



Pacific Grove Unified School District

FY 2024-2025 Adopted Budget Public Hearing May 23, 2024

Presented by:

Joshua Jorn, Assistant Superintendent
Business Services

2024-25 Budget Cycle

Report 1

Adopted Budget
Prior to June 30, 2025

Report 5

May 2025
Budget Adoption and
Public Hearing two
seperate meetings

Report 4

2nd Interim Report
March 15, 2025

Report 2

Unaudited Actuals
September 15, 2024

Report 3

1st Interim Report
December 15, 2024





2024-2025 Budget Adoption Acknowledgement

Production of the 2024-2025 Budget

- Over 200 hours spent meeting with Program Administrators, Principals, Office Managers, Human Resources Personnel Specialists, and finally the entire fiscal team who worked tirelessly to develop the 2024-2025 Adopted Budget
- Business Services made certain that all district partners were represented in the budget development process.

Report to Board Covers

**General Fund 01: Combined
Funds: 11, 12, 13, 14, 20, 21, 40**

2024-25

Budget Assumptions

2024-25 Enrollment

1,785

+18

(over 2023-24)

Property Tax Revenue

+5.5%

\$36,139,774

+\$1,395,484
(over 2023-24)

Cal STRS and PERS

2023-24 STRS Rate is Flat

- **19.1%**

2023-24 PERS Rate

- **27.3%**
- Increase of 0.62%

LCFF Base

\$2,505,456

Same as 2023-24

Site Allocation

\$150/pupil to site fund

(continued)

Budget Assumptions

One Time Funds

No new programs

Salary & Benefits

PGTA

3.25% on salary
\$3,300 to H & W

CSEA
TBD

District Reserves

Projected Deficit
(\$283,588)

9.7% Reserve
2024-25

District Summary

Enrollment Information

Enrollment by Ethnicity and Site	Forest Grove	Robert Down	Middle School	High School	Comm High	Total	%	English Learners	%
Native American	2	3	8	6	-	19	1.1%	1	0.1%
Asian	39	25	63	61	-	184	10.4%	0	0.0%
Pacific Islander	4	3	1	4	-	12	0.7%	6	0.3%
African American	6	5	7	13	-	31	1.8%	1	0.1%
White	197	268	238	335	-	1,038	58.7%	0	0.0%
Hispanic	100	67	84	100	6	354	20.0%	16	0.9%
Two or More	28	29	18	16	5	92	5.2%	43	2.4%
None Reported	13	8	2	16	1	39	2.2%	0	0.0%
Total	389	408	421	551	12	1,769	100.0%	67	3.8%

Budget Information

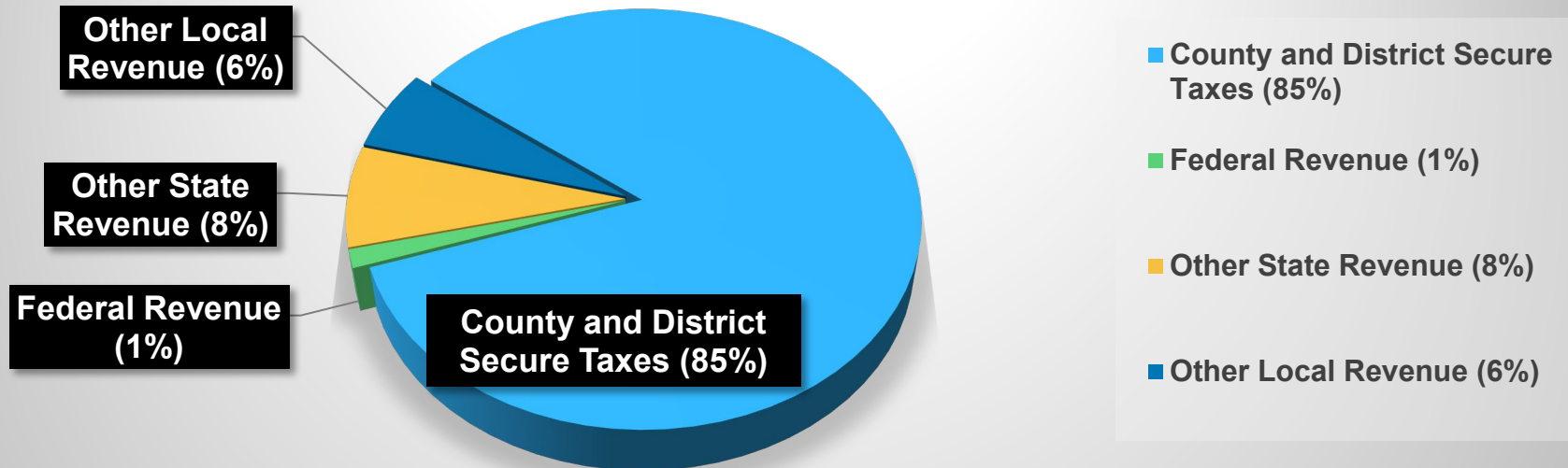
2024-25 Beginning Fund Balance		6,653,279	Property Tax Revenue Trend:		STRS Rate Increases:		
2024-25 Revenues:			2015-16	5.84%	2015-16	10.7%	348,895
Property Taxes and LCFF	38,715,228		2016-17	5.90%	2016-17	12.6%	654,714
Federal	649,267		2017-18	5.96%	2017-18	14.4%	993,010
State	3,548,242		2018-19	6.52%	2018-19	16.3%	1,372,404
Local	2,833,233		2019-20	4.71%	2019-20	17.1%	1,507,712
Total Revenues	45,745,970		2020-21	6.62%	2020-21	16.2%	1,401,571
			2021-22	3.48%	2021-22	16.9%	1,535,901
			2022-23	8.49%	2022-23	19.1%	2,005,695
					2023-24	19.1%	2,190,195
2024-25 Expenditures:			General Fund Reserve Trend:		PERS Rate Increases:		
Certificated Salaries	19,831,348		2015-16	16.7%	2016-17	13.9%	134,109
Classified Salaries	9,105,745		2016-17	17.4%	2017-18	15.5%	240,963
Employee Benefits	11,524,408		2017-18	12.6%	2018-19	18.1%	437,254
Books and Supplies	1,101,210		2018-19	12.1%	2019-20	19.7%	539,910
Services	4,346,792		2019-20	12.8%	2020-21	20.7%	609,366
Capital Outlay	28,385		2020-21	14.2%	2021-22	22.9%	751,643
Other	82,000		2021-22	14.7%	2022-23	25.4%	1,086,205
Transfers Out	(191,875)		2022-23	12.1%	2023-24	26.7%	1,384,798
Total Expenditures	46,029,561		2023-24	10.3%			
Ending Fund Balance	5,969,691						

General Information

SBAC FG	ELA*	2023-24 Math*	Science*	2023-24 Total Assessed	Free & Reduced Meals		
3rd	55%	68%	N/A	68	10-11	17.0%	
4th	58%	50%	N/A	57	11-12	19.9%	
5th	66%	55%	55%	61	12-13	20.8%	
RD					13-14	19.0%	
3rd	79%	86%	N/A	70	14-15	19.8%	
4th	77%	73%	N/A	76	15-16	19.3%	
5th	77%	56%	63%	67	16-17	16.5%	
PGMS					17-18	20.0%	
6th	73%	60%	N/A	150	18-19	19.1%	
7th	68%	53%	N/A	138	19-20	20.6%	
8th	69%	46%	56%	124	20-21	18.6%	
PGHS					21-22	13.8%	
11th/12th	81%	52%	56%	98	22-23	17.5%	

2024-25 Projected Revenue

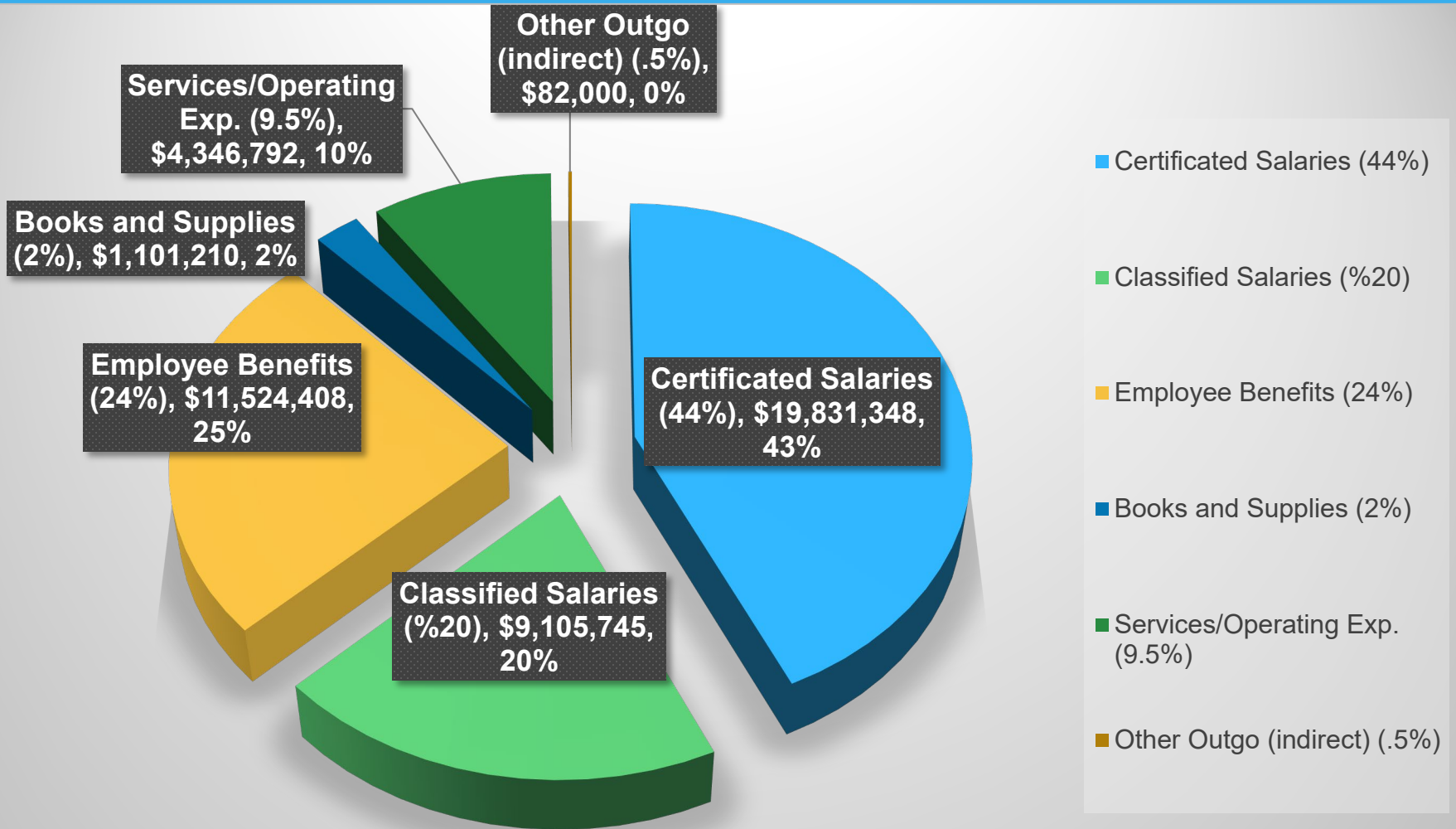
Revenue Source		Amounts
County and District Secured/Unsecured Taxes (84%)	Projected Year Totals	\$38,715,228
Federal Revenue (2%)	Projected Year Totals	\$649,267
Other State Revenue (8%)	Projected Year Totals	\$3,548,242
Other Local Revenue (6%)	Projected Year Totals	\$2,833,233
	Projected Year Total	\$45,745,973



General Fund 01 (Combined)

		2023-24	2023-24	2024-25	2025-26	2026-27
		First Interim	Second Interim	Adopted Budget	MYP Estimate	MYP Estimate
Beginning Fund Balance - Rest		3,459,861	3,459,861	1,153,599	1,318,183	1,335,822
Beginning Fund Balance - Unrest.		5,759,619	5,759,205	5,499,680	4,646,508	4,207,545
Beginning Fund Balance		9,219,480	9,219,066	6,653,279	5,969,691	5,548,368
Revenues:						
LCFF Sources	8000	37,323,418	37,326,152	38,715,228	40,526,270	42,119,903
Federal Sources	8100	1,051,287	1,031,788	649,267	621,199	625,328
State Sources	8300	3,756,550	3,756,550	3,548,242	3,194,357	3,261,117
Local Sources	8600	2,455,706	2,533,478	2,833,233	2,497,089	2,458,089
Total Revenues		44,586,961	44,647,971	45,745,973	46,838,915	48,464,437
percent change		-1.3%	0.1%	2.5%	2.4%	3.5%
Expenditures:						
Certificated Salaries	1000	19,751,435	19,698,323	19,831,348	20,152,912	20,479,087
Classified Salaries	2000	8,831,677	8,719,120	9,105,745	9,286,597	9,461,185
Employee Benefits	3000	10,477,245	10,693,670	11,524,408	11,720,315	11,919,560
Books and Supplies	4000	2,665,550	2,459,038	1,101,210	1,110,332	1,115,883
Services and Other	5000	5,260,413	5,492,275	4,346,792	4,449,959	4,738,329
Capital Outlay	6000	60,909	265,909	28,385	250,000	225,698
Other Outgo	7100/7400	82,000	82,000	82,000	82,000	82,000
Other Outgo	7600/29	(191,875)	(191,875)	(191,875)	(191,875)	(191,875)
Total Expenditures		46,937,357	47,213,154	46,029,561	46,860,239	48,196,047
percent change		1.2%	0.6%	-2.5%	1.8%	2.9%
Surplus (Deficit)		(2,350,396)	(2,565,183)	(283,588)	(21,324)	268,390
	Unrestricted	(627,137)	(193,877)	(283,588)		
	Restricted	(1,723,256)	(2,370,241)			
Transfers In (Out)						
Fund 11 - Adult Education		-	-	-	-	-
Fund 12 - Child Development		-	-	-	-	-
Fund 13 - Cafeteria		-	-	-	-	-
Fund 14 - Deferred Maintenance		(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Fund 40 - Cap Reserve		(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Net Transfers In (Out)		(400,000)	(400,000)	(400,000)	(400,000)	(400,000)
Ending Fund Balance		6,469,084	6,653,279	5,969,691	5,548,367	5,416,758
Components of Ending Fund Balance						
a Nonspendable - Revolving Cash		5,000	5,000	5,000	5,000	5,000
b Restricted (restricted carryover)		1,336,605	1,153,599	1,318,183	1,335,822	682,386
c Committed / Prepaid Exp.						
d Assigned						
Prop Tax Reserve (0.50%)		163,922	165,267	165,270	174,835	175,698
Basic Aid Reserve		3,151,001	3,529,384	2,665,380	2,212,802	2,686,878
Sick Leave Incentive Reserve		-	-	-	-	-
Deferred Maint. & RRM Reserve		261,017	261,017	276,846	268,047	274,861
STRS/PERS Reserve 2021-22		131,422	103,896	103,896	131,422	131,422
C/o to FD 40; Donations					14,632	14,632
e 3% Resv for Econ Uncertainties (3%)		1,420,120	1,435,116	1,435,116	1,405,807	1,445,881
Unassigned/Unappropriated						
Subtotal Unrestricted Reserves		5,127,482	5,494,680	4,646,508	4,207,545	4,729,372
Undesignated Resv Percent		10.8%	10.8%	9.7%	8.9%	9.7%
Ending Fund Balance		6,469,087	6,653,279	5,969,691	5,548,367	5,416,758

2024-25 Projected Expenditures



2024-25 Projected Cashflow

- Property Tax revenue distribution to the District is realized throughout the year
- Annually between November and December cash balances are reduced
- PGUSD does participate in a cash pool resource known as a Tax Revenue Anticipation Note (TRAN).
- Cash Flow indicates the need for a District adopted Tax Revenue Anticipation Note (TRAN) to bridge revenue receipts for FY 2024-25

Snapshot of Employee Benefits – 3000's

		2023-24	2023-24	2024-25	2025-26	2026-27
		First Interim	Second Interim	Adopted Budget	MYP Estimate	MYP Estimate
STRS						
Restricted	3100	2,513,773	2,596,695	2,540,839	2,584,033	2,627,962
Unrestricted		2,945,516	2,978,290	3,198,438	3,252,811	3,308,109
Total STRS		5,459,289	5,574,985	5,739,277	5,836,845	5,936,071
Employee - STRS		10.25%	10.25%	10.25%	10.25%	10.25%
Employer - STRS		19.10%	19.10%	19.10%	19.10%	19.10%
PERS						
Restricted	3200	894,769	983,382	896,730	911,974	927,478
Unrestricted		1,405,449	1,379,237	1,502,684	1,528,230	1,554,210
Total PERS		2,300,218	2,362,619	2,399,414	2,440,204	2,481,688
Employee - PERS		7.00%	7.00%	7.00%	7.00%	7.00%
Employer - PERS		26.7%	26.7%	27.3%	27.3%	27.3%
Social Security - Medicare						
Restricted	3300	305,870	305,926	311,127	316,416	321,795
Unrestricted		625,895	634,864	645,657	656,633	667,796
Total Social Security - Medicare		931,765	940,790	956,784	973,049	989,591
Employee - FICA		6.20%	6.20%	6.20%	6.20%	6.20%
Employer - FICA		6.20%	6.20%	6.20%	6.20%	6.20%
Employer/Employee - Medicare		1.45%	1.45%	1.45%	1.45%	1.45%
Health and Welfare						
Restricted	3400	340,137	338,072	304,419	309,594	314,857
Unrestricted		899,999	927,495	1,364,462	1,387,658	1,411,248
Total Health and Welfare		1,240,136	1,265,567	1,668,881	1,697,252	1,726,105
SUI						
Restricted	3500	3,660	3,662	3,724	3,787	3,852
Unrestricted		10,892	11,078	11,266	11,458	11,652
Total SUI		14,552	14,740	14,990	15,245	15,504
Employee - SUI		0.00%	0.00%	0.00%	0.00%	0.00%
Employer - SUI		0.50%	0.50%	0.50%	0.20%	0.20%
Workers Comp						
Restricted	3600	129,914	130,077	132,288	134,537	136,824
Unrestricted		378,264	381,785	488,275	496,576	505,017
Total Workers Comp		508,178	511,862	620,563	631,113	641,841
Experience Mod Rate		2.178	2.178	2.178	2.178	2.178
Other Benefits						
Restricted	3900	3,315	3,315	3,371	3,428	3,487
Unrestricted		19,784	19,784	121,120	123,179	125,273
Total Workers Comp		23,099	23,099	124,491	126,607	128,760
Total Restricted		4,191,438	4,361,129	4,192,498	4,263,770	4,336,255
Total Unrestricted		6,285,799	6,332,533	7,331,902	7,456,544	7,583,306
Total Employee Benefits		10,477,237	10,693,662	11,524,400	11,720,315	11,919,560
percent change		-2.3%	2.1%	7.8%	1.7%	1.7%

Snapshot of Books & Supplies – 4000's

		2023-24	2023-24	2024-25	2025-26	2026-27
		First Interim	Second Interim	Adopted Budget	MYP Estimate	MYP Estimate
Books and Supplies						
Restricted	4100	135,946	135,946	94,463	118,553	119,146
Unrestricted		190,500	190,500	97,692	98,180	98,671
Total Books and Supplies		326,446	326,446	192,155	216,733	217,817
Books and Reference Materials						
Restricted	4200	18,138	18,138	23,563	23,681	23,799
Unrestricted		20,104	20,104	20,300	20,402	20,504
Total Books and Reference Materials		38,242	38,242	43,863	44,082	44,303
Materials and Supplies						
Restricted	4300	1,400,595	1,406,396	431,894	414,053	416,124
Unrestricted		420,731	429,859	398,296	400,287	402,289
Total Materials and Supplies		1,821,326	1,836,255	830,190	814,341	818,413
Noncapitalized Equipment						
Restricted	4400	450,860	227,173	25,000	25,125	25,251
Unrestricted		28,674	30,920	10,000	10,050	10,100
Total Noncapitalized Equipment		479,534	258,093	35,000	35,175	35,351
Total Restricted		2,003,539	1,785,653	572,920	581,412	584,319
Total Unrestricted		662,009	673,383	528,288	528,919	531,564
Total Books and Supplies		2,665,548	2,459,036	1,101,208	1,110,332	1,115,883
percent change		72.3%	20.1%	-58.7%	-28.2%	0.5%



Snapshot of Services & Other – 5000's





		2023-24	2023-24	2024-25	2025-26	2026-27
		First Interim	Second Interim	Adopted Budget	MYP Estimate	MYP Estimate
Travel and Conferences						
Restricted	5200	136,324	145,990	98,687	99,180	99,676
Unrestricted		95,053	90,533	55,840	56,390	56,671
Total Travel and Conferences		231,377	236,523	154,527	155,570	156,348
Dues and Memberships						
Restricted	5300	-	-	2,500	2,513	2,525
Unrestricted		48,072	46,889	38,720	38,914	39,108
Total Dues and Memberships		48,072	46,889	41,220	41,426	41,633
Insurance						
Restricted	5450	-	-	-	-	-
Unrestricted		295,500	295,500	258,768	276,882	296,263
Total Insurance		295,500	295,500	258,768	276,882	296,263
Utilities						
Restricted	5500	-	-	-	-	-
Unrestricted		1,130,776	1,130,776	1,135,184	1,203,295	1,287,526
Total Utilities		1,130,776	1,130,776	1,135,184	1,203,295	1,287,526
Rentals, Leases & Repairs						
Restricted	5600	104,700	116,319	174,136	175,877	177,636
Unrestricted		139,344	137,344	92,264	93,187	94,119
Total Rental Leases & Repairs		244,044	253,663	266,400	269,064	271,755
Professional/Consulting Services						
Restricted	5800	1,543,832	1,635,570	1,354,789	1,361,563	1,368,371
Unrestricted		1,611,612	1,727,399	966,197	971,028	1,145,946
Total Professional/Consulting Services		3,155,444	3,362,969	2,320,986	2,332,591	2,514,317
Communications						
Restricted	5900	6,033	7,675	4,436	3,004	3,004
Unrestricted		148,896	158,009	165,000	167,483	167,483
Total Communications		154,929	165,684	169,436	170,487	170,487
Total Postage		-	-	-	-	-
Total Restricted		1,790,889	1,905,554	1,634,548	1,643,356	1,651,212
Total Unrestricted		3,469,253	3,586,450	2,711,973	2,806,603	3,087,117
Total Services and Other		5,260,411	5,492,273	4,346,790	4,449,959	4,738,329
percent change		12.4%	4.4%	-20.9%	12.8%	6.5%







Snapshot at Fund 11

		2023-24	2023-24	2024-25	2025-26	2026-27
		First Interim	Second Interim	Adopted Budget	MYP Estimate	MYP Estimate
Beginning Fund Balance		2,675,466	2,674,621	138,580	145,056	206,923
Revenues:						
LCFF Sources	8000	265,459	265,459	265,459	265,459	265,459
Federal Revenue	8200	51,465	51,465	55,295	55,295	55,295
Other State Revenue	8091/8590	1,896,913	1,896,913	2,026,598	2,026,598	2,057,249
Other Local Revenue	8600	622,112	673,647	658,798	658,798	671,433
Total Revenues		2,835,949	2,887,485	3,006,150	3,006,150	3,049,436
Expenditures:						
Certificated Salaries	1000	716,444	770,441	775,866	675,909	686,521
Classified Salaries	2000	1,030,974	1,101,453	1,240,559	1,174,323	1,194,639
Employee Benefits	3000	637,737	719,422	785,948	798,287	810,385
Books and Supplies	4000	1,383,523	1,410,488	114,443	135,890	135,890
Services & Other Operati	5000	1,064,008	1,065,395	87,120	159,874	159,874
Capital Outlay	6000	303,328	268,840	-	-	-
Other Outgo	7100	104,857	104,857	-	-	-
Indirect Costs	7350	-	-	-	-	-
Total Expenditures		5,240,874	5,440,899	3,003,957	2,944,283	2,987,309
Surplus (Deficit)		(2,404,925)	(2,553,414)	2,193	61,867	62,127
Transfers In - Fund 1	8900					
Ending Fund Balance		270,742	138,580	145,056	206,923	269,050
Components of Ending Fund Balance:						
a) Nonspendable - Revolving	9711					
b) Restricted - grants/donat	9740	131,966			15,782	14,756
c) Committed	9750					
d) Assigned	9780	138,775	138,580	145,056	191,141	254,294
e) Unassigned/Unappropriat	9790					
Ending Fund Balance		270,742	138,580	145,056	206,923	269,050

Snapshot at Fund 12

		2023-24	2023-24	2024-25	2025-26	2026-27
		First Interim	Second Interim	Adopted Budget	MYP Estimate	MYP Estimate
Beginning Fund Balance		137,379	137,379	 137,716	209,824	214,067
Revenues:						
LCFF Sources	8000	-	-	-	-	-
Federal Revenue	8100	3,764	3,764	-	-	-
State Rev. (Preschool)	8500	191,549	191,549	133,266	131,000	131,000
Local Rev. (BASRP)	8600	358,651	358,651	358,736	358,736	359,236
Total Revenues		553,964	553,964	 492,002	489,736	490,236
Expenditures:						
Certificated Salaries	1000	88,235	88,235	52,272	68,823	69,903
Classified Salaries	2000	271,314	268,958	219,994	267,226	271,849
Employee Benefits	3000	135,067	136,863	134,080	132,244	135,428
Books and Supplies	4000	31,078	30,957	9,846	12,000	12,000
Services & Other Operat	5000	9,242	9,363	3,700	5,200	5,200
Capital Outlay	6000	-	-	-	-	-
Other Outgo	7100	19,251	19,251	-	-	-
Indirect Costs	7300	-	-	-	-	-
Total Expenditures		554,189	553,628	 419,892	485,493	494,381
Surplus (Deficit)		(225)	336	72,110	4,243	(4,145)
Transfers In Fund 01	8900	-	-	-	-	-
Ending Fund Balance		137,155	137,716	209,824	214,067	209,922
Components of Ending Fund Balance:						
a) Nonspendable - Revolvin	9711					
b) Restricted	9740	-	-	-		
c) Committed	9750					
d) Assigned	9780	137,155	137,155	137,155	214,067	209,922
e) Unassigned-Res for Ecor	9789					
Unassigned/Unappropriat	9790					
Ending Fund Balance		137,155	137,155	 137,155	214,067	209,922

Snapshot at Fund 13

		2023-24	2023-24	2024-25	2025-26	2026-27
		First Interim	Second Interim	Adopted Budget	MYP Estimate	MYP Estimate
Beginning Fund Balance		837,640	837,640	 754,190	758,658	834,664
Revenues:						
LCFF Sources	8000	-	-	-	-	-
Federal Revenue	8200	500,091	526,358	365,536	365,536	365,536
Other State Revenue	8500	1,040,000	1,040,000	941,000	941,000	941,000
Other Local Revenue	8600	28,854	28,854	19,854	19,854	19,584
Total Revenues		1,568,945	1,595,212	 1,326,390	1,326,390	1,326,120
Expenditures:						
Certificated Salaries	1000	-	-	-	-	-
Classified Salaries	2000	414,966	442,765	509,121	418,210	425,947
Employee Benefits	3000	133,807	157,177	217,021	134,751	140,288
Supplies	4000	711,036	823,357	581,000	564,036	564,536
Services	5000	40,893	41,673	14,780	33,387	33,387
Capital Outlay	6000	100,000	148,500	-	100,000	100,000
Other Outgo/indirect	7100/7350	65,188	65,188	-	-	-
Total Expenditures		1,465,890	1,678,662	1,321,922	1,250,384	1,264,158
Surplus (Deficit)		103,055	(83,450)	4,468	76,006	61,962
Transfers In - General Fun	8900					
Ending Fund Balance		940,695	754,190	 758,658	834,664	896,626
Components of Ending Fund Balance:						
a) Nonspendable - Stores	9711					
b) Restricted	9740	940,695	754,190	758,658	834,664	896,626
c) Committed						
d) Assigned - cash in drawer						
e) Unassigned/Unappropriat	9790					
Ending Fund Balance		940,695	754,190	 758,658	834,664	896,626





Snapshot at Fund 14

	2023-24		2024-25	2025-26	2026-27
	First Interim	Second Interim	Adopted Budget	MYP Estimate	MYP Estimate
Beginning Fund Balance	387,441	387,441	424,023	481,877	669,731
Revenues:					
LCFF Sources 8000	93,372	93,372	93,372	93,372	93,372
Federal Revenue 8100					
Other State Revenue 8590	-	-	-	-	-
Other Local Revenue 8660	4,482	4,482	4,482	4,482	4,482
Total Revenues	97,854	97,854	97,854	97,854	97,854
Expenditures:					
Certificated Salaries 1000					
Classified Salaries 2000					
Employee Benefits 3000					
Supplies 4300	80,000	80,000	80,000	80,000	80,000
Repair/rental/Services 5600/5800	183,646	183,646	160,000	30,000	30,000
Capital Outlay 6000					
Other Outgo 7100					
Indirect Costs 7300					
Total Expenditures	263,646	263,646	240,000	110,000	110,000
Surplus (Deficit)	(165,792)	(165,792)	(142,146)	(12,146)	(12,146)
Transfers In (Out) - to Gen 8900	200,000	200,000	200,000	200,000	200,000
Ending Fund Balance	421,649	424,023	481,877	669,731	857,585
Components of Ending Fund Balance:					
a) Nonspendable - Revolving 9711					
b) Restricted 9740					
c) Committed 9750					
d) Assigned 9780	421,649	424,023	481,877	669,731	857,585
e) Unassigned-Reserve for 9789					
Unassigned/Unappropriat 9790					
Ending Fund Balance	421,649	424,023	481,877	669,731	857,585

Snapshot at Fund 20

	2023-24		2024-25	2025-26	2026-27
	First Interim	Second Interim	Adopted Budget	MYP Estimate	MYP Estimate
Beginning Fund Balance	6,407	6,407	6,407	6,661	6,915
Revenues:					
LCFF Sources	8000				
Federal Revenue	8100				
Other State Revenue	8300				
Other Local Revenue	8600	254	254	254	254
Total Revenues		254	254	254	254
Expenditures:					
Certificated Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies	4000				
Services	5000				
Capital Outlay	6000				
Other Outgo	7100				
Indirect Costs	7300				
Total Expenditures		-	-	-	-
Surplus (Deficit)		254	254	254	254
Transfers In (Out) - from C	8900				
Ending Fund Balance		6,661	6,661	6,661	7,169
Components of Ending Fund Balance:					
a) Nonspendable - Revolving	9711				
b) Restricted	9740				
c) Committed	9750				
d) Assigned - Medigap	9780	6,661	6,661	6,915	7,169
e) Unassigned-Reserve for	9789				
Unassigned/Unappropriat	9790				
Ending Fund Balance		6,661	6,661	6,661	7,169

Snapshot at Fund 21

	2023-24	2023-24	2024-25	2025-26	2026-27
	First Interim	Second Interim	Adopted Budget	MYP Estimate	MYP Estimate
Beginning Fund Balance	3,459,950	3,441,393	 2,331,763	2,958,773	1,315,753
Revenues:					
Mea D - Series A 8951					
Mea D - Series B	6,354,000	6,354,000			
Mea A - Series C 8951			6,500,000		6,354,000
Mea A - Series D 8951			-		
Other Local Revenue 8600	317,096	324,955	-	240,116	240,116
Total Revenues	6,671,096	6,678,955	 6,500,000	240,116	6,594,116
Expenditures:					
Certificated Salaries 1000					
Classified Salaries 2000	52,821	47,150	55,087	87,566	89,317
Employee Benefits 3000	23,625	21,224	27,218	34,578	35,270
Supplies 4000	448,975	274,931	25,000	273,097	278,559
Services 5000	646,236	879,593	2,992,168	287,895	293,653
Capital Outlay 6000	7,022,124	6,597,321	2,773,515	1,200,000	3,487,531
Other Outgo 7100					
Indirect Costs 7300					
Total Expenditures	8,193,781	7,820,221	 5,872,990	1,883,136	4,184,330
Surplus (Deficit)	(1,522,685)	(1,141,266)	627,010	(1,643,020)	2,409,786
Transfers In (Out) 8900/(7619)					
Ending Fund Balance	1,937,265	2,331,763	2,958,773	1,315,753	3,725,540
Components of Ending Fund Balance:					
a) Nonspendable - Revolving 9711					
b) Restricted 9740	1,699,078	2,264,036	2,891,047	1,315,753	3,725,540
c) Committed 9750					
d) Assigned 9780	238,184	67,727	67,727	-	-
e) Unassigned-Reserve for 9789					
Unassigned/Unappropriat 9790					
Ending Fund Balance	1,937,265	2,331,763	 2,958,774	1,315,753	3,725,540

Snapshot at Fund 40

	2023-24		2024-25	2025-26	2026-27
	First Interim	Second Interim	Adopted Budget	MYP Estimate	MYP Estimate
Beginning Fund Balance	782,280	782,280	866,789	1,066,789	1,209,139
Revenues:					
LCFF Sources 8000					
Other State Revenue 8300					
Leases & Rentals 8600	272,747	272,747	308,047	280,929	289,357
Interest income 8600	-	-	-	-	-
Total Revenues	272,747	272,747	308,047	280,929	289,357
Expenditures:					
Certificated Salaries 1000					
Classified Salaries 2000					
Employee Benefits 3000					
Supplies 4000	-	17,551	10,000	22,345	24,789
Services 5000	174,550	312,846	298,047	316,234	321,332
Capital Outlay - Equipment 6000	-	57,840	-	-	-
Other Outgo 7100	-	-	-	-	-
Indirect Costs 7300	-	-	-	-	-
Total Expenditures	174,550	388,237	308,047	338,579	346,121
Surplus (Deficit)	98,197	(115,490)	-	(57,650)	(56,764)
Transfers In (Out) 8900	200,000	200,000	200,000	200,000	200,000
Ending Fund Balance	1,080,477	866,789	1,066,789	1,209,139	1,352,376
Components of Ending Fund Balance:					
a) Nonspendable - Revolving 9711					
b) Restricted 9740					
c) Committed 9750					
d) Assigned 9780	1,080,477	866,789	1,066,789	1,209,139	1,352,376
e) Unassigned/Unappropriated 9790					
Ending Fund Balance	1,080,477	866,789	1,066,789	1,209,139	1,352,376

Thank you

