Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	53,567,803.37	3.52%	55,456,023.37	4.03%	57,693,647.37
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	6,488,506.05	-69.75%	1,962,717.05	2.02%	2,002,404.40
4. Other Local Revenues	8600-8799	784,164.50	0.00%	784,164.50	0.00%	784,164.50
5. Other Financing Sources						
a. Transfers In	8900-8929	750,000.00	-100.00%	0.00	0.00%	750,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(12,412,385.06)	7.59%	(13,354,231.35)	9.21%	(14,584,121.39)
6. Total (Sum lines A1 thru A5c)		49,178,088.86	-8.80%	44,848,673.57	4.01%	46,646,094.88
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,552,997.62		19,000,713.79
b. Step & Column Adjustment				447,716.17		458,909.07
c. Cost-of-Living Adjustment						
d. Other Adjustments						427,704.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,552,997.62	2.41%	19,000,713.79	4.67%	19,887,326.86
2. Classified Salaries						
a. Base Salaries				6,350,082.84		6,566,254.49
b. Step & Column Adjustment				216,171.65		223,737.66
c. Cost-of-Living Adjustment						
d. Other Adjustments						490,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,350,082.84	3.40%	6,566,254.49	10.87%	7,279,992.15
3. Employee Benefits	3000-3999	12,185,463.42	8.55%	13,226,912.79	8.04%	14,290,861.30
4. Books and Supplies	4000-4999	1,589,198.35	82.01%	2,892,433.86	-23.42%	2,215,140.02
5. Services and Other Operating Expenditures	5000-5999	4,618,470.87	5.06%	4,852,279.32	8.34%	5,256,822.28
6. Capital Outlay	6000-6999	4,754,228.12	-86.46%	643,901.12	0.00%	643,901.12
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(147,041.55)	-4.45%	(140,490.99)	37.21%	(192,761.49)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		47,903,399.67	-1.80%	47,042,004.38	4.97%	49,381,282.24

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,274,689.19		(2,193,330.81)		(2,735,187.36)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		29,458,042.78		30,732,731.97		28,539,401.16
2. Ending Fund Balance (Sum lines C and D1)		30,732,731.97		28,539,401.16		25,804,213.80
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	28,561,399.81				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	2,171,332.16		28,539,401.16		25,804,213.80
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		30,732,731.97		28,539,401.16		25,804,213.80
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	2,171,332.16		28,539,401.16		25,804,213.80
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		2,171,332.16		28,539,401.16		25,804,213.80

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Norris School District plans to open a fifth elementary school site in Fiscal Year 20028-29. The amounts projected on line B1d and B2d are projected admin and support salary costs related to the new school site.

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	1,553,557.41	3.25%	1,604,049.48	0.00%	1,604,049.48
3. Other State Revenues	8300-8599	6,181,566.30	-4.66%	5,893,551.24	-0.30%	5,876,015.32
4. Other Local Revenues	8600-8799	3,810,805.00	0.00%	3,810,805.00	0.00%	3,810,805.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	12,412,385.06	7.59%	13,354,231.35	9.21%	14,584,121.39
6. Total (Sum lines A1 thru A5c)		23,958,313.77	2.94%	24,662,637.07	4.92%	25,874,991.19
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,300,227.68		5,429,339.01
b. Step & Column Adjustment				129,111.33		232,339.11
c. Cost-of-Living Adjustment						
d. Other Adjustments						800,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,300,227.68	2.44%	5,429,339.01	19.01%	6,461,678.12
2. Classified Salaries						
a. Base Salaries				4,362,368.44		4,544,016.48
b. Step & Column Adjustment				181,648.04		155,186.90
c. Cost-of-Living Adjustment						
d. Other Adjustments						223,500.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,362,368.44	4.16%	4,544,016.48	8.33%	4,922,703.38
3. Employee Benefits	3000-3999	6,329,857.68	8.02%	6,837,658.95	7.69%	7,363,706.63
4. Books and Supplies	4000-4999	922,347.64	-1.97%	904,203.59	10.34%	997,712.93
5. Services and Other Operating Expenditures	5000-5999	1,078,225.01	-1.33%	1,063,859.62	-1.38%	1,049,213.70
6. Capital Outlay	6000-6999	2,473,862.14	-63.01%	915,200.37	9.76%	1,004,500.18
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,860,408.69	5.00%	4,053,429.12	6.46%	4,315,209.57
8. Other Outgo - Transfers of Indirect Costs	7300-7399	147,041.55	-4.45%	140,490.99	37.21%	192,761.49
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		24,474,338.83	-2.39%	23,888,198.13	10.13%	26,307,486.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(516,025.06)		774,438.94		(432,494.81)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,469,993.72		4,953,968.66		5,728,407.60
2. Ending Fund Balance (Sum lines C and D1)		4,953,968.66		5,728,407.60		5,295,912.79
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,953,968.66		5,728,407.60		5,295,912.79
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,953,968.66		5,728,407.60		5,295,912.79
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Norris School District plans to open a fifth elementary in Fiscal Year 2028-29. The amounts projected on lines B1d and B2d are teaching and support staff related to that school.

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	53,567,803.37	3.52%	55,456,023.37	4.03%	57,693,647.37
2. Federal Revenues	8100-8299	1,553,557.41	3.25%	1,604,049.48	0.00%	1,604,049.48
3. Other State Revenues	8300-8599	12,670,072.35	-37.99%	7,856,268.29	0.28%	7,878,419.72
4. Other Local Revenues	8600-8799	4,594,969.50	0.00%	4,594,969.50	0.00%	4,594,969.50
5. Other Financing Sources						
a. Transfers In	8900-8929	750,000.00	-100.00%	0.00	0.00%	750,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		73,136,402.63	-4.96%	69,511,310.64	4.33%	72,521,086.07
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				23,853,225.30		24,430,052.80
b. Step & Column Adjustment				576,827.50		691,248.18
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		1,227,704.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,853,225.30	2.42%	24,430,052.80	7.85%	26,349,004.98
2. Classified Salaries						
a. Base Salaries				10,712,451.28		11,110,270.97
b. Step & Column Adjustment				397,819.69		378,924.56
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		713,500.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,712,451.28	3.71%	11,110,270.97	9.83%	12,202,695.53
3. Employee Benefits	3000-3999	18,515,321.10	8.37%	20,064,571.74	7.92%	21,654,567.93
4. Books and Supplies	4000-4999	2,511,545.99	51.17%	3,796,637.45	-15.38%	3,212,852.95
5. Services and Other Operating Expenditures	5000-5999	5,696,695.88	3.85%	5,916,138.94	6.59%	6,306,035.98
6. Capital Outlay	6000-6999	7,228,090.26	-78.43%	1,559,101.49	5.73%	1,648,401.30
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,860,408.69	5.00%	4,053,429.12	6.46%	4,315,209.57
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		72,377,738.50	-2.00%	70,930,202.51	6.71%	75,688,768.24
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		758,664.13		(1,418,891.87)		(3,167,682.17)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		34,928,036.50		35,686,700.63		34,267,808.76
2. Ending Fund Balance (Sum lines C and D1)		35,686,700.63		34,267,808.76		31,100,126.59
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	4,953,968.66		5,728,407.60		5,295,912.79
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	28,561,399.81		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	2,171,332.16		28,539,401.16		25,804,213.80
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		35,686,700.63		34,267,808.76		31,100,126.59
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	2,171,332.16		28,539,401.16		25,804,213.80
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,171,332.16		28,539,401.16		25,804,213.80
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		40.24%		34.09%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		4,131.33		4,159.98		4,188.63
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		72,377,738.50		70,930,202.51		75,688,768.24
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		72,377,738.50		70,930,202.51		75,688,768.24
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,171,332.16		2,127,906.08		2,270,663.05
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,171,332.16		2,127,906.08		2,270,663.05
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Norris Elementary School District
Assumptions for Multi-Year Projections
Budget Year 2026-27

Fiscal Year 2026-27

FUND 01, Unrestricted

INCOME

8011-8012	**Fund Balance**	**State Aide & EPA Assumptions:**
		4.31% Projected COLA - Inclusive of DOF COLA projection, 2.87% & 1.44% Additional LCFF Investment - May Revise District Enrollment 4326, COE Enrollment 28. District Enrollment based on 2025-26 CALPADS Certification and increased by 30. COE Enrollment based on 2025-26 Annual Enrollment numbers.
		ADA projection calculated at 95.5% of projected enrollment. Because ADA was reported at 96.73% for Fiscal Year 2025-26, for Fiscal Year 2026-27, this calculation results in a projected decline in ADA. While the District does not anticipated a decline in ADA, a modification to the calculation was not made in efforts to present and prepare for a "worst case" situation. Funding based on current year, 4131.33 ADA TK Add-on funded at $5,784 per pupil. District TK ADA 249.53
8021-8096	**Fund Balance**	**Property Taxes:** Based on KCSOS published 2025-26 P2 projections and actuals to date.
8550	**Fund Balance**	**Mandate and CTEIG Reimbursements based on:** The published mandate reimbursement estimates for 2026-27 per projected ADA, as published in the 2025-26 May Revision Dartboard and flat funding for CTEIG, pending new grant award letter.
8560	**Fund Balance**	**Unrestricted Lottery:** Calculated using SSC published Lottery reimbursement estimates for 2026-27 per projected ADA, as published in the 2026-27 May Revision Dartboard
8590	**Fund Balance**	**Assessment Apportionments and Transportation Reimbursements:** Assessment Apportionments based on Prior Year receipts Transportation reimbursements based on 60% of eligible expenses projected for 2025-26 Includes funding from ZESBI Grant
8631	**Fund Balance**	**Sales of Equipment:** Income from sales budgeted as received.
8660	**Fund Balance**	**Interest Income:** Assumed income based on prior year receipts and income to date.
8699	**Fund Balance**	**Other Local Revenue:** Budget based on average income from previous years and income to date.
8689	**Fund Balance**	**All Other Fees and Contracts:** RNR Income
8919	**Fund Balance**	**Transfers In:** Transfer planned from the After School Daycare fund to the General Fund.
8980		As it relates to Special Education, this number is impacted by the increase in existing salaries and benefits, expanded services and increase costs of established services, addition of personnel, expiration and suspension of supporting categorical resources, assignment adjustments, expansion of Norris offered SPED Services and billback adjustments. As it relates to Routine Maintenance, each expenditure addition to the existing and projected budgets results in an additional 3% contribututlon to Routine Maintenance. RE 6500 - Contributions to General Special Education RE 6546 - Contributions to ERMHS program RE 8150 - Contribution to Routine Maintenance (3% of General Fund Expenditures)

Norris Elementary School District
Assumptions for Multi-Year Projections
Budget Year 2026-27

		Fiscal Year 2026-27
FUND 01, Unrestricted		
EXPENDITURES		
1000-1999		**Certificated Salaries:**
		Assumes existing FTE as of 5/30/26 and the addition of (1) possible TK Teacher and (1) possible NMS Electives Teacher. Salary projections based on 2026-27 Personnel Assignments, position additions and movement, salary savings from attrition, and includes sub and stipend costs. No budget for 2026-27 settlements included
	LCAP GOAL 2, Action 1 - Class Size Reduction	Maintains District comittment to the student-teacher maximum of 28:1 by employing an additional 11.36 (FTE) teachers beyond the number needed to meet that ratio.
	LCAP Goal 2, Action 2 - Learning Loss Summer School	Includes certificated staffing costs for Summer School.
	LCAP Goal 2, Action 3 - Academic Success Team	Maintains existing TOSAs and includes the addition of (1) additional TOSA at Norris Middle School.
	LCAP Goal 3, Action 10 - Behavior Support @ VES	Maintains counselor at VES.
2000-2999		**Classified Salaries:**
		Assumes FTE as of 5/30/26. Based on 2026-27 Position Control assignments and contract costs, inclusive of step and column, District and site discretionary stipends and summer school costs. Includes adjustment for minimum wage increase. No budget for 2026-27 settlements included
	LCAP Goal 2, Action 5 - EL Aides	Continues to fund EL Aides as described in the 2026-27 LCAP.
	LCAP Goal 3, Action 6 - Health Clerks	Continues to Fund Health Clerks for Nursing team as described in the 2026-27 LCAP.
	LCAP Goal 3, Action 12 - Student Success Team	Continues to Fund SEL Aides as described in the 2026-27 LCAP
3000-3999		**Benefits:**
		Based on 2026-27 Projected salary costs STRS and PERS updated based on SSC 2026-27 SSC Dartboard; 19.10% and 26.40%, respectively Health and Welfare based on 2026-27 actual benefit plan costs and 2025-26 plan participation
4000-4999		**Supplies and Small Equipment:**
		Unrestricted Costs include projections for both instructional and operational cost determined by prior year total expenses and adjusted for increased enrollment and inflation. Site Lottery Budgets, funded at $77 per site ADA
	LCAP Goal 1, Action 3 - CTEIG Opportunities	Includes materials costs related to CTEIG.
	LCAP Goal 1, Action 5 - Tech Access	Includes costs for student and teacher device replacements, additions and upgrades.
	LCAP Goal 2, Action 6 - AVID	Includes materials costs related to AVID.
	LCAP Goal 3, Action 1 - Parent Nights	Includes material costs for District sponsored Parent Information meetings.
	LCAP Goal 3, Action 7 - PBIS	Includes material costs related to PBIS implementation.
5000-5999		**Professional Services:**
	LCAP Goal 1, Action 1 and 2 - Professional Development	Includes expenses for professional development opportunites related to Interventions and Learning Loss. Including, but not limited to, Summer Institute and Buyback days.
	LCAP Goal 1, Action 4 - Enrichment Opporunities	Includes costs for travel and admissions for field trips, academic competitions, and elective opportunities.
	LCAP Goal 3, Action 2-4 - Communications	Includes costs for Parent Square and Powerschool
	LCAP Goal 3, Action 9 - School Climate Supports	Includes the addition of a School Resource Officer in 2026-27 and continued crossing guard assistance. Increases estimates for insurance costs by $50,000 over 2025-26 total costs. Assumes costs related to lawsuit settlements.
6000-6999		**Capitalized Projects and Equipment:**
	LCAP Goal 1, Action 5 - Tech Access	Includes costs for student and teacher device replacements, additions and upgrades. Costs related to ZESBI Bus and Charging Station grant
7000-7999		**Transfers:**
		The District plans to collect indirect costs from ELOP, Title Programs, and Block Grants as allowable and as available.

Norris Elementary School District
Assumptions for Multi-Year Projections
Budget Year 2026-27

Fiscal Year 2026-27

FUND 01, Restricted

INCOME

8010-8099	**n/a**	No restricted income projected in 2026-27.
8181	**Deferred Revenue**	RE 3310 - Federal SPED - KCSOS Selpa Projection, P2 2025-26
8182	**Deferred Revenue**	RE 3315 - No Change - Federal SPED - Income projection based on previous year total income and reflects current year expenditures
8182	**Deferred Revenue**	RE 3327 - NO Federal Mental Health funding anticipated for 2026-27.
8290	**Deferred Revenue**	RE 3010 - Title I - Income budget based on 2026-27 preliminary award allocation and projected 2025-26 carryover amounts.
	Deferred Revenue	RE 4035 - Title II - Recognized revenue based on planned program costs totaling less than the 2026-27 preliminary award amount.
	Deferred Revenue	RE 4127 - Title IV - Income based on planned service costs totaling less than the 2026-27 award amount.
8319	**Fund Balance**	RE 6500 - Projected Out of Home Services reimbursement for 2026-27 based on 2025-26 actuals.
8590	**Fund Balance**	RE 2600 - Expanded Learning Opportunities Program - Income based on 2025-26 P1 Principal Apportionment Projections. Per pupil funding projected at May revise for 2026-27 not included at this time.
	Fund Balance	RE 6019 - Second Allocation approved at May revise but details not available at this time. Budget will be adjusted when funds are announced.
	Deferred Revenue	RE 6053 - California Pre-K Planning and Implementation - Expired 6/30/26
	Fund Balance	RE 6266 - Expired 6/30/26.
	Fund Balance	RE 6546 - ERMHS - Income projection based on 2025-26 allocation amount.
	Fund Balance	RE 6547 - Early Intervention Special Education - Income projections based on P2 Published apportionment information from 2025-26
	Fund Balance	RE 6762 - Arts and Music Block Grant - Expired 6/30/26.
	Fund Balance	RE 6770 - Prop 28 Arts and Music in Schools - Income reflects 2025-26 P2 Principal Apportionment apportionment
	Fund Balance	RE 7435 - Learning Recovery Emergency Block Grant - No new income expected in 2026-27.
	Fund Balance	RE 7690 - STRS on Behalf - No Change - Income based on 2025-26 KCSOS provided estimates.
	Fund Balance	RE 7810 - Literacy Screenings & Prof. Development - No new income anticiapted for 2026-27
8560	**Fund Balance**	RE 6300 - Restricted Lottery - Income projection calculated using SSC 2025-26 May Revision Lottery reimbursement estimates per ADA.
8792	**Fund Balance**	RE 6500 - SPED Transfer of Apportionment from KCSOS - Income based on 2025-26 estimates provided by KCSOS
8699	**Fund Balance**	RE 6500 - Misc and Prior Year Income - No additional income from Mental Health or ERMHS assumed
	Fund Balance	RE 9010 - Local Income - The District does not assume income from local sources until they are received
8980		As it relates to Special Education, this number is impacted by the increase in existing salaries and benefits, expanded services and increase costs of established services, addition of personnel, expiration and suspension of supporting categorical resources, assignment adjustments, expansion of Norris offered SPED Services and billback adjustments. As it relates to Routine Maintenance, each expenditure addition to the existing and projected budgets results in an additional 3% contribututíon to Routine Maintenance. RE 6500 - Contributions to General Special Education RE 6546 - Contributions to ERMHS program RE 8150 - Contribution to Routine Maintenance (3% of General Fund Expenditures)

Norris Elementary School District
Assumptions for Multi-Year Projections
Budget Year 2026-27

Fiscal Year 2026-27

FUND 01, Restricted
EXPENDITURES

1000-1999 **Certificated Salaries:**

Assumes existing FTE as of 5/30/26 and the addition of (6) SPED Teachers and (1) Psychologist
Salary projections based on 2026-27 Personnel Assignments, position additions and movement, salary savings from attrition, and includes sub and stipend costs.
No budget for 2026-27 settlements included

Goal 3, Action 5 - Full time admin at BES — Maintains SDC Administrator

Goal 3, Action 12 - Student Success Team — Includes the addition of (1) Psychologist in the 2026-27 school year.

RE 6770: Includes the continued funding of (2) Music Teachers to support Prop 28, Arts and Music in school

2000-2999 **Classified Salaries:**

Based on 2026-27 Position Control assignments and contract costs, inclusive of step and column, District and site discretionary stipends and summer school costs. Includes adjustment for minimum wage increase.
No budget for 2026-27 settlement included

RE: Assumes existing FTE as of 5/30/26 and includes the addition of (1) ELOP Clerk
RE 3010: Includes Title I funding for Instructional Assistants across all sites.

RE 6500: Includes addition of (21) instructional aides to support new teachers: (15) ESN and(6) RSP.

LCAP Goal 3, Action 11 - Transportation Aides — RE 6500: Includes the continued funding of transportation aides

LCAP Goal 3, Action 10 - Behavior Support — RE 6546: Includes continued funding for behavior aides

3000-3999 **Benefits:**

Based on 2026-27 Projected salary costs
STRS and PERS updated based on SSC 2026-27 SSC Dartboard; 19.10% and 26.40%, respectively
Health and Welfare based on 2026-27 actual benefit plan costs and 2025-26 plan participation

4000-4999 **Supplies and Materials:**

RE 2600: ELOP Classroom and program materials, supplies and snacks budget based on prior year expenses and adjusted for program expansion and increased participation
RE 6300: Restricted Lottery allocated in full for textbook replacements and manipulatives.
RE 6500: SPED and Routine Maintenance budgets based on prior year activity, adjusted for inflation, planning and participation

5000-5999 **Professional Services and Travel/Training:**

RE 2600: ELOP services include coaches, tutoring, instructional and recreational classes provided by outside vendors and staff training based on prior year costs and adjusted for program and participation growth. Adjusted to include SRO costs.
RE 4127: Title IV- Counseling Services
RE 6500: SPED professional services budget includes costs for occupational therapy and tutoring and is based on 2025-26 SPED service projections and adjusted for inflation.
RE 8150: Routine Maintenance professional services budget is based on 2025-26 projected total costs, planned projects and adjusted for inflation.

6000-6999 **Capitalized Purchases:**

RE 2600: ELOP equipment purchases/ replacements, HVAC Project
RE 6019: Student Support and PD Block Grant - Final cost for buses received through ZESBI Grant
RE 8150: Routine Maintenance capitalized expense budget assumes new or continued building and landscaping projects in 2026-27 including HVAC repairs and replacements

7000-7999 **Billback:**

RE 6500: SPED Current year billback projection based on 2025-26 projected costs and calculated savings for stundents anticipated to return to NSD in 2026-27. The amount will be reviewed and adjusted at budget revision.

Norris Elementary School District
Assumptions for Multi-Year Projections
Budget Year 2026-27

Fiscal Year 2027-28

FUND 01, Unrestricted

INCOME

8011-8012	**Fund Balance**	**State Aide & EPA Assumptions:**
		3.06% Projected COLA - Governor's Budget
		District Enrollment 4356, COE Enrollment 28. District Enrollment based on 2026-27 enrollment projection and increased by 30. COE Enrollment based on 2025-26 Annual Enrollment numbers.
		ADA projection: 95.5% - assumes no change in attendance projections over 2025-26
		Funding estimates assume funding by current year, 4159.98 ADA
		TK Add-on projected funding $5,961 per pupil, District TK ADA Projection 251.26
8021-8096	**Fund Balance**	**Property Taxes:**
		Based on KCSOS published 2025-26 P2 projections and actuals to date.
8550	**Fund Balance**	**Mandate and CTEIG Reimbursements based on:**
		The published mandate reimbursement estimates for 2027-28 per projected ADA, as published in the 2025-26 May Revision Dartboard and flat funding for CTEIG, pending new grant award letter.
8560	**Fund Balance**	**Unrestricted Lottery:**
		Calculated using SSC published Lottery reimbursement estimates for 2027-28 per projected ADA, as published in the 2026-27 May Revision Dartboard
8590	**Fund Balance**	**Assessment Apportionments and Transportation Reimbursements:**
		Assessment Apportionments based on 2024-25 actual income
		Transportation reimbursements based on 60% of eligible expenses projected for 2026-27
		NO ZESBI Funding
8631	**Fund Balance**	**Sales of Equipment:**
		No income from sales of equipment assumed at this time
8660	**Fund Balance**	**Interest Income:**
		Flat funding assumed for interest revenue in 2027-28.
8699	**Fund Balance**	**Other Local Revenue:**
		Flat funding assumed for Other Local Revenue in 2027-28.
8689	**Fund Balance**	**All Other Fees and Contracts:**
		RNR Income
8919	**Fund Balance**	**Transfers In:**
		No transfer of Funds from the Afterschool Daycare Fund planned at this time.
8980		As it relates to Special Education, this number is impacted by the increase in existing salaries and benefits, expanded services and increase costs of established services, addition of personnel, expiration and suspension of supporting categorical resources, assignment adjustments, expansion of Norris offered SPED Services and billback adjustments. As it relates to Routine Maintenance, each expenditure addition to the existing and projected budgets results in an additional 3% contributution to Routine Maintenance.
		RE 6500 - Contributions to General Special Education
		RE 6546 - Contributions to ERMHS program
		RE 8150 - Contribution to Routine Maintenance (3% of General Fund Expenditures)

Norris Elementary School District
Assumptions for Multi-Year Projections
Budget Year 2026-27

Fiscal Year 2027-28

FUND 01, Unrestricted
EXPENDITURES

1000-1999		**Certificated Salaries:**
		Assumes 2026-27 FTE. Salary projections based on 2026-27 Personnel Assignments, position additions and movement, salary savings from attrition, and includes sub and stipend costs. Includes 2.5% increase in costs for step and column. No budget for 2027-28 settlements included
	LCAP GOAL 2, Action 1 - Class Size Reduction	Maintains District comittment to the student-teacher maximum of 28:1.
	LCAP Goal 2, Action 2 - Learning Loss Summer School	Includes certificated staffing costs for Summer School.
	LCAP Goal 2, Action 3 - Academic Success Team	Maintains TOSAs as outlined in the 2026-27 LCAP planned expenditures.
	LCAP Goal 3, Action 10 - Behavior Support @ VES	Maintains counselor at VES.
2000-2999		**Classified Salaries:**
		Assumes 2026-27 FTE. Based on 2026-27 projected personnel costs, assuming increase of 3.5% for step and column, inclusive of District offered stipends and site discretionary stipends. No adjustment for minimum wage increases. No budget for 2027-28 settlements included
	LCAP Goal 2, Action 5 - EL Aides	Continues to fund EL Aides as described in the 2026-27 LCAP.
	LCAP Goal 3, Action 6 - Health Clerks	Continues to Fund Health Clerks for Nursing team as described in the 2026-27 LCAP.
	LCAP Goal 3, Action 12 - Student Success Team	Continues to Fund SEL Aides as described in the 2026-27 LCAP
3000-3999		**Benefits:** Based on 2027-28 Projected salary costs STRS and PERS updated based on SSC 2026-27 SSC Dartboard; 19.10% and 26.90%, respectively Health and Welfare based on 2026-27 total cost projection plus the addition of 10%.
4000-4999		**Supplies and Small Equipment:**
		Unrestricted Costs include projections for both instructional and operational cost determined by prior year total expenses and adjusted for increased enrollment and inflation. Site Lottery Budgets, funded at $77 per site ADA Includes Costs for Textbook Adoption
	LCAP Goal 1, Action 3 - CTEIG Opportunities	Inludes materials costs related to CTEIG.
	LCAP Goal 1, Action 5 - Tech Access	Includes costs for student and teacher device replacements, additions and upgrades.
	LCAP Goal 2, Action 6 - AVID	Includes materials costs related to AVID.
	LCAP Goal 3, Action 1 - Parent Nights	Includes material costs for District sponsored Parent Information meetings.
	LCAP Goal 3, Action 7 - PBIS	Includes material costs related to PBIS implementation.
5000-5999		**Professional Services:** Includes additonal lease payment costs for 2026 Portable Building Additions
	LCAP Goal 1, Action 1 and 2 - Professional Development	Includes expenses for professional development opportunites related to Interventions and Learning Loss. Including, but not limited to, Summer Institute and Buyback days.
	LCAP Goal 1, Action 4 - Enrichment Opporunities	Includes costs for travel and admissions for field trips, academic competitions, and elective opportunities.
	LCAP Goal 3, Action 2-4 - Communications	Includes costs for Parent Square and Powerschool
	LCAP Goal 3, Action 9 - School Climate Supports	Continues funding a school resource officer and crossing guard assistance. Increases estimates for insurance costs by $50,000 over 2026-27 projected costs Assumes costs related to lawsuit settlements.
6000-6999		**Capitalized Projects and Equipment:**
	LCAP Goal 1, Action 5 - Tech Access	Includes costs for student and teacher device replacements, additions and upgrades. No ZESBI Costs
7000-7999		**Transfers:**
		The District plans to collect indirect costs from ELOP, Title Programs, and Block Grants as allowable and as available.

Norris Elementary School District
Assumptions for Multi-Year Projections
Budget Year 2026-27

Fiscal Year 2027-28

FUND 01, Restricted

INCOME

8010-8099	**n/a**	No restricted income projected in 2027-28
8181	**Deferred Revenue**	RE 3310 - Federal SPED - Assumes no increase in funding over 2026-27.
8182	**Deferred Revenue**	RE 3315 - Federal SPED - Assumes no increase in funding over 2025-26.
8182	**Deferred Revenue**	RE 3327 - NO Federal Mental Health funding anticipated for 2027-28.
8290	**Deferred Revenue**	RE 3010 - Title I - Income budget based on 2026-27 preliminary award amounts
	Deferred Revenue	RE 4035 - Title II - Recognized revenue based on 2026-27 preliminary award amount.
	Deferred Revenue	RE 4127 - Title IV - Recognized revenue based on the 2026-27 preliminary award amount
8319	**Fund Balance**	RE 6500 - Projected Out of Home Services reimbursement for 2027-28 projected at a reduced amount over 2026-27.
8590	**Fund Balance**	RE 2600 - Expanded Learning Opportunities Program - Income based on 2025-26 P1 Principal Apportionment Projections. Per pupil funding projected at May revise for 2026-27 not included at this time.
	Fund Balance	RE 6019 - No new funding anticipated in 2027-28.
	Deferred Revenue	RE 6053 - California Pre-K Planning and Implementation - Expired 6/30/26
	Fund Balance	RE 6266 - Expired 6/30/26.
	Fund Balance	RE 6546 - ERMHS - Income projection based on 2025-26 and reduced to account for possible SPED service changes.
	Fund Balance	RE 6547 - Early Intervention Special Education - Income projections based on P2 Published apportionment information from 2025-26 but reduced for funding uncertainty.
	Fund Balance	RE 6762 - Arts and Music Block Grant - Expired 6/30/26.
	Fund Balance	RE 6770 - Prop 28 Arts and Music in Schools - Income reflects 2025-26 P2 Principal Apportionment apportionment but reduced for funding uncertainty.
	Fund Balance	RE 7435 - Learning Recovery Emergency Block Grant - No new income expected in 2027-28.
	Fund Balance	RE 7690 - STRS on Behalf - No Change - Income based on 2025-26 KCSOS provided estimates.
	Fund Balance	RE 7810 - Literacy Screenings & Prof. Development - No new income anticiapted for 2027-28
8560	**Fund Balance**	RE 6300 - Restricted Lottery - Income projection calculated using SSC 2025-26 May Revision Lottery reimbursement estimates per 2027-28 ADA.
8792	**Fund Balance**	RE 6500 - SPED Transfer of Apportionment from KCSOS - Income based on 2025-26 estimates provided by KCSOS
8699	**Fund Balance**	RE 6500 - Misc and Prior Year Income - No additional income from Mental Health or ERMHS assumed
	Fund Balance	RE 9010 - Local Income - The District does not assume income from local sources until they are received
8980		As it relates to Special Education, this number is impacted by the increase in existing salaries and benefits, expanded services and increase costs of established services, addition of personnel, expiration and suspension of supporting categorical resources, assignment adjustments, expansion of Norris offered SPED Services and billback adjustments. As it relates to Routine Maintenance, each expenditure addition to the existing and projected budgets results in an additional 3% contributution to Routine Maintenance. RE 6500 - Contributions to General Special Education RE 6546 - Contributions to ERMHS program RE 8150 - Contribution to Routine Maintenance (3% of General Fund Expenditures)

Norris Elementary School District
Assumptions for Multi-Year Projections
Budget Year 2026-27

Fiscal Year 2027-28

FUND 01, Restricted
EXPENDITURES

1000-1999		**Certificated Salaries:**
		Assumes 2026-27 FTE. Salary projections based on 2026-27 Personnel Assignments, position additions and movement, salary savings from attrition, and includes sub and stipend costs. Includes 2.5% increase in costs for step and column. No budget for 2027-28 settlements included
	Goal 3, Action 5 - Full time admin at BES	Maintains SDC Administrator
	Goal 3, Action 12 - Student Success Team	Maintains Psychologist hired in 2026-27
		RE 6770: Includes the continued funding of (2) Music Teachers to support Prop 28, Arts and Music in school
2000-2999		**Classified Salaries:**
		Based on 2026-27 projected personnel costs, assuming increase of 3.5% for step and column, inclusive of District offered stipends and site discretionary stipends. No adjustment for minimum wage increases. No budget for 2027-28 settlement included
		RE 2600: Assumes 2026-27 FTE. RE 3010: Includes Title I funding for Instructional Assistants across all sites.
		RE 6500: Includes the continued funding for all established SPED instructional aide positions
	LCAP Goal 3, Action 11 - Transportation Aides	RE 6500: Includes the continued funding of transportation aides
	LCAP Goal 3, Action 10 - Behavior Support	RE 6546: Includes continued funding for behavior aides
3000-3999		**Benefits:**
		Based on 2027-28 Projected salary costs STRS and PERS updated based on SSC 2026-27 SSC Dartboard; 19.10% and 26.90%, respectively Health and Welfare based on 2026-27 total cost projection plus the addition of 10%.
4000-4999		**Supplies and Materials:**
		RE 2600: ELOP Classroom and program materials, supplies and snacks budget based on prior year expenses and adjusted for program expansion and increased participation RE 6300: Restricted Lottery allocated in full for textbook replacements and manipulatives. RE 6500: SPED and Routine Maintenance budgets based on prior year activity, adjusted for inflation, planning and participation
5000-5999		**Professional Services and Travel/Training:**
		RE 2600: ELOP services include coaches, tutoring, instructional and recreational classes provided by outside vendors and staff training based on prior year costs and adjusted for program and participation growth, includes the addition of District SRO. Costs shared with general fund. RE 4127: Title IV- Counseling Services RE 6500: SPED professional services budget includes costs for occupational therapy and tutoring and is based on 2026-27 SPED service projections and adjusted for inflation. RE 8150: Routine Maintenance professional services budget is based on 2026-27 projected total costs, planned projects and adjusted for inflation.
6000-6999		**Capitalized Purchases:**
		RE 2600: ELOP equipment purchases/ replacements
		RE 8150: Routine Maintenance capitalized expense budget assumes new or continued building and landscaping projects in 2026-27.
7000-7999		**Billback:**
		RE 6500: SPED Current year billback projection is estimated to be 5% higher than the 2026-27 final billback costs. No additional recovery of students or services is anticipated at this time.

Norris Elementary School District
Assumptions for Multi-Year Projections
Budget Year 2026-27

Fiscal Year 2028-29

FUND 01, Unrestricted

INCOME

8011-8012	**Fund Balance**	**State Aide & EPA Assumptions:**
		3.34% Projected COLA - Governor's Budget District Enrollment 4386, COE Enrollment 28. District Enrollment based on 2027-28 projections and increased by 30. COE Enrollment based on 2025-26 Annual Enrollment numbers.
		ADA projection: 95.5% - assumes no change in attendance projections over 2025-26 Funding estimates assume funding by current year, 4188.63 ADA TK Add-on projected funding per pupil, $6,160, District TK ADA Projection 252.99
8021-8096	**Fund Balance**	**Property Taxes:** Based on KCSOS published 2025-26 P2 projections and actuals to date.
8550	**Fund Balance**	**Mandate and CTEIG Reimbursements based on:** The published mandate reimbursement estimates for 2028-29 per projected ADA, as published in the 2025-26 May Revision Dartboard and flat funding for CTEIG, pending new grant award letter.
8560	**Fund Balance**	**Unrestricted Lottery:** Calculated using SSC published Lottery reimbursement estimates for 2028-29 per projected ADA, as published in the 2026-27 May Revision Dartboard
8590	**Fund Balance**	**Assessment Apportionments and Transportation Reimbursements:** Assessment Apportionments based on 2024-25 actual income Transportation reimbursements based on 60% of eligible expenses projected for 2027-28 NO ZESBI Funding
8631	**Fund Balance**	**Sales of Equipment:** No income from sales of equipment assumed at this time
8660	**Fund Balance**	**Interest Income:** Flat funding assumed for interest revenue in 2028-29.
8699	**Fund Balance**	**Other Local Revenue:** Flat funding assumed for Other Local Revenue in 2028-29.
8689	**Fund Balance**	**All Other Fees and Contracts:** RNR Income
8919	**Fund Balance**	**Transfers In:** Transfer planned from the After School Daycare fund to the General Fund.
8980		As it relates to Special Education, this number is impacted by the increase in existing salaries and benefits, expanded services and increase costs of established services, addition of personnel, expiration and suspension of supporting categorical resources, assignment adjustments, expansion of Norris offered SPED Services and billback adjustments. As it relates to Routine Maintenance, each expenditure addition to the existing and projected budgets results in an additional 3% contributution to Routine Maintenance. RE 6500 - Contributions to General Special Education RE 6546 - Contributions to ERMHS program RE 8150 - Contribution to Routine Maintenance (3% of General Fund Expenditures)

Norris Elementary School District
Assumptions for Multi-Year Projections
Budget Year 2026-27

Fiscal Year 2028-29

FUND 01, Unrestricted
EXPENDITURES

1000-1999		**Certificated Salaries:**
		Assumes 2027-28 FTE and the addition of: (1) Principal, (1) Dean, (1) Counselor and (1) TOSA for Elementary School Site #5. Salary projections based on 2026-27 Personnel Assignments, position additions and movement, salary savings from attrition, and includes sub and stipend costs. Includes 2.5% increase in costs for step and column. No budget for 2028-27 settlements included
	LCAP GOAL 2, Action 1 - Class Size Reduction	Maintains District comittment to the student-teacher maximum of 28:1.
	LCAP Goal 2, Action 2 - Learning Loss Summer School	Includes certificated staffing costs for Summer School.
	LCAP Goal 2, Action 3 - Academic Success Team	Maintains TOSAs as outlined in the 2026-27 LCAP planned expenditures.
	LCAP Goal 3, Action 10 - Behavior Support @ VES	Maintains counselor at VES.
2000-2999		**Classified Salaries:**
		Assumes 2026-27 FTE and the addition of: (1) Secretary, (2) Clerks, (1) Full time custodian, (2) part time custodians, (1) SEL Aide, (1) EL Aide, (4) TK Aides, (2) Library Media Specialists & (9) Yard Aides for Elementary School Site #5 Based on 2027-28 projected personnel costs, assuming increase of 3.5% for step and column, inclusive of District offered stipends and site discretionary stipends. No adjustment for minimum wage increases. No budget for 2028-29 settlements included
	LCAP Goal 2, Action 5 - EL Aides	Continues to fund EL Aides as described in the 2026-27 LCAP.
	LCAP Goal 3, Action 6 - Health Clerks	Continues to Fund Health Clerks for Nursing team as described in the 2026-27 LCAP.
	LCAP Goal 3, Action 12 - Student Success Team	Continues to Fund SEL Aides as described in the 2026-27 LCAP
3000-3999		**Benefits:** Based on 2028-29 Projected salary costs STRS and PERS updated based on SSC 2026-27 SSC Dartboard; 19.10% and 26.10%, respectively Health and Welfare based on 2027-28 total cost projection plus the addition of 10%.
4000-4999		**Supplies and Small Equipment:** Includes additional funding for materials needed for Elementary School site #5. Unrestricted Costs include projections for both instructional and operational cost determined by prior year total expenses and adjusted for increased enrollment and Inflation. Site Lottery Budgets, funded at $77 per site ADA No cost for Textbook Adoption
	LCAP Goal 1, Action 3 - CTEIG Opportunities	Inludes materials costs related to CTEIG.
	LCAP Goal 1, Action 5 - Tech Access	Includes costs for student and teacher device replacements, additions and upgrades.
	LCAP Goal 2, Action 6 - AVID	Includes materials costs related to AVID.
	LCAP Goal 3, Action 1 - Parent Nights	Includes material costs for District sponsored Parent Information meetings.
	LCAP Goal 3, Action 7 - PBIS	Includes material costs related to PBIS implementation.
5000-5999		**Professional Services:** Continues additional lease payments for 2026 portable additions Includes addional funding for conference, professional services and operational costs as related to Elementary School Site #5.
	LCAP Goal 1, Action 1 and 2 - Professional Development	Includes expenses for professional development opportunites related to Interventions and Learning Loss. Including, but not limited to, Summer Institute and Buyback days.
	LCAP Goal 1, Action 4 - Enrichment Opporunities	Includes costs for travel and admissions for field trips, academic competitions, and elective opportunities.
	LCAP Goal 3, Action 2-4 - Communications	Includes costs for Parent Square and Powerschool
	LCAP Goal 3, Action 9 - School Climate Supports	Continues funding a school resource officer and crossing guard assistance. Increases estimates for insurance costs by $50,000 over 2026-27 projected cost. Assumes costs related to lawsuit settlements.
6000-6999		**Capitalized Projects and Equipment:**
	LCAP Goal 1, Action 5 - Tech Access	Includes costs for student and teacher device replacements, additions and upgrades. No ZESBI Costs
7000-7999		**Transfers:**
		The District plans to collect indirect costs from ELOP, Title Programs, and Block Grants as allowable and as available.

Norris Elementary School District
Assumptions for Multi-Year Projections
Budget Year 2026-27

Fiscal Year 2028-29

FUND 01, Restricted

INCOME

8010-8099	**n/a**	No restricted income projected in 2028-29
8181	**Deferred Revenue**	RE 3310 - Federal SPED - Flat funding assumed from 2027-28.
8182	**Deferred Revenue**	RE 3315 - No Change - Federal SPED - Income projection based on previous year total income and reflects current year expenditures
8182	**Deferred Revenue**	RE 3327 - NO Federal Mental Health funding anticipated for 2028-29.
8290	**Deferred Revenue**	RE 3010 - Title I - Income budget based on 2026-27 preliminary award amounts
	Deferred Revenue	RE 4035 - Title II - Recognized revenue based on 2026-27 preliminary award amount.
	Deferred Revenue	RE 4127 - Title IV - Recognized revenue based on the 2026-27 preliminary award amount
8319	**Fund Balance**	RE 6500 - Projected Out of Home Services reimbursement for 2028-29 projected at a reduced amount over 2027-28.
8590	**Fund Balance**	RE 2600 - Expanded Learning Opportunities Program - Income based on 2025-26 P1 Principal Apportionment Projections. Per pupil funding projected at May revise for 2026-27 not included at this time.
	Fund Balance	RE 6019 - No new funding anticipated in 2028-29.
	Deferred Revenue	RE 6053 - California Pre-K Planning and Implementation - Expired 6/30/26
	Fund Balance	RE 6266 - Expired 6/30/26.
	Fund Balance	RE 6546 - ERMHS - Income projection based on 2025-26 and reduced to account for possible SPED service changes.
	Fund Balance	RE 6547 - Early Intervention Special Education - Income projections based on P2 Published apportionment information from 2025-26 but reduced for funding uncertainty.
	Fund Balance	RE 6762 - Arts and Music Block Grant - Expired 6/30/26.
	Fund Balance	RE 6770 - Prop 28 Arts and Music in Schools - Income reflects 2025-26 P2 Principal Apportionment apportionment but reduced for funding uncertainty.
	Fund Balance	RE 7435 - Learning Recovery Emergency Block Grant - No new income expected in 2028-29.
	Fund Balance	RE 7690 - STRS on Behalf - No Change - Income based on 2025-26 KCSOS provided estimates.
	Fund Balance	RE 7810 - Literacy Screenings & Prof. Development - No new income anticiapted for 2028-29
8560	**Fund Balance**	RE 6300 - Restricted Lottery - Income projection calculated using SSC 2025-26 May Revision Lottery reimbursement estimates per 2028-29 ADA.
8792	**Fund Balance**	RE 6500 - SPED Transfer of Apportionment from KCSOS - Income based on 2025-26 estimates provided by KCSOS
8699	**Fund Balance**	RE 6500 - Misc and Prior Year Income - No additional income from Mental Health or ERMHS assumed
	Fund Balance	RE 9010 - Local Income - The District does not assume income from local sources until they are received
8980		As it relates to Special Education, this number is impacted by the increase in existing salaries and benefits, expanded services and increase costs of established services, addition of personnel, expiration and suspension of supporting categorical resources, assignment adjustments, expansion of Norris offered SPED Services and billback adjustments. As it relates to Routine Maintenance, each expenditure addition to the existing and projected budgets results in an additional 3% contribututION to Routine Maintenance. RE 6500 - Contributions to General Special Education RE 6546 - Contributions to ERMHS program RE 8150 - Contribution to Routine Maintenance (3% of General Fund Expenditures)

Norris Elementary School District
Assumptions for Multi-Year Projections
Budget Year 2026-27

Fiscal Year 2028-29

FUND 01, Restricted
EXPENDITURES

1000-1999		**Certificated Salaries:** Assumes 2027-28 FTE and the addition of: (1) Speech Teacher (1) Psychologist, (1) Counselor (5) Preschool Teachers and (1) Music Teacher to support Elementary School Site #5. Salary projections based on 2026-27 Personnel Assignments, position additions and movement, salary savings from attrition, and includes sub and stipend costs. Includes 2.5% increase in costs for step and column. No budget for 2028-27 settlements included
	Goal 3, Action 5 - Full time admin at BES	Maintains SDC Administrator
	Goal 3, Action 12 - Student Success Team	Maintains Psychologist hired in 2026-27
		RE 6770: Includes the continued funding of (2) Music Teachers to support Prop 28, Arts and Music in school. Assumes addition of (1) Teacher
2000-2999		**Classified Salaries:** Based on 2027-28 projected personnel costs, assuming increase of 3.5% for step and column, inclusive of District offered stipends and site discretionary stipends. No adjustment for minimum wage increases. No budget for 2028-29 settlement included RE 2600: Includes the addition of (1) clerk, (1) site supervisor (4) activity leaders in support of Elementary School Site #5 RE 3010: Includes Title I funding for Instructional Assistants across all sites. RE 6500: Includes the continued funding for all established SPED instructional aide positions and the addition of (10) instructional aides to support the additional PreK teachers.
	LCAP Goal 3, Action 11 - Transportation Aides	RE 6500: Includes the continued funding of transportation aides
	LCAP Goal 3, Action 10 - Behavior Support	RE 6546: Includes continued funding for behavior aides
3000-3999		**Benefits:** Based on 2028-29 Projected salary costs STRS and PERS updated based on SSC 2026-27 SSC Dartboard; 19.10% and 26.10%, respectively Health and Welfare based on 2027-28 total cost projection plus the addition of 10%.
4000-4999		**Supplies and Materials:** RE 2600: ELOP Classroom and program materials, supplies and snacks budget based on prior year expenses and adjusted for program expansion and increased participation. Additional funding included to support ELOP program at Elementary School Site #5. RE 6300: Restricted Lottery allocated in full for textbook replacements and manipulatives. RE 6500: SPED and Routine Maintenance budgets based on prior year activity, adjusted for inflation, planning and participation
5000-5999		**Professional Services and Travel/Training:** RE 2600: ELOP services include coaches, tutoring, instructional and recreational classes provided by outside vendors and staff training based on prior year costs and adjusted for program and participation growth, includes the addition of District SRO in 2026-27. Costs shared with general fund. RE 4127: Title IV- Counseling Services RE 6500: SPED professional services budget includes costs for occupational therapy and tutoring and is based on 2027-28 expense projections and adjusted for inflation RE 8150: Routine Maintenance professional services budget is based on 2027-28 projected total costs, planned projects and adjusted for inflation.
6000-6999		**Capitalized Purchases:** RE 2600: ELOP equipment purchases/ replacements RE 8150: Routine Maintenance capitalized expense budget assumes new or continued building and landscaping projects in 2027-28.
7000-7999		**Billback:** RE 6500: SPED Current year billback projection is estimated to be 5% higher than the 2027-28 final billback costs. No additional recovery of students or services is anticipated at this time.

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	68,310,636.38
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,656,169.92
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	3,223,072.52
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	
		9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,223,072.52
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				63,431,393.94

Section II - Expenditures Per ADA	2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	4,183.35
B. Expenditures per ADA (Line I.E divided by Line II.A)	15,162.82

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	56,476,925.13	13,935.15
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	56,476,925.13	13,935.15
B. Required effort (Line A.2 times 90%)	50,829,232.62	12,541.64
C. Current year expenditures (Line I.E and Line II.B)	63,431,393.94	15,162.82
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					750,000.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					950,000.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	950,000.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	750,000.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	1,700,000.00	1,700,000.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	4,131
District's ADA Standard Percentage Level:	**1.0%**

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	3,753	3,856		
Charter School				
Total ADA	**3,753**	**3,856**	**N/A**	**Met**
Second Prior Year (2024-25)				
District Regular	3,900	4,011		
Charter School				
Total ADA	**3,900**	**4,011**	**N/A**	**Met**
First Prior Year (2025-26)				
District Regular	4,014	4,156		
Charter School		0		
Total ADA	**4,014**	**4,156**	**N/A**	**Met**
Budget Year (2026-27)				
District Regular	4,131			
Charter School	0			
Total ADA	**4,131**			

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 4,131

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

	Enrollment			
Fiscal Year	Budget	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	4,009	3,991		
Charter School				
Total Enrollment	**4,009**	**3,991**	**0.4%**	**Met**
Second Prior Year (2024-25)				
District Regular	4,065	4,153		
Charter School				
Total Enrollment	**4,065**	**4,153**	**N/A**	**Met**
First Prior Year (2025-26)				
District Regular	4,203	4,296		
Charter School				
Total Enrollment	**4,203**	**4,296**	**N/A**	**Met**
Budget Year (2026-27)				
District Regular	4,326			
Charter School				
Total Enrollment	**4,326**			

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2023-24)			
District Regular	3,856	3,991	
Charter School		0	
Total ADA/Enrollment	**3,856**	**3,991**	**96.6%**
Second Prior Year (2024-25)			
District Regular	4,011	4,153	
Charter School	0		
Total ADA/Enrollment	**4,011**	**4,153**	**96.6%**
First Prior Year (2025-26)			
District Regular	4,156	4,296	
Charter School			
Total ADA/Enrollment	**4,156**	**4,296**	**96.7%**
		Historical Average Ratio:	96.6%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**97.1%**

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2026-27)				
District Regular	4,131	4,326		
Charter School	0			
Total ADA/Enrollment	**4,131**	**4,326**	**95.5%**	**Met**
1st Subsequent Year (2027-28)				
District Regular	4,160	4,356		
Charter School				
Total ADA/Enrollment	**4,160**	**4,356**	**95.5%**	**Met**
2nd Subsequent Year (2028-29)				
District Regular	4,189	4,386		
Charter School				
Total ADA/Enrollment	**4,189**	**4,386**	**95.5%**	**Met**

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. **CRITERION: LCFF Revenue**

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA), plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	4,183.35	4,158.95	4,187.60	4,216.25
b.	Prior Year ADA (Funded)		4,183.35	4,158.95	4,187.60
c.	Difference (Step 1a minus Step 1b)		(24.40)	28.65	28.65
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(.58%)	.69%	.68%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		51,005,333.00	53,549,073.00	55,437,387.00
b1.	COLA percentage		4.31%	3.06%	3.34%
b2.	COLA amount (proxy for purposes of this criterion)		2,198,329.85	1,638,601.63	1,851,608.73
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		4.31%	3.06%	3.34%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			3.73%	3.75%	4.02%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**2.73% to 4.73%**	**2.75% to 4.75%**	**3.02% to 5.02%**

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	6,607,046.37	6,586,469.37		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	51,138,498.37	53,661,661.37	55,549,881.37	57,787,505.37
District's Projected Change in LCFF Revenue:		4.93%	3.52%	4.03%
LCFF Revenue Standard		2.73% to 4.73%	2.75% to 4.75%	3.02% to 5.02%
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation: (required if NOT met)	For Fiscal Year 2026-27, due to reduced ADA projections, the District is projecting funding based on 2025-26 ADA. However, the District anticipates a higher unduplicated population resulting in additional funding for that student group. The combination of funding is inflating the change in revenue calcuation.

5. **CRITERION: Salaries and Benefits**

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2023-24)	31,922,870.57	37,841,472.08	84.4%
Second Prior Year (2024-25)	32,478,699.56	37,470,400.48	86.7%
First Prior Year (2025-26)	36,043,661.62	42,443,522.23	84.9%
		Historical Average Ratio:	85.3%

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**82.3% to 88.3%**	**82.3% to 88.3%**	**82.3% to 88.3%**

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2026-27)	37,088,543.88	47,903,399.67	77.4%	Not Met
1st Subsequent Year (2027-28)	38,793,881.07	47,042,004.38	82.5%	Met
2nd Subsequent Year (2028-29)	41,458,180.31	49,381,282.24	84.0%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

For Fiscal Year 2026-27, the District is receiving grant money for the purchase of electric buses and the installation of a charging station for those buses. Rather making a payment for the total project and equipment costs less the awarded grant amount, the District is being required to make payment for the entire project and equipment costs and will receive reimbursement for the cost at a later date. The expense and income has been budgeted accordingly.

6. **CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies,

and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	3.73%	3.75%	4.02%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-6.27% to 13.73%**	**-6.25% to 13.75%**	**-5.98% to 14.02%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.27% to 8.73%	-1.25% to 8.75%	-0.98% to 9.02%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2025-26)	1,656,169.92		
Budget Year (2026-27)	1,553,557.41	(6.20%)	Yes
1st Subsequent Year (2027-28)	1,604,049.48	3.25%	No
2nd Subsequent Year (2028-29)	1,604,049.48	0.00%	No

Explanation: (required if Yes)

For Fiscal Year 2026-27, the District anticipates flat funding for Title programs and no funding for Mental Health received in years prior.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	8,451,475.72		
Budget Year (2026-27)	12,670,072.35	49.92%	Yes
1st Subsequent Year (2027-28)	7,856,268.29	(37.99%)	Yes
2nd Subsequent Year (2028-29)	7,878,419.72	.28%	No

Explanation: (required if Yes)

For Fiscal Year 2026-27, the District anticipates the receipt of a ZESBI Grant to pay for the purchase of electric buses and the installation of a charging station for those buses. As per the terms of the award, the District must pay for entire project in order to receive the reimbursement, or funding, after the fact. This is drastically increasing our reported expenditures for 2026-27 and then showing a dramatic drop in expenses in Fiscal Year 2027-28.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	4,918,669.46		
Budget Year (2026-27)	4,594,969.50	(6.58%)	Yes
1st Subsequent Year (2027-28)	4,594,969.50	0.00%	No
2nd Subsequent Year (2028-29)	4,594,969.50	0.00%	No

Explanation: (required if Yes)

In Fiscal Year 2025-26, the District received a prior year income adjustment for Special Education. The District does not anticipate this adjustment in the 2026-27 fiscal year or following out years.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2025-26)	2,985,521.73		
Budget Year (2026-27)	2,511,545.99	(15.88%)	Yes
1st Subsequent Year (2027-28)	3,796,637.45	51.17%	Yes
2nd Subsequent Year (2028-29)	3,212,852.95	(15.38%)	Yes

Explanation:
(required if Yes)

For Fiscal Year 2026-27, no textbook adoption is planned at this time. For Fiscal Year 2027-28, budget is included for textbook adoption. For Fiscal Year 2028-29, no textbook adoption is planned however the District plans to open our fifth elementary school and costs for materials are built into the budget for that purpose.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2025-26)	5,924,057.96		
Budget Year (2026-27)	5,696,695.88	(3.84%)	Yes
1st Subsequent Year (2027-28)	5,916,138.94	3.85%	No
2nd Subsequent Year (2028-29)	6,306,035.98	6.59%	No

Explanation:
(required if Yes)

In Fiscal year 2025-26, District personnel participated in large workshops and conferences related to Visible Learning. For Fiscal year 2026-27, the District does not plan to have staff participate in these same trainings.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2025-26)	15,026,315.10		
Budget Year (2026-27)	18,818,599.26	25.24%	Not Met
1st Subsequent Year (2027-28)	14,055,287.27	(25.31%)	Not Met
2nd Subsequent Year (2028-29)	14,077,438.70	.16%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2025-26)	8,909,579.69		
Budget Year (2026-27)	8,208,241.87	(7.87%)	Not Met
1st Subsequent Year (2027-28)	9,712,776.39	18.33%	Not Met
2nd Subsequent Year (2028-29)	9,518,888.93	(2.00%)	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Federal Revenue (linked from 6B if NOT met)	For Fiscal Year 2026-27, the District anticipates flat funding for Title programs and no funding for Mental Health received in years prior.
Explanation: Other State Revenue (linked from 6B if NOT met)	For Fiscal Year 2026-27, the District anticipates the receipt of a ZESBI Grant to pay for the purchase of electric buses and the installation of a charging station for those buses. As per the terms of the award, the District must pay for entire project in order to receive the reimbursement, or funding, after the fact. This is drastically increasing our reported expenditures for 2026-27 and then showing a dramatic drop in expenses in Fiscal Year 2027-28.
Explanation: Other Local Revenue (linked from 6B if NOT met)	In Fiscal Year 2025-26, the District received a prior year income adjustment for Special Education. The District does not anticipate this adjustment in the 2026-27 fiscal year or following out years.

1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Books and Supplies (linked from 6B if NOT met)	For Fiscal Year 2026-27, no textbook adoption is planned at this time. For Fiscal Year 2027-28, budget is included for textbook adoption. For Fiscal Year 2028-29, no textbook adoption is planned however the District plans to open our fifth elementary school and costs for materials are built into the budget for that purpose.
Explanation: **Services and Other Exps** (linked from 6B if NOT met)	In Fiscal year 2025-26, District personnel participated in large workshops and conferences related to Visible Learning. For Fiscal year 2026-27, the District does not plan to have staff participate in these same trainings.

7. **CRITERION: Facilities Maintenance**

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?	No
b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	70,324,179.50			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00			
c. Net Budgeted Expenditures and Other Financing Uses	70,324,179.50	2,109,725.39	2,171,335.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- [ ] Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- [ ] Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- [ ] Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	0.00	0.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	26,359,673.72	28,946,609.23	29,398,342.78
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	26,359,673.72	28,946,609.23	29,398,342.78
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	62,038,003.30	60,344,038.95	68,310,636.38
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	62,038,003.30	60,344,038.95	68,310,636.38
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	42.5%	48.0%	43.0%

	Third Prior Year	Second Prior Year	First Prior Year
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**14.2%**	**16.0%**	**14.3%**

[1]Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2]A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2023-24)	325,441.67	37,841,472.08	N/A	Met
Second Prior Year (2024-25)	2,492,561.04	37,470,400.48	N/A	Met
First Prior Year (2025-26)	435,108.55	42,443,522.23	N/A	Met
Budget Year (2026-27) (Information only)	1,274,689.19	47,903,399.67		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level [1]	District ADA	
1.7%	0	to 300
1.3%	301	to 1,000
1.0%	1,001	to 30,000
0.7%	30,001	to 250,000
0.3%	250,001	and over

[1] Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4): 4,159

District's Fund Balance Standard Percentage Level: 1.0%

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2023-24)	25,828,595.76	26,204,931.52	N/A	Met
Second Prior Year (2024-25)	25,431,477.40	26,530,373.19	N/A	Met
First Prior Year (2025-26)	27,200,030.99	29,022,934.23	N/A	Met
Budget Year (2026-27) (Information only)	29,458,042.78			

[2] Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1: Determining if the District's Ending Cash Balance Is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2026-27)	38,989,144.00	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	
5% or $90,000 (greater of)	0	to 300
4% or $90,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 250,000
1%	250,001	and over

[1] Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

[3] A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	4,131	4,160	4,189
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	72,377,738.50	70,930,202.51	75,688,768.24
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	72,377,738.50	70,930,202.51	75,688,768.24

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	2,171,332.16	2,127,906.08	2,270,663.05
6.	Reserve Standard - by Amount ($90,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**2,171,332.16**	**2,127,906.08**	**2,270,663.05**

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

	Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,171,332.16	28,539,401.16	25,804,213.80
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	2,171,332.16	28,539,401.16	25,804,213.80
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	40.24%	34.09%
	District's Reserve Standard (Section 10B, Line 7):	**2,171,332.16**	**2,127,906.08**	**2,270,663.05**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — No

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0% or -$20,000 to +$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2025-26)	(12,087,171.03)			
Budget Year (2026-27)	(12,412,385.06)	325,214.03	2.7%	Met
1st Subsequent Year (2027-28)	(13,354,231.35)	941,846.29	7.6%	Met
2nd Subsequent Year (2028-29)	(14,584,121.39)	1,229,890.04	9.2%	Met
1b. Transfers In, General Fund *				
First Prior Year (2025-26)	750,000.00			
Budget Year (2026-27)	750,000.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	(750,000.00)	(100.0%)	Not Met
2nd Subsequent Year (2028-29)	750,000.00	750,000.00	New	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget? No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation: (required if NOT met)	Transfers of funds to the General Fund are received from our Daycare fund. The District projects having funds available for this purpose in Fiscal Year 2026-27 but not in Fiscal Year 2027-28. Tuition rates are expected to increase over the next fiscal year which will increase the availability of Daycare funds for transfer in Fiscal Year 2028-29.

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation: (required if NOT met)	Transfers of funds to the General Fund are received from our Daycare fund. The District projects having funds available for this purpose in Fiscal Year 2026-27 but not in Fiscal Year 2027-28. Tuition rates are expected to increase in Fiscal Year 2026-27 which will increase the availability of Daycare funds for transfer in Fiscal Year 2028-29.

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

[1] Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
   (If No, skip item 2 and Sections S6B and S6C) Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2026
Leases				
Certificates of Participation				
General Obligation Bonds	17			74,983,503
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				74,983,503

Type of Commitment (continued)	Prior Year (2025-26) Annual Payment (P & I)	Budget Year (2026-27) Annual Payment (P & I)	1st Subsequent Year (2027-28) Annual Payment (P & I)	2nd Subsequent Year (2028-29) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	4,547,978	4,645,514	4,791,496	5,006,552
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	4,547,978	4,645,514	4,791,496	5,006,552
Has total annual payment increased over prior year (2025-26)?		**Yes**	**Yes**	**Yes**

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation: (required if Yes to increase in total annual payments)	All bond payments are funded with taxes received directly from the County Auditor's office. They will continue to be funded this way.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation: (required if Yes)	

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5) — No

2. For the district's OPEB:

a. Are they lifetime benefits? — No

b. Do benefits continue past age 65? — No

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

a. Total OPEB liability	
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	

5. OPEB Contributions

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	65,000.00		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4) — No

2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	
b. Unfunded liability for self-insurance programs	

4. Self-Insurance Contributions

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	232.51	241.00	241.00	250.00

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? **No**

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

The District negotiates each fiscal year. Certificated and classified negotiations for 2026-27 are not scheduled until fall 2026.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official? **No**

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? **No**

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
6.	Cost of a one percent increase in salary and statutory benefits	262,626		
7.	Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Are any new costs from prior year settlements included in the budget?			
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

Certificated (Non-management) Attrition (layoffs and retirements)

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are savings from attrition included in the budget and MYPs?	Yes	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified(non - management) FTE positions	204.98	229.19	229.19	256.52

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? **No**

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

The District negotiates each fiscal year. Certificated and classified negotiations for 2026-27 are not scheduled until fall 2026.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
6.	Cost of a one percent increase in salary and statutory benefits	124,549		
7.	Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are savings from attrition included in the budget and MYPs?	Yes	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	31.87	34.87	34.87	36.87

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

The District negotiates each fiscal year. Certificated and classified negotiations for 2026-27 are not scheduled until fall 2026.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits: 50,463

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
4. Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step and column adjustments			
3. Percent change in step & column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 11, 2026

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Budget, July 1
Budget 2026-27
Technical Review Checks
Phase - All
Display - Exceptions Only

Norris Elementary

Kern County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

Budget, July 1
Estimated Actuals 2025-26
Technical Review Checks
Phase - All
Display - Exceptions Only

Norris Elementary **Kern County**

Following is a chart of the various types of technical review checks and related requirements:

- **F** - Fatal (Data must be corrected; an explanation is not allowed)
- **W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- **O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

SUPPLEMENTAL CHECKS

DEBT-ACTIVITY - **(Informational)** - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: **Exception**

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.GO.BONDS.9661	$31,308,981.00	
DEBT.GOV.PENSION.LIAB.9663	$34,230,000.00	
DEBT.GOV.OPEB.9664	$30,000.00	
DEBT.GOV.COMP.ABS.9665	$444,821.07	
DEBT.GOV.CAP.LEASES.9667	$81,892.00	
DEBT.GOV.OTH.DEBT.9669	$45,920,745.00	

Explanation: This form has been flagged for an unknown reason and will be completed at year end close.

District: Norris School District
CDS #: 15-63693
Resolution: 25-14

2026-27
Budget
Balances in Excess of Minimum Reserve Requirements

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances

Form	Fund	2026-27 Ending Fund Balance	Objects 9780/9789/9790
01	General Fund/County School Service Fund	$30,732,731.97	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	$0.00	Form 17
	Total Assigned and Unassigned Ending Fund Balances	$30,732,731.97	
	District Standard Reserve Level	3%	Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties	$ 2,171,332.16	Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	$28,561,399.81	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	**Fund**	**2026-27**	**Description of Need**
			Per Resolution # 23-04
01	General Fund/County School Service Fund	$18,094,434.63	Board Reserve for Economic Uncertainties - 25%
01	General Fund/County School Service Fund		
01	General Fund/County School Service Fund	$10,000,000.00	Capital Outlay Projects
01	General Fund/County School Service Fund	$466,965.18	Tech Project Replacements
01	General Fund/County School Service Fund		
01	General Fund/County School Service Fund		
01	General Fund/County School Service Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
	Insert Lines above as needed		
	Total of Substantiated Needs	$28,561,399.81	

	Remaining Unsubstantiated Balance	**$0.00**	**Balance should be Zero**

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.