

2024-25 Unaudited Actuals



Pathway to the Future

Board Meeting
September 10, 2025

Budget Cycle



2024-2025 General Fund Revenues (Combined)
Estimated Actuals vs. Unaudited Actuals

Revenue Sources	Estimated Actuals	Unaudited Actuals	% Change
LCFF	69,673,695	69,591,874	-0.12%
Federal	2,896,812	2,926,405	1.02%
State	12,195,420	12,419,084	1.83%
Local	5,955,596	6,277,075	5.40%
Transfer In	6,204,807	7,864,114	26.74%
Total Revenues	96,926,329	99,078,553	2.22%

*Includes STRS On Behalf Contribution required by GASB 68

2024-2025 General Fund Revenues (Combined)
Estimated Actuals vs. Unaudited Actuals
Without STRS On Behalf

Revenue Sources	Estimated Actuals	Unaudited Actuals	% Change
LCFF	69,673,695	69,591,874	-0.12%
Federal	2,896,812	2,926,405	1.02%
State	8,372,257	8,515,181	1.71%
Local	5,955,596	6,277,075	5.40%
Transfer In	6,204,807	7,864,114	26.74%
Total Revenues	93,103,166	95,174,650	2.22%

Revenue Reconciliation

(Estimated Actuals vs. Unaudited Actuals Variance)

- **LCFF – (\$81,121)**
 - Due to prior adjustments of the Education Protection Account.
- **Federal – \$112,350**
 - Title I: Decrease of (\$135,436) due to actual expenditures
 - Title III Immigrant: Increase of \$56,655 due to recognition of expenses
 - SPED IDEA Basic: Increase of \$90,795 due to receiving prior year federal funds
 - SPED Private School: Increase of \$27,435 due to revenue recognition
- **State – \$223,664**
 - Unrestricted Lottery: Increase of \$108,539 due to final allocation
 - Restricted Lottery: Increase of \$127,117 due to final allocation
- **Local – \$321,480**
 - Site Donations: Increase of \$89,725
 - Medi-Cal Reimbursement: Increase of \$279,147 due to a state review going back several years
- **Special Education General Fund Contribution – \$13,474,743**

2024-25 Expenditures Combined

Estimated Actuals vs. Unaudited Actuals

Expenditures	Estimated Actuals	Unaudited Actuals	% Change
Certificated Salaries	42,890,875	43,600,309	1.65%
Classified Salaries	13,994,434	14,125,155	0.93%
Employee Benefits	29,231,286	30,092,061	2.94%
Books & Supplies	1,923,806	1,933,622	0.51%
Services & Other Operating Exp	15,329,865	15,049,403	-1.83%
Capital Outlay	294,669	282,135	-4.25%
Other Outgo	(4,358)	(6,535)	49.96%
Transfer Out	-	-	-
Total Expenditures	103,660,577	105,076,150	1.37%

*Includes STRS On Behalf Contribution (Offsets the increase to revenue)

Berryessa Union School District

***2024-25 Expenditures Combined
Estimated Actuals vs. Unaudited Actuals
Without STRS On Behalf***

Expenditures	Estimated Actuals	Unaudited Actuals	% Change
Certificated Salaries	42,890,874.90	43,600,308.63	1.65%
Classified Salaries	13,994,434.17	14,125,154.89	0.93%
Employee Benefits	25,408,122.82	26,183,157.12	3.05%
Books & Supplies	1,923,806.00	1,933,622.22	0.51%
Services & Other Operating Exp	15,329,864.64	15,049,402.64	-1.83%
Capital Outlay	294,669.19	282,134.69	-4.25%
Other Outgo	(4,357.68)	(6,534.56)	49.96%
Transfer Out	-	-	-
Total Expenditures	99,837,414	101,167,246	1.33%

Expenditure Reconciliation

(Estimated Actuals vs. Unaudited Actuals Variance)

- **Certificated Salaries – \$709,434**
 - Class-size Overage Stipends
 - Increase Sub Costs
- **Classified Salaries – \$130,721**
 - due to vacation payouts due cap of max carryover reached
- **Employee Benefits – \$775,034**
 - STRS on-behalf contribution and total PERS actual contribution and accounting adjustments of clearing accounts
- **Books and Supplies – \$9,816**
- **Services and Other Operating Expenses – (\$280,462)**
 - Decrease in Budgeted legal fees
 - Transfers from Developer fee funds
 - Slightly lower utility cost
- **Capital Outlay, Other Outgo, Transfers Out – (\$2,177)**
 - minor adjustments of indirect cost because of actual expenses

2024-25 Fund Balance (Combined)
Estimated Actuals vs. Unaudited Actuals

	Estimated Actuals	Unaudited Actuals	Changes in Fund Balance
Beginning Balance	8,906,291	8,906,291	0.00%
Total Revenue & Transfers In	96,926,329	99,078,553	2.22%
Total Expenditures & Transfers Out	103,660,577	105,076,150	1.37%
Excess/(Deficit) Revenue Over Expenditures	(6,734,248)	(5,997,597)	-10.94%
Ending Balance	2,172,043	2,908,694	33.92%

Components of Ending Fund Balance

25'	Unaudited Actuals
Reserve for Economic Uncertainty	-
Other Assignments	-
Undesignated Reserve	260,866
Revolving Cash Reserve	25,000
Stores Inventory	226,296
Prepaid Expenses	153,860
Unrestricted Carry Over	-
Restricted Carry Over	2,242,672
Total	2,908,694

Updated MYP Unrestricted

	UA 2024-25	BUDGET 2025-26	2026-27	2027-28
Revenue	\$91,214,438	\$91,275,536	\$91,277,214	\$92,531,168
Expenditures	\$105,076,150	\$95,420,834	\$91,810,877	\$91,395,551
Net Change/Deficit Spending Before Transfers IN	(\$13,861,711)	(\$4,145,298)	(\$533,663)	\$1,135,618
Transfers IN From Other Funds and Other Sources	\$7,864,114	\$3,866,483	\$888,461	\$977,307
Transfer Out to Other Funds				
Net Change/Deficit Spending After Transfers IN	(\$5,997,597)	(\$278,815)	\$354,798	\$2,112,925
Beginning Balance	\$8,906,291	\$2,908,694	\$2,629,879	\$2,984,677
Ending Balance	\$2,908,694	\$2,629,879	\$2,984,677	\$5,097,602
Undesignated Amount	\$260,866	\$128,995	\$501,114	\$1,130,577
Available in Fund 17	\$2,891,418	\$2,966,418	\$2,966,418	\$2,966,418
Total Available for Reserve Requirement	\$3,152,285	\$3,095,413	\$3,467,533	\$4,096,996
3% Reserve Requirement	\$3,152,284	\$2,862,625	\$2,754,326	\$2,741,867
Other Reserves	\$2,647,828	\$2,500,884	\$2,483,563	\$3,967,025

Other Funds

➤ **Fund 080 – Student Activity Special Revenue Fund**

- This special reserve fund was created to account for all Associated Student Body Activities within the District.
- *Ending Balance: \$266,214*

➤ **Fund 130 - Cafeteria Special Reserve Fund**

- Cafeteria Special Revenue Fund. This fund is used to account separately for federal, state, and local resources to operate the food service program.
- *Ending Balance \$3,517,078*

➤ **Fund 170 - Special Reserve Fund - Other Than Capital Outlay Projects**

- This fund is used primarily to provide for the accumulation of general fund moneys for general operating purposes other than for capital outlay (Education Code Section 42840). Amounts from this special reserve fund must first be transferred into the general fund or other appropriate fund before expenditures may be made (Education Code Section 42842). Used to ensure we meet the State required 3% Reserve
- *Ending Balance: \$2,891,418*

Other Funds - Facilities

➤ **Fund 210 - Building Fund**

- This fund exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purposes other than those for which the bonds were issued.
- *Ending Balance: \$65,460,158*

➤ **Fund 250 - Capital Facilities Fund - Developer Fee**

- This fund is used to account for resources received from developer fees levied upon new residential, commercial, or industrial development projects within the District's boundaries. The dollars are used to obtain funds for the construction or acquisition of school facilities to relieve overcrowding.
- *Ending Balance \$4,910,840*

➤ **Fund 350 – County School Facilities**

- Accounts for revenues and expenditures resulting from building projects funded primarily or in part from state bond elections or from matching funds. Used specifically for the grant funds received for the Piedmont gym and window project
- *Ending Balance: \$1,834,965*

Other Funds – Facilities cond.

- **Fund 400 - Special Reserve Fund for Capital Outlay Projects**
 - **Community Redevelopment Agency accounts for reimbursements of tax increment revenues from certain community redevelopment agencies based on agreements between the District and the agencies. The reimbursements are to be used for capital projects within the respective redevelopment areas covered in the agreements.**
 - ***Ending Balance: \$4,909,690***

DISCUSSION & QUESTIONS