

2025-26 LCFF Budget Overview for Parents Data Input Sheet

Local Educational Agency (LEA) Name:	Willows Unified School District
CDS Code:	11-62661-0000000
LEA Contact Information:	Name: Emmett Koerperich Position: Superintendent Email: ekoerperich@willowsunified.org Phone: 530-934-6600
Coming School Year:	2025-26
Current School Year:	2024-25

*NOTE: The "High Needs Students" referred to in the tables below are Unduplicated Students for LCFF funding purposes.

Projected General Fund Revenue for the 2025-26 School Year	Amount Whole Numbers
Total LCFF Funds	\$19750022
LCFF Supplemental & Concentration Grants	\$4438592
All Other State Funds	\$4145530
All Local Funds	\$449075
All federal funds	\$737578
Total Projected Revenue	\$25,082,205

Total Budgeted Expenditures for the 2025-26 School Year	Amount Whole Numbers
Total Budgeted General Fund Expenditures	\$28917145
Total Budgeted Expenditures in the LCAP	\$6953738
Total Budgeted Expenditures for High Needs Students in the LCAP	\$4273370
Expenditures not in the LCAP	\$21,963,407

Expenditures for High Needs Students in the 2024-25 School Year	Amount Whole Numbers
Total Budgeted Expenditures for High Needs Students in the LCAP	\$5699611
Actual Expenditures for High Needs Students in LCAP	\$5695670

Funds for High Needs Students	Amount [AUTO-CALCULATED]
2025-26 Difference in Projected Funds and Budgeted Expenditures	\$165,222
2024-25 Difference in Budgeted and Actual Expenditures	\$3,941

Required Prompts(s)	Response(s) [FIELDS WILL APPEAR IF REQUIRED]
Briefly describe any of the General Fund Budget Expenditures for the school year not included in the Local Control and Accountability Plan (LCAP).	Teaching, clerical, transportation, maintenance and admin salaries/benefits; utilities, debt servicing, materials and supplies, repair and maintenance, special education services
The amount budgeted to increase or improve services for high needs students in the 2025-26 LCAP is less than the projected	The district underwent a thorough fiscal review and determined that to remain fiscally solvent, certain expenses would need to be diverted from unrestricted

revenue of LCFF supplemental and concentration grants for 2025-26. Provide a brief description of the additional actions the LEA is taking to meet its requirement to improve services for high needs students.	(LCFF) to restricted funding sources. Services for high needs students will not be impacted.
The total actual expenditures for actions and services to increase or improve services for high needs students in 2024-25 is less than the total budgeted expenditures for those planned actions and services. Briefly describe how this difference impacted the actions and services and the overall increased or improved services for high needs students in 2024-25.	This difference is not substantial and made no impact on the delivery of services for high needs students.



LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Willows Unified School District

CDS Code: 11-62661-0000000

School Year: 2025-26

LEA contact information:

Emmett Koerperich

Superintendent

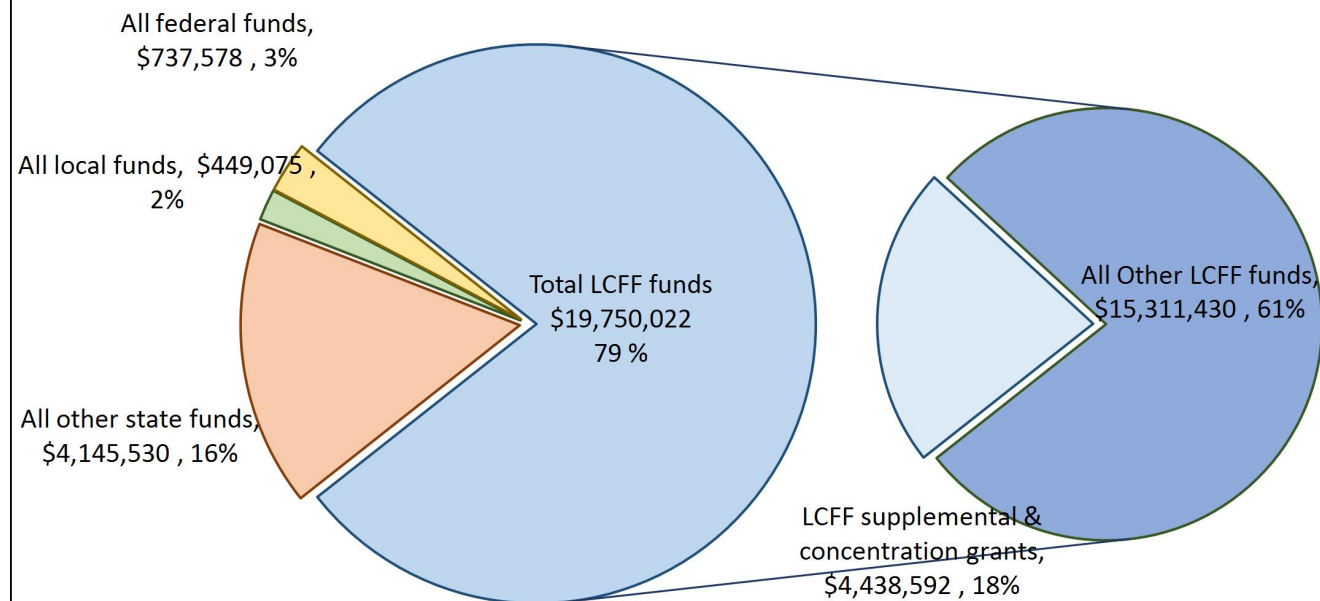
ekoerperich@willowsunified.org

530-934-6600

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2025-26 School Year

Projected Revenue by Fund Source

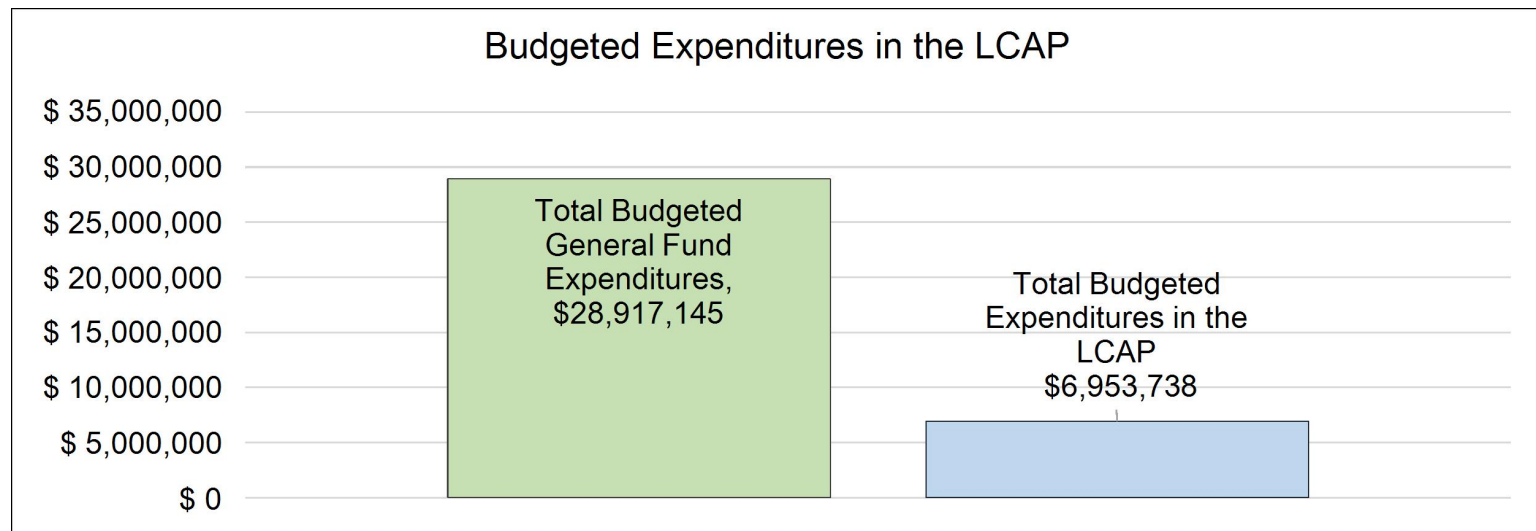


This chart shows the total general purpose revenue Willows Unified School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Willows Unified School District is \$25,082,205, of which \$19750022 is Local Control Funding Formula (LCFF), \$4145530 is other state funds, \$449075 is local funds, and \$737578 is federal funds. Of the \$19750022 in LCFF Funds, \$4438592 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Willows Unified School District plans to spend for 2025-26. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Willows Unified School District plans to spend \$28917145 for the 2025-26 school year. Of that amount, \$6953738 is tied to actions/services in the LCAP and \$21,963,407 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

Teaching, clerical, transportation, maintenance and admin salaries/benefits; utilities, debt servicing, materials and supplies, repair and maintenance, special education services

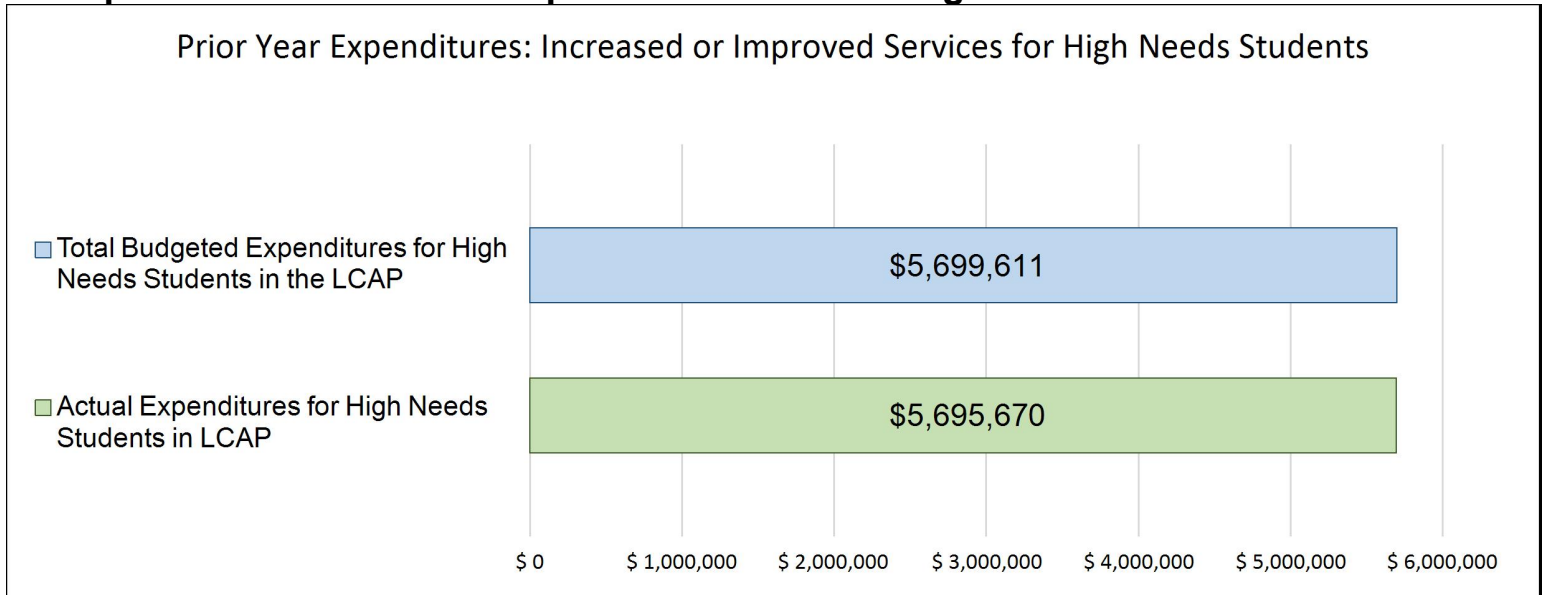
Increased or Improved Services for High Needs Students in the LCAP for the 2025-26 School Year

In 2025-26, Willows Unified School District is projecting it will receive \$4438592 based on the enrollment of foster youth, English learner, and low-income students. Willows Unified School District must describe how it intends to increase or improve services for high needs students in the LCAP. Willows Unified School District plans to spend \$4273370 towards meeting this requirement, as described in the LCAP.

The district underwent a thorough fiscal review and determined that to remain fiscally solvent, certain expenses would need to be diverted from unrestricted (LCFF) to restricted funding sources. Services for high needs students will not be impacted.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2024-25



This chart compares what Willows Unified School District budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Willows Unified School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2024-25, Willows Unified School District's LCAP budgeted \$5699611 for planned actions to increase or improve services for high needs students. Willows Unified School District actually spent \$5695670 for actions to increase or improve services for high needs students in 2024-25.

The difference between the budgeted and actual expenditures of \$3,941 had the following impact on Willows Unified School District's ability to increase or improve services for high needs students:

This difference is not substantial and made no impact on the delivery of services for high needs students.