



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.1

Meeting Date: February 5, 2026

Subject: Fiscal Solvency Plan Update

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: _____)
- Conference/Action
- Action
- Public Hearing

Division: Business Services

Recommendation: It is recommended that the Board review the update on the Fiscal Solvency Plan progress, Cash Flow Projection with actuals through December 2025 as requested from the Sacramento County Office of Education (SCOE), in addition to staff's recommended revised 2025-26 First Interim Multi-Year Projection.

Background/Rationale: On November 20, 2025, the Board adopted a Fiscal Solvency Plan for 2025-26 and 2026-27 via Agenda Item 12.1. The District will provide an update on the progress of the Fiscal Solvency Plan which will include the following request from the SCOE as communicated in the First Interim Letter dated January 15, 2025:

- *We request that the district provide us with a report listing the solutions the district has implemented and savings achieved to date, the solutions the district has determined cannot be achieved, and the additional potential solutions it has identified by January 31, 2026.*
- *We further request that the district provide us with updates to this report by the end of each month beginning in February 2026.*
- *We also request that the district provide us updated cash flow projections with actual expenditures through December 2025 by January 31, 2026.*
- *We further request that the district provide us updated cash flow projections with actual expenditures through the prior month and by the end of the second week of each month beginning in February 2026.*

The District was scheduled to send this information to the Sacramento County Office of Education by January 31, 2026, but received a request from Board Leadership to share it with the Board prior to submission, and requested an extension from the SCOE.

The District has provided previous updates to the Board on January 15 and 29th.

During the January 28, 2026 Board Meeting, the Board reviewed the updates and supported a discussion regarding the following areas of clarity sought by staff:

1. *Use of Other Post Retirement Benefits (OPEB) Balance*
 - a. The District clarified that the District's interpretation and strategy for the use of \$20M in OPEB for Cash Flow Purposes to offset reduced revenue projections and affirmed that the OPEB balance can be used to pay current year retirement benefits, which offsets current year expenditures.
2. *Freeze Hiring Non-Classroom Positions*
 - a. The Board clarified that positions in other Funds that do not impact the General Fund, especially the Unrestricted General Fund fall into a different category that is not specifically the area of focus; albeit, retaining the expectation of conscious decision making in staffing and spending. Four specific positions which were previously posted were highlighted and although they fell within the 270 FTE, which is the requested cap on Non-Represented staffing for 2026-27, the Board requested that the consideration to move forward with these positions return on the Thursday, February 8, 2026 Board meeting.
3. *Freeze Per Diems Unless Required for Operational Purpose*
 - a. Staff communicated that the "Freeze language" has triggered a clog in the system regarding compensation payments. As additional work is required and assignments for employees working out of class by filling other roles within the District, the collective bargaining agreements dictate the manner in which compensation and differential is paid. The District shared that payments for such work that may have been performed prior to the adoption of the Fiscal Solvency Plan on November 20, 2026 and have not been paid as a result of the interpretation of the "freeze language." The discussion and clarification was achieved and the Board affirmed what was anticipated by the Interim CBO that employees in these scenarios are expected to be compensated timely. As stated above, the principles of decisions in spending are still expected, despite the funding source, with clarity on fiscal solvency and operational sustainability as the focus.

The Board also adopted revisions to the fiscal solvency plan with the request that these amendments also be incorporated in the revised fiscal solvency plan to be presented on February 5, 2026.

Financial Considerations: Review and adopt the revised Fiscal Solvency Plan update and assess the plan's progress to avoid further intervention. Discuss impacts and process moving forward regarding responses to the SCOE regarding the FSP updates to include revised Cash Flow report.

LCAP Goal(s): Goal 1 – Graduation Outcomes, Goal 2 – Academic Outcomes, and Goal 3 – Welcoming and Safety Outcomes

Documents Attached:

SCOE First Interim Report Letter
January 29, 2026 Motion Regarding the Fiscal Solvency Plan
Revised Fiscal Solvency Plan
SCUSD Response to First Interim Letter
Revised 2025-26 First Interim Multi-Year Comparison
Revised 2025-26 Cash Flow Projection
Revised 2025-26 First Interim Multi-Year Projection

Estimated Time: 20 minutes

Submitted by: Lisa Grant-Dawson, Interim Chief Business and Operations
Officer

Approved by: Lisa Allen, Superintendent



David W. Gordon
Superintendent

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(916) 228-2500

www.scoe.net

January 15, 2026

Lisa Allen, Superintendent
Sacramento City Unified School District
5735 47th Avenue
Sacramento, CA 95824

SUBJECT: 2025-2026 First Period Interim Report

Dear Superintendent Allen:

After submission of the First Period Interim Report, the County Superintendent of Schools is required to review the report for adherence to the State-adopted Criteria and Standards pursuant to Education Code sections 42130-31 and 33127. The district filed a First Period Interim Report with a **Negative** certification. Based on the multi-year projections and assumptions provided by the district, it appears the district will **not** meet its 2% Unrestricted Reserve requirement for the current fiscal year and two subsequent fiscal years. We concur with the district's **Negative** certification with the following comments.

- The district is projecting that its unrestricted General Fund balance will decrease by \$96,521,811 in 2025-2026, decrease by \$37,671,416 in 2026-2027, and decrease by \$37,519,253 in 2027-2028.
- The district will have a negative unrestricted General Fund ending balance of (\$34,167,427) for 2025-2026, of (\$71,838,843) for 2026-2027, and of (\$109,358,096) for 2027-2028.
- The district is projecting a negative Cash Balance on June 30, 2026.
- The district is projecting a decrease of 301 ADA in 2025-2026, a decrease of 299 ADA in 2026-2027, and a decrease of 296 in 2027-2028.
- It is noted that the classified salary negotiations have not been settled for 2025-2026.

In our letter dated October 10, 2025, the Sacramento County Office of Education determined that the district is a lack of going concern in the current fiscal year in accordance with the provisions of Education Code Section 42127.6(a) and we requested that the district submit a Fiscal Recovery Plan to us by December 1, 2025. In our letter dated November 5, 2025, we determined district's loss of its Chief Business Officer to be a significant fiscal event that will have an immediate severe fiscal impact, and as a result we took the following additional actions pursuant to Education Code Section 42127.6(e):

- Stay or rescind any action that is determined to be inconsistent with the ability of the school district to meet its obligations for the current or subsequent fiscal year.
- Assist in developing a multi-year financial recovery plan that will enable the school district to meet its future obligations.
- Assist in developing a budget for the subsequent fiscal year.
- Appoint fiscal advisors to perform the above duties on behalf of the County Superintendent. In our letter dated December 12, 2025, we appointed Luz Cázares and Ron Carruth to this role.

The district provided a Fiscal Solvency Plan to us on November 25, 2025. The Plan is estimated to achieve a savings of \$70.7 million in the current year and \$59.3 million in 2026-2027. We note that there are additional actions included in the Plan for 2025-2026 and 2026-2027 for which the district is unable to estimate the savings that would be achieved.

In our December 12, 2025, response to the Fiscal Solvency Plan, we noted that it is unclear whether the revenue and savings from the Fiscal Solvency Plan will be sufficient, many of the Plan's solutions may be difficult to fully implement, and the anticipated savings less than hoped for. Given the district's negative First Period Interim Report certification and that it is projecting to be cash insolvent by June 30, 2026:

- **The district must work with its Fiscal Advisors to fully implement the solutions currently included in its Fiscal Solvency Plan and identify and implement additional solutions sufficient to ensure its fiscal solvency.**
- We request that the district provide us with a report listing the solutions the district has implemented and savings achieved to date, the solutions the district has determined cannot be achieved, and the additional potential solutions it has identified

by January 31, 2026. We further request that the district provide us with updates to this report by the end of each month beginning in February 2026.

- We also request that the district provide us updated cash flow projections with actual expenditures through December 2025 by January 31, 2026. We further request that the district provide us updated cash flow projections with actual expenditures through the prior month and by the end of the second week of each month beginning in February 2026.

In addition, we note that the Plan includes significant reductions in positions which will require layoffs. Education Code specifies a notification date of March 15th for both certificated and classified positions. With the complexities of credentialing needs, seniority lists, bumping rights, enrollment projections by school sites, master schedules, and so on, it is imperative that reductions in force and notifications to employees by March 15th exceed the total amount of reductions needed for the following fiscal year.

Before the district's board of education takes any action on a proposed collective bargaining agreement, the district must meet the public disclosure requirements of Government Code section 3547.5. **Please submit the public disclosure of the collective bargaining agreement to the county office for review at least ten (10) working days prior to the date the governing board will take action on the proposed bargaining agreements.** Also, as provided by the State Criteria and Standards (CCR Section 15451(b)(C)) and Education Code section 42142, when labor contract negotiations are settled after the adoption of the district's budget, the district must provide the County Superintendent a fiscal analysis of the agreement and its effect on the budget and, within 45 days of adoption of the agreement, any revisions to the district's current budget necessary to fulfill the terms of the agreement.

Charter School Oversight

Education Code section 47604 states that an agency approving a petition to operate a charter school that is operated by a nonprofit public benefit corporation shall not be liable for the debts or obligations of the charter school, if the agency has complied with all oversight responsibilities required by law. Failure to fulfill oversight responsibilities can subject a school district to legal liability for the charter school's acts, errors or omissions. We would like to remind the district of the importance of performing adequate oversight reviews of its charters and request that any documentation of those reviews be forwarded to our office, if requested. We request to be advised if the district finds any reason to be

Lisa Allen, Superintendent
January 15, 2026
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concerned with a charter and/or needs our assistance in supporting its oversight responsibilities.

We would like to thank your staff for their cooperation during our review process. If you have any questions or concerns regarding this review, please feel free to call Nicolas Schweizer, Associate Superintendent of Business Services, at (916) 228-2561.

Sincerely,



David W. Gordon
Sacramento County Superintendent of Schools

DWG/NS/tc

cc: Tara Jeane, Board President, SCUSD
Lisa Grant-Dawson, Interim Chief Business Officer, SCUSD
Tony Thurmond, State Superintendent of Public Instruction, CDE
Abel Guillen, Deputy Superintendent of Public Instruction, CDE
Dr. Linda Darling-Hammond, President, SBE
Brooks Allen, Executive Director, SBE
Michael Fine, Chief Executive Officer, FCMAT
Luz Cázares, Fiscal Advisor, SCOE
Ron Carruth, Fiscal Advisor, SCOE
Dr. Nancy Herota, Deputy Superintendent, SCOE
Nicolas Schweizer, Associate Superintendent, SCOE
Tara Clark, District Fiscal Services Director, SCOE

January 29, 2026, Special Board Meeting
Motion by Trustee Taylor Kayatta

Additions to the Fiscal Solvency Plan:

1. With respect to the existing action item to reduce management levels to 270 FTE, take the following additional action:
 - a. Immediately transfer into classroom positions all credentialed management employees whose roles have been identified for reduction.
 - b. Immediately release any non-permanent (probationary) classified management employees whose roles have been identified for reduction.
 - c. Immediately initiate layoffs of all classified management employees whose positions are tied to an expired specially funded program and whose roles have been identified for reduction, consistent with Education Code section 45117(g).
2. Immediately freeze all professional services contracts for ongoing services that do not provide direct student support. A list of contracts for other ongoing services deemed mission critical should be brought to either the board budget subcommittee or the full board for approval before any services are resumed.
3. Increase the number of furlough days for non-represented and confidential staff from three total days to be used before May 30th, to a total of 12 days, with three days to be used in each month of February, March, April, and May. Any employees who have already taken a furlough day under previous direction should be credited against this new total of 12 furlough days.
4. Freeze all supply purchases, with the exception of janitorial supplies, in the central office and at school sites, for the remainder of the fiscal year, effective immediately. Exceptions may be made upon approval by the Superintendent, in consultation with the board budget subcommittee.
5. Document existing procedures around authorization to contract and pay invoices to require that all such contracts and payments must be approved by a member of the Superintendent's cabinet in addition to any other required approvals.

Direction to cooperate with labor:

- The Chief Business Officer and Superintendent, and others they may deem appropriate, are directed to meet no less than one time with the board budget subcommittee to provide a detailed, line-by-line progress report of the Fiscal Solvency Plan. The budget subcommittee shall be permitted to identify additional participants in this meeting, to at a minimum include representatives from the Sacramento City Teachers Association and SEIU Local 1021. Staff shall host that meeting and facilitate inviting the parties identified by the subcommittee. Staff should be prepared to describe the expected savings from each plan item approved at the time of the meeting, all additional plan items being considered, and revisions or updates to the multi-year projections. The meeting(s) shall occur no later than Wednesday, February 4th in order to allow for a comprehensive financial update to the full board at our February 5th meeting.

2025-26 FISCAL SOLVENCY PLAN ACTIONS			
	Original Plan	Proposed Revised Plan*	
Action	Adopted Fiscal Solvency Plan (11/20/25)	Revised Projection (as of 2/2/26)	
Summary Total	\$67,700,000.00	\$43,787,539.53	
Budget Reductions, Transfers/Contributions to Offset Expenditures (Increase 2025-26 Revenues)		\$11,988,665	Rationale
OPEB Disbursement	\$20,000,000		\$20M can be used for retiree benefits. Meet and Confer with Bargaining Units
Reclass restricted funding (i.e.MAA, FEMA)	\$13,204,118	\$11,988,665	MAA \$2,300,000, FEMA \$9,973,618
Adjustment for grants (no 45 day budget update)	\$6,827,239	\$0	Review in progress
Investigate options for attendance recovery		\$0	This is the first year of the Attendance Recovery Grant. It's being piloted at 5 elementary sites. Funds recovered are determined when data is submitted on P2 in CalPads. Maximum we can recover is 10 days or less per student, with 4 hours equal to 1 day.
Reduce Unrestricted General Fund Expenditures (Reduce 2025-26 Supply Expenditures)		\$19,263,162	
Close out all supply blanket purchase orders already approved	\$2,854,310	\$0	Activity moved to AFSP #4
Reduce department supply budgets by 30% from adopted budget (except custodial)	\$741,988	\$0	Activity moved to AFSP #4
Delay purchase of adopted math curriculum until after July 1, 2027	\$1,250,000	\$0	
Delay purchase of chromebook refresh until after July 1, 2026	\$2,500,000	\$2,500,000	
Remove single use printers / discontinue ink and service	\$186,065	\$0	Activity moved to AFSP #4
Freeze supply purchases unless required for operational compliance	\$1,120,240	\$0	Activity moved to AFSP #4
Eliminate use of "blanket" purchase orders			
New: Expend Final Res 7388 COVID Funding		\$196,853	
New: Arts Materials & Instructional Materials Grant (Res 6762) Contribution to the Unrestricted General Fund to Offset Operating Expenditures		\$12,229,000	The District used this resource to adjust the budget and reduce H & W, but it never appeared on the FSP plan, but noted at First Interim. Resetting the use of it to contribute to the Unrestricted General Fund/Transfer expenses.
New: Balance Supplemental & Concentration Budget - Res 0011		\$4,337,309	Budget is overspending the budgeted S & C and there is no carryover; thus, creating a deficit. Budget needs to be rebalanced after First Interim position additions. Other S & C Budgets need balancing, but impact smaller and not listed.
Reduce/Offset Compensation Expenditures (Reduce 2025-26 Salary Costs/New)		\$10,047,552	
	\$12,300,000		

2025-26 FISCAL SOLVENCY PLAN ACTIONS			
Action	Original Plan Adopted Fiscal Solvency Plan (11/20/25)	Proposed Revised Plan*	
Reconcile and resolve inaccuracies in the position control system			\$0
No fall "true-up" for sites based on CBEDs enrollment		\$47,552	
Identify and close non-represented vacancies	\$2,969,479	\$0	
Freeze hiring non-classroom positions	\$1,381,279	\$0	
Freeze non-represented position reclassifications for current year	\$18,389	\$0	
Freeze overtime unless required for emergencies	\$103,316	\$0	
Re-assign management employees to classroom vacancies		\$0	
Freeze per diems unless required for operational compliance		\$0	
Freeze sub release unless required for IEP meetings		\$0	
Freeze new non-represented job descriptions for current year			
Establish a system for all per diems to be pre-encumbered			
Discontinue use of compensatory "comp" time			
Establish protocol for classroom coverage approvals - review at Serna			
Review policies for vacation accruals and establish maximums			
New: Reduce Self Insurance Factor for 2025-26 to absorb Fund Balance. All Funds pay into this fund based on salaries spent. The Unrestricted General Fund is the largest, but adjustments would have to be proportional.		\$10,000,000	
Reduce 2025-26 Contracts & Services			\$2,500,000
Freeze non-required travel		\$405,587	\$0

2025-26 FISCAL SOLVENCY PLAN ACTIONS			
Action	Original Plan	Proposed Revised Plan*	
	Adopted Fiscal Solvency Plan (11/20/25)	Revised Projection (as of 2/2/26)	
Deactivate no-use cellular phones assigned to active employees	\$215,208	\$0	Begin Implementation in 2025-26 and Re-Assess allocations for 2026-27 prior to budget adoption
Designate one primary law firm	\$1,441,467	\$0	The District is developing a new internal control process to modify the approval and access protocol with all law firms.
Cancel contract agreements that will not disrupt required operations		\$0	Activity moved to AFSP #5
Discontinue USPS/hard copy information and replace with electronic delivery	\$18,389	\$0	Recommended full 2026-27 Implementation to determine which items will be electronically remitted
Freeze new contract agreements unless required for operational compliance		\$0	Activity moved to AFSP #4
Reduce 2025-26 Program Costs			
	\$400,000	\$0	
Relocate classes from McClaskey to Charles A. Jones		\$0	Adult Ed reduced their contribution for the 26-27 year by \$2,100,000 at Budget Dev, that includes the McClaskey move for 26-27. Can't be counted as this year's reduction to program costs.
Agendize board workshop(s) for facilities optimization and consolidation planning		\$0	No financial impact will be realized in 2025-26; however, the Board's decision on how they seek to engage on this subject has not been determined to date.
Emergency Procedures 2025-26			
Eliminate all supply and contracts budgets not encumbered by January 31	\$3,000,000	\$0	Update in February 2026 in addition to being correlated to ASP#4
TRANS (tax revenue anticipation notes) short-term loan		\$0	This item should be removed from the Fiscal Solvency Plan.
Implement staggered furlough days for non-represented employees	\$450,000/day	\$0	Activity moved to ASP #3
Additions to the Fiscal Solvency Plan - 1.29.2026			
		\$2,488,160	
1a. Immediately transfer into classrooms all credentialed management employees whose roles have been identified for reduction		\$188,160	Currently Reviewing to assess operational and financial impact. Update February 19th Board Meeting.
1b. Immediately release any non-permanent (probationary) classified management employees whose roles have been identified for reduction			Currently Reviewing to assess operational and financial impact. Update February 19th Board Meeting.
1c. Immediately initiate layoffs of all classified management employees whose positions are tied to specially funded programs and whose roles have been identified for reduction			Currently Reviewing to assess operational and financial impact. Update February 19th Board Meeting.
2. Immediately freeze all professional services contracts for ongoing services that do not provide direct student support			Bringing contracts to Cabinet for discussion on 2/3
3. Increase furlough days for non-rep and confidential staff from 3 to 12			190 Total with 148 PERS, 42 STRS Cost per day:

SCUSD Fiscal Solvency Plan Update

2025-26 FISCAL SOLVENCY PLAN ACTIONS			
Action	Original Plan	Proposed Revised Plan*	
4. Freeze all supply purchases (not janitorial) in central office and school sites for remainder of fiscal year	Adopted Fiscal Solvency Plan (11/20/25)	Revised Projection (as of 2/2/26)	Projected savings as of January 31, 2026
5. Document procedures around contracts and invoices approved by Cabinet			Current workflow and potential amendments - Update February 19th Board Meeting
Direction to Cooperate with labor			In Progress
2026-27 FISCAL SOLVENCY PLAN ACTIONS			
<i>Updates in Progress</i>			
<i>Reduce Future Year Supply Expenditures</i>			
Eliminate use of "blanket" purchase orders	\$1,427,155		
Reduce total supply allocation to departments and school sites	\$1,604,407		
Eliminate redundant technology hardware and software			
Eliminate general use CalCard accounts			
<i>Reduce Future Year Salary and Benefits Costs</i>			
Maintain accuracy of position control system			
Identify department consolidation plan for 2026-27 BDP			In progress of calculating as Budget Development is in active status.
Reduce the number of administrators to under 270 FTE per the S8c SACS budget report	\$14,750,000		In progress of calculating as Budget Development is in active status.
Identify changes to 2027 benefit offerings to reduce overall district contribution			
Implement a system for all per diems to be pre-encumbered	\$3,723,472		
<i>Reduce Future Year Contracts and Services Costs</i>			
Update travel procedures for cost containment limit non-required travel			
Reduce total contract allocation to departments and school sites			
Eliminate contracts related to ineffective programs	\$2,441,106		
Discontinue low/no usage platforms	\$3,170,736		
<i>Reduce Future Year Program Costs</i>			
Reduce Parent Participation Preschool to one classroom at Tahoe Elementary		\$238,420	District contribution was \$238,420 for 24-25 as of 2/20/25. Teacher salary increases and decreased student participation would have to be figured into this calculation.
Eliminate before/after school non-ELOP "pay as you go" programs		\$353,797	District contribution was \$353,797 for 24-25 as of 2/20/25. Teacher salary increases and decreased student participation would have to be figured into this calculation.

2025-26 FISCAL SOLVENCY PLAN ACTIONS

Action	Original Plan	Proposed Revised Plan*
	Adopted Fiscal Solvency Plan (11/20/25)	Revised Projection (as of 2/2/26)
Develop cost allocation plan	\$2,500,000	
Eliminate contribution to Adult Education		\$2,100,000 See line 46 above
Eliminate practice of Priority School designation and allocations	\$2,300,000	Title I funded, Board will make final decision on 2/5
Discontinue sending College Going Packets after grant expires		
Revisit and study continuation of International Baccalaureate Programme		
Revisit and study implementation of GATE program		
Establish a Facilities Development Process for locating programs		
Review inclusive and co-teaching practices for consistency and effectiveness		
Consider school consolidation plan and boundary changes with timeline		
Evaluate methodology for determining IEP services to eliminate redundancies and maximize delivery in the least restrictive environment.		
Evaluate allocation method of TK classroom aides for AM/PM programs		
20% reduction to departments	\$36,500,000	In progress of calculating as Budget Development is in active status.



OFFICE OF THE SUPERINTENDENT

5735 47th Avenue • Sacramento, CA 95824

Lisa Allen, Superintendent

BOARD OF EDUCATION

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Subject: Response to 2025-26 First Interim Report Document Request

Dear Mr. Gordon:

In response to your letter dated **January 15, 2026**, we offer the following response to the three requests for action by the District.

1. *The District must work with its Fiscal Advisors to fully implement the solutions currently included in the Fiscal Solvency Plan and identify and implement additional solutions sufficient to ensure its fiscal solvency.*
 - a. The District has begun the process of meeting and building a with Mr. Schweizer, Ms. Cázarez, and Mr. Carruth.
2. *We request that the district provide us with a report listing the solutions the district has implemented and savings achieved to date, the solutions the district has determined cannot be achieved, and the additional potential solutions it has identified by January 31, 2026. We further request that the district provide us with updates to this report by the end of each month beginning February 2026.*
 - a. The District has presented updates to the Board on January 15 and January 29, 2026 and begun the evaluation and implementation plan of the 2025-26 solutions more specifically. The District is providing a revised Fiscal Solvency Plan update on February 5, 2026, to include updated projections and new solutions, recommendations, and strategies. We additionally appreciate the extension to submit this information to you in light of the Board's request to see this response and the information requested prior to submission to you.

3. *We request that the district provide us updated cash flow projections with actual expenditures through December 2025 by January 31, 2026. We further request that the district provide us updated cash flow projections with actual expenditures through the prior month and by the end of the second week of each month beginning in February 2026.*

- a. The District has attached the Cash Flow Report with actuals through December 31, 2025. The District has an internal cash flow model that was used as of First Interim and appears to have been used in the prior years. The Cash Flow Model that is being presented is using the FCMAT Cash Flow Projection Tool and reflects an ending cash flow balance of \$3,086,391.75 as compared to the balance as of First Interim projection of (\$1,056,530) as of June 2026. The current cash flow model also includes the reversal of several adjustments made using the Fiscal Solvency Plan projections, which decreased the projected budget.

The District's Cash Flow template is a sound template; however, the model's design requires adjustments that are not clearly outlined for proper use. In addition to the budget adjustments at First Interim, it was clear that the District's Federal and State Revenues were grossly understated and included large accruals and adjustments as presented. More work needs to be done to update the current model and its formulas, but it is possible to improve the outcomes of this model and use the Projection Pro tool as a sound comparison and/or replacement going forward. The District has a 2024-25 current receivable balance of \$10M for Special Education that has been retained until the Federal Program Monitoring (FPM) is completed. The District has also not submitted their 2025-26 Special Education reports to date, which also affect the cash flow. We are currently reviewing all prior year receivables as well as current year financial report submissions and cycle times for funds the District has earned and are owed. All of these efforts will improve the current year cash flow outcomes.

Lastly, to support restating the District's 2025-26 deficit amidst the modifications made in the First Interim Budget by including the Fiscal Solvency Plan strategies, it was imperative to revise the Multi-Year Projection absent these modifications. The FCMAT projection Pro tool was also used to model the First Interim Budget and the related revisions to the Budget; thus, resulting in a more accurate negative ending fund balance of (\$115,961,578) as of October 31, 2026. The First Interim as reported in December

included the Fiscal Solvency Plan strategies, which were approved after the First Interim period on November 20, 2026. Fiscal Solvency Strategies of \$68M, plus the use of restricted resources of \$12M to offset Unrestricted Health and Welfare expenditures as included as budget adjustments as of First Interim, therefore resulting in a projected ending fund balance of (\$34,167,427).

Attachments:

Fiscal Solvency Plan Update

Revised 2025-26 Cash Flow Report

Revised 2025-26 First Interim Multi-Year Projection

Regards,

Lisa

Comparison of 25-26 First Interim to 25-26 Adopted Budget (AB) & 24-25 Unaudited Actuals (UA) - Revised

Description	2025-26 Adopted Budget			2024-25 Unaudited Actuals			2025-26 First Interim			2025-26 First Interim Rev, No FSP		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUE AND OTHER FINANCING SOURCES												
LCFF/Revenue Limit Sources	485,862,174	2,688,064	488,550,238	485,687,777	2,985,183	488,672,960	479,855,565	2,688,064	482,543,629	479,855,565	2,688,064	482,543,629
Federal Revenues	-	52,969,003	52,969,003	9,129,356	48,166,973	57,296,329	-	51,472,813	51,472,813	-	51,472,813	51,472,813
Other State Revenues	12,464,964	116,141,142	128,606,106	11,970,752	123,346,351	135,317,103	8,001,560	150,199,463	158,201,023	8,001,560	150,199,463	158,201,023
Other Local Revenues	14,585,391	7,946,272	22,531,663	15,375,175	8,683,025	24,058,200	14,910,029	9,371,572	24,281,602	14,910,029	9,371,572	24,281,602
TOTAL REVENUES	512,912,529	179,744,481	692,657,010	522,163,059	183,181,533	705,344,592	502,767,154	213,731,913	716,499,067	502,767,154	213,731,913	716,499,067
EXPENDITURE AND OTHER FINANCING SOURCES												
Certificated Salaries	218,744,200	89,182,004	307,926,204	218,471,232	99,871,987	318,343,219	227,760,878	98,288,606	326,049,485	230,256,232	96,199,606	326,455,839
Classified Salaries	64,724,110	55,539,782	120,263,892	62,468,377	39,768,173	102,236,550	63,576,110	42,731,174	106,307,284	66,219,773	42,626,178	108,845,951
Employee Benefits	140,684,922	123,549,804	264,234,725	143,248,936	98,413,589	241,662,525	108,315,481	114,990,979	223,306,459	151,514,020	105,548,882	257,062,903
Books & Supplies	7,804,267	19,207,717	27,011,985	10,650,543	7,845,566	18,496,110	6,504,448	35,114,722	41,619,170	13,907,052	36,364,722	50,271,775
Services & Other Operating Expenses	28,936,153	34,865,144	63,801,296	42,774,523	113,582,324	156,356,847	31,099,277	122,783,066	153,882,343	53,982,386	122,783,066	176,765,452
Capital Outlay	1,684,909	7,069,361	8,754,270	2,060,365	8,828,475	10,888,840	1,720,773	6,398,506	8,119,279	1,720,773	6,398,506	8,119,279
Other Outgo (excluding Indirect Costs)	1,378,467	-	1,378,467	1,113,285	-	1,113,285	1,378,467	-	1,378,467	1,378,467	-	1,378,467
Other Outgo - Indirect Costs	(12,953,967)	10,719,860	(2,234,108)	(12,259,718)	10,048,293	(2,211,426)	(13,847,572)	11,450,270	(2,397,302)	(13,379,391)	10,974,354	(2,405,037)
TOTAL EXPENDITURES	451,003,061	340,133,672	791,136,732	468,527,542	378,358,407	846,885,949	426,507,861	431,757,324	858,265,185	505,599,313	420,895,315	926,494,628
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	61,909,468	(160,389,191)	(98,479,722)	53,635,517	(195,176,874)	(141,541,357)	76,259,293	(218,025,411)	(141,766,118)	(2,832,158)	(207,163,402)	(209,995,561)
OTHER FINANCING SOURCES/USES												
Interfund Transfers												
Transfers In	3,755,880	-	3,755,880	3,257,064	1,590	3,258,654	3,755,880	-	3,755,880	3,755,880	-	3,755,880
Transfers Out	-	-	-	3,418,774	-	3,418,774	-	-	-	-	-	-
Contributions	(147,081,944)	147,081,944	-	(163,124,806)	163,124,806	-	(176,536,984)	176,536,984	-	(176,536,984)	176,536,984	-
TOTAL, OTHER FINANCING SOURCES/USES	(143,326,064)	147,081,944	3,755,880	(163,286,517)	163,126,397	(160,120)	(172,781,104)	176,536,984	3,755,880	(172,781,104)	176,536,984	3,755,880
NET INCREASE (DECREASE) IN FUND BALANCE	(81,416,596)	(13,307,246)	(94,723,842)	(109,650,999)	(32,050,478)	(141,701,477)	(96,521,811)	(41,488,427)	(138,010,238)	(175,613,263)	(30,626,418)	(206,239,681)
FUND BALANCE, RESERVES												
Beginning Fund Balance	105,635,230	89,749,302	195,384,532	172,005,384	126,825,752	298,831,135	62,354,384	76,442,056	138,796,440	62,354,384	94,775,274	157,129,658
Ending Fund Balance	24,218,634	76,442,056	100,660,690	62,354,384	94,775,274	157,129,658	(34,167,427)	34,953,629	786,202	(113,258,878)	64,148,855	(49,110,023)
Components of Ending Fund Balance:												
Non-spendable-Revolving Cash	150,000	-	150,000	150,000	-	150,000	150,000	-	150,000	-	-	-
Stores	103,265	-	103,265	103,201	-	103,201	103,265	-	103,265	-	-	-
Restricted	-	76,442,056	76,442,056	-	94,775,274	94,775,274	-	34,953,629	34,953,629	-	64,148,855	64,148,855
Other Assignments - Estimated contribution to Fund 11	2,194,591	-	2,194,591	-	-	-	-	-	-	-	-	-
Reserve for Economic Uncertainties	15,822,735	-	15,822,735	17,006,094	-	17,006,094	17,165,304	-	17,165,304	-	-	-
Unassigned/Unappropriated	5,948,044	-	5,948,044	45,095,089	-	45,095,089	(51,585,995)	-	(51,585,995)	(113,258,878)	-	(113,258,878)
<i>Unappropriated Percent</i>			<i>0.75%</i>			<i>5.32%</i>			<i>-6.01%</i>			<i>-12.22%</i>

Changes between 25-26 First Interim & 24-25 Unaudited Actuals			Changes between 25-26 First Interim & 25-26 Adopted Budget		
Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
(5,832,212)	(297,119)	(6,129,331)	(6,006,609)	-	(6,006,609)
(9,129,356)	3,305,840	(5,823,516)	-	(1,496,190)	(1,496,190)
(3,969,192)	26,853,112	22,883,920	(4,463,404)	34,058,321	29,594,917
(465,145)	688,547	223,402	324,638	1,425,300	1,749,939
(19,395,904)	30,550,380	11,154,476	(10,145,375)	33,987,432	23,842,057
9,289,646	(1,583,381)	7,706,265	9,016,678	9,106,602	18,123,280
1,107,733	2,963,001	4,070,734	(1,148,001)	(12,808,608)	(13,956,608)
(34,933,455)	16,577,389	(18,356,066)	(32,369,441)	(8,558,825)	(40,928,266)
(4,146,095)	27,269,156	23,123,061	(1,299,819)	15,907,005	14,607,186
(11,675,246)	9,200,742	(2,474,504)	2,163,124	87,917,922	90,081,046
(339,592)	(2,429,969)	(2,769,561)	35,864	(670,855)	(634,991)
265,182	-	265,182	-	-	-
(1,587,854)	1,401,978	(185,876)	(893,605)	730,410	(163,194)
(42,019,680)	53,398,916	11,379,236	(24,495,199)	91,623,652	67,128,453
22,623,776	(22,848,536)	(224,760)	14,349,824	(57,636,220)	(43,286,396)
498,816	(1,590)	497,226	-	-	-
(3,418,774)	-	(3,418,774)	-	-	-
(13,412,178)	13,412,178	0	(29,455,040)	29,455,040	-
(9,494,588)	13,410,587	3,916,000	(29,455,040)	29,455,040	-
13,129,188	(9,437,949)	3,691,239	(15,105,215)	(28,181,180)	(43,286,396)
(43,280,845)	(13,307,246)	(56,588,092)	(43,280,845)	(13,307,246)	(56,588,092)
(30,151,657)	(22,745,195)	(52,896,852)	(58,386,061)	(41,488,427)	(99,874,487)
-	-	-	-	-	-
64	-	64	-	-	-
-	(22,745,195)	(22,745,195)	-	(41,488,427)	(41,488,427)
-	-	-	(2,194,591)	-	(2,194,591)
159,209	-	159,209	1,342,569	-	1,342,569
(30,310,930)	-	(30,310,930)	(57,534,039)	-	(57,534,039)
		-266.37%			-85.71%

Cashflow Report
SCUSD First Interim - Revised No FSP Adjustments

Base Year 2025-26; Actuals Through the Month of November

Object Range	Budget/Beg. Balance	2025												2026	
		July	August	September	October	November	December	January	February	January	February				
A. BEGINNING CASH	237,125,895.00	237,125,895.00	157,219,781.56	118,914,731.96	135,203,411.99	109,816,454.44	83,434,367.44	60,872,937.97	105,924,636.12						
B. RECEIPTS															
LCFF Sources															
Principal Apportionment	350,850,771.00	—	(1,694,380.00)	47,550,666.00	49,358,860.00	25,378,145.00	47,550,666.00	20,906,259.39	14,576,260.92						
Property Taxes	146,828,343.00	—	—	—	(878,684.00)	516,364.00	—	77,156,461.00	1,371,721.00						
Miscellaneous Funds & LCFF Transfers	(15,135,485.00)	—	(1,013,628.00)	(1,373,485.00)	(1,366,219.00)	(348,593.00)	(2,414,036.00)	(1,059,451.00)	1,652,738.00						
Federal Revenue	51,472,813.22	672,062.00	25,431.00	1,183,461.79	9,004,547.00	47,595.00	12,041,006.00	9,000,000.00	8,000,000.00						
Other State Revenue	158,201,023.23	2,779.00	24,656,745.00	14,652,064.02	23,141,974.23	12,573,826.00	11,314,851.00	7,401,484.26	7,401,484.26						
Other Local Revenue	24,281,601.77	(3,555,869.00)	1,215,754.00	8,184,063.22	(2,016,392.00)	4,134,007.00	1,187,864.00	2,555,986.50	3,555,986.50						
Interfund Transfers in	3,755,880.00	—	—	—	—	—	—	—	—						
All Other Financing Sources	0.00	—	—	—	—	—	—	—	—						
TOTAL RECEIPTS	720,254,947.22	(2,881,028.00)	23,189,922.00	70,196,770.03	77,244,086.23	42,301,344.00	69,680,351.00	115,960,740.15	36,558,190.68						
C. DISBURSEMENTS															
Certificated Salaries	326,455,838.87	3,018,554.44	30,333,962.60	27,996,884.00	29,037,158.78	30,454,526.00	30,239,926.00	29,848,661.00	30,239,926.00						
Classified Salaries	108,845,951.07	5,399,650.00	9,412,874.00	8,988,340.00	8,889,002.00	8,834,583.00	9,393,012.00	8,834,583.00	8,834,583.00						
Employee Benefits	257,062,902.57	5,241,820.00	21,294,030.00	20,836,051.00	21,008,532.00	19,870,305.00	21,338,349.00	21,338,349.00	21,338,349.00						
Books and Supplies	50,271,774.76	(115,122.00)	504,321.00	621,776.00	1,132,897.00	730,696.00	1,015,040.00	1,789,059.00	1,060,807.00						
Services	176,765,451.81	844,875.00	4,754,414.00	7,569,698.00	5,214,710.00	9,925,348.00	13,505,429.00	11,505,166.00	11,505,166.00						
Capital Outlay	8,119,278.81	34,718.00	29,543.00	975,488.00	2,775,322.00	(2,667,824.00)	1,279,976.00	43,974.00	53,894.00						
Other Outgo	(1,026,569.73)	—	142,303.00	93,415.00	97,535.00	99,696.00	97,535.00	(766,091.00)	(1,781,999.00)						
Interfund Transfers Out	0.00	—	—	—	—	—	—	—	—						
All Other Financing Uses	0.00	—	—	—	—	79,200.00	—	—	—						
TOTAL DISBURSEMENTS	926,494,628.16	14,424,495.44	66,471,447.60	67,081,652.00	68,155,156.78	67,326,530.00	76,869,267.00	72,593,701.00	71,250,726.00						
E. NET INCREASE/DECREASE (B - C + D)	(286,235,917.94)	(79,906,113.44)	(38,305,049.60)	16,288,680.03	(25,386,957.55)	(26,382,087.00)	(22,561,429.47)	45,051,698.15	(12,660,535.44)						
F. ENDING CASH (A + E)	157,219,781.56	157,219,781.56	118,914,731.96	135,203,411.99	109,816,454.44	83,434,367.44	60,872,937.97	105,924,636.12	93,264,100.68						
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS															

Cashflow Report
SCUSD First Interim - Revised No FSP Adjustments

Base Year 2025-26; Actuals Through the Month of November

Object Range	Budget/Beg. Balance	2026 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
A. BEGINNING CASH	237,125,895.00	93,264,100.68	82,688,712.95	43,194,229.64	9,576,384.32	—	—	—	—
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	350,850,771.00	44,216,010.92	14,576,260.92	14,576,260.92	44,216,010.92	29,639,750.00	—	350,850,771.00	—
Property Taxes	146,828,343.00	4,418,300.00	18,033,624.00	17,658,908.00	26,877,367.00	1,674,282.00	—	146,828,343.00	—
Miscellaneous Funds & LCFF Transfers	(15,135,485.00)	(4,118,977.00)	(810,133.00)	130,745.00	(1,365,835.00)	(3,048,611.00)	—	(15,135,485.00)	—
Federal Revenue	51,472,813.22	4,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	4,498,710.43	—	51,472,813.22	—
Other State Revenue	158,201,023.23	9,664,654.26	7,401,484.26	7,401,484.26	38,455,868.26	(5,867,675.58)	—	158,201,023.23	—
Other Local Revenue	24,281,601.77	3,555,986.50	2,555,986.50	3,555,986.50	3,555,986.50	(4,203,744.45)	—	24,281,601.77	—
Interfund Transfers in	3,755,880.00	—	—	3,755,880.00	—	—	—	3,755,880.00	—
All Other Financing Sources	0.00	—	—	—	—	—	—	—	—
TOTAL RECEIPTS	720,254,947.22	61,735,974.68	42,757,222.68	48,079,264.68	112,739,397.68	22,692,711.40	—	720,254,947.22	—
C. DISBURSEMENTS									
Certificated Salaries	326,455,838.87	29,601,534.00	31,630,367.00	31,630,367.00	30,566,536.25	(8,142,564.20)	—	326,455,838.87	—
Classified Salaries	108,845,951.07	8,834,583.00	8,834,583.00	9,834,583.00	10,000,000.00	2,755,575.07	—	108,845,951.07	—
Employee Benefits	257,062,902.57	21,338,349.00	21,338,349.00	21,338,349.00	21,338,349.00	19,443,721.57	—	257,062,902.57	—
Books and Supplies	50,271,774.76	1,484,719.00	1,461,233.00	2,000,000.00	23,000,000.00	15,586,348.76	—	50,271,774.76	—
Services	176,765,451.81	13,463,958.00	12,573,875.00	16,573,875.00	16,573,875.00	52,755,062.81	—	176,765,451.81	—
Capital Outlay	8,119,278.81	117,065.00	17,155.00	15,411.00	479,213.00	4,965,343.81	—	8,119,278.81	—
Other Outgo	(1,026,569.73)	2,298,329.00	(903,856.00)	1,106,329.00	10,332,567.00	(11,842,332.73)	—	(1,026,569.73)	—
Interfund Transfers Out	0.00	—	—	—	—	—	—	—	—
All Other Financing Uses	0.00	—	—	—	—	(79,200.00)	—	—	—
TOTAL DISBURSEMENTS	926,494,628.16	77,138,537.00	74,951,706.00	82,498,914.00	112,290,540.25	75,441,955.09	—	926,494,628.16	—
E. NET INCREASE/DECREASE (B - C + D)	(286,235,917.94)	(10,575,387.73)	(39,494,483.32)	(33,617,845.32)	(6,489,997.57)	(52,196,414.69)	—	(286,235,917.94)	—
F. ENDING CASH (A + E)		82,688,712.95	43,194,229.64	9,576,384.32	3,086,391.75	—	—	—	—
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								(49,110,022.94)	—

Sacramento City Unified
34-67439-0000000

Cashflow Report

SCUSD First Interim - Revised No FSP Adjustments

Base Year 2025-26; Actuals Through the Month of November

Fund 01
Projection# 29671

Object Range	Budget/Beg. Balance	2025					2026					
		July	August	September	October	November	December	January	February			
D. BALANCE SHEET ITEMS												
Assets and Deferred Outflows												
Cash Not in Treasury	1,625,917.00	164,427.00	(129,361.00)	(105,162.00)	1,562,778.00	(1,333,409.00)	(59,271.88)	(16,001.00)	31,999.88			
Accounts Receivable	57,821,101.00	6,370,119.00	777,196.00	11,084,327.00	(7,689,315.00)	1,166,006.00	(57,262.59)	52,773.00	20,000,000.00			
Due From Other Funds	9,448,386.00	—	—	9,448,386.00	—	—	—	—	—			
Stores	103,201.00	21.00	238.00	71.00	43.00	28.00	996.00	—	—			
Prepaid Expenditures	0.00	—	—	—	—	—	—	—	—			
Other Current Assets	0.00	—	—	—	—	—	—	—	—			
Deferred Outflows of Resources	0.00	—	—	—	—	—	—	—	—			
SUBTOTAL	68,998,605.00	6,534,567.00	648,073.00	20,427,622.00	(6,126,494.00)	(167,375.00)	(115,538.47)	36,772.00	20,031,999.88			
Liabilities and Deferred Inflows												
Accounts Payable	140,073,514.00	69,135,157.00	(4,328,403.00)	(1,631,360.00)	28,653,335.00	1,188,526.00	15,256,975.00	(1,647,887.00)	(2,000,000.00)			
Due To Other Funds	6,082,311.00	—	—	6,082,311.00	—	—	—	—	—			
Current Loans	0.00	—	—	—	—	—	—	—	—			
Unearned Revenues	2,839,017.00	—	—	2,803,109.00	(303,942.00)	1,000.00	—	—	—			
Deferred Inflows of Resources	0.00	—	—	—	—	—	—	—	—			
SUBTOTAL	148,994,842.00	69,135,157.00	(4,328,403.00)	7,254,060.00	28,349,393.00	1,189,526.00	15,256,975.00	(1,647,887.00)	(2,000,000.00)			
Nonoperating												
Suspense Clearing	0.00	—	—	—	—	—	—	—	—			
TOTAL BALANCE SHEET ITEMS	(79,996,237.00)	(62,600,590.00)	4,976,476.00	13,173,562.00	(34,475,887.00)	(1,356,901.00)	(15,372,513.47)	1,684,659.00	22,031,999.88			
E. NET INCREASE/DECREASE (B - C + D)	(286,235,917.94)	(79,906,113.44)	(38,305,049.60)	16,288,680.03	(25,386,957.55)	(26,382,087.00)	(22,561,429.47)	45,051,698.15	(12,660,535.44)			
F. ENDING CASH (A + E)		157,219,781.56	118,914,731.96	135,203,411.99	109,816,454.44	83,434,367.44	60,872,937.97	105,924,636.12	93,264,100.68			
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS												

Sacramento City Unified
34-67439-0000000

Cashflow Report

SCUSD First Interim - Revised No FSP Adjustments

Base Year 2025-26; Actuals Through the Month of November

Fund 01
Projection# 29671

Object Range	Budget/Beg. Balance	2026					Accruals	Adjustments	TOTAL	Variance
		March	April	May	June					
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
9111-9199	1,625,917.00	709,917.00	200,000.00	200,000.00	400,000.00	—	—	1,625,917.00	—	
9200-9299	57,821,101.00	6,117,257.59	2,500,000.00	2,500,000.00	—	15,000,000.00	—	57,821,101.00	—	
9310	9,448,386.00	—	—	—	—	—	—	9,448,386.00	—	
9320	103,201.00	—	—	101,804.00	—	—	—	103,201.00	—	
9330	0.00	—	—	—	—	—	—	—	—	
9340	0.00	—	—	—	—	—	—	—	—	
9490	0.00	—	—	—	—	—	—	—	—	
SUBTOTAL	68,998,605.00	6,827,174.59	2,700,000.00	2,801,804.00	400,000.00	15,000,000.00	—	68,998,605.00	—	
Liabilities and Deferred Inflows										
9500-9599	140,073,514.00	2,000,000.00	10,000,000.00	2,000,000.00	7,000,000.00	14,447,171.00	—	140,073,514.00	—	
9610	6,082,311.00	—	—	—	—	—	—	6,082,311.00	—	
9640	0.00	—	—	—	—	—	—	—	—	
9650	2,839,017.00	—	—	—	338,850.00	—	—	2,839,017.00	—	
9690	0.00	—	—	—	—	—	—	—	—	
SUBTOTAL	148,994,842.00	2,000,000.00	10,000,000.00	2,000,000.00	7,338,850.00	14,447,171.00	—	148,994,842.00	—	
Nonoperating										
9910	0.00	—	—	—	—	—	—	—	—	
TOTAL BALANCE SHEET ITEMS	(79,996,237.00)	4,827,174.59	(7,300,000.00)	801,804.00	(6,938,850.00)	552,829.00	—	(79,996,237.00)	—	
E. NET INCREASE/DECREASE (B - C + D)										
	(286,235,917.94)	(10,575,387.73)	(39,494,483.32)	(33,617,845.32)	(6,489,992.57)	(52,196,414.69)	—	(286,235,917.94)	—	
F. ENDING CASH (A + E)										
		82,688,712.95	43,194,229.64	9,576,384.32	3,086,391.75	—	—	—	—	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										
								(49,110,022.94)		

Sacramento City Unified 34-67439-0000000	Multiyear Projection SCUSD First Interim - Revised No FSP Adjustments Combined	Fund 01 Projection# 29671
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Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	482,543,629.00	0.00%	482,543,629.00	0.00%	482,543,629.00
2. Federal Revenues	8100-8299	51,472,813.22	0.00%	51,472,813.22	0.00%	51,472,813.22
3. Other State Revenues	8300-8599	158,201,023.23	2.63%	162,368,812.64	3.72%	168,403,265.60
4. Other Local Revenues	8600-8799	24,281,601.77	1.29%	24,595,814.30	1.38%	24,934,194.57
5. Other Financing Sources						
a. Transfers In	8900-8929	3,755,880.00	0.00%	3,755,880.00	0.00%	3,755,880.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6.Total(Sum lines A1 thru A5)		720,254,947.22	0.62%	724,736,949.16	0.88%	731,109,782.39
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		326,455,838.87	---	326,455,838.87	---	336,051,853.57
b. Step & Column Adjustment		---	---	4,570,381.69	---	0.00
c. Cost-of-Living Adjustment		---	---	6,028,242.83	---	0.00
d. Other Adjustment		---	---	(1,002,609.82)	---	0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	326,455,838.87	2.94%	336,051,853.57	0.00%	336,051,853.57
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		108,845,951.07	---	108,845,951.07	---	109,607,872.74
b. Step & Column Adjustment		---	---	761,921.67	---	0.00
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	0.00	---	0.00
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	108,845,951.07	0.70%	109,607,872.74	0.00%	109,607,872.74
3. Employee Benefits	3000-3999	257,062,902.57	3.95%	267,210,706.50	0.19%	267,718,861.35
4. Books and Supplies	4000-4999	50,271,774.76	1.85%	51,200,679.13	2.75%	52,608,697.82
5. Services and Other Operating Expenditures	5000-5999	176,765,451.81	2.96%	182,004,180.55	2.78%	187,057,140.95
6. Capital Outlay	6000-6999	8,119,278.81	0.00%	8,119,278.81	0.00%	8,119,278.81
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,378,467.00	0.00%	1,378,467.00	0.00%	1,378,467.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,405,036.73)	2.89%	(2,474,543.42)	0.00%	(2,474,543.42)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
11. Total (Sum lines B1-B10)		926,494,628.16	2.87%	953,098,494.88	0.73%	960,067,628.82
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		(206,239,680.94)	---	(228,361,545.72)	---	(228,957,846.43)

Sacramento City Unified 34-67439-0000000	Multiyear Projection SCUSD First Interim - Revised No FSP Adjustments Combined	Fund 01 Projection# 29671
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Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Beginning Fund Balance	9791-9795	157,129,658.38	-131.25%	(49,110,022.56)	465.00%	(277,471,568.28)
2. Ending Fund Balance		(49,110,022.56)	---	(277,471,568.28)	---	(506,429,414.71)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	64,148,855.49	-72.81%	17,441,490.75	-203.37%	(18,028,546.10)
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00	0.00%	0.00	0.00%	0.00
2. Unassigned/Unappropriated	9790	(113,258,878.05)	160.39%	(294,913,059.03)	65.61%	(488,400,868.61)
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	(113,258,878.05)	---	(294,913,059.03)	---	(488,400,868.61)
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	---	(53,322,382.03)	---	(109,942,859.06)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	0.00	---	0.00	---	0.00
3. Total Available Reserves - by Amount		(113,258,878.05)	---	(348,235,441.06)	---	(598,343,727.67)
4. Total Available Reserves - by Percent		-12.22%	---	-36.54%	---	-62.32%
F. RECOMMENDED RESERVES						
1. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		926,494,628.16	---	953,098,494.88	---	960,067,628.82
b. Plus: Special Education Pass-through Funds		0.00	---	0.00	---	0.00
c. Total Expenditures and Other Financing Uses (Line F1a plus line F1b)		926,494,628.16	---	953,098,494.88	---	960,067,628.82

Sacramento City Unified
34-67439-0000000

Multiyear Projection
SCUSD First Interim - Revised No FSP Adjustments
 Combined

Fund 01
Projection# 29671

Description	Object Codes	2025-26	% Change	2026-27	% Change	2027-28
		Projected Year Totals (A)	(Cols. C-A/A) (B)	Projection (C)	(Cols. E-C/C) (D)	Projection (E)
d. Reserve Standard Percentage Level		2.00%	---	2.00%	---	2.00%
e. Reserve Standard - By Percent (Line F1c times F1d)		18,529,892.56	---	19,061,969.90	---	19,201,352.58
f. Reserve Standard - By Amount		0.00	---	0.00	---	0.00
g. Reserve Standard (Greater of F1e or F1f)		18,529,892.56	---	19,061,969.90	---	19,201,352.58
h. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)		NOT MET	---	NOT MET	---	NOT MET

Sacramento City Unified 34-67439-0000000	Multiyear Projection SCUSD First Interim - Revised No FSP Adjustments Unrestricted	Fund 01 Projection# 29671
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Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	479,855,565.00	0.00%	479,855,565.00	0.00%	479,855,565.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	8,001,560.00	13.47%	9,079,140.35	20.52%	10,941,885.91
4. Other Local Revenues	8600-8799	14,910,029.36	2.11%	15,224,241.89	2.22%	15,562,622.16
5. Other Financing Sources						
a. Transfers In	8900-8929	3,755,880.00	0.00%	3,755,880.00	0.00%	3,755,880.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(176,536,984.08)	-4.95%	(167,803,738.00)	6.98%	(179,521,503.62)
6.Total(Sum lines A1 thru A5)		329,986,050.28	3.07%	340,111,089.24	-2.80%	330,594,449.45
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		230,256,232.44	---	230,256,232.44	---	237,655,072.35
b. Step & Column Adjustment		---	---	3,223,587.25	---	0.00
c. Cost-of-Living Adjustment		---	---	4,175,252.66	---	0.00
d. Other Adjustment		---	---	0.00	---	0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	230,256,232.44	3.21%	237,655,072.35	0.00%	237,655,072.35
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		66,219,772.65	---	66,219,772.65	---	66,683,311.07
b. Step & Column Adjustment		---	---	463,538.42	---	0.00
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	0.00	---	0.00
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	66,219,772.65	0.70%	66,683,311.07	0.00%	66,683,311.07
3. Employee Benefits	3000-3999	151,514,020.17	4.20%	157,873,930.81	0.21%	158,209,890.70
4. Books and Supplies	4000-4999	13,907,052.31	3.08%	14,335,389.53	2.75%	14,729,612.74
5. Services and Other Operating Expenditures	5000-5999	53,982,386.24	2.81%	55,497,717.46	2.86%	57,084,523.17
6. Capital Outlay	6000-6999	1,720,772.72	0.00%	1,720,772.72	0.00%	1,720,772.72
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,378,467.00	0.00%	1,378,467.00	0.00%	1,378,467.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(13,379,390.72)	0.00%	(13,379,390.72)	0.00%	(13,379,390.72)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
11. Total (Sum lines B1-B10)		505,599,312.81	3.20%	521,765,270.22	0.44%	524,082,259.03
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		(175,613,262.53)	---	(181,654,180.98)	---	(193,487,809.58)

Sacramento City Unified 34-67439-0000000	Multiyear Projection SCUSD First Interim - Revised No FSP Adjustments Unrestricted	Fund 01 Projection# 29671
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Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Beginning Fund Balance	9791-9795	62,354,384.48	-281.64%	(113,258,878.05)	160.39%	(294,913,059.03)
2. Ending Fund Balance		(113,258,878.05)	---	(294,913,059.03)	---	(488,400,868.61)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	0.00	0.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00	0.00%	0.00	0.00%	0.00
2. Unassigned/Unappropriated	9790	(113,258,878.05)	160.39%	(294,913,059.03)	65.61%	(488,400,868.61)
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	(113,258,878.05)	---	(294,913,059.03)	---	(488,400,868.61)
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	---	(53,322,382.03)	---	(109,942,859.06)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	0.00	---	0.00	---	0.00
3. Total Available Reserves - by Amount		(113,258,878.05)	---	(348,235,441.06)	---	(598,343,727.67)

Sacramento City Unified 34-67439-0000000	Multiyear Projection SCUSD First Interim - Revised No FSP Adjustments Restricted	Fund 01 Projection# 29671
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Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	2,688,064.00	0.00%	2,688,064.00	0.00%	2,688,064.00
2. Federal Revenues	8100-8299	51,472,813.22	0.00%	51,472,813.22	0.00%	51,472,813.22
3. Other State Revenues	8300-8599	150,199,463.23	2.06%	153,289,672.29	2.72%	157,461,379.69
4. Other Local Revenues	8600-8799	9,371,572.41	0.00%	9,371,572.41	0.00%	9,371,572.41
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	176,536,984.08	-4.95%	167,803,738.00	6.98%	179,521,503.62
6.Total(Sum lines A1 thru A5)		390,268,896.94	-1.45%	384,625,859.92	4.13%	400,515,332.94
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		96,199,606.43	---	96,199,606.43	---	98,396,781.22
b. Step & Column Adjustment		---	---	1,346,794.44	---	0.00
c. Cost-of-Living Adjustment		---	---	1,852,990.17	---	0.00
d. Other Adjustment		---	---	(1,002,609.82)	---	0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	96,199,606.43	2.28%	98,396,781.22	0.00%	98,396,781.22
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		42,626,178.42	---	42,626,178.42	---	42,924,561.67
b. Step & Column Adjustment		---	---	298,383.25	---	0.00
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	0.00	---	0.00
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	42,626,178.42	0.70%	42,924,561.67	0.00%	42,924,561.67
3. Employee Benefits	3000-3999	105,548,882.40	3.59%	109,336,775.69	0.16%	109,508,970.65
4. Books and Supplies	4000-4999	36,364,722.45	1.38%	36,865,289.60	2.75%	37,879,085.08
5. Services and Other Operating Expenditures	5000-5999	122,783,065.57	3.03%	126,506,463.09	2.74%	129,972,617.78
6. Capital Outlay	6000-6999	6,398,506.09	0.00%	6,398,506.09	0.00%	6,398,506.09
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	10,974,353.99	-0.63%	10,904,847.30	0.00%	10,904,847.30
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
11. Total (Sum lines B1-B10)		420,895,315.35	2.48%	431,333,224.66	1.08%	435,985,369.79
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		(30,626,418.41)	---	(46,707,364.74)	---	(35,470,036.85)

Sacramento City Unified 34-67439-0000000	Multiyear Projection SCUSD First Interim - Revised No FSP Adjustments Restricted	Fund 01 Projection# 29671
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Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Beginning Fund Balance	9791-9795	94,775,273.90	-32.31%	64,148,855.49	-72.81%	17,441,490.75
2. Ending Fund Balance		64,148,855.49	---	17,441,490.75	---	(18,028,546.10)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	64,148,855.49	-72.81%	17,441,490.75	-203.37%	(18,028,546.10)
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00	0.00%	0.00	0.00%	0.00
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance		---	---	---	---	---
a. Stabilization Arrangements	9750	---	---	---	---	---
b. Reserve for Economic Uncertainty	9789	---	---	---	---	---
c. Unassigned/Unappropriated	9790	---	---	---	---	---
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	---	---	---	---	---
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		---	---	---	---	---
a. Stabilization Arrangements	9750	---	---	---	---	---
b. Reserve for Economic Uncertainty	9789	---	---	---	---	---
c. Unassigned/Unappropriated	9790	---	---	---	---	---
3. Total Available Reserves - by Amount		---	---	---	---	---
4. Total Available Reserves - by Percent		---	---	---	---	---

Sacramento City Unified 34-67439-0000000	Multiyear Projection SCUSD First Interim - Revised No FSP Adjustments Assumptions	Fund 01 Projection# 29671
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Description	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3
State Rates			
State Categorical COLA	2.3000%	2.4100%	3.0600%
Special Education COLA	2.3000%	2.4100%	3.0600%
Mandate Block Grant	2.3000%	2.4100%	3.0600%
California CPI	3.3700%	3.0800%	2.7500%
California Lottery - Base	\$190.00	\$190.00	\$190.00
Applied Change Rate		0.0000%	0.0000%
California Lottery - Instructional Materials	\$82.00	\$82.00	\$82.00
Applied Change Rate		0.0000%	0.0000%
Interest Rate Trend for 10-Year Treasuries	4.2300%	4.3600%	4.5000%
Applied Change Rate		3.0733%	3.2110%
STRS Rate Change	19.1000%	19.1000%	19.1000%
Applied Change Rate		0.0000%	0.0000%
PERS Rate Change	26.8100%	26.4000%	26.9000%
Applied Change Rate		-1.5293%	1.8939%
Federal COLA	0.0000%	0.0000%	0.0000%
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.0000%	0.0000%	0.0000%

Description	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3
Local Rates			
LCFF Sources - State Aid, Current Year	\$0.00	\$0.00	\$0.00
LCFF Sources - Education Protection Account, Current Year	\$0.00	\$0.00	\$0.00
LCFF Sources - Local Revenue	0.0000%	0.0000%	0.0000%
LCFF Sources - Local Revenue, ERAF Adjustments	\$0.00	\$0.00	\$0.00
LCFF Sources - Charter In-Lieu of Property Tax Transfer	\$0.00	\$0.00	\$0.00
Certificated Staff Step & Column	0.0000%	1.4000%	0.0000%
Certificated COLA	0.0000%	2.0000%	0.0000%
Certificated COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Staff Step	0.0000%	0.7000%	0.0000%
Classified COLA	0.0000%	0.0000%	0.0000%
Classified COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Management COLA	0.0000%	0.0000%	0.0000%
Certificated Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Management COLA	0.0000%	0.0000%	0.0000%
Classified Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Health & Welfare Percent Change	0.0000%	8.0000%	0.0000%
Classified Health & Welfare Percent Change	0.0000%	8.0000%	0.0000%
OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%

Description	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3
Local Rates			
Certificated OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Classified OASDI/Classified Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
State Unemployment Insurance Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Workers Compensation Insurance Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
OPEB, Allocated Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Average Cash Balance	\$0.00	\$0.00	\$0.00
Applied Change Rate		0.0000%	0.0000%
Community Redevelopment Funds, % Adjustment	0.0000%	0.0000%	0.0000%
Community Redevelopment Funds, \$ Adjustment	\$0.00	\$0.00	\$0.00

Description	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3
User-defined Rates and Values			
Certificated Other Benefits Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Classified Other Benefits Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%

Description	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3
Other Adjustments			
Other Adjustments - Unrestricted - Expenditures	\$0.00	\$0.00	\$0.00
Other Adjustments - Unrestricted - Other Financing Uses	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Expenditures	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Other Financing Uses	\$0.00	\$0.00	\$0.00