Rescue Union School District

Multi-Year Projected Budget

2025-26 2nd Interim	E 2025-26 1st Interim Unrestricted	F 2025-26 1st Interim Restricted	G 2025-26 1st Interim Total	H 2025-26 2nd Interim Unrestricted	I 2025-26 2nd Interim Restricted	J 2025-26 2nd Interim Total	K DIFFERENCE J - G	L 2026-27 2nd Interim Unrestricted	M 2026-27 2nd Interim Restricted	N 2026-27 2nd Interim Total	O DIFFERENCE N - J	P 2027-28 2nd Interim Unrestricted	Q 2027-28 2nd Interim Restricted	R 2027-28 2nd Interim Total	S DIFFERENCE R - N
COLA	2.30%			2.30%				2.41%				2.92%			
LCFF Enrollment	3,549.00			3,541				3,505				3,479			
LCFF ADA:	3,401.00			3,393.50				3,392.56				3,378.42			
A. REVENUE: UPC %	19.61%			19.63%				20.03%				19.87%			
LCFF Sources 8010-8099	40,349,319	-	40,349,319	40,308,440	-	40,308,440	(40,879)	41,236,754	-	41,236,754	928,314	42,259,903	-	42,259,903	1,023,149
Federal Reven 8100-8299	-	658,986	658,986	-	661,018	661,018	2,032	-	568,691	568,691	(92,327)	-	565,578	565,578	(3,113)
Other State Re 8300-8599	1,183,849	5,411,417	6,595,266	1,190,082	5,352,686	6,542,769	(52,498)	1,190,082	3,996,550	5,186,632	(1,356,137)	1,190,082	4,027,467	5,217,549	30,917
Local Revenue 8600-8799	1,658,932	2,547,807	4,206,739	1,654,058	2,839,843	4,493,901	287,162	1,173,011	2,256,579	3,429,591	(1,064,310)	1,052,450	2,256,579	3,309,029	(120,561)
TOTAL REVENUE	43,192,100	8,618,210	51,810,310	43,152,580	8,853,547	52,006,128	195,818	43,599,848	6,821,820	50,421,668	(1,584,460)	44,502,436	6,849,624	51,352,059	930,391
B. EXPENDITURES:															
Certificated Sa 1000-1999	17,726,234	3,165,807	20,892,041	17,739,975	3,168,121	20,908,096	16,056	18,345,537	3,183,716	21,529,253	621,157	18,593,713	3,121,558	21,715,271	186,018
Classified Sala 2000-2999	6,094,076	3,076,100	9,170,177	6,120,516	3,058,566	9,179,082	8,905	6,306,120	3,025,246	9,331,366	152,283	6,513,179	3,025,246	9,538,425	207,059
Benefits 3000-3999	7,608,428	4,270,887	11,879,315	7,581,206	4,284,687	11,865,893	(13,421)	7,778,132	4,283,514	12,061,645	195,752	7,955,270	4,260,725	12,215,995	154,349
Books & Suppl 4000-4999	1,598,392	1,265,479	2,863,870	1,613,023	1,283,529	2,896,552	32,682	1,128,704	1,018,682	2,147,386	(749,166)	1,144,422	1,033,935	2,178,357	30,972
Services 5000-5999	3,248,217	3,892,508	7,140,725	3,153,052	4,064,073	7,217,126	76,401	2,972,181	2,531,144	5,503,325	(1,713,801)	2,937,292	2,415,312	5,352,604	(150,721)
Capital Outlay 6000-6599	478,705	169,235	647,940	479,005	274,868	753,873	105,933	-	29,812	29,812	(724,061)	-	29,812	29,812	-
Other Outgo 7100-7299	268,825	1,842,896	2,111,721	268,825	1,842,896	2,111,721	-	268,825	1,842,896	2,111,721	-	268,825	1,842,896	2,111,721	-
Direct Support 7300-7399	(252,448)	202,448	(50,000)	(247,494)	197,494	(50,000)	-	(229,808)	179,808	(50,000)	-	(229,808)	179,808	(50,000)	-
														-	
														-	
TOTAL EXPENDITURES	36,770,428	17,885,360	54,655,788	36,708,109	18,174,235	54,882,344	226,556	36,569,691	16,094,817	52,664,508	(2,217,836)	37,182,894	15,909,292	53,092,186	427,678
C. EXCESS (DEFICIENC'	6,421,672	(9,267,150)	(2,845,478)	6,444,471	(9,320,687)	(2,876,216)	(30,738)	7,030,156	(9,272,996)	(2,242,840)	633,376	7,319,542	(9,059,668)	(1,740,126)	502,714
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	-
Other Sources 8930-8979	-	-				-	-			-	-			-	-
Other Uses 7630-7699	-	-				-	-			-	-			-	-
Contributions 8980-8999	(8,779,542)	8,779,542	-	(8,734,062)	8,734,062	-	-	(8,474,894)	8,474,894	-	-	(8,460,109)	8,460,109	-	-
TOTAL SOURCES/USES	(9,279,542)	8,779,542	(500,000)	(9,234,062)	8,734,062	(500,000)	-	(8,974,894)	8,474,894	(500,000)	-	(8,960,109)	8,460,109	(500,000)	-
E. NET INCREASE (DECREASE)	(2,857,870)	(487,608)	(3,345,478)	(2,789,591)	(586,625)	(3,376,216)	(30,738)	(1,944,737)	(798,103)	(2,742,840)	633,376	(1,640,567)	(599,559)	(2,240,126)	502,714
BEGINNING BALANCE	12,118,447	3,767,517	15,885,964	12,118,447	3,767,517	15,885,964	-	9,328,856	3,180,892	12,509,748	(3,376,216)	7,384,119	2,382,789	9,766,908	(2,742,840)
Audit adj	-	-	-			-	-			-	-			-	-
F. RESTATED BEGINNING BALANCE	12,118,447	3,767,517	15,885,964	12,118,447	3,767,517	15,885,964	-	9,328,856	3,180,892	12,509,748	(3,376,216)	7,384,119	2,382,789	9,766,908	(2,742,840)
PROJECTED ENDING BALANCE	9,260,578	3,279,908	12,540,486	9,328,856	3,180,892	12,509,748	(30,738)	7,384,119	2,382,789	9,766,908	(2,742,840)	5,743,552	1,783,230	7,526,782	(2,240,126)
G. COMPONENTS OF THE ENDING BALAN															
a) Nonspendable															
Revolving Cash	***5,750***	-	***5,750***	***5,750***		***5,750***	-	***5,750***		***5,750***	-	***5,750***		***5,750***	-
Stores	-		-			-	-			-	-			-	-
Prepaid expenses	-		-	-		-	-			-	-			-	-
All Others	-		-			-	-			-	-			-	-
b) Restricted	-	***3,279,908***	***3,279,908***		***3,180,892***	***3,180,892***	*(99,017)*		***2,382,789***	***2,382,789***	(798,103)		***1,783,230***	***1,783,230***	(599,559)
Expanded Learning Opportunities	-	*284,023*	*284,023*		*260,865*	*260,865*	*(23,158)*		*68,313*	*68,313*	*(192,552)*		*6,678*	*6,678*	*(61,635)*
Educator Effectiveness RS 6266	-	-	-		-	-	-		-	-	-		-	-	-
Lottery Instructional Materials RS	-	*985,255*	*985,255*		*949,683*	*949,683*	*(35,573)*		*542,002*	*542,002*	*(407,681)*		*134,322*	*134,322*	*(407,681)*
ERMHS RS 6546	-	*152,404*	*152,404*		*98,319*	*98,319*	*(54,086)*		*101,623*	*101,623*	*3,305*		*104,928*	*104,928*	*3,305*
9054	-	*204,286*	*204,286*		*204,286*	*204,286*	-		*113,283*	*113,283*	*(91,003)*		*22,280*	*22,280*	*(91,003)*
Interventi	-	*228,750*	*228,750*		*229,074*	*229,074*	*324*		*97,240*	*97,240*	*(131,834)*		-	-	*(97,240)*
Student Support & Prof Learning R	-	*853,938*	*853,938*		*853,938*	*853,938*	-		*853,938*	*853,938*	-		*853,938*	*853,938*	-
Learning Recovery Emer Grant RS	-	-	-		-	-	-		-	-	-			-	-
Medi-Cal Billing	-	*5,594*	*5,594*		*5,594*	*5,594*			-	-	*(5,594)*		-	-	-
TUPE	-	*2,000*	*2,000*		*2,000*	*2,000*			-	-	*(2,000)*		-	-	-
Arts, Music & Inst Matl's Block Gra	-	-	-		-	-	-		-	-	-		-	-	-
Arts & Music In Schools (Prop 28)	-	*563,658*	*563,658*		*551,695*	*551,695*			*606,389*	*606,389*			*661,083*		
Literacy Screenings Prof Dev															
PTO Site Donations	-	-	-		*25,438*	*25,438*			*(0)*	*(0)*					
c) Committed	-						-				-				
Stabilization Arrangements	-						-				-				
Other Commitments	-		-	-		-	-	-		-	-	-		-	-
	-						-				-				
d) Assigned	***3,739,249***		***3,739,249***	***3,784,872***		***3,784,872***	*45,624*	***2,061,918***	-	***2,061,918***	*(1,722,954)*	***378,583***	-	***378,583***	*(1,683,335)*
Assigned Descriptions:	-														
Liability - Compensated Absences	*45,356*		*45,356*	*45,356*		*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*		*200,000*	-	*200,000*		*200,000*	-
U/R Lottery - Instr Supplies / Textb	*982,112*		*982,112*	*998,931*		*998,931*	*16,819*	*941,462*		*941,462*	*(57,469)*	*133,227*		*133,227*	*(808,235)*
MAA - Health services	*29,416*		*29,416*	*29,416*		*29,416*	-	-		-	*(29,416)*	-		-	-
Emergency Facility Needs	*132,425*		*132,425*	*132,425*		*132,425*	-	*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	*2,299,940*		*2,299,940*	*2,328,744*		*2,328,744*	*28,805*	*675,100*		*675,100*	*(1,653,644)*	*(0)*		*(0)*	*(675,100)*
	-		-			-	-			-	-			-	-
e) Unassigned	-						-								
Reserve for Economic Uncertaint	***5,515,579***		***5,515,579***	***5,538,234***	-	***5,538,234***	22,655	***5,316,451***	-	***5,316,451***	(221,783)	***5,359,219***	-	***5,359,219***	42,768
Unassigned/Unappropriated	-		-		-	-	-		-	-	-		-	-	-
	-														
Ending Fund Balance	9,260,578	3,279,908	12,540,486	9,328,856	3,180,892	12,509,748	(30,738)	7,384,119	2,382,789	9,766,908	(5,293,153)	5,743,552	1,783,230	7,526,782	(4,577,715)
REU	**10.0%**		**10.0%**	**10.0%**		**10.0%**		**10.0%**		**10.0%**		**10.0%**		**10.0%**	