



Templeton Unified School District
2026-27 DRAFT Budget Adoption

Presented to the Board of Trustees
June 25, 2026

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Section 1

General Fund Summary

**2026-27 Budget Adoption
General Fund Summary**

Unrestricted Funds

Category	Budget Unrestricted
Estimated Beginning Fund Balance	\$3,939,387
Revenues	\$28,566,196
Expenses	\$23,375,470
Transfers/Contributions	(\$5,066,860)
Estimated Ending Fund Balance	\$3,939,387
Increase (Decrease)	\$123,866

Restricted Funds

Category	Budget Restricted
Estimated Beginning Fund Balance	\$3,164,163
Revenues	\$6,715,555
Expenses	\$12,337,850
Transfers/Contributions	\$5,475,423
Estimated Ending Fund Balance	\$3,164,163
Increase (Decrease)	(\$146,872)

Unrestricted and Restricted Combined Funds

Category	Budget Combined
Estimated Beginning Fund Balance	\$7,103,550
Revenues	\$35,281,751
Expenses	\$35,713,320
Transfers/Contributions	\$408,563
Estimated Ending Fund Balance	\$7,103,550
Increase (Decrease)	(\$23,006)

Description	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES							
1) LCFF Sources	26,743,012.00	1,137,566.00	27,880,578.00	27,492,603.00	1,133,102.00	28,625,705.00	2.7%
2) Federal Revenue	0.00	844,847.00	844,847.00	0.00	831,356.00	831,356.00	-1.6%
3) Other State Revenue	518,611.00	3,466,566.33	3,985,177.33	543,611.00	2,828,324.00	3,371,935.00	-15.4%
4) Other Local Revenue	589,867.35	1,301,698.00	1,891,565.35	529,982.00	1,922,773.00	2,452,755.00	29.7%
5) TOTAL, REVENUES	27,851,490.35	6,750,677.33	34,602,167.68	28,566,196.00	6,715,555.00	35,281,751.00	2.0%
B. EXPENDITURES							
1) Certificated Salaries	11,117,889.00	3,178,530.00	14,296,419.00	11,303,111.00	3,682,674.00	14,985,785.00	4.8%
2) Classified Salaries	3,798,755.00	2,568,095.00	6,366,850.00	3,836,856.00	2,791,025.00	6,627,881.00	4.1%
3) Employee Benefits	5,091,509.00	3,696,649.94	8,788,158.94	5,330,570.00	3,746,140.00	9,136,710.00	4.0%
4) Books and Supplies	663,360.52	763,306.07	1,426,666.59	849,154.00	707,024.00	1,556,178.00	9.1%
5) Services and Other Operating Expenditures	2,920,211.47	1,752,458.55	4,672,670.02	2,208,955.00	912,803.00	3,121,758.00	-33.2%
6) Capital Outlay	19,000.00	151,588.72	170,588.72	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	10,000.00	505,582.00	515,582.00	20,000.00	318,846.00	338,846.00	-34.3%
8) Other Outgo - Transfers of Indirect Costs	(280,482.00)	235,009.00	(45,473.00)	(233,176.00)	179,338.00	(53,838.00)	18.4%
9) TOTAL, EXPENDITURES	23,340,242.99	12,851,219.28	36,191,462.27	23,375,470.00	12,337,650.00	35,713,320.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	4,511,247.36	(6,100,541.95)	(1,589,294.59)	5,190,726.00	(5,622,295.00)	(431,569.00)	-72.8%
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	701,206.00	0.00	701,206.00	558,563.00	0.00	558,563.00	-20.3%
b) Transfers Out	95,000.00	0.00	95,000.00	150,000.00	0.00	150,000.00	57.9%
2) Other Sources/Uses							
a) Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	(5,673,519.00)	5,673,519.00	0.00	(5,475,423.00)	5,475,423.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES	(5,067,313.00)	5,673,519.00	606,206.00	(5,066,860.00)	5,475,423.00	408,563.00	-32.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	(556,065.64)	(427,022.95)	(983,088.59)	123,866.00	(146,872.00)	(23,006.00)	-97.7%
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	4,495,453.26	3,591,186.04	8,086,639.30	3,939,387.62	3,164,163.09	7,103,550.71	-12.2%
b) Audit Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			4,495,453.26	3,591,186.04	8,086,639.30	3,939,387.62	3,164,163.09	7,103,550.71	-12.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,495,453.26	3,591,186.04	8,086,639.30	3,939,387.62	3,164,163.09	7,103,550.71	-12.2%
2) Ending Balance, June 30 (E + F1e)			3,939,387.62	3,164,163.09	7,103,550.71	4,063,253.62	3,017,291.09	7,080,544.71	-0.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	12,423.00	0.00	12,423.00	6,211.50	0.00	6,211.50	-50.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,164,163.09	3,164,163.09	0.00	3,017,291.09	3,017,291.09	-4.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	671,801.94	0.00	671,801.94	728,747.44	0.00	728,747.44	8.5%
0001 - Donations	0000	9780	134,331.00		134,331.00			0.00	
0715 - Textbooks	0000	9780	61,791.00		61,791.00			0.00	
1100 - Lottery	1100	9780	475,679.94		475,679.94			0.00	
0001 - Donations	0000	9780			0.00	134,331.00		134,331.00	
0715 - Textbooks	0000	9780			0.00	61,791.00		61,791.00	
0723 - H-S Transportation	0000	9780			0.00	10,550.00		10,550.00	
1100 - Lottery	1100	9780			0.00	522,075.44		522,075.44	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,250,162.68	0.00	3,250,162.68	3,323,294.68	0.00	3,323,294.68	2.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	9,986,671.85	(1,908,768.32)	8,077,903.53				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2025-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	1,900.00	1,900.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			9,991,671.85	(1,906,866.32)	8,084,803.53				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,149,124.71	1,448.02	1,150,572.73				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			1,149,124.71	1,448.02	1,150,572.73				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			8,842,547.14	(1,908,316.34)	6,934,230.80				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	9,994,523.00	0.00	9,994,523.00	10,744,114.00	0.00	10,744,114.00	7.5%
Education Protection Account State Aid - Current Year		8012	426,466.00	0.00	426,466.00	426,466.00	0.00	426,466.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	62,013.00	0.00	62,013.00	62,013.00	0.00	62,013.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
County & District Taxes									
Secured Roll Taxes		8041	13,776,110.00	0.00	13,776,110.00	13,776,110.00	0.00	13,776,110.00	0.0%
Unsecured Roll Taxes		8042	560,403.00	0.00	560,403.00	560,403.00	0.00	560,403.00	0.0%
Prior Years' Taxes		8043	(61,057.00)	0.00	(61,057.00)	(61,057.00)	0.00	(61,057.00)	0.0%
Supplemental Taxes		8044	374,972.00	0.00	374,972.00	374,972.00	0.00	374,972.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,609,582.00	0.00	1,609,582.00	1,609,582.00	0.00	1,609,582.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment									
Subtotal, LCFF Sources			26,743,012.00	0.00	26,743,012.00	27,492,603.00	0.00	27,492,603.00	2.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	1,137,566.00	1,137,566.00	0.00	1,133,102.00	1,133,102.00	-0.4%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			26,743,012.00	1,137,566.00	27,880,578.00	27,492,603.00	1,133,102.00	28,625,705.00	2.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	488,227.00	488,227.00	0.00	497,889.00	497,889.00	2.0%
Special Education Discretionary Grants		8182	0.00	36,623.00	36,623.00	0.00	39,052.00	39,052.00	6.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	3,000.00	3,000.00	0.00	3,000.00	3,000.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	243,334.00	243,334.00	0.00	223,530.00	223,530.00	-8.1%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	42,860.00	42,860.00	42,860.00	0.00	37,168.00	37,168.00	-13.3%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290	18,252.00	18,252.00	18,252.00	0.00	18,166.00	18,166.00	-0.5%
Career and Technical Education	3500-3599	8290	12,551.00	12,551.00	12,551.00	0.00	12,551.00	12,551.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			844,847.00	844,847.00	844,847.00	0.00	831,356.00	831,356.00	-1.6%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	112,536.00	112,536.00	112,536.00	112,536.00	0.00	112,536.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	400,000.00	181,400.00	581,400.00	425,000.00	182,400.00	607,400.00	4.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	372,893.00	372,893.00	372,893.00	372,893.00	372,893.00	372,893.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	204,766.75	204,766.75	204,766.75	118,978.00	118,978.00	118,978.00	-41.9%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Arts and Music in Schools (Prop 28)	6770	8590		319,793.00	319,793.00			319,793.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00			0.00	0.0%
All Other State Revenue	All Other	8590	6,075.00	2,387,713.58	2,393,788.58	6,075.00	1,834,280.00	1,840,335.00	-23.1%
TOTAL, OTHER STATE REVENUE			518,611.00	3,466,566.33	3,985,177.33	543,611.00	2,828,324.00	3,371,935.00	-15.4%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	80,000.00	80,000.00	0.00	90,000.00	90,000.00	12.5%
Interest		8660	260,000.00	0.00	260,000.00	260,000.00	0.00	260,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	95,875.00	95,875.00	0.00	128,125.00	128,125.00	33.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	13,000.00	0.00	13,000.00	14,000.00	0.00	14,000.00	7.7%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	316,867.35	418,399.00	735,266.35	255,982.00	103,429.00	359,411.00	-51.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792		707,424.00	707,424.00		1,601,219.00	1,601,219.00	126.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			589,867.35	1,301,698.00	1,891,565.35	529,982.00	1,922,773.00	2,452,755.00	29.7%
TOTAL, REVENUES			27,851,490.35	6,750,677.33	34,602,167.68	28,566,196.00	6,715,555.00	35,281,751.00	2.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	8,848,927.00	2,378,481.00	11,227,408.00	9,078,895.00	2,749,418.00	11,828,313.00	5.4%
Certificated Pupil Support Salaries		1200	932,747.00	570,112.00	1,502,859.00	885,662.00	663,167.00	1,548,829.00	3.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,336,215.00	229,937.00	1,566,152.00	1,338,554.00	270,089.00	1,608,643.00	2.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			11,117,889.00	3,178,530.00	14,296,419.00	11,303,111.00	3,662,674.00	14,965,785.00	4.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	416,836.00	1,771,504.00	2,188,340.00	422,402.00	1,903,064.00	2,325,466.00	6.3%
Classified Support Salaries		2200	1,249,591.00	533,450.00	1,783,041.00	1,258,600.00	627,169.00	1,885,769.00	5.8%
Classified Supervisors' and Administrators' Salaries		2300	192,594.00	65,391.00	257,985.00	189,662.00	67,681.00	257,343.00	-0.2%
Clerical, Technical and Office Salaries		2400	1,424,496.00	157,017.00	1,581,513.00	1,450,682.00	155,550.00	1,606,232.00	1.6%
Other Classified Salaries		2900	515,238.00	40,733.00	555,971.00	515,510.00	37,561.00	553,071.00	-0.5%
TOTAL, CLASSIFIED SALARIES			3,798,755.00	2,568,095.00	6,366,850.00	3,836,856.00	2,791,025.00	6,627,881.00	4.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,752,309.00	2,150,731.94	3,903,040.94	2,092,129.00	2,035,117.00	4,127,246.00	5.7%
PERS		3201-3202	1,066,920.00	743,594.00	1,810,514.00	1,022,184.00	800,760.00	1,822,944.00	0.7%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2025-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OASDI/Medicare/Alternative		3301-3302	471,879.00	257,761.00	729,640.00	464,038.00	282,900.00	746,938.00	2.4%
Health and Welfare Benefits		3401-3402	1,456,654.00	444,036.00	1,900,690.00	1,506,456.00	525,430.00	2,031,886.00	6.9%
Unemployment Insurance		3501-3502	7,452.00	2,855.00	10,307.00	7,574.00	3,237.00	10,811.00	4.9%
Workers' Compensation		3601-3602	235,091.00	90,181.00	325,272.00	211,887.00	90,418.00	302,305.00	-7.1%
OPEB, Allocated		3701-3702	81,811.00	0.00	81,811.00	67,668.00	0.00	67,668.00	-17.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,393.00	7,491.00	26,884.00	18,634.00	8,278.00	26,912.00	0.1%
TOTAL, EMPLOYEE BENEFITS			5,091,509.00	3,696,649.94	8,788,158.94	5,390,570.00	3,746,140.00	9,136,710.00	4.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	118,923.42	100,000.00	218,923.42	128,563.00	150,000.00	278,563.00	27.2%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	485,355.10	591,680.07	1,077,035.17	713,591.00	552,524.00	1,266,115.00	17.6%
Noncapitalized Equipment		4400	59,082.00	71,201.00	130,283.00	7,000.00	4,500.00	11,500.00	-91.2%
Food		4700	0.00	425.00	425.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			663,360.52	763,306.07	1,426,666.59	849,154.00	707,024.00	1,556,178.00	9.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	529,764.00	549,108.00	1,078,872.00	69,433.00	67,080.00	136,513.00	-87.3%
Travel and Conferences		5200	89,824.49	40,493.55	130,318.04	137,137.00	21,000.00	158,137.00	21.3%
Dues and Memberships		5300	19,476.00	2,350.00	21,826.00	22,476.00	600.00	23,076.00	5.7%
Insurance		5400 - 5499	396,093.00	17,713.00	413,806.00	443,141.00	22,975.00	466,116.00	12.6%
Operations and Housekeeping Services		5500	633,000.00	12,155.00	645,155.00	633,400.00	10,500.00	643,900.00	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	419,063.00	227,395.00	646,458.00	306,585.00	125,640.00	432,225.00	-33.1%
Transfers of Direct Costs		5710	(20,670.00)	20,678.00	8.00	(14,500.00)	14,500.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(3,598.00)	0.00	(3,598.00)	(670.00)	0.00	(670.00)	-81.4%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	791,656.98	881,056.00	1,672,712.98	545,545.00	648,498.00	1,194,043.00	-28.6%
Communications		5900	65,602.00	1,510.00	67,112.00	66,408.00	2,010.00	68,418.00	1.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,920,211.47	1,752,458.55	4,672,670.02	2,208,955.00	912,803.00	3,121,758.00	-33.2%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	27,931.00	27,931.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment		6400	19,000.00	72,788.72	91,788.72	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	50,869.00	50,869.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,000.00	151,588.72	170,588.72	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	10,000.00	0.00	10,000.00	20,000.00	0.00	20,000.00	100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	248,671.00	248,671.00	0.00	151,251.00	151,251.00	-39.2%
Payments to County Offices		7142	0.00	256,911.00	256,911.00	0.00	167,595.00	167,595.00	-34.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools		6500		0.00	0.00		0.00	0.00	0.0%
To County Offices		6500		0.00	0.00		0.00	0.00	0.0%
To JPAs		6500		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments		All Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,000.00	505,562.00	515,562.00	20,000.00	318,846.00	338,846.00	-34.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(235,009.00)	235,009.00	0.00	(179,338.00)	179,338.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(45,473.00)	0.00	(45,473.00)	(53,838.00)	0.00	(53,838.00)	18.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(280,482.00)	235,009.00	(45,473.00)	(233,176.00)	179,338.00	(53,838.00)	18.4%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL EXPENDITURES			23,340,242.99	12,851,219.28	36,191,462.27	23,375,470.00	12,337,850.00	35,713,320.00	-1.3%
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	701,206.00	0.00	701,206.00	558,563.00	0.00	558,563.00	-20.3%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			701,206.00	0.00	701,206.00	558,563.00	0.00	558,563.00	-20.3%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	95,000.00	0.00	95,000.00	150,000.00	0.00	150,000.00	57.9%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			95,000.00	0.00	95,000.00	150,000.00	0.00	150,000.00	57.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(5,673,519.00)	5,673,519.00	0.00	(5,475,423.00)	5,475,423.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,673,519.00)	5,673,519.00	0.00	(5,475,423.00)	5,475,423.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,067,313.00)	5,673,519.00	606,206.00	(5,066,860.00)	5,475,423.00	408,563.00	-32.6%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	26,743,012.00	1,137,566.00	27,880,578.00	27,492,603.00	1,133,102.00	28,625,705.00	2.7%
2) Federal Revenue		8100-8299	0.00	844,847.00	844,847.00	0.00	831,356.00	831,356.00	-1.6%
3) Other State Revenue		8300-8599	518,611.00	3,466,566.33	3,985,177.33	543,611.00	2,828,324.00	3,371,935.00	-15.4%
4) Other Local Revenue		8600-8799	589,867.35	1,301,698.00	1,891,565.35	529,982.00	1,922,773.00	2,452,755.00	29.7%
5) TOTAL, REVENUES			27,851,490.35	6,750,677.33	34,602,167.68	28,566,196.00	6,715,555.00	35,281,751.00	2.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		13,512,176.40	8,756,205.51	22,268,381.91	13,545,433.00	8,612,761.00	22,158,194.00	-0.5%
2) Instruction - Related Services	2000-2999		2,273,157.43	348,596.00	2,621,753.43	2,244,876.00	371,202.00	2,616,078.00	-0.2%
3) Pupil Services	3000-3999		1,800,805.00	1,576,669.94	3,377,474.94	1,773,733.00	1,690,467.00	3,464,200.00	2.6%
4) Ancillary Services	4000-4999		672,925.16	0.00	672,925.16	582,147.00	0.00	582,147.00	-13.5%
5) Community Services	5000-5999		0.00	210,500.00	210,500.00	0.00	212,608.00	212,608.00	1.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,573,868.00	346,257.00	2,920,125.00	2,764,805.00	293,190.00	3,057,995.00	4.7%
8) Plant Services	8000-8999		2,497,311.00	1,107,408.83	3,604,719.83	2,444,476.00	838,776.00	3,283,252.00	-8.9%
9) Other Outgo	9000-9999	Except 7600-7699	10,000.00	505,582.00	515,582.00	20,000.00	318,846.00	338,846.00	-34.3%
10) TOTAL, EXPENDITURES			23,340,242.99	12,851,219.28	36,191,462.27	23,375,470.00	12,337,850.00	35,713,320.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			4,511,247.36	(6,100,541.95)	(1,589,294.59)	5,190,726.00	(5,622,295.00)	(431,569.00)	-72.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In									
		8900-8929	701,206.00	0.00	701,206.00	558,563.00	0.00	558,563.00	-20.3%
		7600-7629	95,000.00	0.00	95,000.00	150,000.00	0.00	150,000.00	57.9%
2) Other Sources/Uses									
a) Sources									
		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses									
		8980-8999	(5,673,519.00)	5,673,519.00	0.00	(5,475,423.00)	5,475,423.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES									
			(5,067,313.00)	5,673,519.00	606,206.00	(5,066,860.00)	5,475,423.00	408,563.00	-32.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(556,065.64)	(427,022.95)	(983,088.59)	123,866.00	(146,872.00)	(23,006.00)	-97.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
		9791	4,495,453.26	3,591,186.04	8,086,639.30	3,939,387.62	3,164,163.09	7,103,550.71	-12.2%
a) As of July 1 - Unaudited									

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F'1a + F'1b)			4,495,453.26	3,591,186.04	8,086,639.30	3,939,387.62	3,164,163.09	7,103,550.71	-12.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F'1c + F'1d)			4,495,453.26	3,591,186.04	8,086,639.30	3,939,387.62	3,164,163.09	7,103,550.71	-12.2%
2) Ending Balance, June 30 (E + F'1e)			3,939,387.62	3,164,163.09	7,103,550.71	4,063,253.62	3,017,291.09	7,080,544.71	-0.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	12,423.00	0.00	12,423.00	6,211.50	0.00	6,211.50	-50.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,164,163.09	3,164,163.09	0.00	3,017,291.09	3,017,291.09	-4.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	671,801.94	0.00	671,801.94	728,747.44	0.00	728,747.44	8.5%
0001 - Donations	0000	9780	134,331.00		134,331.00			0.00	
0715 - Textbooks	0000	9780	61,791.00		61,791.00			0.00	
1100 - Lottery	1100	9780	475,679.94		475,679.94			0.00	
0001 - Donations	0000	9780			0.00	134,331.00		134,331.00	
0715 - Textbooks	0000	9780			0.00	61,791.00		61,791.00	
0723 - H-S Transportation	0000	9780			0.00	10,550.00		10,550.00	
1100 - Lottery	1100	9780			0.00	522,075.44		522,075.44	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,250,162.68	0.00	3,250,162.68	3,323,294.68	0.00	3,323,294.68	2.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	372,893.00	344,319.00
6019	Student Support and Professional Development Discretionary Block Grant	441,648.00	217,200.00
6300	Lottery: Instructional Materials	272,601.26	122,601.26
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	410,001.67	507,337.67
7339	Dual Enrollment Opportunities	22,276.79	1,752.79
7435	Learning Recovery Emergency Block Grant	145,722.55	79,179.55
7810	Other Restricted State	48,239.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,129,344.65	1,382,072.65
9010	Other Restricted Local	321,436.17	362,828.17
Total, Restricted Balance		3,164,163.09	3,017,291.09

Section 2

Assumptions

2026-27 Budget Adoption Narrative Assumptions

Average Daily Attendance (ADA) continues to project down across the district.

- 2026-27 Projected Enrollment: 2,192 Projected ADA: 2,104
- 2027-28 Projected Enrollment: 2,217 Projected ADA: 2,127
- 2028-29 Projected Enrollment: 2,183 Projected ADA: 2,095

ADA percentage has increased each year over the last three years. Current budget projections are based on 95.5% ADA. The district is continuing implementing plans to increase ADA to 96%. The district has had success in increasing ADA through specific attendance recovery measures. Enrollment projections have increased due to increased demand for TK and K. TK enrollment in 2024-25 was 66 students. As of June 1, 2026, TK enrollment for the 2025-26 school year is 89. Kindergarten enrollment is capped at 120 with five spots remaining for late enrollment of district students.

Following guidance from CASBO and School Services, the district has remained conservative and only added increased enrollment, and the COLA of 2.87%. The district did not budget the proposal of the additional Base Grant Adjustment of 1.44%. If this additional Base Grant Adjustment is state approved, the district will budget the increase. Further, the district is evaluating the need to budget for an additional TK teacher and additional aides, but has not included the additional TK add-on revenue for this budget. Also, the district has not included any new discretionary block grant funds in the budget projection. Any changes that occur regarding these assumptions will be addressed in the 1st Interim Report.

The district has not reached a financial settlement with any bargaining group for the 2026-27 school year, so those expenses are not indicated in the MYP.

The 2026-27 year revenue includes \$325,840 in deficit reduction funds carried over from 2024-25.

Certificated staffing is projected at 126.40 FTE and classified staffing has been projected at 109.42 FTE, and Unrepresented staff is 33.76 for the 2026-27 school year.

Templeton USD Budget Adoption Assumptions

Category	2026-27	2027-28	2028-29
Revenue Assumptions			
LCFF Funding Changes	N/A	N/A	N/A
COLA	2.87%	3.30%	3.09%
Enrollment	2,192	2,217	2,183
Attendance	95.5%	96%	96%
New Grants / Categoricals	N/A	N/A	N/A
Lottery Rev Per ADA Comb	\$272	\$272	\$272
Expense Assumptions			
Total Certificated Admin	11		
Total Classified Admin	4		
Total Unrepresented Staff	33.76 FTE		
Total Certificated Staff	126.40 FTE		
Total Classified Staff	109.42 FTE		
Special Education Contributions	\$4,218,164	\$4,218,164	\$4,218,164
STRS Retirement Rate	19.1%	19.1%	19.1%
PERS Retirement Rate	26.40%	26.80%	25.9%
Contract Settlements	N/A	N/A	N/A
Curriculum Adoptions	ELA Elementary / Alt Ed Math	?	?
CPI - Inflation	3.76%	3.18%	2.76%

Section 3

Other Funds Summary

**TEMPLETON UNIFIED SCHOOL DISTRICT
2026/2027 BUDGET DEVELOPMENT -- Other Funds & Interfund Transfers**

FUND:	01	11	13	15	17	21	25	40	51
	General Education	Adult Education	Cafeteria	Pupil Transportation	Special Reserve Non-Capital Outlay	Building Fund	Capital Facilities	Special Reserve Capital Outlay	Bond Interest & Redemption
A. REVENUES									
	35,281,751	204,797	1,092,000	11,000	61,000	800,000	170,000	380,000	7,523
B. EXPENDITURES									
	35,713,320	204,797	1,418,635	81,776	0	917,701	5,100	3,565,270	0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A5 - B9)									
	-431,569	0	-326,635	-70,776	61,000	-117,701	164,900	-3,185,270	7,523
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers In									
8910-8928									
Deferred Maintenance to Routine Restricted Maintenance									
Special Reserve Other Than Capital Outlay to General Fund	558,563								
Contribution to Cafeteria Fund									
Contribution to Technology Fund from General Fund									
Special Reserve Other Than Capital Outlay to General Fund								150,000	
County School Facilities Fund to Special Reserve Capital Outlay									
Pupil Transportation Fund to General Fund									
Contribution to Deferred Maintenance from Special Reserve Cap Outlay									
Interfund Transfers Out									
7610-7629									
Deferred Maintenance to Routine Restricted Maintenance									
General Fund to Special Reserve Other Than Capital Outlay									
Contribution to Cafeteria Fund									
Contribution to Technology Fund from General Fund	-150,000								
Special Reserve Other Than Capital Outlay to General Fund									
Contribution to Deferred Maintenance from Special Reserve Cap Outlay									
County School Facilities Fund to Special Reserve Capital Outlay									
Pupil Transportation Fund to General Fund									
Other Sources									
8930-8979									
Contributions to Restricted Programs									
8980-8999									
TOTAL OTHER FINANCING SOURCES/USES									
	408,563	0	0	0	-558,563	0	0	150,000	0
E. NET INCREASE (DECREASE) TO FUND BALANCE									
	-23,006	0	-326,635	-70,776	-497,563	-117,701	164,900	-3,035,270	7,523
F. FUND BALANCE									
1) Beginning Balance - July 1	7,103,551	9,895	910,981	195,973	1,014,109	24,734,019	735,398	10,231,150	3,805,894
2) Ending Balance - June 30	7,080,545	9,895	584,346	125,197	516,546	24,616,318	900,298	7,195,880	3,813,417
Components of Ending Fund Balance									
Revolving Fund Cash	5,000	0	0	0	0	0	0	0	0
Stores	0	0	0	0	0	0	0	0	0
Prepaid Expense	6,212	0	0	0	0	0	0	0	0
Designated for Economic Uncertainty 9770	3,323,295	0	0	0	0	0	0	0	0
Restricted Funds	3,017,291	9,895	584,346	0	0	24,616,318	900,298	715,030	3,813,417
Assigned	728,747	0	0	125,197	516,546	0	0	6,480,849	0
Other Designations	0	0	0	0	0	0	0	0	0
Undesignated Amount	9790	0	0	0	0	0	0	0	0
<i>Designated for:</i>									
0001 - Donations	134,331		13-0001 - Donations		9090 - VES Nature Trail			0000 - Facilities Plan/DM	
0714 - GATE	0		13-5310 - Food Service		141,267			9694 - Relocatable Plan	
0715 - Textbooks	0		584,346		0715 - Textbook Funds			9695 - Technology Plan	
0723 - H-S Transportation	61,791				45,042			715,030	
1100 - Lottery	522,075				5802 - Prof Dev				
LCAP Reserve	0				205,903				
					6205/6206 - Def Maint/Athl DM				
					0				
					0000 - Deficit Help				
					124,335				

TEMPLETON UNIFIED SCHOOL DISTRICT
2025/2026 ESTIMATED ACTUALS -- Other Funds & Interfund Transfers

FUND:	01	11	13	15	17	21	25	40	51
	General Education	Adult Education	Cafeteria	Pupil Transportation	Special Reserve Non-Capital Outlay	Building Fund	Capital Facilities	Special Reserve Capital Outlay	Bond Interest & Redemption
A. REVENUES									
	34,602,168	178,491	992,503	11,000	61,000	800,000	170,000	480,000	7,523
B. EXPENDITURES									
	36,191,462	193,463	1,282,683	175,325	0	175,738	4,920	1,063,477	0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A5 - B9)	-1,589,295	-14,972	-290,180	-164,325	61,000	624,262	165,080	-583,477	7,523
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers In									
8910-8928									
Deferred Maintenance to Routine Restricted Maintenance									
Special Reserve Other Than Capital Outlay to General Fund									
Contribution to Cafeteria Fund	701,206								
Contribution to Technology Fund from General Fund									
Special Reserve Other Than Capital Outlay to General Fund									
County School Facilities Fund to Special Reserve Capital Outlay									
Pupil Transportation Fund to General Fund									
Contribution to Deferred Maintenance from Special Reserve Cap Outlay									
Interfund Transfers Out									
7610-7629									
Deferred Maintenance to Routine Restricted Maintenance									
General Fund to Special Reserve Other Than Capital Outlay									
Contribution to Cafeteria Fund									
Contribution to Technology Fund from General Fund	-95,000								
Special Reserve Other Than Capital Outlay to General Fund									
Contribution to Deferred Maintenance from Special Reserve Cap Outlay									
County School Facilities Fund to Special Reserve Capital Outlay									
Pupil Transportation Fund to General Fund									
Other Sources									
8930-8979									
Contributions to Restricted Programs									
8980-8999									
TOTAL OTHER FINANCING SOURCES/USES	606,206	0	0	0	-701,206	624,262	165,080	95,000	0
E. NET INCREASE (DECREASE) TO FUND BALANCE	-983,089	-14,972	-290,180	-164,325	-640,206	624,262	165,080	-488,477	7,523
F. FUND BALANCE									
1) Beginning Balance - July 1	8,086,639	24,867	1,201,161	360,298	1,654,315	24,109,757	570,318	10,719,627	3,798,371
2) Ending Balance - June 30	7,103,551	9,895	910,981	195,973	1,014,109	24,734,019	735,398	10,231,150	3,805,894
Components of Ending Fund Balance									
Revolving Fund Cash	5,000	0	0	0	0	0	0	0	0
Stores	0	0	0	0	0	0	0	0	0
Prepaid Expense	12,423	0	0	0	0	0	0	0	0
Designated for Economic Uncert: 9770	3,250,162	0	0	0	0	0	0	0	0
Restricted Funds	3,164,163	9,895	910,981	0	0	24,734,019	735,398	759,781	3,805,894
Assigned	671,802	0	0	195,973	1,014,109	0	0	9,471,368	0
Other Designations	0	0	0	0	0	0	0	0	0
Undesignated Amount	0	0	0	0	0	0	0	0	0

Designated for:

0001 - Donations	134,331	0	0	0	0	0	0	0	0
0714 - GATE	0	0	0	0	0	0	0	0	0
0715 - Textbooks	61,791	0	0	0	0	0	0	0	0
0723 - H-S Transportation	0	0	0	0	0	0	0	0	0
1100 - Lottery	488,103	0	0	0	0	0	0	0	0
LCAP Reserve	0	0	0	0	0	0	0	0	0
13-0001 - Donations	0	0	0	0	0	0	0	0	0
13-5310 - Food Service	910,981	0	0	0	0	0	0	0	0
9090 - VES Nature Trail	137,175	0	0	0	0	0	0	0	0
0715 - Textbook Funds	163,755	0	0	0	0	0	0	0	0
5802 - Prof Dev	288,546	0	0	0	0	0	0	0	0
6205/6206 - Def Maint/Athl DM	0	0	0	0	0	0	0	0	0
0000 - Deficit Help	424,633	0	0	0	0	0	0	0	0
0000 - Facilities Plan/DM	9,471,368	0	0	0	0	0	0	0	0
9694 - Relocatable Plan	0	0	0	0	0	0	0	0	0
9695 - Technology Plan	759,781	0	0	0	0	0	0	0	0

Section 4

Enrollment & Average Daily Attendance (ADA)

2026-2027 (PROJ.)

School	TK/K	Gr 1	Gr 2	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr 9	Gr 10	Gr 11	Gr 12	Total
Eagle Canyon High														0
Templeton Elementary	206	127	121											454
Templeton High										151	177	183	168	679
Templeton Home	6	4	5	6	7	6	8	4	6					52
Templeton Independent Study High										14	22	30	33	99
Templeton Middle							152	146	181					479
Vineyard Elementary				143	124	156								423
Non-Public School (NPS)													0	0
COAT													6	6
Totals	212	131	126	149	131	162	160	150	187	165	199	213	207	2192

2027-2028 (PROJ.)

School	TK/K	Gr 1	Gr 2	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr 9	Gr 10	Gr 11	Gr 12	Total
Eagle Canyon High														0
Templeton Elementary	209	133	127											469
Templeton High										181	160	177	183	701
Templeton Home	5	5	4	5	6	7	6	8	4					50
Templeton Independent Study High										14	22	30	33	99
Templeton Middle							156	152	166					474
Vineyard Elementary				121	143	154								418
Non-Public School (NPS)													0	0
COAT													6	6
Totals	214	138	131	126	149	161	162	160	170	195	182	207	222	2217

2028-2029 (PROJ.)

School	TK/K	Gr 1	Gr 2	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr 9	Gr 10	Gr 11	Gr 12	Total
Eagle Canyon High														0
Templeton Elementary	213	125	133											471
Templeton High										174	166	169	177	686
Templeton Home	6	4	5	6	7	7	7	6	8					56
Templeton Independent Study High										14	22	30	33	99
Templeton Middle							155	156	152					463
Vineyard Elementary				127	132	143								402
Non-Public School (NPS)													0	0
COAT													6	6
Totals	219	129	138	133	139	150	162	162	160	188	188	199	216	2183