



2026-27 Adopted Budget and 2025-26 Estimated Actuals Budget

Financial Report
Business Services

June 24, 2026

2026-27 Adopted Budget

The annual fiscal cycle for each school year is completed through six (6) reporting periods:

2026-27 Adopted Budget

Jun 2026

Adopted Budget - Budget estimates based information and final details from the State of CA received during that period.

2026-27 1st Interim Revised Budget

Dec 2026

1st Interim Revised Budget - Actual financial data from July 1st to Oct 31st plus budget estimates based on information received during that period.

2026-27 2nd Interim Revised Budget

Mar 2027

2nd Interim Revised Budget - Actual financial data from July 1st to Jan 31st plus budget estimates based on information received during that period.

2026-27 Estimated Actuals Budget

Jun 2027

Estimated Actuals Budget - Actual financial data from July 1st to Apr 30th plus budget estimates based on information received during that period.

2026-27 Unaudited Actuals

Sep 2027

Unaudited Actuals - Actual financial data from July 1st to June 30th. This is actual financial data and no longer includes budgets.

2026-27 Audited Actuals/
District Financial Statement

Dec 2027

Audited Actuals/Financial Statements - Actual financial data from July 1st to June 30th that has been reviewed by external independent auditors.

Technical Definitions:

Budget – A estimate of revenue and expenditures for a set period of time.

Actuals – The final actual revenue received and the final cost of expenditures for a set period of time.

2026-27 Adopted Budget

What is included in this budget report?

2026-27 Adopted Budget

The Board-approved spending plan for the upcoming school year. It sets projected revenues, expenditures, staffing, and reserves based on the latest state funding information, enrollment projections, and district priorities.

2025-26 Estimated Actuals

A near-final look at where the current year is landing. Since the books are not officially closed yet, these are our best estimates of actual revenues and expenditures based on the most current data available. It's the "how did we finish" picture. This information uses the 3rd Interim Budget progress report and then includes any final updates.

2026-27 Adopted Budget

2026-27 Adopted Budget with Unrestricted and Restricted (Grant or Program) Revenues

	2026-27	2026-27	2026-27
2026-27 Revenue by Source	Unrestricted	Restricted	Total
1. LCFF/Revenue Limit Sources	250,501,392.00	-	250,501,392.00
2. Federal Revenues	-	10,762,020.00	10,762,020.00
3. Other State Revenues	5,161,739.00	36,158,882.00	41,320,621.00
4. Other Local Revenues	5,855,073.00	17,452,443.00	23,307,516.00
	261,518,204	64,373,345	325,891,549

Adopted Budget includes:

- ❑ Statutory Cost of Living Adjustment (COLA) 2.87% with Super COLA 1.44%
- ❑ Continued decline in enrollment through 2030-31
- ❑ Continued focus on attendance and attendance recovery

Major differences from Adopted Budget Preview:

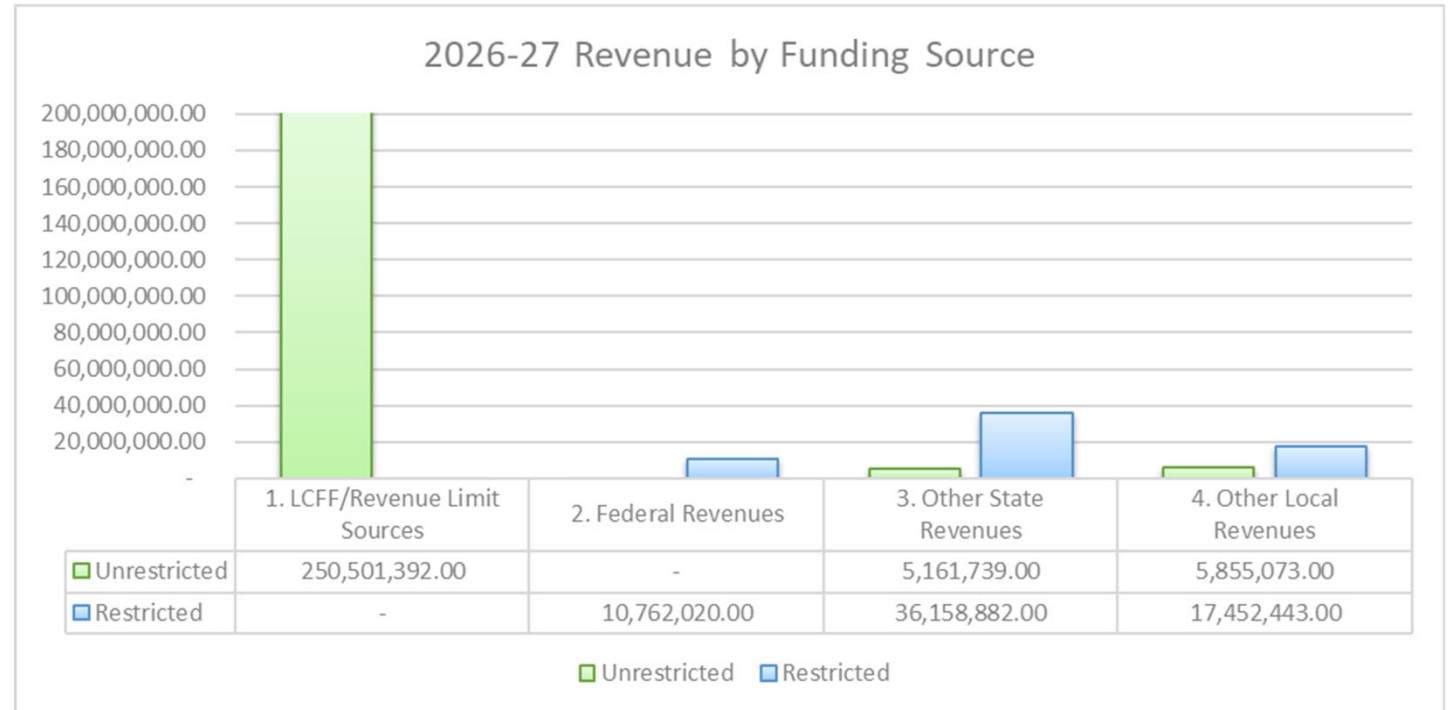
Added Super COLA 1.44% and unfunded PDL leave starting 07.1.26

Added SPED addition funding

Added one-time grant funding 26/27 ~ \$12 million

2026-27 Adopted Budget

2026-27 Adopted Budget with Unrestricted and Restricted (Grant or Program) Revenues



2026-27 Adopted Budget

2026-27 Adopted Budget with Unrestricted and Restricted (Grant or Program) Expenditures

2026-27 EXPENDITURES

Certificated Salaries
Classified Salaries
Employee Benefits
Books and Supplies
Services, Other Operating Expenditures
2026-27 TOTAL EXPENDITURES

Unrestricted	Restricted	Total
106.10	16.41	122.50
37.10	7.73	44.83
66.34	23.04	89.38
3.36	3.32	6.68
26.49	21.25	47.74
239.39	71.74	311.13

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2026-27 Adopted Budget

Multi-Year Revenue and Expenditures Outlook

REVENUES	2026-27	2027-28	2028-29
LCFF	250,501,392	254,727,932	257,686,421
Federal Revenues	10,762,020	10,271,376	10,369,112
Other State Revenues	41,320,621	27,523,771	27,737,230
Other Local Revenues	23,307,516	23,269,725	23,491,967
	325,891,549	315,792,804	319,284,730
EXPENDITURES	2026-27	2027-28	2028-29
Certificated Salaries	122,501,157	123,658,605	124,938,757
Classified Salaries	44,831,089	45,201,189	45,571,289
Employee Benefits	89,379,396	92,639,430	95,815,690
Books and Supplies	6,678,851	6,795,094	6,915,033
Services, Other Operating Expenditures	47,741,913	49,123,773	50,708,326
	311,132,406	317,418,091	323,949,095

- ❑ Continued Focus on declining enrollment and ADA recovery
- ❑ Continued work towards future year deficit spending reductions
- ❑ Continued focus on planning for future years without one-time funding

2026-27 Adopted Budget

01

Unassigned Fund Balance

Unassigned/ Undesignated Balance

\$6,233,179 *

Balances projected to be spent down in 2027/28 and 2028/29

02

Restricted Fund Balance

- Grant and One-Time Funding \$9,193,958

03

Assigned Reserve

- PDL Super Cola Unfunded \$3,432,378
- Summer School Reserve \$1,500,000
- Local Economic Reserve \$6,532,521

04

Inaccessible Fund Balance

- Warehouse Stores/Petty Cash Balances \$365,000

05

Economic Uncertainties - Reserve

- 3% Calculation Required for OUHSD
\$9,600,000

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Thank you

Questions?