**Rescue Union School District**

**Multi-Year Projected Budget**

| | | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U | V | S |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2026-27 Budget Adoption | | 2025-26 | 2025-26 | 2025-26 | 2025-26 | 2025-26 | 2025-26 | DIFFERENCE | 2026-27 | 2026-27 | 2026-27 | DIFFERENCE | 2027-28 | 2027-28 | 2027-28 | DIFFERENCE | 2028-29 | 2028-29 | 2028-29 | DIFFERENCE |
| 2025-26 June Update | | 2nd Interim | 2nd Interim | 2nd Interim | June Update | June Update | June Update | J - G | Budget Adoption | Budget Adoption | Budget Adoption | N - J | Budget Adoption | Budget Adoption | Budget Adoption | R - N | Budget Adoption | Budget Adoption | Budget Adoption | R - N |
| | | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | | Unrestricted | Restricted | Total | | Unrestricted | Restricted | Total | | Unrestricted | Restricted | Total | |
| | COLA | 2.30% | | | 2.30% | | | | 4.31% | | | | 2.92% | | | | 2.91% | | | |
| | LCFF Enrollment | 3,541.00 | | | 3,565 | | | | 3,573 | | | | 3,577 | | | | 3,575 | | | |
| | LCFF ADA: | 3,393.50 | | | 3,427.72 | | | | 3,429.25 | | | | 3,433.47 | | | | 3,433.47 | | | |
| A. REVENUE: | UPC % | 19.63% | | | 18.56% | | | | 17.81% | | | | 16.44% | | | | 16.14% | | | |
| LCFF Sources | 8010-8099 | 40,308,440 | - | 40,308,440 | 40,232,340 | - | 40,232,340 | (76,100) | 41,925,987 | - | 41,925,987 | 1,693,647 | 43,081,494 | - | 43,081,494 | 1,155,507 | 44,307,269 | - | 44,307,269 | 1,225,775 |
| Federal Reven | 8100-8299 | - | 661,018 | 661,018 | - | 661,624 | 661,624 | 606 | - | 619,595 | 619,595 | (42,029) | - | 614,930 | 614,930 | (4,665) | - | 602,659 | 602,659 | (12,271) |
| Other State Re | 8300-8599 | 1,190,082 | 5,352,686 | 6,542,769 | 1,190,082 | 5,339,921 | 6,530,003 | (12,766) | 1,510,845 | 4,245,160 | 5,756,005 | (773,998) | 1,510,845 | 4,301,077 | 5,811,922 | 55,917 | 1,510,845 | 4,301,077 | 5,811,922 | - |
| Local Revenue | 8600-8799 | 1,654,058 | 2,839,843 | 4,493,901 | 1,509,303 | 3,058,641 | 4,567,944 | 74,043 | 1,030,103 | 3,001,082 | 4,031,185 | (536,759) | 1,048,907 | 3,001,081 | 4,049,988 | 18,804 | 1,013,679 | 3,001,081 | 4,014,760 | (35,228) |
| TOTAL REVENUE | | 43,152,580 | 8,853,547 | 52,006,128 | 42,931,725 | 9,060,186 | 51,991,911 | (14,217) | 44,466,935 | 7,865,837 | 52,332,772 | 340,861 | 45,641,246 | 7,917,088 | 53,558,334 | 1,225,562 | 46,831,793 | 7,904,817 | 54,736,610 | 1,178,276 |
| | | | | | | | | | | | | | | | | | | | | |
| B. EXPENDITURES: | | | | | | | | | | | | | | | | | | | | |
| Certificated Sa | 1000-1999 | 17,739,975 | 3,168,121 | 20,908,096 | 17,753,308 | 3,188,352 | 20,941,660 | 33,564 | 18,371,523 | 3,230,079 | 21,601,602 | 659,942 | 18,616,312 | 3,144,586 | 21,760,897 | 159,296 | 18,906,477 | 3,114,586 | 22,021,062 | 260,165 |
| Classified Sala | 2000-2999 | 6,120,516 | 3,058,566 | 9,179,082 | 6,077,431 | 2,914,176 | 8,991,607 | (187,476) | 6,460,287 | 3,274,817 | 9,735,104 | 743,497 | 6,732,647 | 3,213,828 | 9,946,475 | 211,371 | 6,885,049 | 3,175,524 | 10,060,573 | 114,097 |
| Benefits | 3000-3999 | 7,581,206 | 4,284,687 | 11,865,893 | 7,557,396 | 4,128,185 | 11,685,581 | (180,312) | 7,431,934 | 5,160,943 | 12,592,877 | 907,295 | 8,222,072 | 4,515,422 | 12,737,494 | 144,617 | 8,205,175 | 4,515,422 | 12,720,596 | (16,897) |
| Books & Suppl | 4000-4999 | 1,613,023 | 1,283,529 | 2,896,552 | 1,774,549 | 1,492,749 | 3,267,298 | 370,746 | 1,136,097 | 1,295,131 | 2,431,228 | (836,070) | 1,152,220 | 769,951 | 1,922,170 | (509,058) | 1,168,573 | 775,591 | 1,944,164 | 21,993 |
| Services | 5000-5999 | 3,153,052 | 4,064,073 | 7,217,126 | 3,218,438 | 4,307,974 | 7,526,412 | 309,286 | 3,023,244 | 2,502,548 | 5,525,792 | (2,000,620) | 2,828,941 | 2,377,955 | 5,206,897 | (318,895) | 2,815,161 | 2,391,172 | 5,206,333 | (564) |
| Capital Outlay | 6000-6599 | 479,005 | 274,868 | 753,873 | 484,005 | 219,901 | 703,905 | (49,968) | - | - | - | (703,905) | - | - | - | - | - | - | - | - |
| Other Outgo | 7100-7299 | 268,825 | 1,842,896 | 2,111,721 | 276,601 | 1,975,621 | 2,252,222 | 140,501 | 289,993 | 2,112,853 | 2,402,846 | 150,624 | 297,653 | 2,112,853 | 2,410,506 | 7,660 | 306,122 | 2,112,853 | 2,418,975 | 8,469 |
| Direct Support | 7300-7399 | (247,494) | 197,494 | (50,000) | (248,299) | 191,766 | (56,533) | (6,533) | (246,945) | 185,365 | (61,580) | (5,047) | (246,914) | 185,334 | (61,580) | - | (246,793) | 185,213 | (61,580) | - |
| | | | | | | | | | | | | | | | - | | | | - | |
| | | | | | | | | | | | | | | | - | | | | - | |
| TOTAL EXPENDITURES | | 36,708,109 | 18,174,235 | 54,882,344 | 36,893,429 | 18,418,724 | 55,312,153 | 429,809 | 36,466,132 | 17,761,737 | 54,227,869 | (1,084,284) | 37,602,931 | 16,319,929 | 53,922,859 | (305,010) | 38,039,763 | 16,270,360 | 54,310,122 | 387,263 |
| | | | | | | | | | | | | | | | | | | | | |
| C. EXCESS ( DEFICIENC | | 6,444,471 | (9,320,687) | (2,876,216) | 6,038,296 | (9,358,538) | (3,320,242) | (444,026) | 8,000,803 | (9,895,900) | (1,895,097) | 1,425,145 | 8,038,315 | (8,402,841) | (364,525) | 1,530,572 | 8,792,030 | (8,365,542) | 426,488 | 791,013 |
| | | | | | | | | | | | | | | | | | | | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | | | | | | | | | | | | |
| Interfund Tran | 8910-8929 | - | - | | | | - | - | | | - | - | | | - | - | | | - | - |
| Interfund Tran | 7610-7629 | 500,000 | - | 500,000 | 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 | (8,734,062) | 8,734,062 | - | (8,684,068) | 8,684,068 | - | - | (8,132,873) | 8,132,873 | - | - | (8,093,486) | 8,093,486 | - | - | (8,294,049) | 8,294,049 | - | - |
| TOTAL SOURCES/USES | | (9,234,062) | 8,734,062 | (500,000) | (9,184,068) | 8,684,068 | (500,000) | - | (8,632,873) | 8,132,873 | (500,000) | - | (8,593,486) | 8,093,486 | (500,000) | - | (8,794,049) | 8,294,049 | (500,000) | - |
| | | | | | | | | | | | | | | | | | | | | |
| E. NET INCREASE (DECREASE) | | (2,789,591) | (586,625) | (3,376,216) | (3,145,772) | (674,470) | (3,820,242) | (444,026) | (632,070) | (1,763,027) | (2,395,097) | 1,425,145 | (555,170) | (309,355) | (864,525) | 1,530,572 | (2,019) | (71,493) | (73,512) | 791,013 |
| | | | | | | | | | | | | | | | | | | | | |
| BEGINNING BALANCE | | 12,118,447 | 3,767,517 | 15,885,964 | 12,118,447 | 3,767,517 | 15,885,964 | - | 8,972,675 | 3,093,047 | 12,065,722 | (3,820,242) | 8,340,605 | 1,330,020 | 9,670,625 | (2,395,097) | 7,785,435 | 1,020,665 | 8,806,100 | (864,525) |
| Audit adj | | - | - | - | | | - | - | | | - | - | | | - | - | | | - | - |
| F. RESTATED BEGINNING BALANCE | | 12,118,447 | 3,767,517 | 15,885,964 | 12,118,447 | 3,767,517 | 15,885,964 | - | 8,972,675 | 3,093,047 | 12,065,722 | (3,820,242) | 8,340,605 | 1,330,020 | 9,670,625 | (2,395,097) | 7,785,435 | 1,020,665 | 8,806,100 | (864,525) |
| PROJECTED ENDING BALANCE | | 9,328,856 | 3,180,892 | 12,509,748 | 8,972,675 | 3,093,047 | 12,065,722 | (444,026) | 8,340,605 | 1,330,020 | 9,670,625 | (2,395,097) | 7,785,435 | 1,020,665 | 8,806,100 | (864,525) | 7,783,416 | 949,172 | 8,732,588 | (73,512) |

Rescue Union School District

Multi-Year Projected Budget

| 2026-27 Budget Adoption / 2025-26 June Update | E 2025-26 2nd Interim Unrestricted | F 2025-26 2nd Interim Restricted | G 2025-26 2nd Interim Total | H 2025-26 June Update Unrestricted | I 2025-26 June Update Restricted | J 2025-26 June Update Total | K DIFFERENCE J - G | L 2026-27 Budget Adoption Unrestricted | M 2026-27 Budget Adoption Restricted | N 2026-27 Budget Adoption Total | O DIFFERENCE N - J | P 2027-28 Budget Adoption Unrestricted | Q 2027-28 Budget Adoption Restricted | R 2027-28 Budget Adoption Total | S DIFFERENCE R - N | T 2028-29 Budget Adoption Unrestricted | U 2028-29 Budget Adoption Restricted | V 2028-29 Budget Adoption Total | S DIFFERENCE R - N |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| G. COMPONENTS OF THE ENDING BALANCE: | | | | | | | | | | | | | | | | | | | |
| a) Nonspendable | | | | | | | | | | | | | | | | | | | |
| Revolving Cash | 5,750 | - | 5,750 | 5,750 | | 5,750 | - | 5,750 | | 5,750 | - | 5,750 | | 5,750 | - | 5,750 | | 5,750 | - |
| Stores | - | - | - | | | - | - | | | - | - | | | - | - | | | - | - |
| Prepaid expenses | - | - | - | - | | - | - | - | | - | - | | | - | - | | | - | - |
| All Others | - | - | - | | | - | - | | | - | - | | | - | - | | | - | - |
| b) Restricted | - | 3,180,892 | 3,180,892 | | 3,093,047 | 3,093,047 | (87,845) | | 1,330,020 | 1,330,020 | (1,763,027) | | 1,020,665 | 1,020,665 | (309,355) | | 949,172 | 949,172 | (71,493) |
| Expanded Learning Opportunities (ELOP) RS 2600 | - | 260,865 | 260,865 | | 260,861 | 260,861 | (4) | | 68,304 | 68,304 | (192,557) | | - | - | (68,304) | | - | - | - |
| Educator Effectiveness RS 6266 | - | - | - | | - | - | - | | | - | - | | - | - | - | | - | - | - |
| Lottery Instructional Materials RS 6300 | - | 949,683 | 949,683 | | 949,683 | 949,683 | - | | 457,002 | 457,002 | (492,681) | | 364,322 | 364,322 | (92,681) | | 271,641 | 271,641 | (92,681) |
| ERMHS RS 6546 | - | 98,319 | 98,319 | | 96,031 | 96,031 | (2,287) | | | - | (96,031) | | - | - | - | | - | - | - |
| CTEIG RS 9054 | - | 204,286 | 204,286 | | 204,288 | 204,288 | 1 | | 110,248 | 110,248 | (94,040) | | 16,208 | 16,208 | (94,040) | | - | - | (16,208) |
| Early Intervention RS 6547 | - | 229,074 | 229,074 | | 228,848 | 228,848 | (226) | | 91,726 | 91,726 | (137,122) | | - | - | (91,726) | | - | - | - |
| Student Support & Prof Learning RS 6019 | - | 853,938 | 853,938 | | 782,993 | 782,993 | (70,945) | | | - | (782,993) | | - | - | - | | - | - | - |
| Learning Recovery Emer Grant RS 7435 | - | - | - | | - | - | - | | | - | - | | | - | - | | | - | - |
| Medi-Cal Billing | - | 5,594 | 5,594 | | 5,595 | 5,595 | | | 1,194 | 1,194 | (4,401) | | 1,794 | 1,794 | 599 | | 2,393 | 2,393 | 599 |
| TUPE | - | 2,000 | 2,000 | | 2,000 | 2,000 | | | 2,000 | 2,000 | - | | 2,000 | 2,000 | - | | 2,000 | 2,000 | - |
| Arts, Music & Inst Matl's Block Grant RS 6762 | - | - | - | | - | - | - | | | - | - | | - | - | - | | - | - | - |
| Arts & Music In Schools (Prop 28) RS 6770 | - | 551,695 | 551,695 | | 537,135 | 537,135 | | | 573,931 | 573,931 | | | 610,727 | 610,727 | | | 647,523 | | |
| Literacy Screenings Prof Dev | - | - | | | | | | | | | | | | - | | | | | |
| PTO Site Donations | - | 25,438 | | | 25,614 | 25,614 | | | 25,614 | 25,614 | | | 25,614 | 25,614 | | | 25,614 | | |
| c) Committed | - | - | | | | | - | | | | - | | | | | | | | |
| Stabilization Arrangements | - | - | | | | | - | | | | - | | | | | | | | |
| Other Commitments | - | - | - | - | | - | - | 2,862,068 | | 2,862,068 | 2,862,068 | 2,337,399 | | 2,337,399 | (524,669) | 2,296,654 | | 2,296,654 | (40,745) |
| Liability - Compensated Absences | - | - | | | | | | 45,356 | | 45,356 | | 45,356 | | 45,356 | - | 45,356 | | 45,356 | - |
| Liability - H/W Prior Year adjust | - | - | | | | | | 150,000 | | 150,000 | | 150,000 | | 150,000 | - | 150,000 | | 150,000 | - |
| U/R Lottery - Instr Supplies / Textbook Adopt 1100 | - | - | | | | | | 815,627 | | 815,627 | | 783,825 | | 783,825 | - | 507,101 | | 507,101 | - |
| MAA - Health services 0101 | - | - | | | | | | 243 | | 243 | | 18,118 | | 18,118 | - | 45,753 | | 45,753 | - |
| Emergency Facility Needs | - | - | | | | | | 150,000 | | 150,000 | | 150,000 | | 150,000 | - | 50,000 | | 50,000 | - |
| Safety Improvements | - | - | | | | | | 50,000 | | 50,000 | | 50,000 | | 50,000 | - | 25,000 | | 25,000 | - |
| CalPERS/CalSTRS | - | - | | | | | | | | | | | | | | | | - | - |
| SPED residential reserve | - | - | | | | | | | | | | | | | | | | - | - |
| Declining Enrollment Mitigation | - | - | | | | | | 1,650,843 | | 1,650,843 | - | 1,140,101 | | 1,140,101 | - | 1,473,444 | | 1,473,444 | - |
| | - | - | | | | | - | | | | - | | | | | | | | |
| d) Assigned | 3,784,872 | - | 3,784,872 | 3,385,710 | | 3,385,710 | (399,162) | - | - | - | (3,385,710) | - | - | - | - | - | - | - | - |
| Assigned Descriptions: | - | - | | | | | | | | | | | | | | | | | |
| Liability - Compensated Absences | 45,356 | - | 45,356 | 45,356 | | 45,356 | - | | | - | (45,356) | | | - | - | - | | - | - |
| Liability - H/W Prior Year adjust | 200,000 | - | 200,000 | 200,000 | | 200,000 | - | | | - | (200,000) | | | - | - | | | - | - |
| U/R Lottery - Instr Supplies / Textbook Adopt | 998,931 | - | 998,931 | 847,429 | | 847,429 | (151,502) | | | - | (847,429) | - | | - | - | | | - | - |
| MAA - Health services | 29,416 | - | 29,416 | 29,416 | | 29,416 | 1 | | | - | (29,416) | | | - | - | | | - | - |
| Emergency Facility Needs | 132,425 | - | 132,425 | 132,425 | | 132,425 | - | | | - | (132,425) | - | | - | - | - | | - | - |
| Safety Improvements | 50,000 | - | 50,000 | 50,000 | | 50,000 | - | | | - | (50,000) | - | | - | - | - | | - | - |
| CalPERS/CalSTRS | - | - | - | | | - | - | | | - | - | | | - | - | | | - | - |
| SPED residential reserve | - | - | | | | | | | | | | | | | - | | | | - |
| Declining Enrollment Mitigation | 2,328,744 | - | 2,328,744 | 2,081,084 | | 2,081,084 | (247,660) | | | - | (2,081,084) | | | - | - | | | - | - |
| | - | - | - | | | - | - | | | - | - | | | - | - | | | - | - |
| e) Unassigned | - | - | | | | | - | | | | | | | | | | | | |
| Reserve for Economic Uncertainties 10% | 5,538,234 | - | 5,538,234 | 5,581,215 | - | 5,581,215 | 42,981 | 5,472,787 | - | 5,472,787 | (108,428) | 5,442,286 | - | 5,442,286 | (30,501) | 5,481,012 | - | 5,481,012 | 38,726 |
| Unassigned/Unappropriated | - | - | - | | - | - | - | | - | - | - | | - | - | - | | - | - | - |
| | - | - | | | | | | | | | | | | | | | | | |
| Ending Fund Balance | 9,328,856 | 3,180,892 | 12,509,748 | 8,972,675 | 3,093,047 | 12,065,722 | (444,026) | 8,340,605 | 1,330,020 | 9,670,625 | (7,580,631) | 7,785,435 | 1,020,665 | 8,806,100 | (1,210,677) | 7,783,416 | 949,172 | 8,732,588 | (181,802) |
| REU | 10.0% | | 10.0% | 10.0% | | 10.0% | | 10.0% | | 10.0% | | 10.0% | | 10.0% | | 10.0% | | 10.0% | |