

DESCRIPTION	2024-25 Estimated Actuals			2025-26 BUDGET			2026-27 PROJECTIONS			2027-28 PROJECTIONS		
	UNRESTRICTED	RESTRICTED	COMBINED	UNRESTRICTED	RESTRICTED	COMBINED	UNRESTRICTED	RESTRICTED	COMBINED	UNRESTRICTED	RESTRICTED	COMBINED
A. REVENUES:												
LCFF Sources	\$92,648,064	\$5,542,556	\$98,190,620	\$96,879,430	\$5,510,918	\$102,390,348	\$101,234,213	\$5,677,348	\$106,911,561	\$105,772,588	\$5,871,513	\$111,644,101
Federal Revenues	100,000	4,515,726	4,615,726	100,000	3,654,794	3,754,794	150,000	3,765,169	3,915,169	150,000	3,893,938	4,043,938
Other State Revenues	2,974,152	14,562,032	17,536,184	2,932,448	14,097,961	17,030,409	2,464,138	14,523,719	16,987,858	2,530,670	15,020,431	17,551,101
Other Local Revenues	3,986,058	10,669,533	14,655,591	3,910,367	6,647,134	10,557,501	4,549,282	6,847,877	11,397,159	4,685,760	7,054,683	11,740,444
Transfers from Fund 25 - RDA Balance	9,300,000		9,300,000	15,000,000	0	15,000,000	3,200,000	0	3,200,000	1,100,000	0	1,100,000
Contributions	(27,768,864)	27,768,864	0	(29,942,022)	29,942,022	0	(29,611,054)	29,611,054	0	(30,611,054)	30,611,054	0
TOTAL REVENUES	\$81,239,410	\$63,058,711	\$144,298,121	\$88,880,223	\$59,852,829	\$148,733,052	\$81,986,579	\$60,425,167	\$142,411,747	\$83,627,965	\$62,451,619	\$146,079,583
B. EXPENDITURES:												
Certificated Salaries	\$38,619,109	\$13,279,943	\$51,899,052	\$40,819,345	\$12,230,326	\$53,049,671	\$40,470,811	\$12,413,781	\$52,884,592	\$41,077,873	\$12,599,988	\$53,677,861
Classified Salaries	15,143,588	12,373,213	27,516,801	15,630,312	13,622,996	29,253,308	15,864,767	13,827,341	29,692,108	16,102,738	14,034,751	30,137,489
Employee Benefits	22,599,604	14,878,322	37,477,926	23,747,566	16,372,989	40,120,555	24,224,298	16,860,904	41,085,202	24,587,663	17,327,951	41,915,614
Books & Supplies	1,592,580	3,004,840	4,597,420	1,096,515	1,821,445	2,917,960	1,129,191	1,503,966	2,633,157	1,160,470	1,174,626	2,335,096
Services & Other Operating Expenditures	10,577,994	23,870,958	34,448,952	10,320,047	15,925,787	26,245,834	10,627,584	14,623,253	25,250,838	10,921,968	13,422,366	24,344,334
Capital Outlay	0	881,223	881,223	0	115,423	115,423	0	0	0	0	0	0
Other Outgo	(2,601,739)	2,344,175	(257,564)	(2,572,774)	2,337,868	(234,906)	(2,642,239)	2,400,990	(241,248)	(2,713,579)	2,465,817	(247,762)
<i>Unidentified Fiscal Stabilization Measures</i>							(7,500,000)		(7,500,000)	(7,500,000)		(7,500,000)
TOTAL EXPENDITURES	\$85,931,136	\$70,632,674	\$156,563,810	\$89,041,011	\$62,426,834	\$151,467,845	\$82,174,412	\$61,630,236	\$143,804,648	\$83,637,133	\$61,025,499	\$144,662,632
C. NET INCREASE (DECREASE) IN FUND BALANCE	(4,691,726)	(7,573,963)	(12,265,689)	(160,788)	(2,574,005)	(2,734,793)	(187,833)	(1,205,069)	(1,392,902)	(9,168)	1,426,119	1,416,951
D. BEGINNING FUND BALANCE	\$9,513,447	\$14,579,320	\$24,092,767	\$4,821,721	\$7,005,357	\$11,827,078	\$4,660,933	\$4,431,352	\$9,092,285	\$4,473,100	\$3,226,283	\$7,699,383
E. ENDING FUND BALANCE	\$4,821,721	\$7,005,357	\$11,827,078	\$4,660,933	\$4,431,352	\$9,092,285	\$4,473,100	\$3,226,283	\$7,699,383	\$4,463,932	\$4,652,402	\$9,116,334

COMPONENTS OF ENDING FUND BALANCE												
a) Designated for:												
Revolving Cash/Stores/Prepays	\$80,000	\$0	\$80,000	\$80,000	\$0	\$80,000	\$80,000	\$0	\$80,000	\$80,000	\$0	\$80,000
Legally Restricted/Carryover	0	7,005,357	7,005,357	0	4,431,352	4,431,352	0	3,226,283	3,226,283	0	4,652,402	4,652,402
Assigned for Health Care Reform & Substitute Leave	0	0	0	0	0	0	0	0	0	0	0	0
Carryover of Unspent Grant	0	0	0	0	0	0	0	0	0	0	0	0
Other Assignments	0	0	0	0	0	0	0	0	0	0	0	0
Total Designations	\$80,000	\$7,005,357	\$7,085,357	\$80,000	\$4,431,352	\$4,511,352	\$80,000	\$3,226,283	\$3,306,283	\$80,000	\$4,652,402	\$4,732,402
b) Reserve:												
Required Minimum Reserve for Economic Uncertainties (3%)	\$4,696,914	\$0	\$4,696,914	\$4,544,035	\$0	\$4,544,035	\$4,314,139	\$0	\$4,314,139	\$4,339,879	\$0	\$4,339,879
Board Mandated Reserve (Goal 3%) (0%, 0%, 0%)	0	0	0	0	0	0	0	0	0	0	0	0
Undesignated/Unassigned Ending Balance	44,807	0	44,807	36,898	0	36,898	78,961	0	78,961	44,053	0	44,053
Total Reserve	\$4,741,721	\$0	\$4,741,721	\$4,580,933	\$0	\$4,580,933	\$4,393,100	\$0	\$4,393,100	\$4,383,932	\$0	\$4,383,932
Total Reserve as % to Total Expenditures			3.03%			3.02%			3.05%			3.03%
ENDING FUND BALANCE (a + b)	\$4,821,721	\$7,005,357	\$11,827,078	\$4,660,933	\$4,431,352	\$9,092,285	\$4,473,100	\$3,226,283	\$7,699,383	\$4,463,932	\$4,652,402	\$9,116,334