2026-27 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:	2026-27
Current School Year:	2025-26

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

Projected General Fund Revenue for the 2026-27 School Year	**Amount** **Whole Numbers**
Total LCFF Funds	$20825654
LCFF Supplemental & Concentration Grants	$5207328
All Other State Funds	$4452029
All Local Funds	$465870
All federal funds	$706677
Total Projected Revenue	$26,450,230

Total Budgeted Expenditures for the 2026-27 School Year	**Amount** **Whole Numbers**
Total Budgeted General Fund Expenditures	$29255679
Total Budgeted Expenditures in the LCAP	$7517337
Total Budgeted Expenditures for High Needs Students in the LCAP	$4104605
Expenditures not in the LCAP	$21,738,342

Expenditures for High Needs Students in the 2025-26 School Year	**Amount** **Whole Numbers**
Total Budgeted Expenditures for High Needs Students in the LCAP	$6098372
Actual Expenditures for High Needs Students in LCAP	$5676406

Funds for High Needs Students	**Amount** **[AUTO-CALCULATED]**
2026-27 Difference in Projected Funds and Budgeted Expenditures	$1,102,723
2025-26 Difference in Budgeted and Actual Expenditures	$421,966

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).	Administrative and operational (ie, PGE) expenditures

The amount budgeted to increase or improve services for high needs students in the 2026-27 LCAP is less than the projected revenue of LCFF supplemental and concentration grants for 2026-27. Provide a brief description of the additional actions the LEA is taking to meet its requirement to improve services for high needs students.	The district is continuing efforts to contain costs due to recent budgetary pressures.
The total actual expenditures for actions and services to increase or improve services for high needs students in 2025-26 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 2025-26.	The 25-26 LCAP included several actions that were not implemented due to either need and/or cost containment.

LCFF Budget Overview for Parents

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CDS Code: 11-62661-0000000

School Year: 2026-27

LEA contact information:

Emmett Koerperich

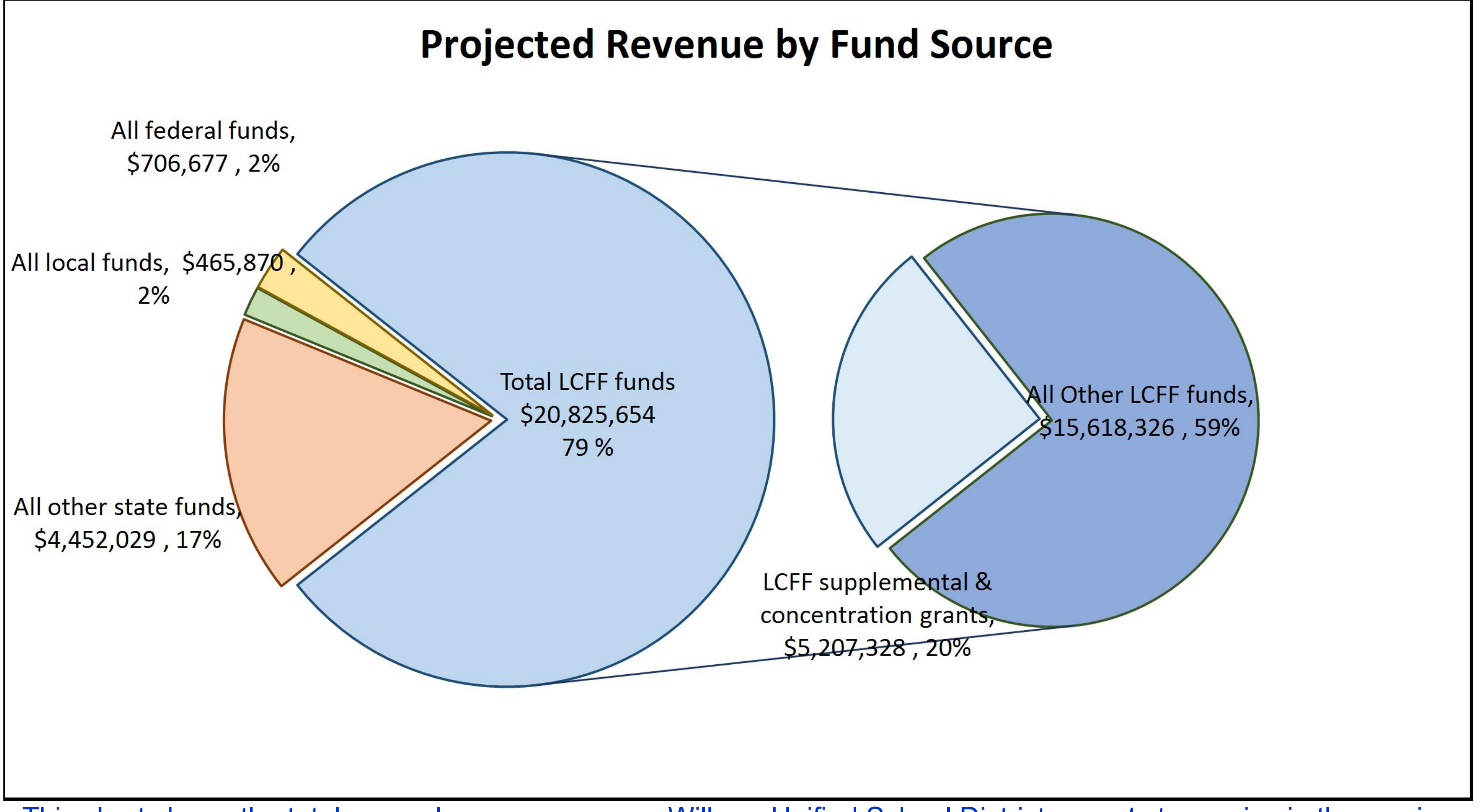
Superintendent

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 2026-27 School Year

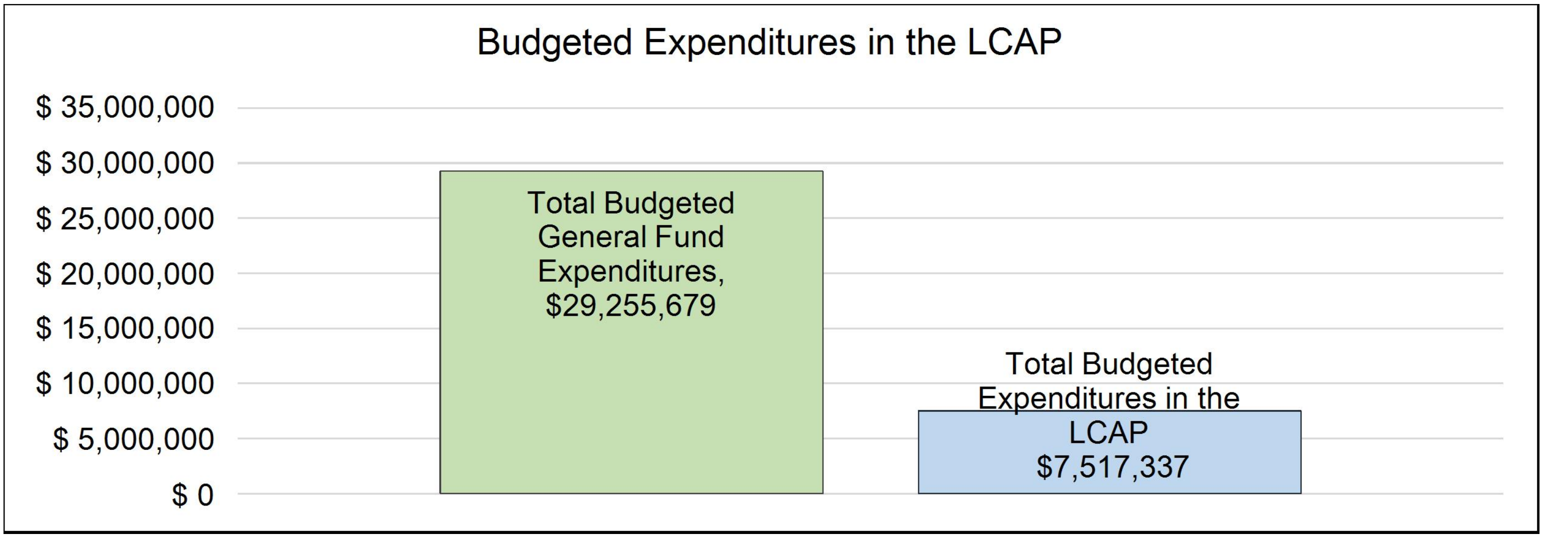


This chart shows the total general purpose revenue Willows Unified School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Willows Unified School District is $26,450,230, of which $20825654 is Local Control Funding Formula (LCFF), $4452029 is other state funds, $465870 is local funds, and $706677 is federal funds. Of the $20825654 in LCFF Funds, $5207328 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 2026-27. 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 $29255679 for the 2026-27 school year. Of that amount, $7517337 is tied to actions/services in the LCAP and $21,738,342 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

Administrative and operational (ie, PGE) expenditures

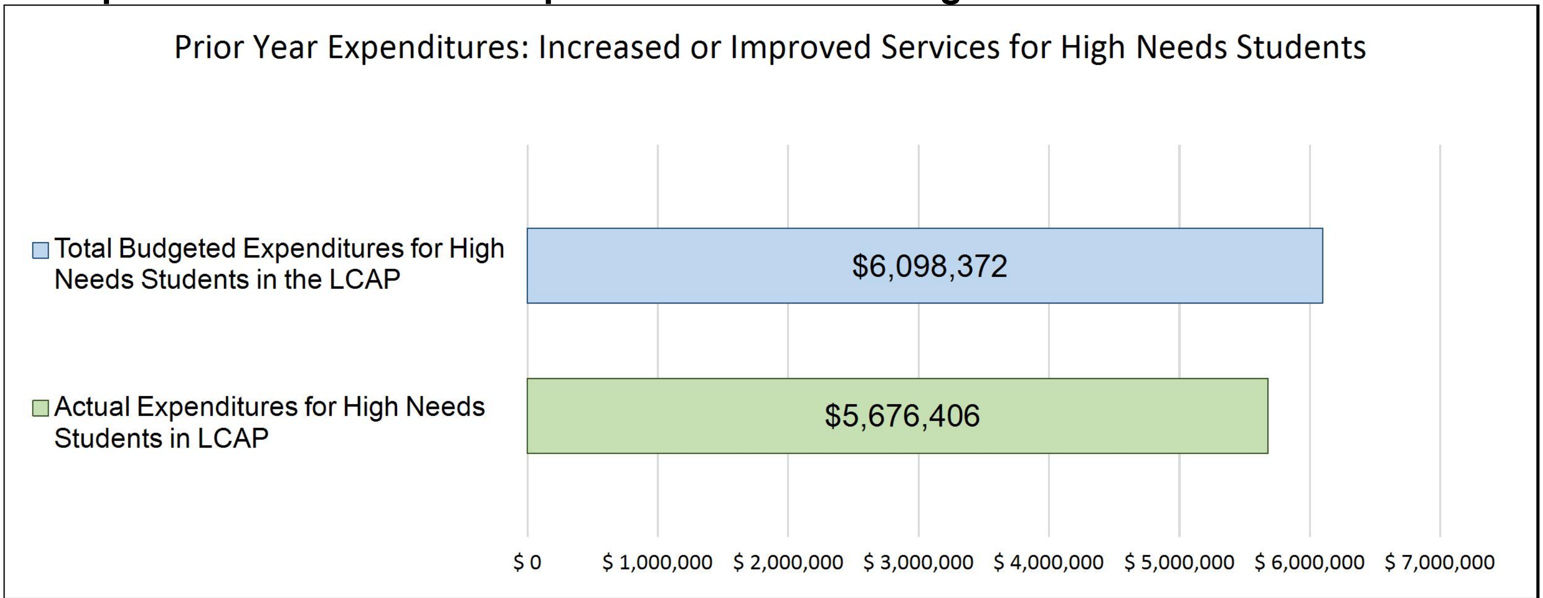
Increased or Improved Services for High Needs Students in the LCAP for the 2026-27 School Year

In 2026-27, Willows Unified School District is projecting it will receive $5207328 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 $4104605 towards meeting this requirement, as described in the LCAP.

The district is continuing efforts to contain costs due to recent budgetary pressures.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2025-26



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 2025-26, Willows Unified School District's LCAP budgeted $6098372 for planned actions to increase or improve services for high needs students. Willows Unified School District actually spent $5676406 for actions to increase or improve services for high needs students in 2025-26.

The difference between the budgeted and actual expenditures of $421,966 had the following impact on Willows Unified School District’s ability to increase or improve services for high needs students:

The 25-26 LCAP included several actions that were not implemented due to either need and/or cost containment.