenditures	9330	-		
8 Other Current Assets	9340	-		
9 TOTAL ASSETS		94,689		
H LIABILITIES				
1 Accounts Payable	9500	-		
2 Due to Grantor Governments	9590	-		
3 Due to Other Funds	9610	-		
4 Current Loans	9640	-		
5 Deferred Revenue	9650	-		
6 TOTAL LIABILITIES		-		
I FUND EQUITY				
Ending Fund Balance, June 30th		94,689		

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT COUNTY: PLACER COUNTY		July 1 Budget (Single Adoption) - Proposed Budget Building Fund (22)		
		2025-26 Estimated Actuals	2026-27 Proposed Budget	Percent Difference
A REVENUES				
1 LCFF Sources	8010-8099	-	-	0.0%
2 Federal Revenue	8100-8299	-	-	0.0%
3 Other State Revenue	8300-8599	-	-	0.0%
4 Other Local Revenue	8600-8799	(4,688)	-	-100.0%
5 TOTAL REVENUES		(4,688)	-	-100.0%
B EXPENDITURES				
1 Certificated salaries	1000-1999	-	-	0.0%
2 Classified salaries	2000-2999	-	-	0.0%
3 Employee Benefits	3000-3999	-	-	0.0%
4 Books & Supplies	4000-4999	-	-	0.0%
Services & Other				
5 Operating Expenditures	5000-5999	177,175	-	-100.0%
6 Capital Outlay	6000-6999	18,334,882	-	-100.0%
	7100-7299			
7 Other Outgo	7400-7499	-	-	0.0%
8 Indirect Costs	7300-7399	-	-	0.0%
9 TOTAL EXPENDITURES		18,512,057	-	-100.0%
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(18,516,745)	-	-100.0%
D				
1 Interfund Transfers				
a) Transfers In	8900-8929	18,507,557	-	-100.0%
b) Transfers out	7600-7629	-	-	0.0%
2 Other Sources/Uses				
a) Sources	8930-8979	-	-	0.0%
b) Uses	7630-7699	-	-	0.0%
3 Contributions	8980-8999	-	-	0.0%
TOTAL OTHER FINANCING				
4 SOURCES/USES		18,507,557	-	-100.0%
E NET INCREASE (DECREASE) IN FUND BALANCE		(9,188)	-	-100.0%
F FUND BALANCE, RESERVES				
1 Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	237,723	228,535	-3.9%
b) Audit Adjustments	9793	-	-	0.0%
c) As of July 1 - Audited		237,723	228,535	-3.9%
d) Other Restatements	9795	-	-	0.0%
e) Adjusted Beginning Balance		237,723	228,535	-3.9%
2 Ending Balance, June 30		228,535	228,535	0.0%
Components				
a) Nonspendable				
Revolving Cash	9711	-	-	0.0%
Stores	9712	-	-	0.0%
Prepaid Expenditures	9713	-	-	0.0%
All Others	9719	-	-	0.0%
b) Restricted	9740			0.0%
c) Committed				
Stabilization Arrangements	9750	-	-	0.0%
Other Commitments	9760	-	-	0.0%
d) Assigned				
Other Assignments	9780	-	-	0.0%
	9780	-	-	0.0%
	9780	-	-	0.0%
e) Unassigned/unappropriated				
Reserve for				
Economic Uncertainty	9789	-	-	0.0%
Unassigned/Unappropriated	9790	228,535	228,535	0.0%

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Building Fund (22)

			2024-25 Estimated Actuals	2025-26 Proposed Budget	Percent Difference
G ASSETS					
1	Cash				
a)	in County Treasury	9110	228,535		
1)	Fair value adjustment to				
	Cash in County Treasury	9111			
b)	in Banks	9120			
c)	in Revolving Fund	9130			
d)	with Fiscal Agent	9135			
e)	collections awaiting deposit	9140			
2	Investments	9150			
3	Accounts Receivable	9200			
4	Due from Grantor Government	9290	-		
5	Due from Other Funds	9310	-		
6	Stores	9320	-		
7	Prepaid Expenditures	9330	-		
8	Other Current Assets	9340	-		
9	TOTAL ASSETS		228,535		
H LIABILITIES					
1	Accounts Payable	9500	-		
2	Due to Grantor Governments	9590	-		
3	Due to Other Funds	9610	-		
4	Current Loans	9640	-		
5	Deferred Revenue	9650	-		
6	TOTAL LIABILITIES		-		
I FUND EQUITY					
	Ending Fund Balance, June 30th		228,535		

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Building Fund (23)

		2025-26	2026-27 Proposed	Percent
		Estimated Actuals	Budget	Difference
A REVENUES				
1	LCFF Sources 8010-8099	-	-	0.0%
2	Federal Revenue 8100-8299	-	-	0.0%
3	Other State Revenue 8300-8599	-	-	0.0%
4	Other Local Revenue 8600-8799	-	-	0.0%
5	TOTAL REVENUES	-	-	0.0%
B EXPENDITURES				
1	Certificated salaries 1000-1999	-	-	0.0%
2	Classified salaries 2000-2999	-	-	0.0%
3	Employee Benefits 3000-3999	-	-	0.0%
4	Books & Supplies 4000-4999	-	-	0.0%
	Services & Other			
5	Operating Expenditures 5000-5999	-	-	0.0%
6	Capital Outlay 6000-6999	1,961,542	1,200,000	-38.8%
	7100-7299			
7	Other Outgo 7400-7499	-	-	0.0%
8	Indirect Costs 7300-7399	-	-	0.0%
9	TOTAL EXPENDITURES	1,961,542	1,200,000	-38.8%
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(1,961,542)	(1,200,000)	-38.8%
D				
1	Interfund Transfers			
a)	Transfers In 8900-8929	1,961,542	1,200,000	-38.8%
b)	Transfers out 7600-7629	-	-	0.0%
2	Other Sources/Uses			
a)	Sources 8930-8979	-	-	0.0%
b)	Uses 7630-7699	-	-	0.0%
3	Contributions 8980-8999	-	-	0.0%
	TOTAL OTHER FINANCING			
4	SOURCES/USES	1,961,542	1,200,000	-38.8%
E NET INCREASE (DECREASE) IN FUND BALANCE		-	-	0.0%
F FUND BALANCE, RESERVES				
1	Beginning Fund Balance			
a)	As of July 1 - Unaudited 9791	-	-	0.0%
b)	Audit Adjustments 9793	-	-	0.0%
c)	As of July 1 - Audited	-	-	0.0%
d)	Other Restatements 9795	-	-	0.0%
e)	Adjusted Beginning Balance	-	-	0.0%
2	Ending Balance, June 30	-	-	0.0%
	Components			
a)	Nonspendable			
	Revolving Cash 9711	-	-	0.0%
	Stores 9712	-	-	0.0%
	Prepaid Expenditures 9713	-	-	0.0%
	All Others 9719	-	-	0.0%
b)	Restricted 9740			0.0%
c)	Committed			
	Stabilization Arrangements 9750	-	-	0.0%
	Other Commitments 9760	-	-	0.0%
d)	Assigned			
	Other Assignments 9780	-	-	0.0%
	9780	-	-	0.0%
	9780	-	-	0.0%
e)	Unassigned/unappropriated			
	Reserve for			
	Economic Uncertainty 9789	-	-	0.0%
	Unassigned/Unappropriated 9790	-	-	0.0%

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Building Fund (23)

		2024-25 Estimated Actuals	2025-26 Proposed Budget	Percent Difference
G ASSETS				
1 Cash				
a) in County Treasury	9110	-		
1) Fair value adjustment to				
Cash in County Treasury	9111			
b) in Banks	9120			
c) in Revolving Fund	9130			
d) with Fiscal Agent	9135			
e) collections awaiting deposit	9140			
2 Investments	9150			
3 Accounts Receivable	9200			
4 Due from Grantor Government	9290	-		
5 Due from Other Funds	9310	-		
6 Stores	9320	-		
7 Prepaid Expenditures	9330	-		
8 Other Current Assets	9340	-		
9 TOTAL ASSETS		-		
H LIABILITIES				
1 Accounts Payable	9500	-		
2 Due to Grantor Governments	9590	-		
3 Due to Other Funds	9610	-		
4 Current Loans	9640	-		
5 Deferred Revenue	9650	-		
6 TOTAL LIABILITIES		-		
I FUND EQUITY				
Ending Fund Balance, June 30th		-		

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Developer Fees Fund (25)

		2025-26	2026-27 Proposed	Percent
		Estimated Actuals	Budget	Difference
A	REVENUES			
	Object			
1	LCFF Sources 8010-8099	-	-	0.0%
2	Federal Revenue 8100-8299	-	-	0.0%
3	Other State Revenue 8300-8599	-	-	0.0%
4	Other Local Revenue 8600-8799	5,200,885	3,100,000	-40.4%
5	TOTAL REVENUES	5,200,885	3,100,000	-40.4%
B	EXPENDITURES			
1	Certificated salaries 1000-1999	-	-	0.0%
2	Classified salaries 2000-2999	380,667	396,575	4.2%
3	Employee Benefits 3000-3999	166,321	177,802	6.9%
4	Books & Supplies 4000-4999	401,724	5,000	-98.8%
	Services & Other			
5	Operating Expenditures 5000-5999	472,680	320,000	-32.3%
6	Capital Outlay 6000-6999	3,358,473	-	-100.0%
	7100-7299			
7	Other Outgo 7400-7499	-	-	0.0%
8	Indirect Costs 7300-7399	-	-	0.0%
9	TOTAL EXPENDITURES	4,779,865	899,377	-81.2%
C	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	421,020	2,200,623	-100.0%
D	1 Interfund Transfers			
	a) Transfers In 8900-8929	3,803,279	-	-100.0%
	b) Transfers out 7600-7629	2,761,542	2,000,000	-27.6%
2 Other Sources/Uses				
	a) Sources 8930-8979	-	-	0.0%
	b) Uses 7630-7699	-	-	0.0%
3 Contributions	8980-8999	-	-	0.0%
	TOTAL OTHER FINANCING			
4 SOURCES/USES		1,041,737	(2,000,000)	-292.0%
E	NET INCREASE (DECREASE) IN FUND BALANCE	1,462,757	200,623	-86.3%
F	FUND BALANCE, RESERVES			
1 Beginning Fund Balance				
	a) As of July 1 - Unaudited 9791	13,360,413	14,823,170	10.9%
	b) Audit Adjustments 9793	-	-	0.0%
	c) As of July 1 - Audited	13,360,413	14,823,170	10.9%
	d) Other Restatements 9795	-	-	0.0%
	e) Adjusted Beginning Balance	13,360,413	14,823,170	10.9%
2 Ending Balance, June 30		14,823,170	15,023,793	1.4%
	Components			
	a) Nonspendable			
	Revolving Cash 9711	-	-	0.0%
	Stores 9712	-	-	0.0%
	Prepaid Expenditures 9713	-	-	0.0%
	All Others 9719	-	-	0.0%
	b) Restricted 9740	14,823,170	15,023,793	1.4%
	c) Committed			
	Stabilization Arrangements 9750	-	-	0.0%
	Other Commitments 9760	-	-	0.0%
	d) Assigned			
	Other Assignments 9780	-	-	0.0%
	e) Unassigned/unappropriated			
	Reserve for			
	Economic Uncertainty 9789	-	-	0.0%
	Unassigned/Unappropriated 9790	-	-	0.0%

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Developer Fees Fund (25)

		2024-25 Estimated Actuals	2025-26 Proposed Budget	Percent Difference
G ASSETS				
1 Cash				
a) in County Treasury	9110	14,823,170		
1) Fair value adjustment to				
Cash in County Treasury	9111	-		
b) in Banks	9120	-		
c) in Revolving Fund	9130	-		
d) with Fiscal Agent	9135	-		
e) collections awaiting deposit	9140	-		
2 Investments	9150	-		
3 Accounts Receivable	9200	-		
4 Due from Grantor Government	9290	-		
5 Due from Other Funds	9310	-		
6 Stores	9320	-		
7 Prepaid Expenditures	9330	-		
8 Other Current Assets	9340	-		
9 TOTAL ASSETS		14,823,170		
H LIABILITIES				
1 Accounts Payable	9500	-		
2 Due to Grantor Governments	9590	-		
3 Due to Other Funds	9610	-		
4 Current Loans	9640	-		
5 Deferred Revenue	9650	-		
6 TOTAL LIABILITIES		-		
I FUND EQUITY				
Ending Fund Balance, June 30th		14,823,170		

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
County Facilities Fund (35)

		2025-26	2026-27 Proposed	Percent
		Estimated Actuals	Budget	Difference
A	REVENUES			
	Object			
1	LCFF Sources 8010-8099	-	-	0.0%
2	Federal Revenue 8100-8299	-	-	0.0%
3	Other State Revenue 8300-8599	-	-	0.0%
4	Other Local Revenue 8600-8799	12,170	-	-100.0%
5	TOTAL REVENUES	12,170	-	-100.0%
B	EXPENDITURES			
1	Certificated salaries 1000-1999	-	-	0.0%
2	Classified salaries 2000-2999	-	-	0.0%
3	Employee Benefits 3000-3999	-	-	0.0%
4	Books & Supplies 4000-4999	-	-	0.0%
	Services & Other			
5	Operating Expenditures 5000-5999	-	-	0.0%
6	Capital Outlay 6000-6999	-	-	0.0%
	7100-7299			
7	Other Outgo 7400-7499	-	-	0.0%
8	Indirect Costs 7300-7399	-	-	0.0%
9	TOTAL EXPENDITURES	-	-	0.0%
C	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	12,170	-	-100.0%
D	1 Interfund Transfers			
	a) Transfers In 8900-8929	-	-	0.0%
	b) Transfers out 7600-7629	-	-	0.0%
2 Other Sources/Uses				
	a) Sources 8930-8979	-	-	0.0%
	b) Uses 7630-7699	-	-	0.0%
3 Contributions	8980-8999	-	-	0.0%
	TOTAL OTHER FINANCING			
4 SOURCES/USES		-	-	0.0%
E	NET INCREASE (DECREASE) IN FUND BALANCE	12,170	-	-100.0%
F	FUND BALANCE, RESERVES			
1 Beginning Fund Balance				
	a) As of July 1 - Unaudited 9791	396,215	408,385	3.1%
	b) Audit Adjustments 9793	-	-	0.0%
	c) As of July 1 - Audited	396,215	408,385	3.1%
	d) Other Restatements 9795	-	-	0.0%
	e) Adjusted Beginning Balance	396,215	408,385	3.1%
2 Ending Balance, June 30		408,385	408,385	0.0%
	Components			
a) Nonspendable				
	Revolving Cash 9711	-	-	0.0%
	Stores 9712	-	-	0.0%
	Prepaid Expenditures 9713	-	-	0.0%
	All Others 9719	-	-	0.0%
b) Restricted	9740	408,385	408,385	0.0%
c) Committed				
	Stabilization Arrangements 9750	-	-	0.0%
	Other Commitments 9760	-	-	0.0%
d) Assigned				
	Other Assignments 9780	-	-	0.0%
e) Unassigned/unappropriated				
	Reserve for			
	Economic Uncertainty 9789	-	-	0.0%
	Unassigned/Unappropriated 9790	-	-	0.0%

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
County Facilities Fund (35)

		2024-25	2025-26 Proposed	Percent
		Estimated Actuals	Budget	Difference
G	ASSETS			
1	Cash			
	a) in County Treasury	9110	408,385	
	1) Fair value adjustment to			
	Cash in County Treasury	9111	-	
	b) in Banks	9120	-	
	c) in Revolving Fund	9130	-	
	d) with Fiscal Agent	9135	-	
	e) collections awaiting deposit	9140	-	
	2 Investments	9150	-	
	3 Accounts Receivable	9200	-	
	4 Due from Grantor Government	9290	-	
	5 Due from Other Funds	9310	-	
	6 Stores	9320	-	
	7 Prepaid Expenditures	9330	-	
	8 Other Current Assets	9340	-	
	9 TOTAL ASSETS		408,385	
H	LIABILITIES			
	1 Accounts Payable	9500	-	
	2 Due to Grantor Governments	9590	-	
	3 Due to Other Funds	9610	-	
	4 Current Loans	9640	-	
	5 Deferred Revenue	9650	-	
	6 TOTAL LIABILITIES		-	
I	FUND EQUITY			
	Ending Fund Balance, June 30th		408,385	

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Special Reserve Fund for Capital Outlay Projects (40)

		2025-26	2026-27 Proposed	Percent
		Estimated Actuals	Budget	Difference
A	REVENUES			
1	LCFF Sources 8010-8099	-	-	0.0%
2	Federal Revenue 8100-8299	-	-	0.0%
3	Other State Revenue 8300-8599	-	-	0.0%
4	Other Local Revenue 8600-8799	75,000	70,000	-6.7%
5	TOTAL REVENUES	75,000	70,000	-6.7%
B	EXPENDITURES			
1	Certificated salaries 1000-1999	-	-	0.0%
2	Classified salaries 2000-2999	-	-	0.0%
3	Employee Benefits 3000-3999	-	-	0.0%
4	Books & Supplies 4000-4999	-	-	0.0%
	Services & Other			
5	Operating Expenditures 5000-5999	-	-	0.0%
6	Capital Outlay 6000-6999	-	-	0.0%
	7100-7299			
7	Other Outgo 7400-7499	-	-	0.0%
8	Indirect Costs 7300-7399	-	-	0.0%
9	TOTAL EXPENDITURES	-	-	0.0%
C	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	75,000	70,000	-6.7%
D	1 Interfund Transfers			
	a) Transfers In 8900-8929	-	-	0.0%
	b) Transfers out 7600-7629	40,000	40,000	0.0%
	2 Other Sources/Uses			
	a) Sources 8930-8979	-	-	0.0%
	b) Uses 7630-7699	-	-	0.0%
	3 Contributions 8980-8999	-	-	0.0%
	TOTAL OTHER FINANCING			
	4 SOURCES/USES	(40,000)	(40,000)	0.0%
E	NET INCREASE (DECREASE) IN FUND BALANCE	35,000	30,000	-14.3%
F	FUND BALANCE, RESERVES			
1	Beginning Fund Balance			
	a) As of July 1 - Unaudited 9791	1,907,477	1,942,477	1.8%
	b) Audit Adjustments 9793	-	-	0.0%
	c) As of July 1 - Audited	1,907,477	1,942,477	1.8%
	d) Other Restatements 9795	-	-	0.0%
	e) Adjusted Beginning Balance	1,907,477	1,942,477	1.8%
2	Ending Balance, June 30	1,942,477	1,972,477	1.5%
	Components			
	a) Nonspendable			
	Revolving Cash 9711	-	-	0.0%
	Stores 9712	-	-	0.0%
	Prepaid Expenditures 9713	-	-	0.0%
	All Others 9719	-	-	0.0%
	b) Restricted 9740	1,942,477	1,972,477	1.5%
	c) Committed			
	Stabilization Arrangements 9750	-	-	0.0%
	Other Commitments 9760	-	-	0.0%
	d) Assigned			
	Other Assignments 9780	-	-	0.0%
	e) Unassigned/unappropriated			
	Reserve for			
	Economic Uncertainty 9789	-	-	0.0%
	Unassigned/Unappropriated 9790	-	-	0.0%

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Special Reserve Fund for Capital Outlay Projects (40)

		2024-25 Estimated Actuals	2025-26 Proposed Budget	Percent Difference
G ASSETS				
1 Cash				
a) in County Treasury	9110	1,942,477		
1) Fair value adjustment to Cash in County Treasury	9111	-		
b) in Banks	9120	-		
c) in Revolving Fund	9130	-		
d) with Fiscal Agent	9135	-		
e) collections awaiting deposit	9140	-		
2 Investments	9150	-		
3 Accounts Receivable	9200			
4 Due from Grantor Government	9290	-		
5 Due from Other Funds	9310	-		
6 Stores	9320	-		
7 Prepaid Expenditures	9330	-		
8 Other Current Assets	9340	-		
9 TOTAL ASSETS		1,942,477		
H LIABILITIES				
1 Accounts Payable	9500	-		
2 Due to Grantor Governments	9590	-		
3 Due to Other Funds	9610	-		
4 Current Loans	9640	-		
5 Deferred Revenue	9650	-		
6 TOTAL LIABILITIES		-		
I FUND EQUITY				
Ending Fund Balance, June 30th		1,942,477		

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Capital Project Fund for Blended Component Units (49)

		2025-26	2026-27 Proposed	Percent
		Estimated Actuals	Budget	Difference
A	REVENUES			
1	LCFF Sources 8010-8099	-	-	0.0%
2	Federal Revenue 8100-8299	-	-	0.0%
3	Other State Revenue 8300-8599	-	-	0.0%
4	Other Local Revenue 8600-8799	7,523,723	7,707,000	2.4%
5	TOTAL REVENUES	7,523,723	7,707,000	2.4%
B	EXPENDITURES			
1	Certificated salaries 1000-1999	-	-	0.0%
2	Classified salaries 2000-2999	-	-	0.0%
3	Employee Benefits 3000-3999	-	-	0.0%
4	Books & Supplies 4000-4999	-	-	0.0%
5	Operating Expenditures 5000-5999	29,470	30,000	1.8%
6	Capital Outlay 6000-6999	-	-	0.0%
	7100-7299			
7	Other Outgo 7400-7499	7,339,952	7,379,884	0.5%
8	Indirect Costs 7300-7399	-	-	0.0%
9	TOTAL EXPENDITURES	7,369,422	7,409,884	0.5%
C	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	154,301	297,116	-100.0%
D	1 Interfund Transfers			
a)	Transfers In 8900-8929	800,000	800,000	0.0%
b)	Transfers out 7600-7629	3,803,279	-	-100.0%
2	Other Sources/Uses			
a)	Sources 8930-8979	-	-	0.0%
b)	Uses 7630-7699	-	-	0.0%
3	Contributions 8980-8999	-	-	0.0%
	TOTAL OTHER FINANCING			
4	SOURCES/USES	(3,003,279)	800,000	-126.6%
E	NET INCREASE (DECREASE) IN FUND BALANCE	(2,848,978)	1,097,116	-100.0%
F	FUND BALANCE, RESERVES			
1	Beginning Fund Balance			
a)	As of July 1 - Unaudited 9791	23,764,451	20,915,473	-12.0%
b)	Audit Adjustments 9793	-	-	0.0%
c)	As of July 1 - Audited	23,764,451	20,915,473	-12.0%
d)	Other Restatements 9795	-	-	0.0%
e)	Adjusted Beginning Balance	23,764,451	20,915,473	-12.0%
2	Ending Balance, June 30	20,915,473	22,012,589	5.2%
	Components			
a)	Nonspendable			
	Revolving Cash 9711	-	-	0.0%
	Stores 9712	-	-	0.0%
	Prepaid Expenditures 9713	-	-	0.0%
	All Others 9719	-	-	0.0%
b)	Restricted 9740	20,915,473	22,012,589	5.2%
c)	Committed			
	Stabilization Arrangements 9750	-	-	0.0%
	Other Commitments 9760	-	-	0.0%
d)	Assigned			
	Other Assignments 9780	-	-	0.0%
e)	Unassigned/unappropriated			
	Reserve for			
	Economic Uncertainty 9789	-	-	0.0%
	Unassigned/Unappropriated 9790	-	-	0.0%

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Capital Project Fund for Blended Component Units (49)

		2024-25 Estimated Actuals	2025-26 Proposed Budget	Percent Difference
G ASSETS				
1 Cash				
a) in County Treasury	9110	20,863,767		
1) Fair value adjustment to				
Cash in County Treasury	9111	-		
b) in Banks	9120	-		
c) in Revolving Fund	9130	-		
d) with Fiscal Agent	9135	51,706		
e) collections awaiting deposit	9140	-		
2 Investments	9150	-		
3 Accounts Receivable	9200	-		
4 Due from Grantor Government	9290	-		
5 Due from Other Funds	9310	-		
6 Stores	9320	-		
7 Prepaid Expenditures	9330	-		
8 Other Current Assets	9340	-		
9 TOTAL ASSETS		20,915,473		
H LIABILITIES				
1 Accounts Payable	9500	-		
2 Due to Grantor Governments	9590	-		
3 Due to Other Funds	9610	-		
4 Current Loans	9640	-		
5 Deferred Revenue	9650	-		
6 TOTAL LIABILITIES		-		
I FUND EQUITY				
Ending Fund Balance, June 30th		20,915,473		

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Retiree Benefit Fund (71)

		2025-26	2026-27 Proposed	Percent		
A	REVENUES	Object	Estimated Actuals	Budget	Difference	
	1	LCFF Sources	8010-8099	-	-	0.0%
	2	Federal Revenue	8100-8299	-	-	0.0%
	3	Other State Revenue	8300-8599	-	-	0.0%
	4	Other Local Revenue	8600-8799	250	250	0.0%
	5	TOTAL REVENUES		250	250	0.0%
B	EXPENDITURES					
	1	Certificated salaries	1000-1999	-	-	0.0%
	2	Classified salaries	2000-2999	-	-	0.0%
	3	Employee Benefits	3000-3999	-	-	0.0%
	4	Books & Supplies	4000-4999	-	-	0.0%
		Services & Other				
	5	Operating Expenditures	5000-5999	-	-	0.0%
	6	Capital Outlay	6000-6999	-	-	0.0%
			7100-7299			
	7	Other Outgo	7400-7499	-	-	0.0%
	8	Indirect Costs	7300-7399	-	-	0.0%
	9	TOTAL EXPENDITURES		-	-	0.0%
C	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES					
			250	250	0.0%	
D	1	Interfund Transfers				
	a)	Transfers In	8900-8929	-	-	0.0%
	b)	Transfers out	7600-7629	-	-	0.0%
	2	Other Sources/Uses				0.0%
	a)	Sources	8930-8979	-	-	0.0%
	b)	Uses	7630-7699	-	-	0.0%
	3	Contributions	8980-8999	-	-	0.0%
		TOTAL OTHER FINANCING				
	4	SOURCES/USES		-	-	0.0%
E	NET INCREASE (DECREASE) IN FUND BALANCE					
			250	250	0.0%	
F	FUND BALANCE, RESERVES					
	1	Beginning Net Position				
	a)	As of July 1 - Unaudited	9791	7,998	8,248	3.1%
	b)	Audit Adjustments	9793	-	-	0.0%
	c)	As of July 1 - Audited		7,998	8,248	3.1%
	d)	Other Restatements	9795	-	-	0.0%
	e)	Adjusted Beginning Balance		7,998	8,248	3.1%
	2	Ending Net Position, June 30		8,248	8,498	3.0%
		Components of Ending Net Position				
	a)	Net Investment in Capital Assets	9796	-	-	0.0%
	b)	Restricted Net Position	9797	-	-	0.0%
	c)	Unrestricted Net Position	9790	8,248	8,498	3.0%

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Retiree Benefit Fund (71)

		2024-25 Estimated Actuals	2025-26 Proposed Budget	Percent Difference
G ASSETS				
1	Cash			
a)	in County Treasury	9110	8,248	
1)	Fair value adjustment to			
	Cash in County Treasury	9111	-	
b)	in Banks	9120	-	
c)	in Revolving Fund	9130	-	
d)	with Fiscal Agent	9135	-	
e)	collections awaiting deposit	9140	-	
2	Investments	9150	-	
3	Accounts Receivable	9200	-	
4	Due from Grantor Government	9290	-	
5	Due from Other Funds	9310	-	
6	Stores	9320	-	
7	Prepaid Expenditures	9330	-	
8	Other Current Assets	9340	-	
9	Fixed Assets	9400	-	
#	TOTAL ASSETS		8,248	
H LIABILITIES				
1	Accounts Payable	9500	-	
2	Due to Grantor Governments	9590	-	
3	Due to Other Funds	9610	-	
4	Current Loans	9640	-	
5	Deferred Revenue	9650	-	
6	Long-Term Liabilities		-	
a)	Net OPEB Obligation	9664	-	
b)	Compensated Absences	9665	-	
c)	COPs Payable	9666	-	
d)	Capital Leases Payable	9667	-	
e)	Lease Revenue Bonds Payable	9668	-	
f)	Other General Long-Term		-	
	Liabilities	9669	-	
6	TOTAL LIABILITIES		-	
I FUND EQUITY				
	Ending Fund Balance, June 30th		8,248	

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Foundation Private Purpose Fund (73)

		2025-26	2026-27 Proposed	Percent	
A	REVENUES	Object	Estimated Actuals	Budget	Difference
	1 LCFF Sources	8010-8099	-	-	0.0%
	2 Federal Revenue	8100-8299	-	-	0.0%
	3 Other State Revenue	8300-8599	-	-	0.0%
	4 Other Local Revenue	8600-8799	6,000	6,000	0.0%
	5 TOTAL REVENUES		6,000	6,000	0.0%
B EXPENDITURES					
	1 Certificated salaries	1000-1999	-	-	0.0%
	2 Classified salaries	2000-2999	-	-	0.0%
	3 Employee Benefits	3000-3999	-	-	0.0%
	4 Books & Supplies	4000-4999	-	-	0.0%
	Services & Other				
	5 Operating Expenditures	5000-5999	400	-	-100.0%
	6 Capital Outlay	6000-6999	-	-	0.0%
		7100-7299			
	7 Other Outgo	7400-7499	-	-	0.0%
	8 Indirect Costs	7300-7399	-	-	0.0%
	9 TOTAL EXPENDITURES		400	-	-100.0%
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES			5,600	6,000	100.0%
D 1 Interfund Transfers					
	a) Transfers In	8900-8929	-	-	0.0%
	b) Transfers out	7600-7629	-	-	0.0%
	2 Other Sources/Uses				0.0%
	a) Sources	8930-8979	-	-	0.0%
	b) Uses	7630-7699	-	-	0.0%
	3 Contributions	8980-8999	-	-	0.0%
	TOTAL OTHER FINANCING				
	4 SOURCES/USES		-	-	0.0%
E NET INCREASE (DECREASE) IN FUND BALANCE			5,600	6,000	100.0%
F FUND BALANCE, RESERVES					
	1 Beginning Net Position				
	a) As of July 1 - Unaudited	9791	175,119	180,719	3.2%
	b) Audit Adjustments	9793	-	-	0.0%
	c) As of July 1 - Audited		175,119	180,719	3.2%
	d) Other Restatements	9795	-	-	0.0%
	e) Adjusted Beginning Balance		175,119	180,719	3.2%
	2 Ending Net Position, June 30		180,719	186,719	3.3%
	Components of Ending Net Position				
	a) Net Investment in Capital Assets	9796	-	-	0.0%
	b) Restricted Net Position	9797	-	-	0.0%
	c) Unrestricted Net Position	9790	180,719	186,719	3.3%

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Foundation Private Purpose Fund (73)

			2024-25 Estimated Actuals	2025-26 Proposed Budget	Percent Difference
G	ASSETS				
	1	Cash			
	a)	in County Treasury	9110	180,719	
	1)	Fair value adjustment to			
		Cash in County Treasury	9111	-	
	b)	in Banks	9120	-	
	c)	in Revolving Fund	9130	-	
	d)	with Fiscal Agent	9135	-	
	e)	collections awaiting deposit	9140	-	
	2	Investments	9150	-	
	3	Accounts Receivable	9200	-	
	4	Due from Grantor Government	9290	-	
	5	Due from Other Funds	9310	-	
	6	Stores	9320	-	
	7	Prepaid Expenditures	9330	-	
	8	Other Current Assets	9340	-	
	9	Fixed Assets		-	
	a)	Land	9410	-	
	b)	Land Improvements	9420	-	
	c)	Accumulated Depreciation -			
		Land Improvements	9425	-	
	d)	Buildings	9430	-	
	e)	Accumulated Depreciation -			
		Buildings	9435	-	
	f)	Equipment	9440	-	
	g)	Accumulated Depreciation -			
		Equipment	9445	-	
	h)	Work in Progress	9450	-	
	#	TOTAL ASSETS		180,719	
H	LIABILITIES				
	1	Accounts Payable	9500	-	
	2	Due to Grantor Governments	9590	-	
	3	Due to Other Funds	9610	-	
	4	Current Loans	9640	-	
	5	Deferred Revenue	9650	-	
	6	Long-Term Liabilities		-	
	a)	Net OPEB Obligation	9664	-	
	b)	Compensated Absences	9665	-	
	c)	COPs Payable	9666	-	
	d)	Capital Leases Payable	9667	-	
	e)	Lease Revenue Bonds Payable	9668	-	
	f)	Other General Long-Term			
		Liabilities	9669	-	
	6	TOTAL LIABILITIES		-	
I	FUND EQUITY				
	Ending Fund Balance, June 30th			180,719	

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING

Per California Education Code 42127, on or before July 1 of each year, the governing Board of each school district shall adopt the budget for the subsequent fiscal year. The 2026-27 budget will be presented to the Board of Trustees for approval on June 16, 2026.

The budget assumptions presented below are used to prepare the 2026-27 Budget and multi-year projections for 2027-28 and 2028-29 fiscal years. They also include assumptions provided by PCOE Common Message, School Services of California's Financial Projection Dartboard, the State Dept. of Finance (DOF), FCMAT's LCFF Calculator, federal funding projections and district trends and data. The 2026-27 Preliminary Budget also reflects the most recent Governor's 2026-27 May Revise proposals.

GENERAL FUND BUDGET ASSUMPTIONS:

The following budget revenue and expenditure assumptions will be used for the 2026-27 Preliminary Budget:

WESTERN PLACER UNIFIED SCHOOL DISTRICT 2026-27 PRELIMINARY BUDGET ASSUMPTIONS

	25/26 Estimated Actuals	26/27 Projection	27/28 Projection	28/29 Projection	
Enrollment	8,230	8,353	8,479	8,606	
ADA Yield	94.6%	94.2%	94.2%	94.2%	94.2% projected rate based on 25-26 AND 23-24 actual rate of 94.6%, and 24-25 actual rate of 93.6%
ADA (Excl. County ADA)	7,784	7,869	7,987	8,107	
ADA (Incl. County ADA)	7,797	7,882	8,000	8,120	
% Increase (Decrease) Enrollment	2.22%	1.50%	1.50%	1.50%	
# Increase (Decrease) Enrollment	179	123	125	127	
# Increase (Decrease) in ADA	252	133	118	120	
State Statutory COLA %	2.30%	2.87%	3.30%	3.09%	Per SSC Dartboard
EXPENDITURES					
Certificated New Positions - FTE	10.1	2.7	5.0	5.0	26-27: Inc 3.7 teachers, 1.0 middle school admin, reduce 2.0 high school VP; 27-28 and 28-29: 5 growth teachers
Certificated Step/Column	1.72%	1.73%	1.73%	1.73%	
Classified New Positions - FTE	6.9	2.4	0.0	0.0	26-27: 2.0 site-based student services coordinators; .41 RSP para
Classified Step/Column	2.48%	2.48%	2.48%	2.48%	
Classified Statutory Benefits Rate	36.08%	35.78%	36.18%	35.28%	
Certificated Statutory Benefits Rate	22.17%	22.28%	22.28%	22.28%	
Contribution to RRM	\$3,825,753	\$3,955,560	\$4,113,782	\$4,278,334	3% of GF Expenditures (Excl STRS On-Behalf).

The 2026-27 Preliminary Budget also includes the LCFF Supplemental Funds budget and projected 2025-26 Supplemental carryover.

Negotiations for salary and benefits are completed for the 2025-26 and 2026-27 school years with all bargaining units and are included in both the 2025-26 Estimated Actuals Budget and 2026-27 Preliminary Budget. Negotiations have not begun for 2027-28.

At the 2026-27 Preliminary Budget, the District has budgeted to use \$2.0 million in one-time 2025-26 SSPDBG block grant carryover funds to meet its mandated 3% Reserve for Economic Uncertainty. Additionally, the district will need to make at least \$3.5 million in ongoing budget adjustments in 2027-28 to maintain this minimum reserve level. To address these adjustments, the District Budget Advisory Committee will be reestablished and will be proposing budget reduction recommendations to the Board for review and approval later in the 2026-27 year.

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING

GOVERNOR'S MAY BUDGET REVISION

Local Control Funding Formula

With the release of the Governor's 2026-27 May Revision, the Department of Finance has revised estimates of the statutory cost-of-living adjustments (COLAs) for 2026-27 and future years. The table below illustrates the preliminary 2026-27 budget year and next two years:

	2026-27	2027-28	2028-29
Statutory Cost-of-Living Adjustment (COLA)	2.87%	3.30%	3.09%

Other State Programs

The Governor's May Revision proposal includes a cost-of-living adjustment (COLA) of 2.87% for the 2026-27 fiscal year for Special Education, Child Nutrition and other State categorical programs.

CalSTRS and CalPERS Employer Contributions

California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

The CalSTRS rate has been 19.10% for the past several years and will continue at this rate until its governing board votes to change it. There is no indication at this time that they plan to do so in the near future.

Adopted/projected CalPERS rates are as follows:

Year	Employer Contribution Rate
2025-26	26.81%
2026-27	26.40%
2027-28	26.80% (projected)
2028-29	25.90% (projected)

Other Items in the May Revise

The Governor included some additional funding proposals in the May Revise. Because it is unknown whether or not these items will be part of the final State budget, we have not included them in the Preliminary Budget. Any of these that are included in the Budget Act will be incorporated into the district's 2026-27 budget and presented to the Board in August.

- Additional 1.44% LCFF Investment – The governor's May Revise includes with this proposal a requirement for LEAs to fund up to 14 weeks of pregnancy disability leave for employees. Although we can estimate the potential cost of this item, the actual cost is unknown and could fluctuate significantly from year to year.

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING

- A second round of Student Support and Professional Development Block Grant (SSPDBG) funds, funded at approximately \$936.98 per 2025-26 ADA.
- An increase in special education funding, from \$917 to \$1,340 per ADA per year.

Fund Balance Reserves

Projected ending fund balance components for 2025-26 and 2026-27 are detailed below:

	Estimated Actuals 2025-26 Combined	Adopted Budget 2026-27 Combined
Ending Fund Balance	18,356,101	11,696,704
Components of Ending Fund Balance		
Nonspendable:		
Revolving Cash	5,000	5,000
Prepaid Expenditures	214,880	114,814
Supplemental program budget reserves	3,409,155	
Restricted:		
State, Federal and Local programs	9,326,362	7,359,734
Unassigned/Unappropriated:		
Economic Uncertainty @ 3%	4,210,307	4,107,589
LCFF Supplemental revenues increase	-	-
Unassigned Economic Uncertainty surplus/(deficit)	1,190,397	109,567
Total Ending Fund Balance	18,356,101	11,696,704

2026-27 Preliminary Budget for the General Fund and Other Funds

The 2026-27 Preliminary Budget for the General Fund and Other Funds are presented on the following pages and display the 2025-26 Estimated Actuals Budget as well as the 2026-27 Preliminary Budget.