



2026-27 Proposed Budget for All Funds

Board Meeting
June 18, 2026
Agenda Item No. 11.3

Presented by:

Lisa Grant-Dawson, Outgoing Interim Chief Business Officer
Audrey Kilpatrick, Incoming Interim Chief Business Officer

SCUSD Core Value & Guiding Principle

SCUSD Core Value

We recognize that our system is inequitable by design and we vigilantly work to confront and interrupt inequities that exist to level the playing field and provide opportunities for everyone to learn, grow and reach their greatness.

SCUSD GUIDING PRINCIPLE

All students are given an equal opportunity to graduate with the greatest number of postsecondary choices from the widest array of options

Proposed Adopted Budget Agenda

- **Purpose & Assumptions**
- **2026-27 Proposed Adopted Budget Summary - Multi- Year Projection**
- **2026-27 Proposed Budget Summary - All Funds**
- **Cash Flow Update - Actuals through April 2026**
- **Local Control Funding Formula Revenue Projection Summary**
- **Next Steps**



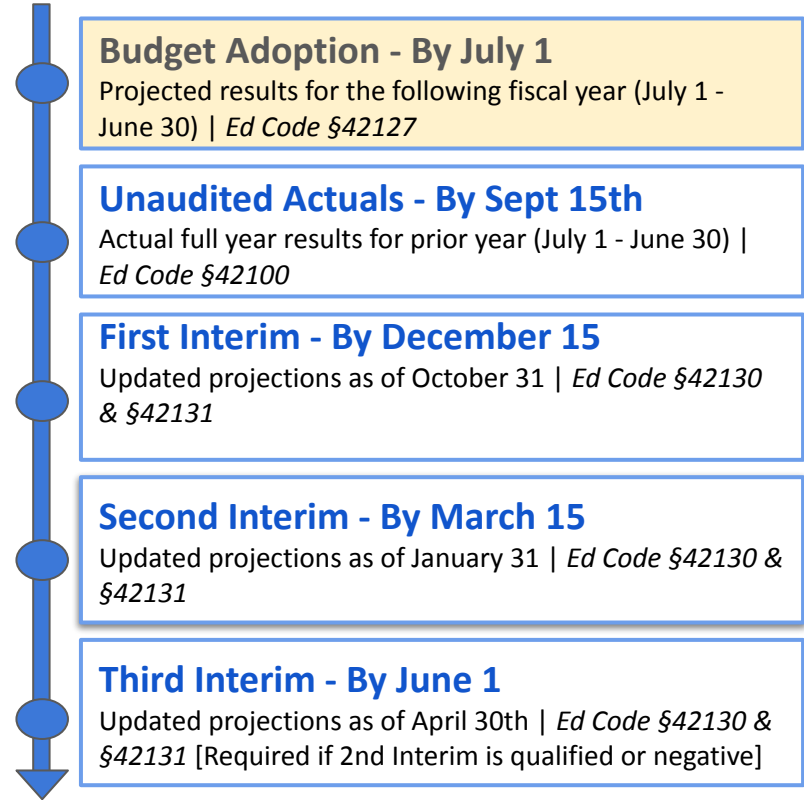
Purpose & Assumptions

Purpose

Annually, the District must adopt a budget for all funds by June 30th for the ensuing fiscal year. Prior to adoption of the budget, which is scheduled for June 18, 2026, the Governing Board must conduct a Public Hearing. Education Code §42103 requires the District to display the Proposed Budget for public view and hold a Public Hearing prior to adoption. The Public Hearing is scheduled for June 4, 2026. The 2026-27 Budget is developed for all funds and establishes expenditure authority for the district in the ensuing year.

Overview of District Financial Report Cycle

- California school districts are accountable to the State (through the County) for use of funds provided by the state and federal government.
- The process of accountability is prescribed by state law which includes district officials ensuring that the district is able to meet its financial commitments each year and into the future.



Proposed Budget Assumptions

SCUSD 2025-28 Budget Assumptions				
Category	2025-26	2026-27	2027-28	2028-29
Cost of Living Adjustment (COLA)	2.30%	2.87%	3.30%	3.09%
Augmentation		1.44%		
Special Education Increase		\$422/ADA		
Enrollment	36,135	35,791	35,644	35,439
Enrollment Charters - Reported in Fund 09	1,411	1,389	1,379	1,379
Total Enrollment - SCUSD	37,546	37,180	37,023	36,818
Attendance Used for Funding (Highest Year or 3 Year Average)	33,397	33,203	32,849	32,546
Attendance (ADA)	32,937	32,417	32,417	32,284
Enrollment to ADA %	91.15%	90.57%	90.95%	91.10%
Unduplicated Pupil Count	68.07%	67.15%	67.70%	67.70%
Step & Column Certificated	1.60%	1.60%	1.60%	1.60%
Step & Column Classified	1.40%	1.40%	1.40%	1.40%
Consumer Price Index (CPI)	3.25%	3.76%	3.18%	2.76%
Special Education Contribution (In Millions)	\$172.2	\$193.0	\$196.5	\$199.3
Routine Restricted Maintenance Contribution (In Millions)	\$24.9	\$25.0	\$28.9	\$29.1
Health Benefit Assumptions *	0.00%	4.00%	4.00%	4.00%
SCTA Agreement	2.00%	2.00%	0.00%	0.00%
SEIU Agreement	2.00%	2.00%		
<u>Mandatories & Benefits - Certificated</u>	5.14%	3.00%	3.00%	3.00%
Mandatories & Benefits - Classified	11.34%	9.20%	9.20%	9.20%
State Teachers Retirement System	19.10%	19.10%	19.10%	19.10%
California Public Retirement System	26.81%	26.40%	26.80%	25.90%
Total Mandatories & Benefits Certificated	24.24%	22.10%	22.10%	22.10%
Total Mandatories & Benefits Classified	38.15%	35.60%	36.00%	35.10%

The District has included the May Revise and proposed adjustments to its assumptions in the Third Interim, specifically for updates to the 2025-26 financing and the Multi-Year Projection and the impacts to the 2026-27 and 2027-28 fiscal year.



2026-27 Projected Budget

Draft Proposed Budget to Proposed Adopted Budget Comparison

Comparison of 2026-27 Draft Proposed Adopted Budget to Proposed Adopted Budget

Description	2026-27 Draft Proposed Adopted Budget			2026-27 Adopted Budget			Changes between 2026-27 Draft v Adopted		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUE AND OTHER FINANCING SOURCES									
LCFF/Revenue Limit Sources	\$496,600,640	\$2,930,029	\$499,530,669	\$496,600,640	\$2,930,029	\$499,530,669	\$0	\$0	\$0
Federal Revenues	\$0	\$39,965,256	\$39,965,256	\$0	\$40,911,358	\$40,911,358	\$0	\$946,102	\$946,102
Other State Revenues	\$17,230,238	\$177,876,466	\$195,106,704	\$17,230,238	\$183,477,606	\$200,707,844	\$0	\$5,601,140	\$5,601,140
Other Local Revenues	\$4,037,100	\$8,637,174	\$12,674,274	\$4,508,367	\$8,879,050	\$13,387,417	\$471,268	\$241,876	\$713,144
TOTAL REVENUES	\$517,867,978	\$229,408,925	\$747,276,902	\$518,339,245	\$236,198,043	\$754,537,288	\$471,267	\$6,789,118	\$7,260,385
EXPENDITURE AND OTHER FINANCING SOURCES									
Certificated Salaries	\$247,741,413	\$104,918,783	\$352,660,196	\$247,903,675	\$104,726,839	\$352,630,513	\$162,261	-\$191,944	-\$29,683
Classified Salaries	\$59,170,067	\$69,322,721	\$128,492,788	\$59,312,775	\$69,400,125	\$128,712,899	\$142,708	\$77,403	\$220,111
Employee Benefits	\$176,399,353	\$158,857,748	\$335,257,100	\$176,376,847	\$158,554,255	\$334,931,101	-\$22,506	-\$303,493	-\$325,999
Books & Supplies	\$9,791,158	\$15,881,802	\$25,672,960	\$9,494,685	\$21,226,265	\$30,720,950	-\$296,473	\$5,344,463	\$5,047,990
Services & Other Operating Expenses	\$47,581,644	\$71,798,584	\$119,380,227	\$47,658,316	\$72,010,780	\$119,669,096	\$76,673	\$212,196	\$288,869
Capital Outlay	\$479,409	\$948,900	\$1,428,309	\$479,409	\$948,900	\$1,428,309	\$0	\$0	\$0
Other Outgo (excluding Indirect Costs)	\$1,378,467	\$0	\$1,378,467	\$10,500	\$0	\$10,500	-\$1,367,967	\$0	-\$1,367,967
Other Outgo - Indirect Costs	-\$17,751,084	\$14,808,306	-\$2,942,778	-\$17,399,656	\$14,999,847	-\$2,399,809	\$351,428	\$191,541	\$542,969
TOTAL EXPENDITURES	\$524,790,427	\$436,536,843	\$961,327,270	\$523,836,550	\$441,867,009	\$965,703,560	-\$953,877	\$5,330,166	\$4,376,290
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	-\$6,922,449	-\$207,127,918	-\$214,050,367	-\$5,497,305	-\$205,668,967	-\$211,166,272	\$1,425,144	\$1,458,952	\$2,884,095
OTHER FINANCING SOURCES/USES									
Interfund Transfers									
Transfers In	\$3,755,880	\$0	\$3,755,880	\$2,736,682	\$0	\$2,736,682	-\$1,019,198	\$0	-\$1,019,198
Transfers Out	\$2,479,084	\$0	\$2,479,084	\$315,799	\$0	\$315,799	-\$2,163,285	\$0	-\$2,163,285
Contributions	-\$214,947,795	\$214,947,795	\$0	-\$218,720,812	\$218,720,812	\$0	-\$3,773,017	\$3,773,017	\$0
TOTAL, OTHER FINANCING SOURCES/USES	-\$213,670,999	\$214,947,795	\$1,276,796	-\$216,299,928	\$218,720,812	\$2,420,884	-\$2,628,930	\$3,773,017	\$1,144,087
NET INCREASE (DECREASE) IN FUND BALANCE	-\$220,593,448	\$7,819,877	-\$212,773,571	-\$221,797,234	\$13,051,845	-\$208,745,388	-\$1,203,786	\$5,231,969	\$4,028,183
FUND BALANCE, RESERVES									
Beginning Fund Balance	\$62,354,384	\$94,775,274	\$157,129,658	-\$61,818,485	\$102,595,151	\$40,776,666	-\$283,615,719	\$0	\$0
Ending Fund Balance	-\$158,239,063	\$102,595,151	-\$55,643,913	-\$283,615,719	\$115,646,996	-\$167,968,723	-\$284,819,504	\$5,231,969	\$4,028,183
Components of Ending Fund Balance:									
Non-spendable-Revolving Cash	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Stores	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Restricted	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Assignments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve for Economic Uncertainties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unassigned/Unappropriated	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unappropriated Percent									

Variance Summary from Draft to Adopted

- Restricted Other State Revenue/Expense
 - Added: Learning Recovery Block Grant
- Final Transfers In/Out
 - Final Calculation once Budget was finalized
 - Adult Education - Fund 11/Charter Schools Fund 09
- Contribution Increase
 - Ongoing Major Maintenance Res 8150

2025-28 Third Interim Multi-Year Projection

2026-27 Proposed Adopted Budget Multi-Year Projections

Description	2026-27 Adopted Budget			2027-28 Projection			2028-26 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUE AND OTHER FINANCING SOURCES									
LCFF/Revenue Limit Sources	\$496,600,640	\$2,930,029	499,530,669	509,328,018	2,930,029	512,258,047	520,608,174	2,930,029	523,538,203
Federal Revenues	\$0	\$40,911,358	40,911,358	-	38,159,777	38,159,777	-	38,159,777	38,159,777
Other State Revenues	\$17,230,238	\$183,477,606	200,707,844	18,412,517	180,034,939	198,447,456	20,170,520	184,103,924	204,274,444
Other Local Revenues	\$4,508,367	\$8,879,050	13,387,417	4,358,871	8,879,050	13,237,920	4,358,871	8,879,050	13,237,920
TOTAL REVENUES	\$518,339,245	236,198,043	754,537,288	532,099,406	230,003,794	762,103,200	545,137,565	234,072,779	779,210,344
EXPENDITURE AND OTHER FINANCING SOURCES									
Certificated Salaries	\$247,903,675	\$104,726,839	352,630,513	251,870,133	102,770,892	354,641,025	255,900,055	104,085,796	359,985,851
Classified Salaries	\$59,312,775	\$69,400,125	128,712,899	60,143,154	69,798,225	129,941,379	60,985,158	70,775,400	131,760,558
Employee Benefits	\$176,376,847	\$158,554,255	334,931,101	181,090,195	159,268,310	340,358,504	185,123,374	160,678,743	345,802,117
Books & Supplies	\$9,494,685	\$21,226,265	30,720,950	9,796,616	20,518,912	30,315,528	10,067,003	21,085,234	31,152,237
Services & Other Operating Expenses	\$47,658,316	\$72,010,780	119,669,096	49,248,823	70,259,880	119,508,703	50,673,161	72,180,876	122,854,038
Capital Outlay	\$479,409	\$948,900	1,428,309	479,409	848,900	1,328,309	479,409	848,900	1,328,309
Other Outgo (excluding Indirect Costs)	\$10,500	\$0	10,500	10,500	-	10,500	10,500	-	10,500
Other Outgo - Indirect Costs	(\$17,399,656)	\$14,999,847	(2,399,809)	(17,399,656)	14,624,806	(2,774,850)	(17,399,656)	14,570,893	(2,828,763)
TOTAL EXPENDITURES	\$523,836,550	441,867,009	965,703,560	535,239,174	438,089,925	973,329,099	545,839,005	444,225,843	990,064,847
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(\$5,497,305)	(205,668,966)	(211,166,272)	(3,139,768)	(208,086,131)	(211,225,899)	(701,439)	(210,153,064)	(210,854,503)
OTHER FINANCING SOURCES/USES									
Interfund Transfers									
Transfers In	\$2,736,682	\$0	2,736,682	2,736,682	-	2,736,682	2,736,682	-	2,736,682
Transfers Out	\$315,799	\$0	315,799	315,799	-	315,799	315,799	-	315,799
Other Sources/Uses	\$0	\$0	-						
Sources	\$0	\$0	-						
Uses	\$0	\$0	-						
Contributions	(\$218,720,812)	\$218,720,812	-	(226,205,442)	226,205,442	-	(228,056,377)	228,056,377	-
TOTAL OTHER FINANCING SOURCES/USES	(\$216,299,928)	218,720,812	2,420,884	(223,784,558)	226,205,442	2,420,884	(225,635,494)	228,056,377	2,420,884
NET INCREASE (DECREASE) IN FUND BALANCE	(\$221,797,234)	13,051,845	(208,745,388)	(226,924,326)	18,119,311	(208,805,015)	(226,336,933)	17,903,313	(208,433,620)
FUND BALANCE, RESERVES									
Beginning Fund Balance	(\$61,818,485)	\$41,692,189	(20,126,296)	(283,615,719)	54,744,034	(228,871,684)	(510,540,045)	72,863,345	(437,676,700)
Ending Fund Balance	(\$283,615,719)	54,744,034	(228,871,684)	(510,540,045)	72,863,345	(437,676,700)	(736,876,978)	90,766,658	(646,110,319)
Components of Ending Fund Balance:									
Non-spendable-Revolving Cash	\$0	-	-	-	-	-	-	-	-
Stores	\$0	-	-	-	-	-	-	-	-
Restricted	\$0	54,744,034	54,744,034		72,863,345	72,863,345		90,766,658	90,766,658
Reserve for Economic Uncertainties	\$0	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	(\$283,615,719)	-	(283,615,719)	(510,540,045)	-	(510,540,045)	(736,876,978)	-	(736,876,978)

2026-27 Fiscal Solvency Plan & Budget Adjustment Summary

- The Resources in the Restricted General Fund were also included in the 20% Reduction, Administration Reduction, and District Office Restructure.
 - Projected spending in operating account object codes have been reduced by \$72.6M from Third Interim.
 - May Revise adjustments have been made to:
 - Special Education, Resource 6500 - +12.7M Revenue
 - Community Schools Funding Proposal
 - Not included in the 2026-27 Budget
 - District must Opt in by November 1, 2026 and revise the budget upon award
 - Learning Recovery Emergency Block Grant, Resource 7435 - +\$5.3M
 - **UPDATE:** Projected allocation is included in final adopted Budget



Proposed Budget Summary - All Funds

Proposed Adopted Budget Summary - All Funds

SCUSD 2026-27 Proposed Adopted Budget Summary of Revenue, Expenditures, and Fund Balance of All Funds					
<i>Fund/SACS Form</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>Excess/(Deficiency)</i>	<i>2026-27 Estimated Beginning Fund Balance</i>	<i>2026-27 Ending Fund Balance</i>
Fund 01 - General Fund - Unrestricted	\$ 518,339,244.96	\$ 740,136,478.65	\$ (221,797,233.69)	\$ (61,818,485.01)	\$ (283,615,718.70)
Fund 01 - General Fund - Restricted	\$ 454,918,854.68	\$ 441,867,009.34	\$ 13,051,845.34	\$ 41,692,188.92	\$ 54,744,034.26
Fund 09 - Charter Schools Special Revenue Fund	\$ 23,220,133.10	\$ 25,522,931.14	\$ (2,302,798.04)	\$ 4,144,843.58	\$ 1,842,045.54
Fund 11 - Adult Education Fund	\$ 4,485,532.22	\$ 4,356,349.91	\$ 129,182.31	\$ 310,081.06	\$ 439,263.37
Fund 12 - Child Development	\$ 16,461,782.03	\$ 16,461,782.03	\$ -	\$ 131.23	\$ 131.23
Fund 13 - Student Nutrition	\$ 41,431,512.99	\$ 40,930,513.09	\$ 500,999.90	\$ 10,757,148.66	\$ 11,258,148.56
Fund 14 - Deferred Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 21 - Building Fund	\$ 8,672,747.00	\$ 132,655,317.15	\$ (123,982,570.15)	\$ 123,982,570.15	\$ -
Fund 25 - Capital Facilities Fund	\$ 2,500,000.00	\$ 203,064.51	\$ 2,296,935.49	\$ 38,433,009.04	\$ 40,729,944.53
Fund 49 - Capital Project Fund for Blend Comp	\$ -	\$ -	\$ -	\$ 4,978,957.24	\$ 4,978,957.24
Fund 51 - Bond Interest and Redemption Fund	\$ -	\$ -	\$ -	\$ 70,025,531.27	\$ 70,025,531.27
Fund 67 - Sef Insurance Fund	\$ 18,086,356.69	\$ 18,176,219.64	\$ (89,862.95)	\$ 1,287,932.54	\$ 1,198,069.59
Total All Funds	\$ 1,088,116,163.67	\$ 1,420,309,665.46	\$ (332,193,501.79)	\$ 233,793,908.68	\$ (98,399,593.11)



Cash Flow

June 30, 2026 Cash Flow Projections

Actuals as of	October 31, 2025	January 31, 2026	February 28, 2026	Second Interim March 19, 2026
	-\$1,000,000	+\$3,000,000	+\$13,000,000	+\$4,858,392

Actuals as of	March 30, 2026	April 30, 2026	May 31, 2026	June 30, 2026
	+\$11,408,668 +\$19,415,119***	+\$20,541,653	+\$28,635,131	

Current Cash Deficit Projected in November 2026**

* Source: 2025-26 Cash Flow Projection with Actuals through May, 2026

** Updated as of the 24-Month Cash Flow update. The loss of cash from additional expenditures impacts lower cash available. The Cash Flow projection is being monitored and reconciled monthly and will include both fiscal years. **All projections are based on the Third Interim Budget and current revenue and spending trends.** District scheduled to receive Constitutional Advance of Property Taxes of \$111.1M which has been modeled. *There is a change in the method of allocation, where only the deficit required per month will be allocated against our property tax advance capacity.* No Interfund Borrowing Modeled. District must have repayment plan/strategy determined to coincide with the action to borrow from another Fund.



Local Control Funding Formula (LCFF) Revenue Calculation Summary

Average Daily Attendance Projection Scenario

- Prior to the pandemic, the District's Enrollment to ADA ratio was ~94%.

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF					
Sacramento City Unified (67439) - 2019-20 3rd Interim					
	2015-16	2016-17	2017-18	2018-19	2019-20
RATIO: District ADA to Enrollment	94.64%	94.14%	94.49%	94.50%	94.57%

- Since schools reopened, the District has experienced a ~91.7% Enrollment to ADA ratio.

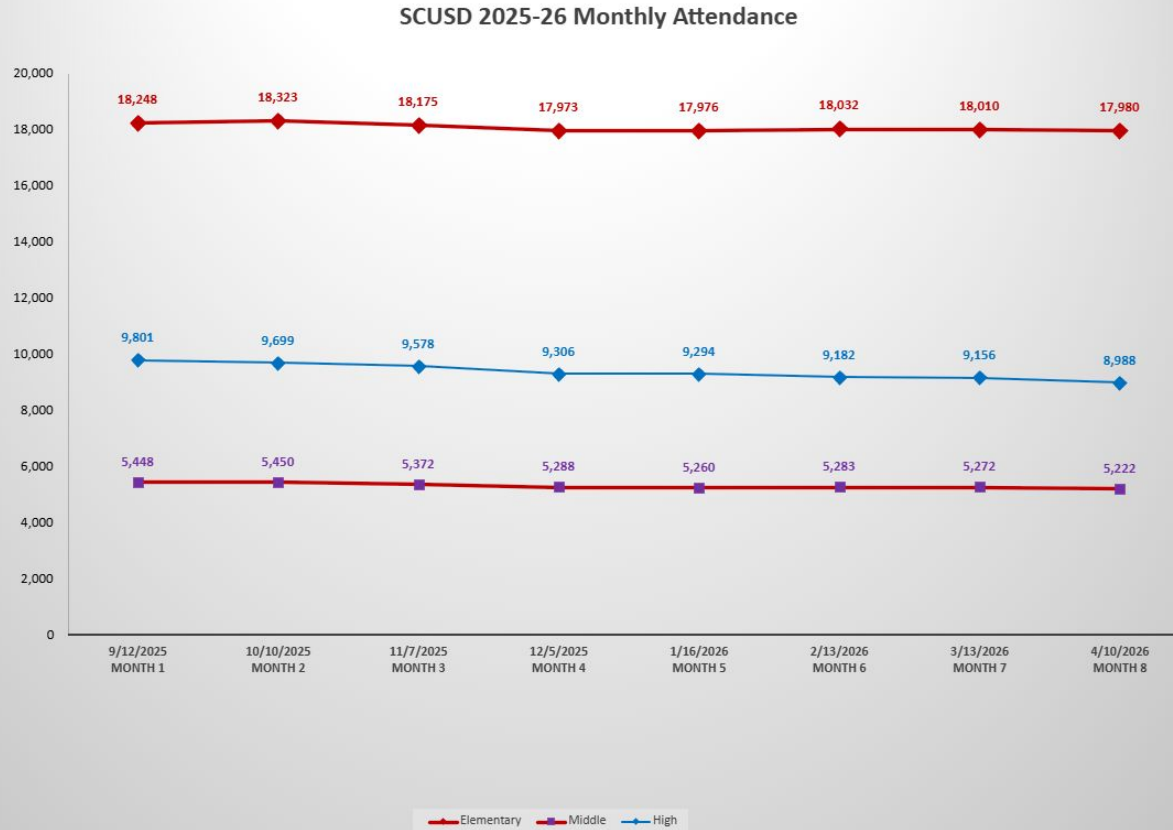
LCFF CALCULATOR						
Sacramento City Unified (67439)	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
RATIO: District ADA-to-Enrollment	91.65%	91.74%	91.70%	91.12%	91.13%	91.13%

Average Daily Attendance Projection Scenario

- If the District were able to improve attendance and resume the ~94% average, LCFF Revenue would increase starting in 2026-27 as follows:

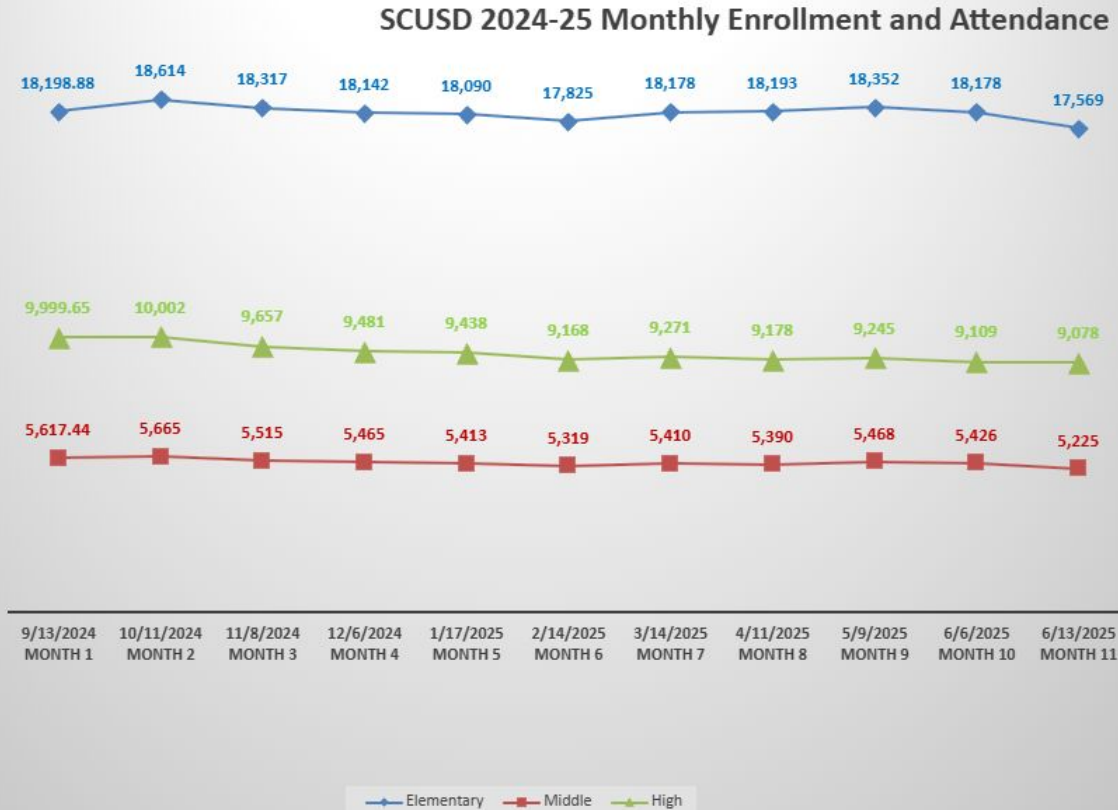
Year	Current Projection - 91.7%	ADA Increase to ~94%	Potential Increase
2026-27	\$ 496,600,640	\$ 502,426,302	\$5,825,662
2027-28	\$ 509,328,018	\$ 520,509,259	\$11,181,241
2028-29	\$ 520,608,174	\$ 534,408,647	\$13,800,473

Current Year and Historical ADA - 2025-26



Note: Drop from Month 2 with no recovery for average attendance.

Current Year and Historical ADA - 2024-25



Note: Drop from Month 2 ADA with limited recovery to the levels the District reported in Month 2.

Local Control Funding Formula Summary - 2025-26

Sacramento City Unified (67439) - 2025-26 Third Interim		v27.1b		PY1		
LOCAL CONTROL FUNDING FORMULA		2025-26				
LCFF ENTITLEMENT CALCULATION						
		COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage	
		2.30%		0.00%	68.07%	68.07%
Calculation Factors		3PY Average				
		ADA	Base	Grade Span	Supplemental	Concentration
						Total
Grades TK-3		10,311.55	\$ 10,256	\$ 1,067	\$ 1,542	\$ 962
Grades 4-6		7,932.19	10,411		1,417	884
Grades 7-8		5,491.13	10,719		1,459	911
Grades 9-12		9,943.40	12,423	323	1,735	1,083
Subtract Necessary Small School ADA and Funding		-	-	-		
Total Base, Supplemental, and Concentration Grant			\$ 370,723,567	\$ 14,214,142	\$ 52,405,421	\$ 32,702,383
NSS Allowance			-			-
TOTAL BASE		33,678.27	\$ 370,723,567	\$ 14,214,142	\$ 52,405,421	\$ 32,702,383
ADD ONS:						
Targeted Instructional Improvement Block Grant						\$ 2,428,078
Home-to-School Transportation (COLA added commencing 2023-24)						4,604,935
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-
Transitional Kindergarten (Commencing 2022-23)		TK ADA	888.64	TK Add-on rate	\$ 5,545.00	4,927,509
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF Entitlement Before Adjustments						\$ 482,006,035
Miscellaneous Adjustments						-
ADJUSTED LCFF ENTITLEMENT						\$ 482,006,035
Local Revenue (including RDA)						(129,428,767)
Gross State Aid						\$ 352,577,268
Education Protection Account Entitlement						(89,280,762)
Net State Aid						\$ 263,296,506

Local Control Funding Formula Summary - 2026-27

Sacramento City Unified (67439) - 2025-26 Third Interim		v27.1b		6/4/2026		CY
LOCAL CONTROL FUNDING FORMULA		2026-27				
LCFF ENTITLEMENT CALCULATION						
		COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage	
Calculation Factors		4.31%		0.00%	67.15%	67.15%
		3PY Average				
		ADA	Base	Grade Span	Supplemental	Concentration
Grades TK-3		10,373.16	\$ 10,698	\$ 1,113	\$ 1,586	\$ 933
Grades 4-6		7,873.66	10,860		1,458	858
Grades 7-8		5,441.35	11,181		1,502	883
Grades 9-12		9,795.43	12,958	337	1,786	1,050
Subtract Necessary Small School ADA and Funding		-	-	-		-
Total Base, Supplemental, and Concentration Grant			\$ 384,248,930	\$ 14,846,387	\$ 53,598,500	\$ 31,518,552
NSS Allowance			-			-
TOTAL BASE		33,483.60	\$ 384,248,930	\$ 14,846,387	\$ 53,598,500	\$ 31,518,552
ADD ONS:						
Targeted Instructional Improvement Block Grant						\$ 2,428,078
Home-to-School Transportation (COLA added commencing 2023-24)						4,737,097
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-
Transitional Kindergarten (Commencing 2022-23)		TK ADA	915.69	TK Add-on rate	\$ 5,704.00	5,223,096
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF Entitlement Before Adjustments						\$ 496,600,640
Miscellaneous Adjustments						
ADJUSTED LCFF ENTITLEMENT						\$ 496,600,640
Local Revenue (including RDA)						(129,736,481)
Gross State Aid						\$ 366,864,159
Education Protection Account Entitlement						(91,312,158)
Net State Aid						\$ 275,552,001

Local Control Funding Formula Summary - 2027-28

Sacramento City Unified (67439) - 2025-26 Third Interim		v27.1b		CY1			
LOCAL CONTROL FUNDING FORMULA		2027-28					
LCFF ENTITLEMENT CALCULATION							
		COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		3.30%		0.00%	67.70%	67.70%	
		3PY Average					
		ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3		10,349.20	\$ 11,051	\$ 1,149	\$ 1,652	\$ 1,007	\$ 153,778,659
Grades 4-6		7,706.57	11,218		1,519	926	105,294,582
Grades 7-8		5,357.88	11,550		1,564	953	75,371,026
Grades 9-12		9,716.11	13,386	348	1,860	1,134	162,524,533
Subtract Necessary Small School ADA and Funding		-	-	-			-
Total Base, Supplemental, and Concentration Grant			\$ 392,764,673	\$ 15,272,438	\$ 55,248,225	\$ 33,683,464	\$ 496,968,800
NSS Allowance			-				-
TOTAL BASE		33,129.76	\$ 392,764,673	\$ 15,272,438	\$ 55,248,225	\$ 33,683,464	\$ 496,968,800
ADD ONS:							
Targeted Instructional Improvement Block Grant							\$ 2,428,078
Home-to-School Transportation (COLA added commencing 2023-24)							4,893,421
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-
Transitional Kindergarten (Commencing 2022-23)		TK ADA	855.01	TK Add-on rate	\$ 5,892.00		5,037,719
ECONOMIC RECOVERY TARGET PAYMENT							-
LCFF Entitlement Before Adjustments							\$ 509,328,018
Miscellaneous Adjustments							
ADJUSTED LCFF ENTITLEMENT							\$ 509,328,018
Local Revenue (including RDA)							(129,577,836)
Gross State Aid							\$ 379,750,182
Education Protection Account Entitlement							(93,328,730)
Net State Aid							\$ 286,421,452

Local Control Funding Formula Summary - 2027-28

Sacramento City Unified (67439) - 2025-26 Third Interim		v27.1b		CY2			
LOCAL CONTROL FUNDING FORMULA		2028-29					
LCFF ENTITLEMENT CALCULATION							
		<u>COLA & Augmentation</u>		<u>Base Grant Proration</u>	<u>Unduplicated Pupil Percentage</u>		
Calculation Factors		3.09%			67.70%	67.70%	
		3PY Average					
		ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3		10,249.01	\$ 11,392	\$ 1,185	\$ 1,703	\$ 1,038	\$ 156,995,946
Grades 4-6		7,534.47	11,565		1,566	955	106,127,469
Grades 7-8		5,319.87	11,907		1,612	983	77,149,450
Grades 9-12		9,723.76	13,800	359	1,917	1,169	167,685,794
Subtract Necessary Small School ADA and Funding		-	-	-			-
Total Base, Supplemental, and Concentration Grant			\$ 401,424,448	\$ 15,635,907	\$ 56,469,972	\$ 34,428,332	\$ 507,958,659
NSS Allowance			-				-
TOTAL BASE		32,827.11	\$ 401,424,448	\$ 15,635,907	\$ 56,469,972	\$ 34,428,332	\$ 507,958,659
ADD ONS:							
Targeted Instructional Improvement Block Grant							\$ 2,428,078
Home-to-School Transportation (COLA added commencing 2023-24)							5,044,628
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-
Transitional Kindergarten (Commencing 2022-23)		TK ADA	852.29	TK Add-on rate	\$ 6,074.00		5,176,809
ECONOMIC RECOVERY TARGET PAYMENT							-
LCFF Entitlement Before Adjustments							\$ 520,608,174
Miscellaneous Adjustments							
ADJUSTED LCFF ENTITLEMENT							\$ 520,608,174
Local Revenue (including RDA)							(129,439,763)
Gross State Aid							\$ 391,168,411
Education Protection Account Entitlement							(95,333,700)
Net State Aid							\$ 295,834,711



Next Steps

Next Steps

- **June 2026**
 - Submit Adoption of 2026-27 LCAP and Budget to SCOE
 - 2025-26 Continue Audit Prep Work is in progress
 - Begin: Implementation of SEIU Agreement
- **July - August**
 - Reconcile and complete position control adjustments as a result of the restructure.
 - Continue Sustainable Sac City Strategy Work
- **September 2026**
 - 2025-26 Unaudited Actuals
- **December 2026**
 - 2026-27 First Interim Presentation
 - Finalize 2025-26 Audit
 - January 2027 Board Presentation