

Budget, July 1  
2025-26 Budget  
GENERAL FUND  
Current Expense Formula/Minimum Classroom  
Compensation

| PART I -<br>CURRENT<br>EXPENSE<br>FORMULA                   | Total Expense for<br>Year (1) | EDP No. | Reductions<br>(See Note 1)<br>(2) | EDP<br>No. | Current<br>Expense of<br>Education (Col<br>1 - Col 2) (3) | EDP<br>No. | Reductions<br>(Extracted)<br>(See Note 2)<br>(4a) | Reductions<br>(Overrides)*<br>(See Note 2)<br>(4b) | EDP<br>No. | Current<br>Expense- Part II<br>(Col 3 - Col 4)<br>(5) | EDP<br>No. |
|---|-------------------------------|---------|-----------------------------------|------------|---|------------|---|--|------------|---|------------|
| 1000 -<br>Certificated<br>Salaries                          | 492,962,210.17                | 301     | 0.00                              | 303        | 492,962,210.17  | 305        | 136,290.82  |  | 307        | 492,825,919.35  | 309        |
| 2000 -<br>Classified<br>Salaries                            | 210,581,726.39                | 311     | 3,348,595.11                      | 313        | 207,233,131.28  | 315        | 546,016.38  |  | 317        | 206,687,114.90  | 319        |
| 3000 -<br>Employee<br>Benefits                              | 331,711,873.87                | 321     | 37,071,260.68                     | 323        | 294,640,613.19  | 325        | 309,657.52  |  | 327        | 294,330,955.67  | 329        |
| 4000 -<br>Books,<br>Supplies<br>Equip<br>Replace.<br>(6500) | 45,822,436.31                 | 331     | 1,582,001.00                      | 333        | 44,240,435.31   | 335        | 1,964,512.85                                      |  | 337        | 42,275,922.46   | 339        |
| 5000 -<br>Services. .<br>& 7300 -<br>Indirect<br>Costs      | 214,217,840.60                | 341     | 333,451.60                        | 343        | 213,884,389.00  | 345        | 80,960,383.53                                     |  | 347        | 132,924,005.47  | 349        |
| TOTAL   |                               |         |                                   |            | 1,252,960,778.95  | 365        | TOTAL   |  |            | 1,169,043,917.85                                      | 369        |

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)   | Object      | EDP<br>No. |
|--|-------------|------------|
| 1. Teacher Salaries as Per EC 41011. . . . .   | 1100        | 375        |
| 2. Salaries of Instructional Aides Per EC 41011. . . . .   | 2100        | 380        |
| 3. STRS. . . . .   | 3101 & 3102 | 382        |
| 4. PERS. . . . .   | 3201 & 3202 | 383        |
| 5. OASDI - Regular, Medicare and Alternative. . . . .  | 3301 & 3302 | 384        |
| 6. Health & Welfare Benefits (EC 41372)<br>(Include Health, Dental, Vision, Pharmaceutical, and<br>Annuity Plans). . . . . | 3401 & 3402 | 385        |
| 7. Unemployment Insurance. . . . .   | 3501 & 3502 | 390        |
| 8. Workers' Compensation Insurance. . . . .  | 3601 & 3602 | 392        |
| 9. OPEB, Active Employees (EC 41372). . . . .  | 3751 & 3752 | 0.00       |
| 10. Other Benefits (EC 22310). . . . .   | 3901 & 3902 | 133,251.03 |

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|--|----------------|-----|
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .   | 621,785,808.70 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and<br>Benefits deducted in Column 2. . . . .  | 0.00           |     |
| 13a. Less: Teacher and Instructional Aide Salaries and<br>Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .   | 61,160.38      | 396 |
| b. Less: Teacher and Instructional Aide Salaries and<br>Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .  |                | 396 |
| 14. TOTAL SALARIES AND BENEFITS. . . . .   | 621,724,648.32 | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom<br>Compensation (EDP 397 divided by EDP 369) Line 15 must<br>equal or exceed 60% for elementary, 55% for unified and 50%<br>for high school districts to avoid penalty under provisions of EC 41372. . . . . | 53.18%         |     |
| 16. District is exempt from EC 41372 because it meets the provisions<br>of EC 41374. (If exempt, enter 'X') . . . . .  |                |     |

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

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| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .                           | 55.00%           |  |
| 2. Percentage spent by this district (Part II, Line 15) . . . . .  | 53.18%           |  |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .                                  | 1.82%            |  |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . . | 1,169,043,917.85 |  |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .   | 21,276,599.30    |  |

**PART IV: Explanation for adjustments entered in Part I, Column 4b (required)**

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