

| DESCRIPTION | 2025-26 SECOND INTERIM | | | 2026-27 PROJECTIONS | | | 2027-28 PROJECTIONS | | |
|--|------------------------|---------------------|----------------------|---------------------|---------------------|----------------------|---------------------|---------------------|----------------------|
| | UNRESTRICTED | RESTRICTED | COMBINED | UNRESTRICTED | RESTRICTED | COMBINED | UNRESTRICTED | RESTRICTED | COMBINED |
| A. REVENUES: | | | | | | | | | |
| LCFF Sources | \$98,432,025 | \$5,548,180 | \$103,980,205 | \$102,608,690 | \$5,825,589 | \$108,434,279 | \$107,813,124 | \$6,116,868 | \$113,929,992 |
| Federal Revenues | 150,000 | 4,658,647 | 4,808,647 | 150,000 | 4,770,920 | 4,920,920 | 150,000 | 4,916,911 | 5,066,911 |
| Other State Revenues | 2,332,348 | 17,540,506 | 19,872,854 | 2,464,138 | 17,963,232 | 20,427,371 | 2,548,412 | 18,512,907 | 21,061,319 |
| Other Local Revenues | 7,840,902 | 10,631,840 | 18,472,742 | 9,500,000 | 10,888,067 | 20,388,067 | 9,785,000 | 11,221,242 | 21,006,242 |
| Transfers from Fund 25 - RDA Balance | 11,000,000 | 0 | 11,000,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contributions | (29,534,546) | 29,534,546 | 0 | (29,611,054) | 29,611,054 | 0 | (30,611,054) | 30,611,054 | 0 |
| TOTAL REVENUES | \$90,220,729 | \$67,913,719 | \$158,134,448 | \$85,111,774 | \$69,058,863 | \$154,170,637 | \$89,685,482 | \$71,378,982 | \$161,064,464 |
| B. EXPENDITURES: | | | | | | | | | |
| Certificated Salaries | \$40,868,620 | \$12,876,867 | \$53,745,487 | \$40,520,825 | \$13,070,020 | \$53,590,845 | \$41,128,637 | \$13,266,070 | \$54,394,708 |
| Classified Salaries | 15,574,998 | 13,166,032 | 28,741,030 | 15,808,623 | 13,363,522 | 29,172,145 | 16,045,752 | 13,563,975 | 29,609,728 |
| Employee Benefits | 23,583,931 | 15,994,352 | 39,578,283 | 24,221,663 | 16,477,381 | 40,699,044 | 24,584,988 | 17,040,908 | 41,625,895 |
| Books & Supplies | 1,269,135 | 4,503,497 | 5,772,632 | 1,299,721 | 4,242,331 | 5,542,052 | 1,339,493 | 4,000,100 | 5,339,593 |
| Services & Other Operating Expenditures | 11,518,171 | 19,753,187 | 31,271,358 | 11,795,759 | 18,976,065 | 30,771,824 | 12,156,709 | 17,571,465 | 29,728,174 |
| Capital Outlay | 0 | 921,767 | 921,767 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Outgo | (2,552,563) | 2,363,601 | (188,962) | (2,621,482) | 2,427,418 | (194,064) | (2,692,262) | 2,492,959 | (199,304) |
| Identified Fiscal Stabilization Measures (Approved Feb. 4, 2026) | | | | (6,043,115) | | (6,043,115) | (6,107,141) | | (6,107,141) |
| TOTAL EXPENDITURES | \$90,262,292 | \$69,579,303 | \$159,841,595 | \$84,981,993 | \$68,556,738 | \$153,538,732 | \$86,456,176 | \$67,935,477 | \$154,391,653 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | (41,563) | (1,665,584) | (1,707,147) | 129,781 | 502,125 | 631,906 | 3,229,306 | 3,443,505 | 6,672,812 |
| D. BEGINNING FUND BALANCE | \$6,629,348 | \$10,479,515 | \$17,108,863 | \$6,587,785 | \$8,813,931 | \$15,401,716 | \$6,717,566 | \$9,316,055 | \$16,033,621 |
| E. ENDING FUND BALANCE | \$6,587,785 | \$8,813,931 | \$15,401,716 | \$6,717,566 | \$9,316,055 | \$16,033,621 | \$9,946,872 | \$12,759,561 | \$22,706,433 |

| 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 | 8,813,931 | 8,813,931 | 0 | 9,316,055 | 9,316,055 | 0 | 12,759,561 | 12,759,561 |
| Assigned for Health Care Reform & Substitute Leave | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Assignments | 900,000 | 0 | 0 | 900,000 | 0 | 0 | 900,000 | 0 | 0 |
| Total Designations | \$980,000 | \$8,813,931 | \$8,893,931 | \$980,000 | \$9,316,055 | \$9,396,055 | \$980,000 | \$12,759,561 | \$12,839,561 |
| b) Reserve: | | | | | | | | | |
| Minimum Reserve for Economic Uncertainties (3%) | \$4,795,248 | \$0 | \$4,795,248 | \$4,606,162 | \$0 | \$4,606,162 | \$4,631,750 | \$0 | \$4,631,750 |
| Undesignated/Unassigned Ending Balance | 812,537 | 0 | 812,537 | 1,131,404 | 0 | 1,131,404 | 4,335,123 | 0 | 4,335,123 |
| Total Reserve | \$5,607,785 | \$0 | \$5,607,785 | \$5,737,566 | \$0 | \$5,737,566 | \$8,966,872 | \$0 | \$8,966,872 |
| Total Reserve as % to Total Expenditures | | | 3.51% | | | 3.74% | | | 5.81% |
| ENDING FUND BALANCE (a + b) | \$6,587,785 | \$8,813,931 | \$15,401,716 | \$6,717,566 | \$9,316,055 | \$15,133,621 | \$9,946,872 | \$12,759,561 | \$21,806,433 |