

DESCRIPTION	2025-26 FIRST INTERIM			2026-27 PROJECTIONS			2027-28 PROJECTIONS		
	UNRESTRICTED	RESTRICTED	COMBINED	UNRESTRICTED	RESTRICTED	COMBINED	UNRESTRICTED	RESTRICTED	COMBINED
A. REVENUES:									
LCFF Sources	\$98,638,661	\$5,548,180	\$104,186,841	\$103,079,363	\$5,715,735	\$108,795,098	\$107,709,850	\$5,911,213	\$113,621,063
Federal Revenues	100,000	4,661,781	4,761,781	150,000	4,802,567	4,952,567	150,000	4,966,815	5,116,815
Other State Revenues	2,386,632	17,548,621	19,935,253	2,464,138	18,078,589	20,542,728	2,548,412	18,696,877	21,245,289
Other Local Revenues	8,040,902	9,834,641	17,875,543	9,500,000	10,131,647	19,631,647	9,785,000	10,478,149	20,263,149
Transfers from Fund 25 - RDA Balance	11,000,000	0	11,000,000	0	0	0	0	0	0
Contributions	(30,389,822)	30,389,822	0	(29,611,054)	29,611,054	0	(30,611,054)	30,611,054	0
TOTAL REVENUES	\$89,776,373	\$67,983,045	\$157,759,418	\$85,582,447	\$68,339,592	\$153,922,040	\$89,582,208	\$70,664,108	\$160,246,316
B. EXPENDITURES:									
Certificated Salaries	\$40,916,530	\$13,101,417	\$54,017,947	\$40,569,454	\$13,297,938	\$53,867,392	\$41,177,995	\$13,497,407	\$54,675,403
Classified Salaries	16,182,535	13,814,024	29,996,559	16,425,273	14,021,234	30,446,507	16,671,652	14,231,553	30,903,205
Employee Benefits	23,676,774	16,415,065	40,091,839	24,507,732	16,910,800	41,418,532	24,875,348	17,489,149	42,364,498
Books & Supplies	1,112,828	4,508,235	5,621,063	1,146,435	4,272,481	5,418,917	1,185,643	4,045,254	5,230,898
Services & Other Operating Expenditures	11,304,494	18,323,906	29,628,400	11,645,890	17,546,784	29,192,674	12,044,179	16,142,184	28,186,363
Capital Outlay	0	916,048	916,048	0	0	0	0	0	0
Other Outgo	(2,579,872)	2,408,509	(171,363)	(2,649,529)	2,473,539	(175,990)	(2,721,066)	2,540,324	(180,742)
<i>Unidentified Fiscal Stabilization Measures</i>				(5,250,000)		(5,250,000)	(3,500,000)		(3,500,000)
TOTAL EXPENDITURES	\$90,613,289	\$69,487,204	\$160,100,493	\$86,395,256	\$68,522,777	\$154,918,032	\$89,733,753	\$67,945,872	\$157,679,625
C. NET INCREASE (DECREASE) IN FUND BALANCE	(836,916)	(1,504,159)	(2,341,075)	(812,808)	(183,184)	(995,993)	(151,545)	2,718,236	2,566,692
D. BEGINNING FUND BALANCE	\$6,629,348	\$10,479,515	\$17,108,863	\$5,792,432	\$8,975,356	\$14,767,788	\$4,979,624	\$8,792,171	\$13,771,795
E. ENDING FUND BALANCE	\$5,792,432	\$8,975,356	\$14,767,788	\$4,979,624	\$8,792,171	\$13,771,795	\$4,828,079	\$11,510,408	\$16,338,487

COMPONENTS OF ENDING FUND BALANCE									
a) Designated for:									
Revolving Cash/Stores/Prepays	\$80,000	\$0	\$80,000	\$80,000	\$0	\$80,000	\$80,000	\$0	\$80,000
Legally Restricted/Carryover	0	8,975,356	8,975,356	0	8,792,171	8,792,171	0	11,510,408	11,510,408
Assigned for Health Care Reform & Substitute Leave	0	0	0	0	0	0	0	0	0
Carryover of Unspent Grant		0	0	0	0	0	0	0	0
Other Assignments	900,000	0	0	0	0	0	0	0	0
Total Designations	\$980,000	\$8,975,356	\$9,055,356	\$80,000	\$8,792,171	\$8,872,171	\$80,000	\$11,510,408	\$11,590,408
b) Reserve:									
Minimum Reserve for Economic Uncertainties (3%)	\$4,803,015	\$0	\$4,803,015	\$4,647,541	\$0	\$4,647,541	\$4,730,389	\$0	\$4,730,389
Undesignated/Unassigned Ending Balance	9,417	0	9,417	252,083	0	252,083	17,690	0	17,690
Total Reserve	\$4,812,432	\$0	\$4,812,432	\$4,899,624	\$0	\$4,899,624	\$4,748,079	\$0	\$4,748,079
Total Reserve as % to Total Expenditures			3.01%			3.16%			3.01%
ENDING FUND BALANCE (a + b)	\$5,792,432	\$8,975,356	\$13,867,788	\$4,979,624	\$8,792,171	\$13,771,795	\$4,828,079	\$11,510,408	\$16,338,487