

DESCRIPTION	2024-25 First Interim			2025-26 PROJECTIONS			2026-27 PROJECTIONS		
	UNRESTRICTED	RESTRICTED	COMBINED	UNRESTRICTED	RESTRICTED	COMBINED	UNRESTRICTED	RESTRICTED	COMBINED
A. REVENUES:									
LCFF Sources	\$92,749,340	\$5,510,918	\$98,260,258	\$96,859,343	\$5,672,388	\$102,531,731	\$101,207,280	\$5,847,097	\$107,054,377
Federal Revenues	100,000	4,424,482	4,524,482	150,000	4,554,119	4,704,119	150,000	4,694,386	\$4,844,386
Other State Revenues	2,990,083	14,382,835	17,372,918	2,436,835	14,804,252	17,241,087	2,506,772	15,260,223	\$17,766,995
Other Local Revenues	4,486,058	8,614,415	13,100,473	4,418,185	8,866,817	13,285,002	4,549,282	9,139,915	\$13,689,197
Transfers from Fund 25 - RDA Balance	8,725,000		8,725,000	4,850,000	0	4,850,000	3,200,000	0	3,200,000
Transfer of RDA pass thru revenues			0	0	0	0	0	0	0
Contributions	(27,448,883)	\$27,448,883	\$0	(24,634,999)	24,634,999	0	(24,634,999)	24,634,999	0
TOTAL REVENUES	\$81,601,598	\$60,381,533	\$141,983,131	\$84,079,364	\$58,532,576	\$142,611,940	\$86,978,335	\$59,576,621	\$146,554,956
B. EXPENDITURES:									
Certificated Salaries	\$40,064,737	\$13,308,375	\$53,373,112	\$39,258,320	\$12,661,046	\$51,919,366	\$39,847,195	\$12,850,962	\$52,698,157
Classified Salaries	14,582,451	13,011,829	\$27,594,280	14,201,514	12,359,639	26,561,152	14,414,536	12,545,033	26,959,570
Employee Benefits	22,227,228	15,064,985	\$37,292,213	22,161,375	14,514,714	36,676,089	22,843,945	14,961,767	37,805,712
Books & Supplies	1,453,847	2,410,997	\$3,864,844	1,496,445	2,248,990	3,745,435	1,542,535	2,318,259	3,860,794
Services & Other Operating Expenditures	10,120,649	19,256,084	\$29,376,733	10,417,184	17,245,446	27,662,630	10,701,573	17,776,606	28,478,179
Capital Outlay	0	115,423	\$115,423	0	0	0	0	0	0
Other Outgo	(2,511,857)	2,279,027	(232,830)	(2,436,169)	2,214,653	(221,516)	(2,511,933)	2,283,529	(228,405)
Unidentified Fiscal Stabilization Measures						0			0
TOTAL EXPENDITURES	\$85,937,055	\$65,446,720	\$151,383,775	\$85,098,668	\$61,244,488	\$146,343,157	\$86,837,851	\$62,736,156	\$149,574,007
C. NET INCREASE (DECREASE) IN FUND BALANCE	(4,335,457)	(5,065,187)	(9,400,644)	(1,019,305)	(2,711,913)	(3,731,217)	140,484	(3,159,535)	(3,019,051)
D. BEGINNING FUND BALANCE	\$10,020,779	\$15,340,478	\$25,361,257	\$5,685,322	\$10,275,291	\$15,960,613	\$4,666,018	\$7,563,378	\$12,229,396
E. ENDING FUND BALANCE	\$5,685,322	\$10,275,291	\$15,960,613	\$4,666,018	\$7,563,378	\$12,229,396	\$4,806,501	\$4,403,843	\$9,210,345
COMPONENTS OF ENDING FUND BALANCE									
a) Designated for:									
Revolving Cash/Stores/Prepays	\$80,000		\$80,000	\$80,000	\$0	\$80,000	\$80,000	\$0	\$80,000
Legally Restricted/Carryover		10,275,291	10,275,291	0	7,563,378	7,563,378	0	4,403,843	4,403,843
Assigned for Health Care Reform & Substitute Leave			0	150,000	0	150,000	150,000	0	150,000
Carryover of Unspent Grant			0	0	0	0	0	0	0
Assigned for Covid-19 Emergency Response			0	0	0	0	0	0	0
Other Assignments	1,063,809		1,063,809		0	0		0	0
Total Designations			\$11,419,100	\$230,000	\$7,563,378	\$7,793,378	\$230,000	\$4,403,843	\$4,633,843
b) Reserve:									
Required Minimum Reserve for Economic Uncertainties (3%)	\$4,541,513		\$4,541,513	\$4,390,295	\$0	\$4,390,295	\$4,487,220	\$0	\$4,487,220
Board Mandated Reserve (Goal 3%) (0%, 0%, 0%)			0	0	0	0	0	0	0
Undesignated/Unassigned Ending Balance	(0)	0	(0)	45,723	0	45,723	89,281	0	89,281
Total Reserve	\$4,541,513	\$0	\$4,541,513	\$4,436,018	\$0	\$4,436,018	\$4,576,501	\$0	\$4,576,501
Total Reserve as % to Total Expenditures			3.00%			3.03%			3.06%
ENDING FUND BALANCE (a + b)	\$5,685,322	\$10,275,291	\$15,960,613	\$4,666,018	\$7,563,378	\$12,229,396	\$4,806,501	\$4,403,843	\$9,210,345