OAKLAND UNIFIED SCHOOL DISTRICT

2026-27 Proposed Adopted Budget

All Funds • Governing Board Adoption

Presented by
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Ruben P. Frutos, PhD, Consultant (HYA)

June 24, 2026

Purpose

Annually, the District must adopt a budget for all funds by June 30 for the ensuing fiscal year. Prior to adoption, the Governing Board must conduct a Public Hearing.

Education Code §42103 requires the District to display the Proposed Budget for public review and hold a Public Hearing prior to adoption. The Public Hearing was held on June 3, 2026 and June 10, 2026. Adoption is scheduled for June 24, 2026.

The Proposed Budget includes a review of reserves in compliance with Education Code §42127(a)(2)(B). The 2026-27 Budget is developed for all funds and establishes expenditure authority for the District in the ensuing year.

OUSD has made meaningful progress in 2025-26 and can adopt a legally supportable budget for 2026-27. However, the District must not confuse budget adoption with fiscal completion. The budget is balanced through continued implementation of Board-directed fiscal solutions, conservative revenue assumptions, use of legally allowable restricted resources, and ongoing reductions. The next three years require discipline, transparency, and monthly monitoring.

ADOPT BY

June 30, 2026

BOARD ADOPTION

June 24, 2026

AUTHORITY

All Funds

Report Outline

I. **Overview & Summary of Budget Development**

Stabilization context, timelines, and assumptions

II. **Proposed Adopted Budget Content & Projections**

Unrestricted, Restricted, and All Funds summaries

III. **Multi-Year Projections (MYP)**

General Fund highlights, MYP detail, LCFF

IV. **Next Steps**

Adoption, county submission, and 45-day revision

LCAP & Budget Draft Timelines

Local Control and Accountability Plan

1. **First Draft Budget & LCAP – initial review**
   Governing Board, PSAC, and Alameda County Office of Education
   Posted May 2026

2. **Revised Draft LCAP – Public Hearing**
   Presentation to the Governing Board and PSAC
   Posted by June 10, 2026

3. **Final LCAP – Adoption**
   Provided to PSAC, Governing Board, and posted to website
   By June 24, 2026

Current Status: Fiscal Stabilization

The 2026-27 budget is balanced in the Unrestricted General Fund and advances the District's stabilization plan

On April 16, 2026, the Alameda County Office of Education issued a Going Concern Notice under Education Code §42127.6, citing a structural deficit of approximately $20.6M and required outyear reductions of $36M–$57M.

The notice is precautionary.

The Adopted Budget reflects the Financial Stabilization Implementation Plan. The Unrestricted General Fund returns a positive operating result of $8.0M, and the District maintains a reserve above the state minimum.

+$8.0M

Unrestricted operating result

$29.9M

Reserve for Economic Uncertainty (3.38%)

~$20.6M

Structural deficit cited by ACOE

$36–$57M

Required outyear reductions

Budget Reporting – Report Differences / Discrepancies

Description	Object Codes	2026-27 Budget (Form 01) (A)
10. Other Adjustments		
11. Total (Sum lines B1 thru B10)		885,949,091.89

2026-27 Budget		
Unrestricted (D)	Restricted (E)	Total Fund col. D + E
368,988,832.72	512,978,164.17	881,966,996.89

The discrepancies between the SACS budget report and the MYP exemplify accurate information presented differentially in various required reports.

1) Interfund Transfers			
a) Transfers In	0.00	0.00	0.00
b) Transfers Out	3,982,095.00	0.00	3,982,095.00

Expenditure	Description	Amount
4000 Books & Supplies		
4200	Books-other Than Textbooks	21,857.01
4305	Custodial Supplies	585,000.00
4307	B&G Supplies/Materials	63,745.00
4310	Materials and Supplies	1,809,315.61
4311	Meeting Refreshments	370,911.38
4315	Computer Supplies	160,000.00
4330	Gasoline	132,000.00
4340	I.d. Badges	10,000.00
4380	Uniforms	43,385.00
4394	Reserve Budget Dev	15,943,939.00
4395	Budget Adoption Adjustment	30,000,000.00-
4399	Unallocated	50,400.00
4410	Equipment < $5,000	117,127.00
4420	Computer < $5,000	4,230,352.23
4474	Audio Visual Equip < $5,000	6,000.00
	Total 4000	**6,455,967.77-**
	Total Expenditure	**6,455,967.77-**

The stabilization measures and reductions are listed in the MYP, reduced in the 3rd year due to the ongoing efforts. The same amount is part of the 4000's in the budget year report and listed as a an adjustment.

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)
10. Other Adjustments				(30,000,000.00)		(10,000,000.00)
11. Total (Sum lines B1 thru B10)		885,949,091.89	6.60%	944,399,787.88	1.79%	961,289,662.00

Statewide Planning Factors Assumptions:

The following factors reflect the Governor's May Revision and current statute. The FY 2026-27 column is fixed for budgeting at adoption. Out-year COLA and pension rates follow the most recent Department of Finance and CalPERS planning factors and must be entered before the projection is finalized.

Factor	FY 2026-27	FY 2027-28	FY 2028-29
Statutory COLA	4.31%	3.30	3.09
LCFF COLA used in the Adopted Budget	2.87	3.30	3.09
CalSTRS employer rate	19.10%	19.10	19.10
CalPERS schools employer rate	26.40%	26.40	26.40
Step and column (certificated / classified)	2%	2%	2%
Health and welfare increase	4.5%	4.5%	4.5%
Mandatories & Benefits - Certificated	5.14%	5.14%	5.14%
Mandatories & Benefits - Classified	11.34%	11.34%	11.34%

Sources: Department of Finance, FY 2026-27 May Revision; CalPERS Circular Letter 200-021-26 (April 14, 2026); Education Code Section 22950.5. The proposed LCFF COLA of 4.31 percent includes a 1.44 percent augmentation above the 2.87 percent statutory rate. The District should record which COLA the Adopted Budget used and update at the 45-Day Revision. The CalPERS employer rate of 26.40 percent is a decrease of 0.41 percentage points from the FY 2025-26 rate of 26.81 percent.

Enrollment, Attendance, and Unduplicated Pupil Percentage Assumptions:

The District is funded on average daily attendance, not enrollment, under Education Code Section 42238.02. The gap between the two is the District's single largest revenue lever. Out-year enrollment and ADA follow the demographic study and should be entered below.

Measure	FY 2026-27	FY 2027-28	FY 2028-29
Enrollment (CBEDS)	33,861	33,861	33,861
Funded ADA	30,337	30,337	30,337
Attendance rate (ADA to enrollment)	89.6%	89.6%	89.6%
Unduplicated Pupil Percentage (3-year rolling)	81.94%	81.87	82.03

FY 2026-27 enrollment, ADA, and the derived attendance rate are from the adopted budget, as of June 12, 2026. The District is funded on the greater of current-year or prior-year ADA per Education Code Section 42238.02. The Unduplicated Pupil Percentage uses certified CALPADS data and drives the supplemental and concentration grants.

Contributions and Reserves Assumptions:

The unrestricted contribution to restricted programs continues to rise and remains the heaviest single demand on the flexible general fund. The reserve meets the state minimum and the Board's adopted standard in all three years.

Measure	FY 2026-27	FY 2027-28	FY 2028-29
Special education contribution from unrestricted GF ($M)	147.3	130.3	132.9
Routine Restricted Maintenance Account, minimum 3% of GF expenditures ($M)	$24.7	$28.5	$28.4
Reserve for Economic Uncertainties (REU), percent	3.38%	3.11%	3.12%
Reserve for Economic Uncertainties (REU), dollars ($M)	$29.9	$29.3	$29.9
State minimum reserve (ADA tier 30,001 to 400,000)	2.00%	2.00%	2.00%
Board-adopted reserve standard	3.00%	3.00%	3.00%

Sources: special education contribution and REU from the adopted Form MYP and Form 01CS, as of June 12, 2026; RRMA per Education Code Section 17070.75; reserve standards per Criteria and Standards, CCR Title 5 Section 15450, and Board policy. The District's funded ADA of 30,337 places it just above the 30,000 threshold for the two percent minimum tier. The reserve meets the Board's three percent standard in all three years.

Projection-Year Assumptions:

The projection assumes the District will identify and carry out additional ongoing budget-balancing solutions that are built into the balanced result but not yet itemized as specific decisions. These solutions are the central work of the next two years and will be brought forward through the interim reporting cycle. The figures below reconcile to the net change.

Embedded adjustment	FY 2026-27	FY 2027-28	FY 2028-29
Additional ongoing solutions assumed, not yet itemized ($M)	~30	~30	~10
Ending restricted carryover remaining ($M)	79.5	45.4	18.2

Proposed Adopted Budget – Fund Balance Summary

General Fund (Fund 01), 2026-27

	Unrestricted	Restricted	Total Fund
Total Revenues	$528,289,758	$320,999,153	$849,288,911
Total Expenditures	$368,988,833	$512,978,164	$881,966,997
Excess / (Deficiency)	$159,300,926	($191,979,011)	($32,678,086)
Other Financing Sources / (Uses)	($151,304,157)	$147,322,062	($3,982,095)
Net Increase / (Decrease)	**$7,996,769**	**($44,656,949)**	**($36,660,181)**
Beginning Fund Balance	$29,623,667	$124,134,401	$153,758,068
Ending Fund Balance, June 30	**$37,620,436**	**$79,477,451**	**$117,097,887**

Components of Ending Fund Balance

Revolving Cash (Nonspendable)
$150,000

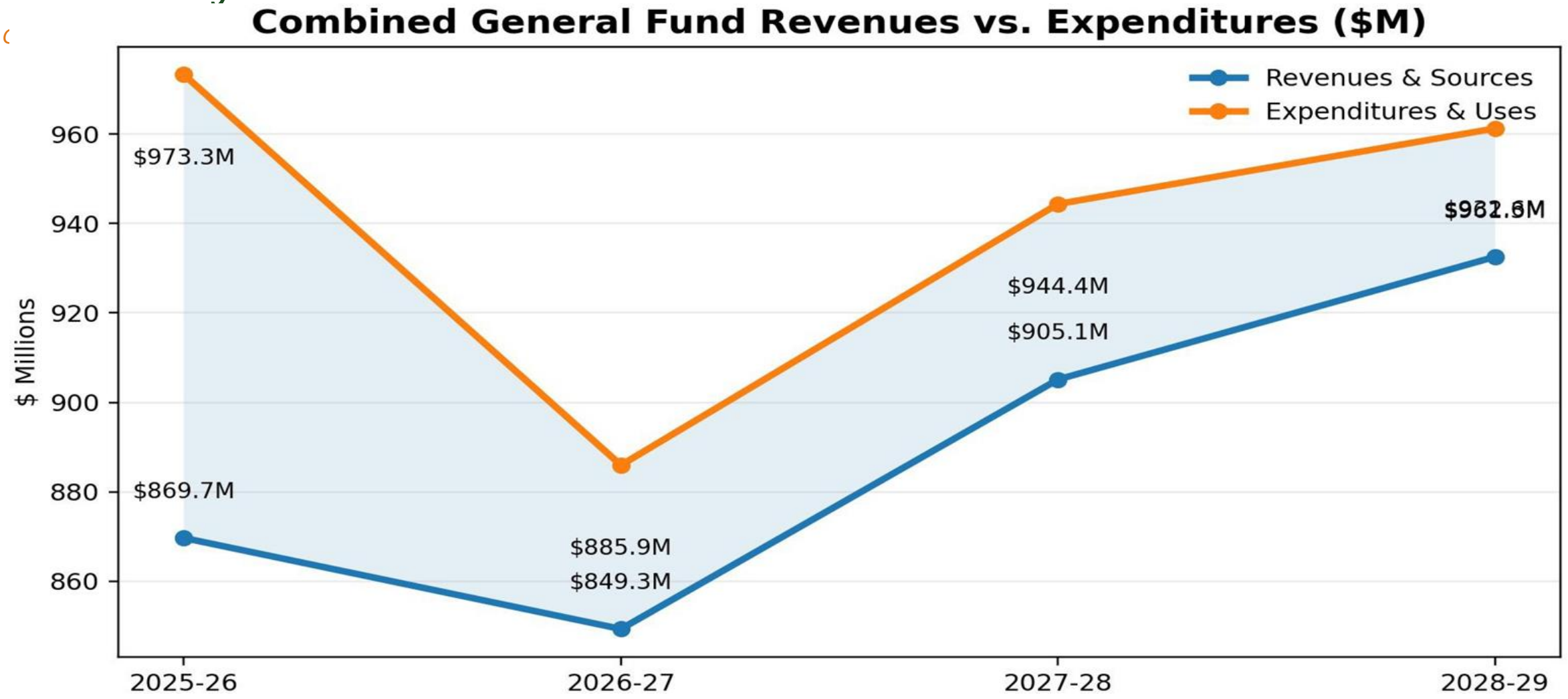
Restricted
$79,477,451

Assigned
$7,523,081

Reserve for Economic Uncertainty
$29,947,355

Total reserve of $29.9M equals 3.38% of expenditures, above the 2.0% state minimum.

Proposed Adopted Budget – GF Revenue & Expense Summary



Summary of 2026-27 Unrestricted General Fund

Projected financial position at June 30, 2027

Unrestricted General Fund	Proposed Budget
Revenues	$528,289,758
Expenditures	$368,988,833
Net Contributions & Transfers Out	$151,304,157
Net Increase / (Decrease)	**+$7,996,769**

Beginning Fund Balance	**$29,623,667**
Ending Fund Balance	**$37,620,436**

A POSITIVE TURNAROUND

+$8.0M

Unrestricted operating surplus

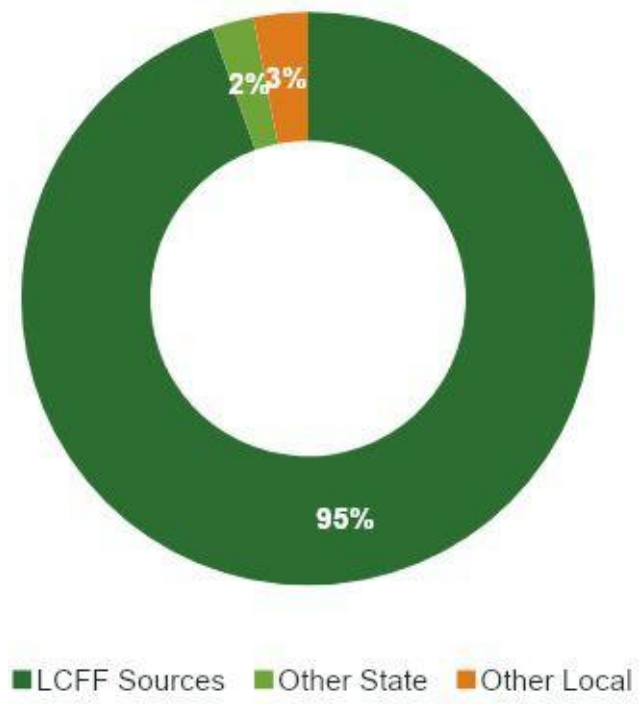
The Unrestricted General Fund grows from $29.6M to $37.6M.

This reverses the prior-year projected decline and supports the District's fiscal stabilization commitments.

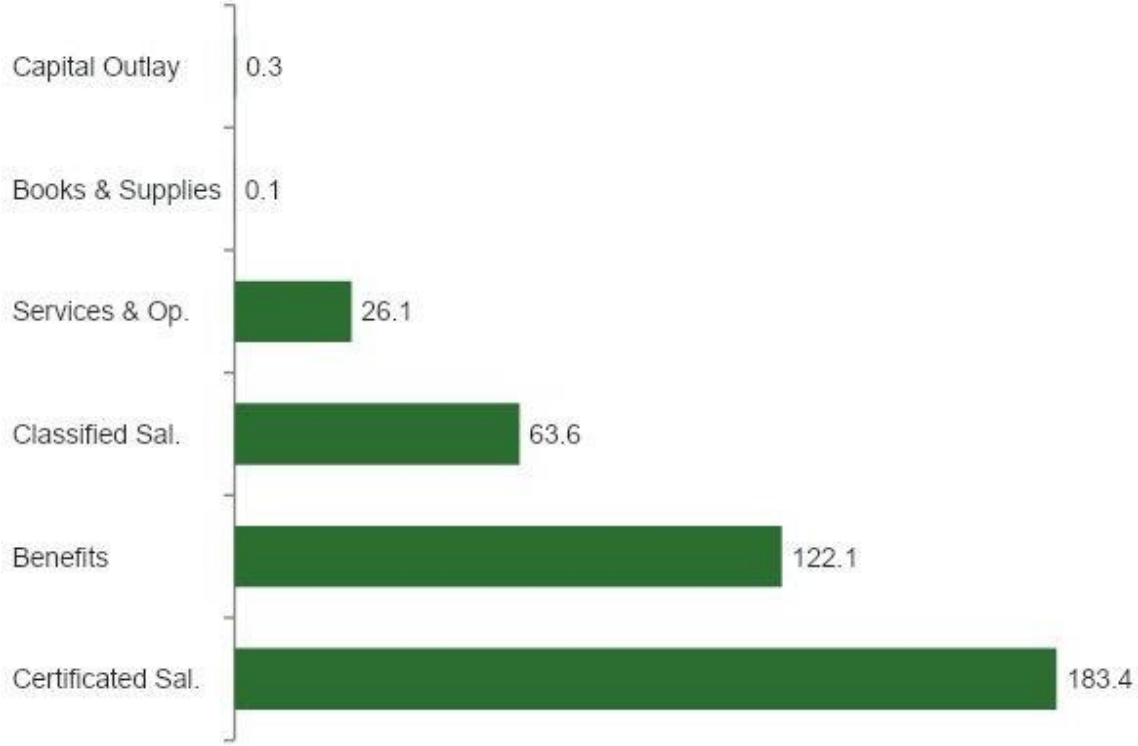
Unrestricted General Fund – Revenue & Expense

2026-27 Proposed Budget by major object

REVENUES BY SOURCE



EXPENDITURES BY OBJECT ($ millions)



Model reflects object-level salaries and benefits. Excludes net transfers of indirect costs.

Summary of 2026-27 Restricted General Fund

Projected financial position at June 30, 2027

Restricted General Fund	Proposed Budget
Revenues	$320,999,153
Expenditures	$512,978,164
Net Contributions & Transfers In	$147,322,062
Net Increase / (Decrease) ($44,656,949)	

Beginning Fund Balance	**$124,134,401**
Ending Fund Balance	**$79,477,451**

PLANNED SPEND-DOWN

($44.7M)

Net change in restricted balance

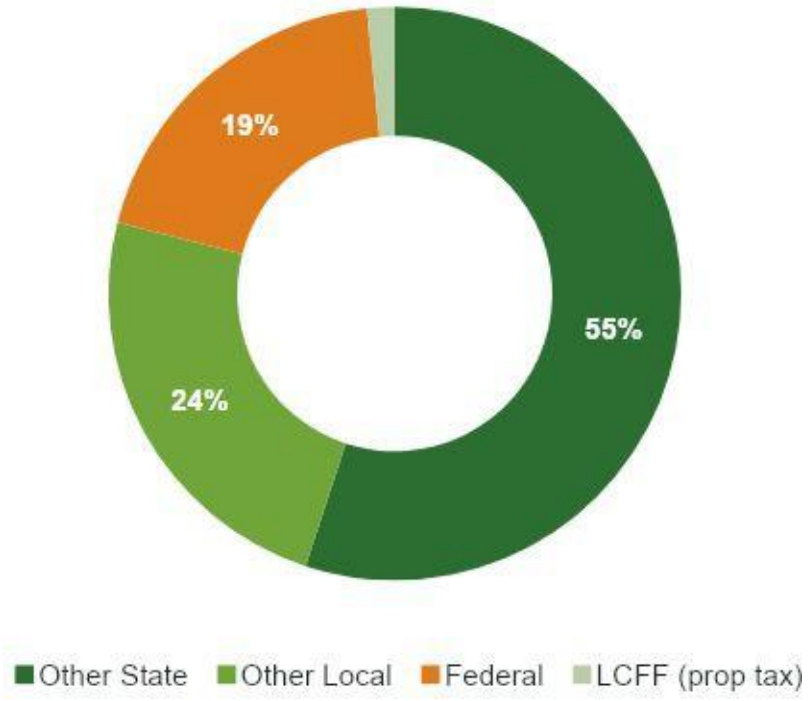
The restricted balance declines as one-time and categorical resources are spent down compliantly.

Restricted reserves remain at $79.5M at year end.

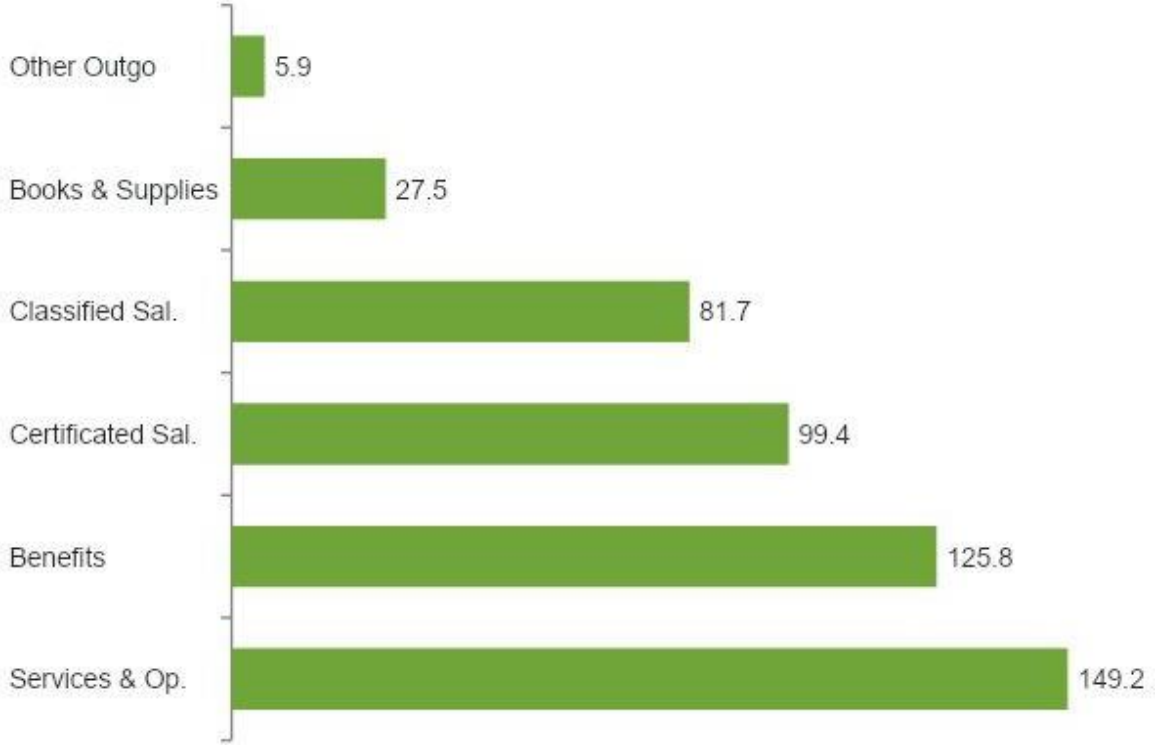
Restricted General Fund – Revenue & Expense

2026-27 Proposed Budget by major object

REVENUES BY SOURCE



EXPENDITURES BY OBJECT ($ millions)



Special education and restricted programs drive Services & Other Operating Expenditures.

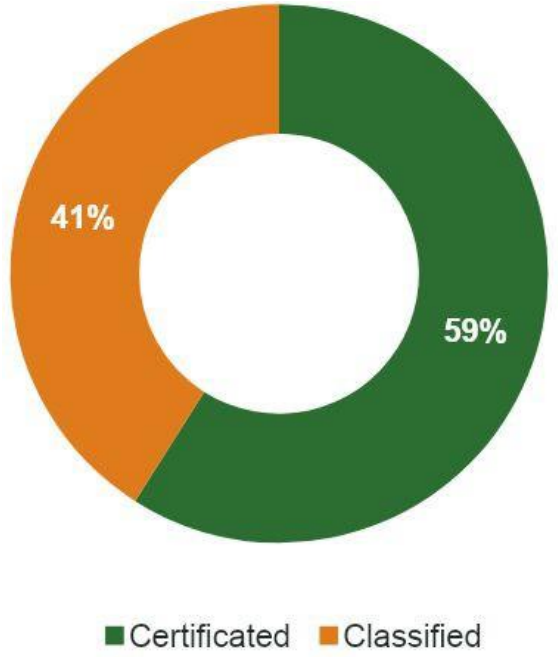
General Fund FTE & Compensation Totals

2026-27 Adopted Budget – positions and salary (salary only)

Classification	Adopted FTE	Salary (Fund 01)
Certificated Salaries	2,736.92	$282,785,277
Classified Salaries	1,902.31	$145,301,545
Grand Total	**4,639.23**	**$428,086,822**

FTE per the Adopted Budget Assumptions Workbook (Standard S8A). Salary totals per SACS Form 01.

FTE BY CLASSIFICATION



2026-27 Proposed Budget Summary

Revenues, expenditures, and fund balance across all funds

	Unrestricted	Restricted	Total
Revenues			
Total Revenues	$ 528,289,758	$ 320,999,153	$ 849,288,911
Expenditures			
Total Expenditures	$ 368,988,833	$ 512,978,164	$ 881,966,997
Excess (Deficiency) of Revenues minus Expenditures	**$ 159,300,926**	**$ (191,979,011)**	**$ (32,678,086)**
Other Financing Sources/Uses			
Total, Other Financing Sources/Uses	$ (151,304,157)	$ 147,322,062	$ (3,982,095)
Other Adjustments			
Net Increase (Decrease) in Fund Balance	**$ 7,996,769**	**$ (44,656,949)**	**$ (36,660,181)**
Fund Balance, Reserves			
Adjusted Beginning Balance	$ 29,623,667	$ 124,134,401	$ 153,758,068
Ending Fund Balance	$ 37,620,436	$ 79,477,451	$ 117,097,887
Revolving Cash	$ 150,000	$ -	$ 150,000
Restricted Reserve	$ -	$ 79,477,451	$ 79,477,451
Other Assignments	$ 7,523,081	$ -	$ 7,523,081
Reserve for Economic Uncertainty	$ 29,947,355	$ -	$ 29,947,355
Unassigned Unappropriated	$ -	$ -	$ -

Changes from Third Interim to Proposed 2026-27 Budget

Description	Object Codes	2025-26 Third Interim (Estimated Actuals)			2026-27 Proposed Budget			Variance Third Interim to Proposed Budget			
		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	Unrestricted (D - A)	Restricted (E - B)	# Total (F - C)	% Total (F - C)
A. REVENUES											
1) LCFF Sources	8010-8099	486,500,624.00	4,829,820.00	491,330,444.00	499,614,525.00	4,968,436.00	504,582,961.00	13,113,901.00	138,616.00	13,252,517.00	2.7%
2) Federal Revenue	8100-8299	0.00	77,582,600.02	77,582,600.02	0.00	62,446,145.75	62,446,145.75	0.00	(15,136,454.27)	(15,136,454.27)	-19.5%
3) Other State Revenue	8300-8599	11,649,960.89	177,619,741.96	189,269,702.85	12,459,933.00	176,719,706.35	189,179,639.35	809,972.11	(900,035.61)	(90,063.50)	0.0%
4) Other Local Revenue	8600-8799	20,159,081.79	91,308,280.48	111,467,362.27	16,215,300.34	76,864,864.90	93,080,165.24	(3,943,781.45)	(14,443,415.58)	(18,387,197.03)	-16.5%
5) TOTAL, REVENUES		518,309,666.68	351,340,442.46	869,650,109.14	528,289,758.34	320,999,153.00	849,288,911.34	9,980,091.66	(30,341,289.46)	(20,361,197.80)	-2.3%
B. EXPENDITURES											
1) Certificated Salaries	1000-1999	192,381,009.95	105,603,351.14	297,984,361.09	183,420,019.43	99,365,257.89	282,785,277.32	(8,960,990.52)	(6,238,093.25)	(15,199,083.77)	-5.1%
2) Classified Salaries	2000-2999	73,267,924.02	79,936,982.13	153,204,906.15	63,580,142.45	81,721,402.28	145,301,544.73	(9,687,781.57)	1,784,420.15	(7,903,361.42)	-5.2%
3) Employee Benefits	3000-3999	128,368,638.41	122,734,995.44	251,103,633.85	122,106,596.69	125,796,857.83	247,903,454.52	(6,262,041.72)	3,061,862.39	(3,200,179.33)	-1.3%
4) Books and Supplies	4000-4999	11,831,933.40	30,046,554.07	41,878,487.47	81,800.56	27,515,007.16	27,596,807.72	(11,750,132.84)	(2,531,546.91)	(14,281,679.75)	-34.1%
5) Services and Other Operating Expenditures	5000-5999	12,679,579.11	202,495,641.71	215,175,220.82	26,101,411.75	149,223,846.49	175,325,258.24	13,421,832.64	(53,271,795.22)	(39,849,962.58)	-18.5%
6) Capital Outlay	6000-6999	1,851,468.82	7,768,367.41	9,619,836.23	294,176.00	1,315,287.01	1,609,463.01	(1,557,292.82)	(6,453,080.40)	(8,010,373.22)	-83.3%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	55,974.00	6,653,288.49	6,709,262.49	24,000.00	5,911,801.00	5,935,801.00	(31,974.00)	(741,487.49)	(773,461.49)	-11.5%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(14,253,373.08)	11,902,059.88	(2,351,313.20)	(26,619,314.16)	22,128,704.51	(4,490,609.65)	(12,365,941.08)	10,226,644.63	(2,139,296.45)	91.0%
9) TOTAL, EXPENDITURES		406,183,154.63	567,141,240.27	973,324,394.90	368,988,832.72	512,978,164.17	881,966,996.89	(37,194,321.91)	(54,163,076.10)	(91,357,398.01)	-9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		112,126,512.05	(215,800,797.81)	(103,674,285.76)	159,300,925.62	(191,979,011.17)	(32,678,085.55)	47,174,413.57	23,821,786.64	70,996,200.21	-68.5%
D. OTHER FINANCING SOURCES/USES											
1) Interfund Transfers											
a) Transfers In	8900-8929	8,826,312.00	0.00	8,826,312.00	0.00	0.00	0.00	(8,826,312.00)	0.00	(8,826,312.00)	-100.0%
b) Transfers Out	7600-7629	5,345,383.86	0.00	5,345,383.86	3,982,095.00	0.00	3,982,095.00	(1,363,288.86)	0.00	(1,363,288.86)	-25.5%
2) Other Sources/Uses								0.00	0.00	0.00	
a) Sources	8930-8979	15,000.00	0.00	15,000.00	0.00	0.00	0.00	(15,000.00)	0.00	(15,000.00)	-100.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	(139,169,375.18)	139,169,375.18	0.00	(147,322,061.71)	147,322,061.71	0.00	(8,152,686.53)	8,152,686.53	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(135,673,447.04)	139,169,375.18	3,495,928.14	(151,304,156.71)	147,322,061.71	(3,982,095.00)	(15,630,709.67)	8,152,686.53	(7,478,023.14)	-213.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(23,546,934.99)	(76,631,422.63)	(100,178,357.62)	7,996,768.91	(44,656,949.46)	(36,660,180.55)	31,543,703.90	31,974,473.17	63,518,177.07	-63.4%

Changes from Third Interim to Proposed 2026-27 Budget

General Fund (Fund 1): Unrestricted and Restricted Combined (page 2)

E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(23,546,934.99)	(76,631,422.63)	(100,178,357.62)	7,996,768.91	(44,656,949.46)	(36,660,180.55)	31,543,703.90	31,974,473.17	63,518,177.07	-63.4%
F. FUND BALANCE, RESERVES											
1) Beginning Fund Balance											
a) As of July 1 - Unaudited	9791	55,845,233.22	200,765,823.48	256,611,056.70	29,623,667.16	124,134,400.85	153,758,068.01	(26,221,566.06)	(76,631,422.63)	(102,852,988.69)	-40.1%
b) Audit Adjustments	9793	(2,674,631.07)	0.00	(2,674,631.07)	0.00	0.00	0.00	2,674,631.07	0.00	2,674,631.07	-100.0%
c) As of July 1 - Audited (F1a + F1b)		53,170,602.15	200,765,823.48	253,936,425.63	29,623,667.16	124,134,400.85	153,758,068.01	(23,546,934.99)	(76,631,422.63)	(100,178,357.62)	-39.5%
d) Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		53,170,602.15	200,765,823.48	253,936,425.63	29,623,667.16	124,134,400.85	153,758,068.01	(23,546,934.99)	(76,631,422.63)	(100,178,357.62)	-39.5%
2) Ending Balance, June 30 (E + F1e)		29,623,667.16	124,134,400.85	153,758,068.01	37,620,436.07	79,477,451.39	117,097,887.46	7,996,768.91	(44,656,949.46)	(36,660,180.55)	-23.8%
Components of Ending Fund Balance											
Nonspendable (Revolving Cash)	9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713	77,279.80	0.00	77,279.80	0.00	0.00	0.00	(77,279.80)	0.00	(77,279.80)	-100.0%
b) Restricted	9740	0.00	124,134,400.85	124,134,400.85	0.00	79,477,451.39	79,477,451.39	0.00	(44,656,949.46)	(44,656,949.46)	-36.0%
d) Assigned (Other Assignments)	9780	0.00	0.00	0.00	7,523,081.07	0.00	7,523,081.07	7,523,081.07	0.00	7,523,081.07	New
e) Unassigned/Unappropriated											
Reserve for Economic Uncertainties	9789	29,396,387.36	0.00	29,396,387.36	29,947,355.00	0.00	29,947,355.00	550,967.64	0.00	550,967.64	1.9%
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

2026-27 Budget – All Funds Summary

Revenues, expenditures, and fund balance across all funds

Fund Detail	Object Codes	01 General Fund	11 Adult Education	12 Child Development	13 Cafeteria	14 Deferred Maintenance	21 Building Fund	25 Capital Facilities	35 County School Facilities	51 Bond Interest & Redemption	67 Self-Insurance	Total Uploaded Funds
A. REVENUES												
1) LCFF Sources	8010-8099	$504,582,961	-	-	-	-	-	-	-	-	-	$504,582,961
2) Federal Revenue	8100-8299	$62,446,146	$1,170,211	$1,025,000	$25,429,901	-	-	-	-	$1,095,900	-	$91,167,157
3) Other State Revenue	8300-8599	$189,179,639	$3,155,411	$30,884,612	$6,190,048	-	-	-	-	$301,000	-	$229,710,710
4) Other Local Revenue	8600-8799	$93,080,165	$156,567	$15,264,892	$1,225,055	$90,000	$8,940,000	$1,800,000	$1,000,000	$98,385,091	$23,140,182	$243,081,952
5) TOTAL, REVENUES		**$849,288,911**	**$4,482,188**	**$47,174,504**	**$32,845,004**	**$90,000**	**$8,940,000**	**$1,800,000**	**$1,000,000**	**$99,781,991**	**$23,140,182**	**$1,068,542,780**
B. EXPENDITURES												
1) Certificated Salaries	1000-1999	$282,785,277	$1,673,686	$12,243,632	-	-	-	-	-	-	-	$296,702,596
2) Classified Salaries	2000-2999	$145,301,545	$633,192	$10,859,782	$12,162,310	-	$3,191,976	-	-	-	$1,088,671	$173,237,476
3) Employee Benefits	3000-3999	$247,903,455	$1,235,579	$14,749,414	$8,525,542	-	$1,651,852	-	-	-	$515,181	$274,581,023
4) Books and Supplies	4000-4999	$27,596,808	$302,821	$3,606,879	$14,617,349	-	-	-	-	-	$98,000	$46,221,857
5) Services and Other Operating Expenditures	5000-5999	$175,325,258	$377,860	$3,709,916	$1,526,117	-	$3,000,000	-	-	-	$24,420,425	$208,359,577
6) Capital Outlay / Depreciation	6000-6999	$1,609,463	$10,000	$3,826,605	$1,600,000	$2,076,802	$57,490,878	$743,000	$3,403,000	-	-	$70,759,748
7) Other Outgo	7100-7499	$5,935,801	-	-	-	-	-	-	-	$129,324,164	-	$135,259,965
8) Indirect Cost Transfers	7300-7399	($4,490,610)	$138,476	$2,864,618	$1,487,515	-	-	-	-	-	-	($0)
9) TOTAL, EXPENDITURES		**$881,966,997**	**$4,371,616**	**$51,860,847**	**$39,918,834**	**$2,076,802**	**$65,334,705**	**$743,000**	**$3,403,000**	**$129,324,164**	**$26,122,277**	**$1,205,122,242**
C. EXCESS (DEFICIENCY) BEFORE OTHER FINANCING												
Revenues less expenditures		($32,678,086)	$110,573	($4,686,343)	($7,073,830)	($1,986,802)	($56,394,705)	$1,057,000	($2,403,000)	($29,542,173)	($2,982,095)	($136,579,461)
D. OTHER FINANCING SOURCES / USES												
1a) Transfers In	8900-8929	-	-	-	-	$1,000,000	-	-	-	-	$2,982,095	$3,982,095
1b) Transfers Out	7600-7629	$3,982,095	-	-	-	-	-	-	-	-	-	$3,982,095
2a) Other Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-
2b) Other Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-
3) Contributions	8980-8999	-	-	-	-	-	-	-	-	-	-	-
4) TOTAL, OTHER FIN SOURCES/USES		**($3,982,095)**	**-**	**-**	**-**	**$1,000,000**	**-**	**-**	**-**	**-**	**$2,982,095**	**-**
E. NET INCR/DECREASE – FUND BALANCE		**($36,660,181)**	**$110,573**	**($4,686,343)**	**($7,073,830)**	**($986,802)**	**($56,394,705)**	**$1,057,000**	**($2,403,000)**	**($29,542,173)**	**-**	**($136,579,461)**
F. FUND BALANCE / RESERVES												
1) Beginning Fund Balance	9791	$153,758,068	$27,039	$15,172,378	$32,931,285	$986,802	$284,979,503	$6,765,705	$24,172,371	$135,218,386	$3,259	$654,014,796

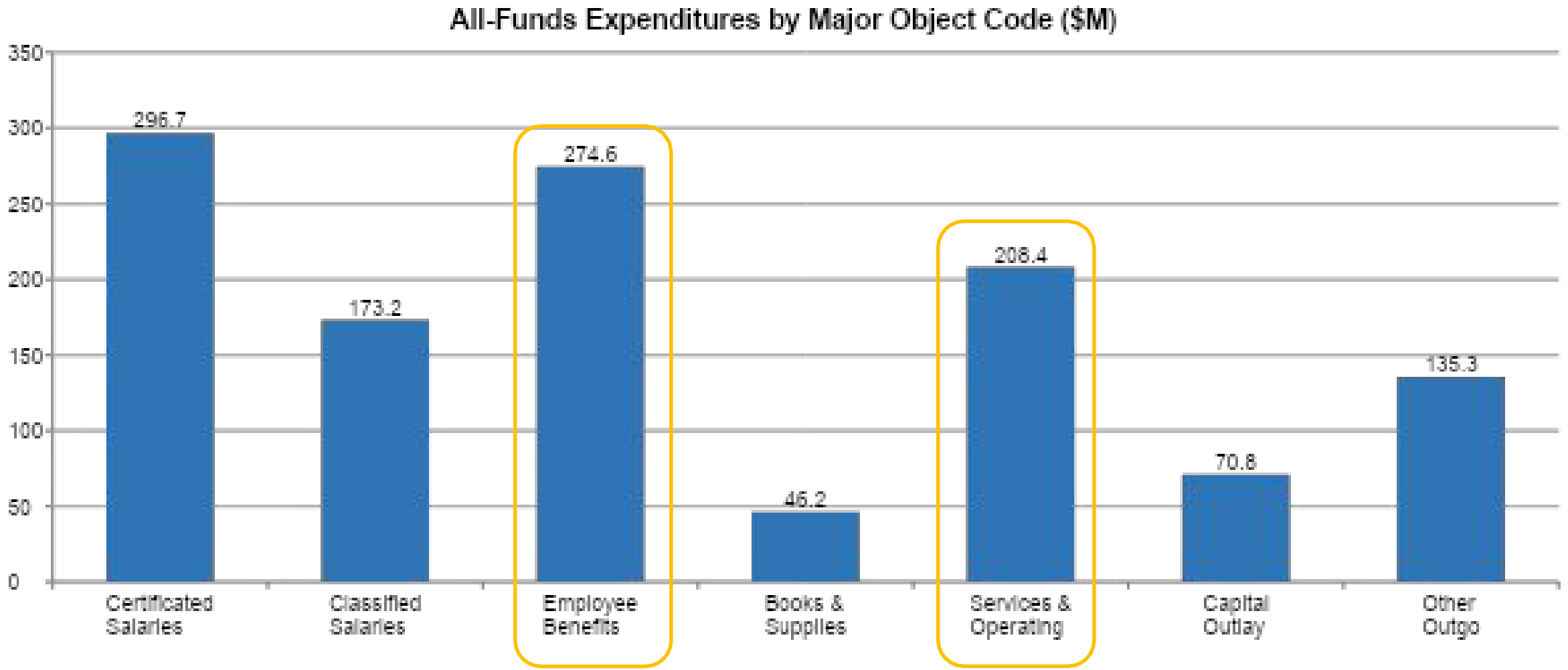
2026-27 Budget – All Funds Summary

Revenues, expenditures, and fund balance across all funds

$1.205B
Total – all fund expenditures

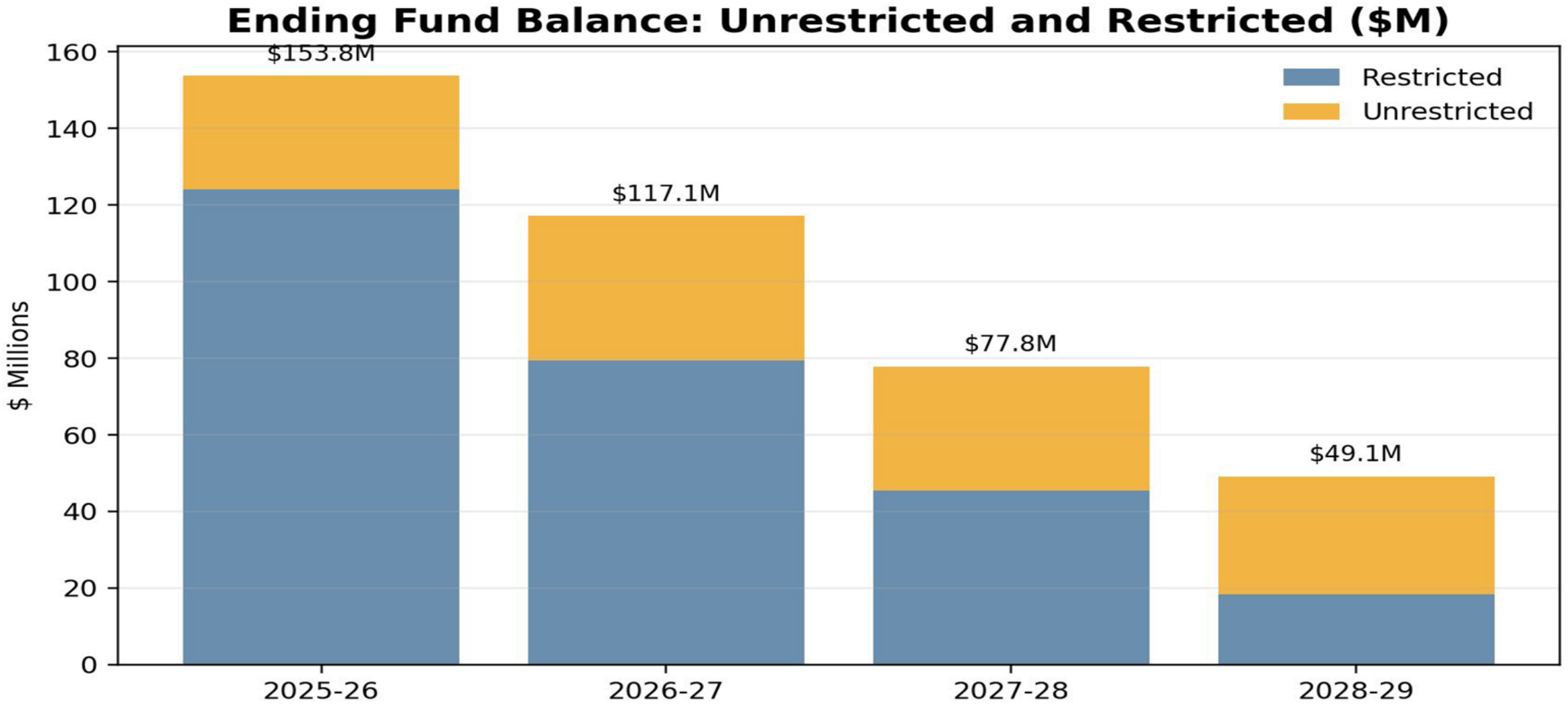
$744.5M / 61.8%
Personnel & benefits

$208.4M / 17.3%
Services & operating



Proposed Adopted Budget – Fund Balance Summary

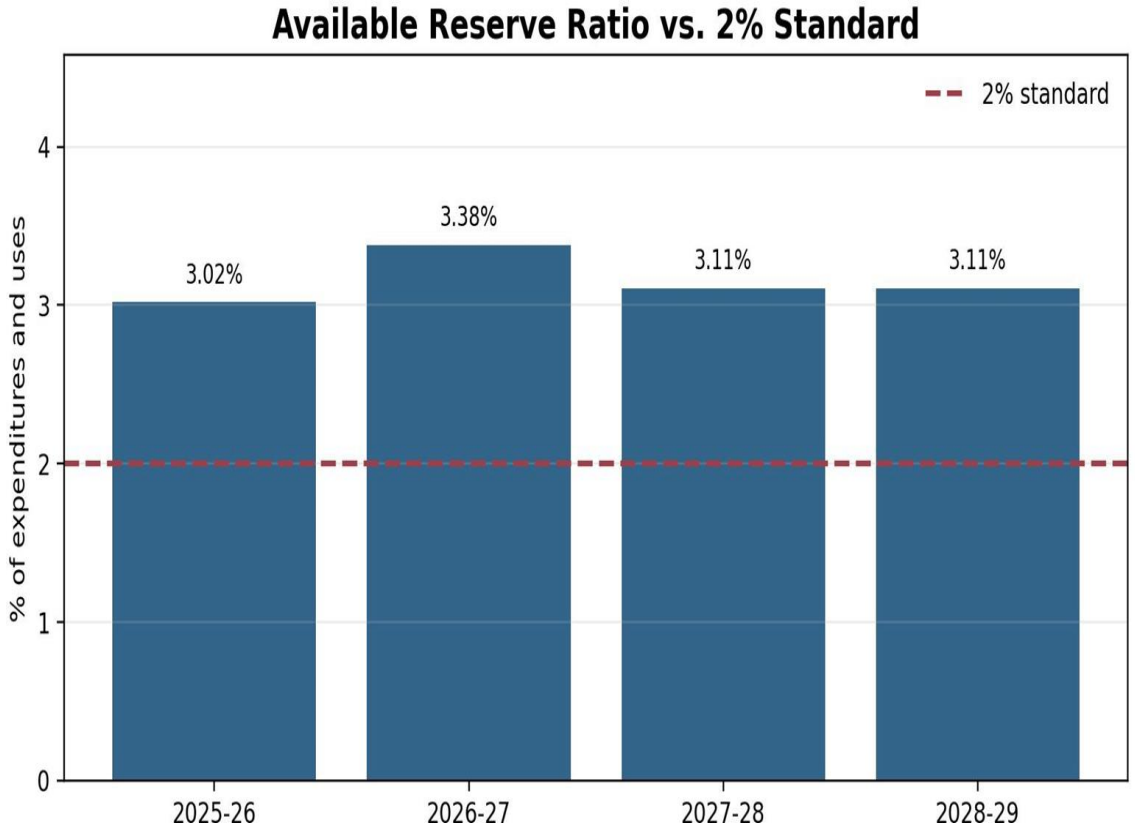
General Fund (Fund 01), 2026-27



Multi-Year Projection – Combined

2026-27 Budget with two subsequent projection years

	2026-27	2027-28	2028-29
Total Revenues	$849,288,911	$905,118,959	$932,570,939
Total Expenditures & Other Uses	$885,949,092	$944,399,788	$961,289,662
Net Increase / (Decrease)	**($36,660,181)**	**($39,280,829)**	**($28,718,723)**
Beginning Fund Balance	$153,758,068	$117,097,887	$77,817,059
Ending Fund Balance	**$117,097,887**	**$77,817,059**	**$49,098,336**
Reserve for Economic Uncertainty	$29,947,355	$29,346,944	$29,877,005
Reserve as % of Expenditures	**3.38%**	**3.11%**	**3.11%**



The District meets the 2.0% state reserve standard in all three years. Outyear deficits underscore the need for the structural reductions identified in the Financial Stabilization Implementation Plan.

Next Steps

June 24, 2026

LCAP & Budget Adoption

Governing Board adopts the 2026-27 budget for all funds

June 30, 2026

Submit to Alameda County Office of Education

Statutory submission of the adopted budget

August 2026

Finalize year end activities and 45-Day Revise

Tentative agreements, MOUs, services changes, and State Adopted Budget

September 2026

Unaudited Actuals

Close 2025-26 and reconcile to the adopted budget

Questions?

Community Schools, Thriving Students