Rescue Union School District

Multi-Year Projected Budget

2025-26 1st Interim		E 2025-26 Budget Adoption Unrestricted	F 2025-26 Budget Adoption Restricted	G 2025-26 Budget Adoption Total	H 2025-26 1st Interim Unrestricted	I 2025-26 1st Interim Restricted	J 2025-26 1st Interim Total	K DIFFERENCE J - G	L 2026-27 1st Interim Unrestricted	M 2026-27 1st Interim Restricted	N 2026-27 1st Interim Total	O DIFFERENCE N - J	P 2027-28 1st Interim Unrestricted	Q 2027-28 1st Interim Restricted	R 2027-28 1st Interim Total	S DIFFERENCE R - N
	COLA	2.30%			2.30%				2.32%				2.92%			
	LCFF Enrollment	3,541.00			3,549				3,514				3,489			
	LCFF ADA:	3,398.95			3,401.00				3,401.00				3,389.31			
A. REVENUE:	UPC %	19.56%			19.61%				19.42%				18.65%			
LCFF Sources	8010-8099	39,951,026	-	39,951,026	40,349,319	-	40,349,319	398,293	41,254,816	-	41,254,816	905,497	42,264,395	-	42,264,395	1,009,579
Federal Revenue	8100-8299	-	638,104	638,104	-	658,986	658,986	20,881	-	500,007	500,007	(158,979)	-	500,007	500,007	-
Other State Revenue	8300-8599	1,181,892	4,078,130	5,260,022	1,183,849	5,411,417	6,595,266	1,335,244	1,183,849	4,078,559	5,262,408	(1,332,858)	1,183,849	4,003,559	5,187,408	(75,000)
Local Revenue	8600-8799	1,657,653	2,667,613	4,325,266	1,658,932	2,547,807	4,206,739	(118,527)	1,294,537	2,256,579	3,551,116	(655,623)	1,274,537	2,256,579	3,531,116	(20,000)
TOTAL REVENUE		42,790,571	7,383,848	50,174,418	43,192,100	8,618,210	51,810,310	1,635,892	43,733,203	6,835,145	50,568,348	(1,241,962)	44,722,782	6,760,145	51,482,927	914,579
B. EXPENDITURES:																
Certificated Salaries	1000-1999	18,089,233	3,106,068	21,195,301	17,726,234	3,165,807	20,892,041	(303,261)	18,273,779	3,120,037	21,393,816	501,775	18,534,332	3,004,134	21,538,466	144,650
Classified Salaries	2000-2999	5,854,022	2,708,153	8,562,174	6,094,076	3,076,100	9,170,177	608,003	6,398,550	2,936,701	9,335,251	165,074	6,603,965	2,936,701	9,540,666	205,415
Benefits	3000-3999	7,531,430	4,061,347	11,592,777	7,608,428	4,270,887	11,879,315	286,538	7,818,462	4,259,252	12,077,715	198,400	8,042,626	4,232,091	12,274,717	197,002
Books & Supplies	4000-4999	1,494,373	754,523	2,248,896	1,598,392	1,265,479	2,863,870	614,974	1,075,715	713,602	1,789,317	(1,074,553)	1,080,144	725,074	1,805,218	15,901
Services	5000-5999	3,087,141	3,406,290	6,493,430	3,248,217	3,892,508	7,140,725	647,294	3,132,396	2,528,080	5,660,476	(1,480,249)	3,120,964	2,453,734	5,574,698	(85,778)
Capital Outlay	6000-6599	478,395	148,520	626,915	478,705	169,235	647,940	21,025	-	40,000	40,000	(607,940)	-	40,000	40,000	-
Other Outgo	7100-7299	268,825	1,652,574	1,921,399	268,825	1,842,896	2,111,721	190,322	268,825	1,842,896	2,111,721	-	268,825	1,842,896	2,111,721	-
Direct Support/Indirect Costs	7300-7399	(236,050)	186,050	(50,000)	(252,448)	202,448	(50,000)	-	(228,092)	178,092	(50,000)	-	(228,092)	178,092	(50,000)	-
															-	
															-	
TOTAL EXPENDITURES		36,567,368	16,023,525	52,590,893	36,770,428	17,885,360	54,655,788	2,064,895	36,739,635	15,618,659	52,358,294	(2,297,493)	37,422,764	15,412,721	52,835,485	477,190
C. EXCESS (DEFICIENCY)		6,223,203	(8,639,677)	(2,416,474)	6,421,672	(9,267,150)	(2,845,478)	(429,004)	6,993,568	(8,783,514)	(1,789,947)	1,055,531	7,300,018	(8,652,576)	(1,352,558)	437,389
D. OTHER FINANCING SOURCES/USES																
Interfund Transfers In	8910-8929	-	-				-	-			-	-			-	-
Interfund Transfers Out	7610-7629	500,000	-	500,000	500,000	-	500,000	-	500,000		500,000	-	500,000	-	500,000	-
Other Sources	8930-8979	-	-				-	-			-	-			-	-
Other Uses	7630-7699	-	-				-	-			-	-			-	-
Contributions	8980-8999	(7,754,819)	7,754,819	-	(8,779,542)	8,779,542	-	-	(8,313,028)	8,313,028	-	-	(8,412,261)	8,412,261	-	-
TOTAL SOURCES/USES		(8,254,819)	7,754,819	(500,000)	(9,279,542)	8,779,542	(500,000)	-	(8,813,028)	8,313,028	(500,000)	-	(8,912,261)	8,412,261	(500,000)	-
E. NET INCREASE (DECREASE)		(2,031,616)	(884,858)	(2,916,474)	(2,857,870)	(487,608)	(3,345,478)	(429,004)	(1,819,460)	(470,487)	(2,289,947)	1,055,531	(1,612,243)	(240,315)	(1,852,558)	437,389
BEGINNING BALANCE		10,514,609	2,844,950	13,359,558	12,118,447	3,767,517	15,885,964	2,526,406	9,260,578	3,279,908	12,540,486	(3,345,478)	7,441,118	2,809,422	10,250,539	(2,289,947)
Audit adj		-	-	-				-				-				-
F. RESTATED BEGINNING BALANCE		10,514,609	2,844,950	13,359,558	12,118,447	3,767,517	15,885,964	2,526,406	9,260,578	3,279,908	12,540,486	(3,345,478)	7,441,118	2,809,422	10,250,539	(2,289,947)
PROJECTED ENDING BALANCE		8,482,993	1,960,092	10,443,084	9,260,578	3,279,908	12,540,486	2,097,402	7,441,118	2,809,422	10,250,539	(2,289,947)	5,828,874	2,569,107	8,397,981	(1,852,558)
G. COMPONENTS OF THE ENDING BALANCE:																
a) Nonspendable																
Revolving Cash		6,000	-	6,000	5,750		5,750	(250)	5,750		5,750	-	5,750		5,750	-
Stores		-		-			-	-			-	-			-	-
Prepaid expenses		-		-	-		-	-			-	-			-	-
All Others		-		-			-	-			-	-			-	-
b) Restricted		-	1,960,092	1,960,092		3,279,908	3,279,908	1,319,817		2,809,422	2,809,422	(470,487)		2,569,107	2,569,107	(240,315)
Expanded Learning Opportunities (ELOP) RS 2600		-	84,192	84,192		284,023	284,023	199,831		42,006	42,006	(242,017)		-	-	(42,006)
Educator Effectiveness RS 6266		-	-	-		-	-	-		-	-	-		-	-	-
Lottery Instructional Materials RS 6300		-	860,664	860,664		985,255	985,255	124,591		913,147	913,147	(72,108)		841,039	841,039	(72,108)
ERMHS RS 6546		-	115,365	115,365		152,404	152,404	37,039		139,455	139,455	(12,949)		126,506	126,506	(12,949)
CTEIG RS 9054		-	236,657	236,657		204,286	204,286	(32,371)		119,529	119,529	(84,757)		34,772	34,772	(84,757)
Early Intervention RS 6547		-	229,241	229,241		228,750	228,750	(492)		102,092	102,092	(126,658)		-	-	(102,092)
Student Support & Prof Learning RS 6019		-	-	-		853,938	853,938	853,938		853,938	853,938	-		853,938	853,938	-
Learning Recovery Emer Grant RS 7435		-	-	-		-	-	-		-	-	-			-	-
Medi-Cal Billing		-	-	-		5,594	5,594			-	-	(5,594)		-	-	-
TUPE		-	3,529	3,529		2,000	2,000			2,000	2,000	-		2,000	2,000	-
Arts, Music & Inst Matl's Block Grant RS 6762		-	-	-		0	0	0		-	-	(0)		-	-	-
Arts & Music In Schools (Prop 28) RS 6770		-	430,442	430,442		563,658	563,658			637,255	637,255			710,852		
Literacy Screenings Prof Dev		-	-			-	-			-	-					
c) Committed		-						-				-				
Stabilization Arrangements		-						-				-				
Other Commitments		-		-	-		-	-	-		-	-	-		-	-
		-						-				-				
d) Assigned		3,167,904		3,167,904	3,739,249		3,739,249	571,345	2,149,539	-	2,149,539	(1,589,710)	489,576	-	489,576	(1,659,962)
Assigned Descriptions:		-														
Liability - Compensated Absences		54,915		54,915	45,356		45,356	(9,559)	45,356		45,356	-	45,356		45,356	-
Liability - H/W Prior Year adjust		200,000		200,000	200,000		200,000	-	200,000		200,000	-	23,750		23,750	(176,250)
U/R Lottery - Instr Supplies / Textbook Adopt		927,582		927,582	982,112		982,112	54,530	913,776		913,776	(68,337)	420,470		420,470	(493,306)
MAA - Health services		19,094		19,094	29,416		29,416	10,321	-		-	(29,416)	-		-	-
Emergency Facility Needs		150,000		150,000	132,425		132,425	(17,575)	150,000		150,000	17,575	-		-	(150,000)
Safety Improvements		50,000		50,000	50,000		50,000	-	50,000		50,000	-	-		-	(50,000)
CalPERS/CalSTRS		-		-			-	-			-	-			-	-
SPED residential reserve		-														-
Declining Enrollment Mitigation		1,766,313		1,766,313	2,299,940		2,299,940	533,627	790,407		790,407	(1,509,533)	0		0	(790,407)
		-		-			-	-			-	-			-	-
e) Unassigned		-						-								
Reserve for Economic Uncertainties 10%		5,309,089		5,309,089	5,515,579	-	5,515,579	206,490	5,285,829	-	5,285,829	(229,750)	5,333,548	-	5,333,548	47,719
Unassigned/Unappropriated		-		-		-	-	-		-	-	-		-	-	-
		-														
Ending Fund Balance		8,482,993	1,960,092	10,443,084	9,260,578	3,279,908	12,540,486	2,097,402	7,441,118	2,809,422	10,250,539	(4,423,740)	5,828,874	2,569,107	8,397,981	(3,826,432)
	REU	10.0%		10.0%	10.0%		10.0%		10.0%		10.0%		10.0%		10.0%	