

**45-DAY REVISION
COMBINED GENERAL FUND ONLY**

Description	FY 2026-27		
	Adopted	45-Day	
	Budget	Revision	Difference
Revenue			
LCFF	144,988,730	146,946,618	1,957,888
Federal	3,423,422	3,485,315	61,893
Other State	25,695,043	30,704,915	5,009,872
Other Local	16,659,955	20,515,133	3,855,178
Total Revenue	190,767,150	201,651,981	10,884,832
Expenses			
Certificated Salaries	80,965,176	80,777,917	-187,259
Classified Salaries	30,266,948	30,677,562	410,614
Employee Benefits	46,311,895	46,569,227	257,332
Books & Supplies	7,262,089	7,426,395	164,306
Services & Other Operating Expenses	21,207,772	21,513,148	305,376
Capital Outlay	5,597,290	5,642,215	44,925
Other Outgo (Excluding Transfers of Indirect Costs)	1,149,916	1,149,916	0
Other Outgo-Transfer of Indirect Costs	-205,747	-205,747	0
Total Expenses	192,555,339	193,550,633	995,294
Excess/(Deficiency) Rev-Exp	-1,788,189	8,101,348	9,889,538
Other Financing	0	0	0
Surplus/(Deficit)	-1,788,189	8,101,348	9,889,538
Beginning Balance	45,149,491	45,149,491	0
Ending Balance	43,361,302	53,250,839	9,889,538
Nonspendable	657,688	657,688	0
Restricted	11,381,647	16,408,136	5,026,489
Stabilization Arrangement	5,776,660	5,806,519	29,859
Committed	7,126,170	11,076,170	3,950,000
Assigned	257,945	257,945	0
Reserve For Economic Uncertainties	5,776,660	5,806,519	29,859
Unassigned	12,384,532	13,237,862	853,330

45-DAY REVISION			
UNRESTRICTED GENERAL FUND ONLY			
Description	FY 2026-27		
	Adopted	45-Day	
	Budget	Revision	Difference
Revenue			
LCFF	141,265,356	143,223,244	1,957,888
Federal	0	0	0
Other State	3,929,800	3,929,800	0
Other Local	4,599,119	4,599,556	437
Total Revenue	149,794,275	151,752,600	1,958,325
Expenses			
Certificated Salaries	60,283,727	60,605,415	321,688
Classified Salaries	17,373,852	17,356,008	-17,844
Employee Benefits	26,442,253	26,766,843	324,590
Books & Supplies	2,484,340	2,483,138	-1,202
Services & Other Operating Expenses	14,440,493	14,598,491	157,998
Capital Outlay	2,480,222	2,525,147	44,925
Other Outgo (Excluding Transfers of Indirect Costs)	3,825	3,825	0
Other Outgo-Transfer of Indirect Costs	-3,280,936	-3,284,446	-3,510
Total Expenses	120,227,776	121,054,421	826,645
Excess/(Deficiency) Rev-Exp	29,566,499	30,698,179	1,131,680
Other Financing	-32,463,166	-28,731,798	-3,731,368
Surplus/(Deficit)	-2,896,667	1,966,381	4,863,048
Beginning Balance	34,876,322	34,876,322	0
Ending Balance	31,979,655	36,842,703	4,863,048
Nonspendable	657,688	657,688	0
Restricted	0	0	0
Stabilization Arrangement	5,776,660	5,806,519	29,859
Committed	7,126,170	11,076,170	3,950,000
Assigned	257,945	257,945	0
Reserve For Economic Uncertainties	5,776,660	5,806,519	29,859
Unassigned	12,384,532	13,237,862	853,330

45-DAY REVISION
RESTRICTED GENERAL FUND ONLY

Description	FY 2026-27		
	Adopted	45-Day	
	Budget	Revision	Difference
Revenue			
LCFF	3,723,374	3,723,374	0
Federal	3,423,422	3,485,315	61,893
Other State	21,765,243	26,775,115	5,009,872
Other Local	12,060,836	15,915,577	3,854,741
Total Revenue	40,972,875	49,899,381	8,926,507
Expenses			
Certificated Salaries	20,681,449	20,172,502	-508,947
Classified Salaries	12,893,096	13,321,554	428,458
Employee Benefits	19,869,642	19,802,384	-67,258
Books & Supplies	4,777,749	4,943,257	165,508
Services & Other Operating Expenses	6,767,279	6,914,657	147,378
Capital Outlay	3,117,068	3,117,068	0
Other Outgo (Excluding Transfers of Indirect Costs)	1,146,091	1,146,091	0
Other Outgo-Transfer of Indirect Costs	3,075,189	3,078,699	3,510
Total Expenses	72,327,563	72,496,212	168,649
Excess/(Deficiency) Rev-Exp	-31,354,688	-22,596,831	8,757,858
Other Financing	32,463,166	28,731,798	3,731,368
Surplus/(Deficit)	1,108,478	6,134,967	5,026,489
Beginning Balance	10,273,169	10,273,169	0
Ending Balance	11,381,647	16,408,136	5,026,489
Nonspendable	0	0	0
Restricted	11,381,647	16,408,136	5,026,489
Committed	0	0	0
Assigned	0	0	0
Unassigned	0	0	0

**45-DAY REVISION
COMBINED GENERAL FUND ONLY**

Description	FY 2026-27			FY 2027-28			FY 2028-29		
	Adopted Budget	45-Day Revision	Difference	Adopted Budget	45-Day Revision	Difference	Adopted Budget	45-Day Revision	Difference
Revenue									
LCFF	144,988,730	146,946,618	1,957,888	148,706,825	151,056,333	2,349,508	152,423,441	154,446,961	2,023,520
Federal	3,423,422	3,485,315	61,893	3,428,594	3,428,594	0	3,430,419	3,430,419	0
Other State	25,695,043	30,704,915	5,009,872	19,922,602	19,678,995	-243,607	19,737,395	19,737,395	0
Other Local	16,659,955	20,515,133	3,855,178	14,431,607	18,315,106	3,883,499	14,718,304	18,706,119	3,987,815
Total Revenue	190,767,150	201,651,981	10,884,832	186,489,628	192,479,028	5,989,400	190,309,559	196,320,894	6,011,335
Expenses									
Certificated Salaries	80,965,176	80,777,917	-187,259	84,419,250	84,473,406	54,156	87,560,748	87,615,987	55,239
Classified Salaries	30,266,948	30,677,562	410,614	31,659,050	32,077,876	418,826	32,987,325	33,414,528	427,203
Employee Benefits	46,311,895	46,569,227	257,332	47,725,403	47,920,580	195,177	49,066,019	49,265,100	199,081
Books & Supplies	7,262,089	7,426,395	164,306	4,741,112	4,741,112	0	6,512,258	6,512,258	0
Services & Other Operating Expenses	21,207,772	21,513,148	305,376	20,212,482	20,212,482	0	21,077,487	21,077,487	0
Capital Outlay	5,597,290	5,642,215	44,925	1,165,047	1,165,047	0	1,178,235	1,178,235	0
Other Outgo (Excluding Transfers of Indirect Costs)	1,149,916	1,149,916	0	1,531,845	1,531,845	0	1,654,023	1,654,023	0
Other Outgo-Transfer of Indirect Costs	-205,747	-205,747	0	-40,950	-40,950	0	137,838	137,838	0
Total Expenses	192,555,339	193,550,633	995,294	191,413,239	192,081,398	668,159	200,173,933	200,855,455	681,522
Excess/(Deficiency) Rev-Exp	-1,788,189	8,101,348	9,889,538	-4,923,611	397,630	5,321,241	-9,864,374	-4,534,562	5,329,812
Other Financing	0	0	0	0	0	0	0	0	0
Surplus/(Deficit)	-1,788,189	8,101,348	9,889,538	-4,923,611	397,630	5,321,241	-9,864,374	-4,534,562	5,329,812
Beginning Balance	45,149,491	45,149,491	0	43,361,302	53,250,839	9,889,537	38,437,691	53,648,468	15,210,777
Ending Balance	43,361,302	53,250,839	9,889,538	38,437,691	53,648,468	15,210,777	28,573,317	49,113,907	20,540,590
Nonspendable	657,688	657,688	0	657,688	657,688	0	657,688	657,688	0
Restricted	11,381,647	16,408,136	5,026,489	9,191,085	13,633,466	4,442,381	6,716,052	11,009,961	4,293,909
Stabilization Arrangement	5,776,660	5,806,519	29,859	5,742,397	5,762,442	20,045	6,005,218	6,025,664	20,446
Committed	7,126,170	11,076,170	3,950,000	7,485,301	10,485,301	3,000,000	5,545,206	10,168,874	4,623,668
Assigned	257,945	257,945	0	310,397	310,397	0	361,537	361,537	0
Reserve For Economic Uncertainties	5,776,660	5,806,519	29,859	5,742,397	5,762,442	20,045	6,005,218	6,025,664	20,446
Unassigned	12,384,532	13,237,862	853,330	9,308,426	17,036,732	7,728,306	3,282,398	14,864,519	11,582,121
Unrestricted and Non-Committed Fund Balance	9.57%	9.97%		11.03%	12.03%		7.82%	10.58%	
Uncommitted/unassigned Fund Balance	6.43%	6.84%		4.86%	8.87%		1.64%	7.40%	