MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

Inspiring every student to think, to learn, to achieve, to care.

2025-2026

Proposed Budget

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2024-25 Estimated Actuals	2025-26 Budget
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
01	General Fund/County School Service Fund	GS	GS
A	Average Daily Attendance	S	S
CASH	Cashflow Worksheet		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
L	Lottery Report	GS	
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
MYP	Multiyear Projections - General Fund		GS
01CS	Criteria and Standards Review	GS	GS
08	Student Activity Special Revenue Fund	G	G
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
35	County School Facilities Fund	G	
40	Special Reserve Fund for Capital Outlay Projects	G	G
51	Bond Interest and Redemption Fund	G	G

MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

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SCHOOL DISTRICT CERTIFICATION



2025 - 2026 Proposed Budget

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: 41870 McAlby Court, Murrieta, CA 92562

Date: May 29, 2025

Adoption Date: June 12, 2025

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Title:

Public Hearing:

Place: 41870 McAlby Court, Murrieta, CA 92562

Date: June 3, 2025

Time: 5:00 PM

Contact person for additional information on the budget reports:

Name: James L. Whittington

Title: Chief Financial Officer

Telephone: (951) 696-1600

E-mail: jwhittington@murrieta.k12.ca.us

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	X	
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	**06/12/2025**	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

_____ Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined: $ _____

Less: Amount of total liabilities reserved in budget: $ _____

Estimated accrued but unfunded liabilities: $ 0.00

X This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

Protected Insurance Program for Schools and Community Colleges Authority

Riverside Schools' Risk Management Authority

_____ This school district is not self-insured for workers' compensation claims.

Signed _____ Date of Meeting: June 12, 2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____ Title: _____

For additional information on this certification, please contact:

Name: Roy Monge

Title: Director, Risk Management

Telephone: (951) 696-1600

E-mail: RMonge@murrieta.k12.ca.us

MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

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GENERAL FUND

2025 - 2026 Proposed Budget

Murrieta Valley Unified School District - General Fund
2025-2026 Adopted Budget Assumptions

Overview

The 2025-2026 Adopted Budget was prepared utilizing the following sources:

- Governor's January 2025 Budget Proposal
- School Services of California Governor's January 2025 Budget Financial Dartboard
- Fiscal Crisis and Management Assistance Team LCFF (Local Control Funding Formula) Calculator

Throughout the 2025-2026 fiscal year, key dates and events have an impact on budget projections and may require budget revisions including, but not limited to:

- Final Enacted State Budget
  - June 2025
  - At print time of this document, the State Budget was not yet signed by the Governor.
- Student Enrollment
  - August 2025 – First Day of School
  - October 2025 – CBEDS
  - December 2025 – CALPADS Fall Certification
- Average Daily Attendance (ADA) Reports
  - P1 December 2025
  - P2 April 2026
  - Annual June 2026
- Negotiated agreements with labor partners.
- 2025-2026 Beginning Fund Balance
  - The 2025-2026 projected beginning fund balance is based on estimated actuals for the 2024-2025 fiscal year. The final beginning fund balance will be known as the 2024-2025 fiscal year books are closed and presented in the September 2025 Unaudited Actuals Report.

Based on the criteria and budget factors listed above, Murrieta Valley Unified School District will meet its financial obligations, for the budget year, 2026-2027 fiscal year, and 2027-2028 fiscal year.

Murrieta Valley Unified School District - General Fund
2025-2026 Adopted Budget Assumptions

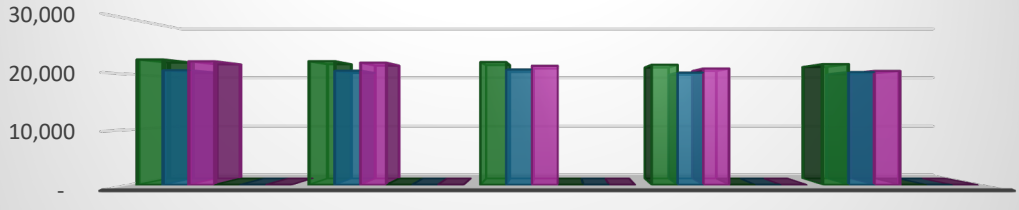
Enrollment, Average Daily Attendance & Local Control Funding Formula

Local Control Funding Formula calculators provided by Fiscal Crisis and Management Assistance Team were utilized for District projections along with School Services of California Governor's January 2025 Budget Financial Dartboard. School districts are funded on the greater of, (1) prior year ADA (Average Daily Attendance), (2) current year ADA or (3) average of three prior year's ADA. The following information details the components of LCFF and district calculations:

- Grade Span Base Grants per ADA – TK/K-3, 4-6, 7-8, 9-12
- TK/K-3 Grade Span Adjustment & 9-12 Career Technical Education
- TK Ratio Add-On
- Supplemental and Concentration Grant Increases Based on Unduplicated Student Counts:
    - English Learners, Free and Reduced-Price Meal Program, Foster Youth and Homeless
    - District Unduplicated Pupil Count three year rolling average 54.52%
- Cost of Living Adjustment (COLA)
    - 2.43% Cost of Living Adjustment
- CBEDS Enrollment 21,827
- Projected P2 ADA 20,394
- LCFF Funded ADA 20,591 based on prior 3-year average ADA
    - Includes 4 ADA from County Programs

Murrieta Valley Unified School District - General Fund
2025-2026 Adopted Budget Assumptions

Enrollment, Average Daily Attendance & Local Control Funding Formula – continued



	2021-2022	2022-2023	2023-2024	2024-2025 Projected	2025-2026 Projected
CBEDS Enrollment-District Only	22,669	22,355	22,197	21,712	21,827
P2 ADA-District Only	20,723	20,642	20,851	20,287	20,394
LCFF Funded ADA	22,339	22,090	21,524	21,029	20,591
ADA/Enrollment %	91.42%	92.34%	93.94%	93.44%	93.43%
Enrollment Change %	-1.22%	-1.39%	-0.71%	-2.18%	0.53%
ADA Change %	-7.24%	-0.39%	1.01%	-2.70%	0.53%

LCFF (Local Control Funding Formula)					
LCFF FACTORS	**TK-3**	**4-6**	**7-8**	**9-12**	**TOTAL**
Base Grant	$10,269	$10,424	$10,733	$12,439	
Grade Span Adjustment	$1,068			$323	
Supplemental Funding	$1,236	$1,137	$1,170	$1,392	
Funded ADA	5,511	4,470	3,225	7,385	20,591
LCFF Grade Level Funding	$69,291,208	$51,669,671	$38,390,013	$104,525,518	$263,876,410
Transportation Funding					$99,330
TK Ratio Add-On					$2,158,237
2025-2026 PROJECTED LCFF FUNDING					**$266,133,977**

LCFF funding totaling $266,133,977 is comprised of the following sources:

- State Aid $147,837,853 = 56%
- Property Taxes $77,164,180 = 29%
- Education Protection Account $41,131,944 = 15%

Murrieta Valley Unified School District - General Fund
2025-2026 Adopted Budget Assumptions

Revenues

2025-2026 Adopted Budget federal revenues include projected awards and one-time carryover funds:

Resource	Description	Allocation
0000	Other Federal	$ 17,586
3010	ESEA: Title I	$ 2,867,475
3310	Special Ed: IDEA Basic Local Assistance Entitlement	$ 5,855,148
3311	Special Ed: IDEA Basic Local Assistance Entitlement Private Schools	$ 14,059
3315	Special Ed: IDEA Preschool Grants	$ 92,180
3327	Special Ed: IDEA Mental Health Reimbursement	$ 150,000
3345	Special Ed: IDEA Preschool Staff Development	$ 2,110
3410	Department of Rehab Workability	$ 40,000
3550	Carl D. Perkins Career and Technical Education	$ 132,373
4035	ESEA: Title II Improving Teacher Quality	$ 487,215
4127	ESEA: Title IV Student Support and Academic Enrichment	$ 182,173
4201	ESEA: Title III Immigrant Student Program	$ 28,329
4203	ESEA: Title III Limited English Proficient	$ 183,802
	TOTAL FEDERAL REVENUES	**$10,052,450**

Murrieta Valley Unified School District - General Fund
2025-2026 Adopted Budget Assumptions

Revenues – continued

2025-2026 Adopted Budget state revenues include the following programs:

- Mandate Block Grant funds are based on 2024-2025 ADA and a 2.43% COLA: K-8 ADA $39.14, 9-12 ADA $75.41.
- Lottery funds are based on projected 2025-2026 Annual ADA: Unrestricted Lottery $191 per ADA and Lottery Prop 20 $82 per ADA.
- Estimated STRS On Behalf Pension Contribution rate is based on prior year. The district will record the 2025-2026 actuals STRS On Behalf Pension Contribution at Unaudited Actuals.

Resource	Description	Allocation
0000	Mandated Block Grant	$ 1,032,852
0000	State Testing Revenues	$ 60,000
0704	Home-to-School Transportation	$ 1,832,028
0705	Special Education Transportation	$ 2,716,653
1100	Lottery	$ 4,064,289
6053	Universal PreK Planning	$ 63,600
6271	CA National Board Certified Teacher Incentive Program	$ 10,000
6300	Lottery Prop 20	$ 1,745,124
6387	Career Technical Education Incentive Grant	$ 1,501,295
6520	Special Education Workability	$ 62,445
6546	Special Education Mental Health	$ 1,684,528
6547	Special Education Early Intervention Preschool Grant	$ 1,471,271
6770	Arts & Music in Schools-Prop 28	$ 3,107,015
7415	Classified School Employee Summer Assistance Program	$ 270,021
7690	STRS on Behalf Pension Contribution	$13,696,024
	TOTAL STATE REVENUES	**$33,317,145**

Revenues – continued

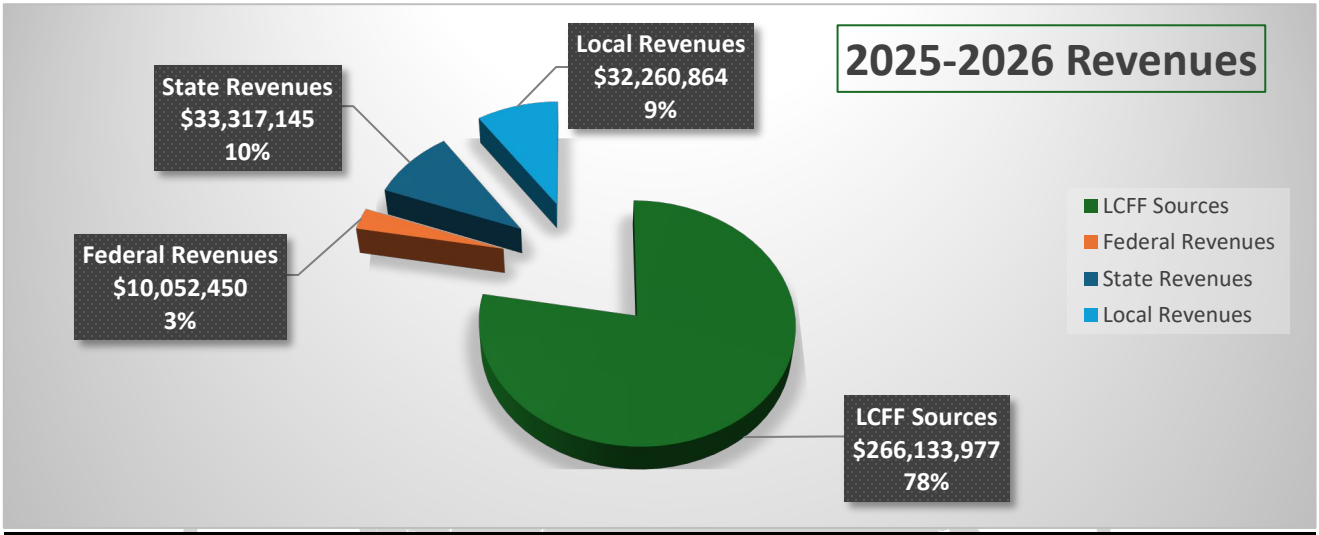
2025-2026 Adopted Budget local revenues include interest earnings, use of facilities, donations, reimbursements from outside agencies, reimbursements from district safety credits with the JPA, non-resident student fees and other miscellaneous revenues. Local revenues for AB602 special education are funded on district wide projected P2 ADA and are based on 2025-2026 projected revenue information from SELPA.

Resource	Description	Allocation
0000	Sale of Equipment & Supplies	$ 35,000
0000	Leases & Rentals	$ 2,405,846
0000	Interest	$ 2,800,000
0000	Other Income	$ 1,154,000
0200/0201	Safety Credits Reimbursements	$ 815,610
0310	Medi-Cal Administrative Activities	$ 370,000
0600	Donation Revenue	$ 1,035,000
0601	Discretionary Program Awards	$ 19,000
0615	Unified Sports / Special Olympics	$ 16,500
0616	Pechanga Grant	$ 40,000
0620	Non-Resident Student Fees	$ 231,000
0704	Transportation Services	$ 156,500
0991	Bill to Outside Agencies	$ 497,116
6500	Special Education SELPA Transfer from COE	$18,759,634
6500	SELPA OCI-OOHC	$ 568,623
6531	Low Incidence Special Education	$ 434,501
9010	Medi-Cal LEA Billing Option Program	$ 1,400,000
9986	Redevelopment Revenues	$ 1,522,534
	TOTAL LOCAL REVENUES	**$32,260,864**

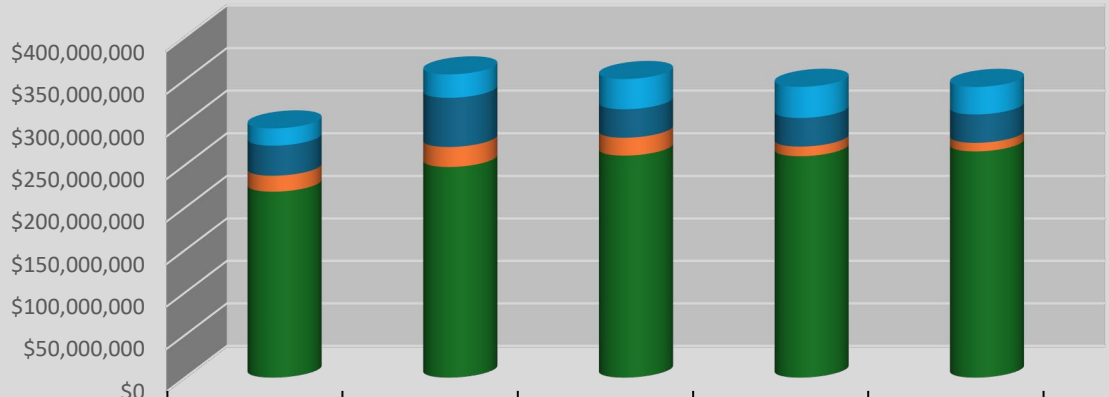
Murrieta Valley Unified School District - General Fund
2025-2026 Adopted Budget Assumptions

Revenues - continued

2025-2026 Adopted Budget revenues are projected at $341,764,436.



Historical Revenues



	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Estimated Actuals	2025-2026 Projected
Local Revenues	$20,166,858	$27,438,311	$35,468,068	$36,490,405	$32,260,864
State Revenues	$35,324,645	$57,710,737	$33,411,022	$33,613,153	$33,317,145
Federal Revenues	$18,714,181	$23,496,860	$20,987,125	$11,286,600	$10,052,450
LCFF Sources	$218,853,698	$247,824,091	$261,182,667	$260,493,065	$266,133,977

Murrieta Valley Unified School District - General Fund
2025-2026 Adopted Budget Assumptions

Expenditures

Salaries and Benefits

- 2025-2026 Adopted Budget includes the following FTEs:
    - Certificated Bargaining Unit 1,077.27
    - Classified Bargaining Unit 908.26
    - Management/Support 189.50
- Certificated staffing ratios to develop initial 2025-2026 general education staffing requirements by grade level:
    - TK – 20:1 – Governor's January Budget Proposal Ratios
    - K – 30:1
    - 1 – 26:1
    - 2 – 28:1
    - 3 – 30:1
    - 4-5 – 32:1
    - 6-8 – 31:1
    - 9-12 – 31:1 Core Subjects, 60:1 Physical Education, 38:1 Electives
- Classified staffing ratios – these ratios do not include crossing guards, custodians, technology assistants or special education staff. All staffing requirements for special education are determined by Education Code and/or contract requirements. Ratio hours shown on a per day basis.

	Elementary Schools	Middle Schools	High Schools
Base Hours	38	87	160
Ratio Hours	35:1	35:1 for student counts above 1,000	150:1
Supplemental	15:1 for student count above 900	15:1 for student count above 1,400	14:1 for student count above 2,500

Expenditures – continued

- Statutory Benefits and Health and Welfare
    - STRS (State Teachers' Retirement System)
        - Adopted Budget includes STRS rate equal to 19.10%.
    - PERS (Public Employees' Retirement System)
        - Adopted Budget includes a PERS rate increase of 0.35% from 27.05% to 27.40% equal to approximately $0.2M.
    - Worker's Compensation rate equal to 1.50%
    - Certificated total statutory benefit rate equal to 22.10%
    - Classified total statutory benefit rate equal to 36.60%
    - Health and Welfare cap $11,000 per FTE
- Governmental Accounting Standards Board (GASB) 68 requires districts to record their proportionate share of the STRS pension liability and corresponding state contributions. 2025-2026 Adopted Budget includes revenues and expenditures in the restricted General Fund of $13,696,024.
- Step and Column
    - All certificated employees $2,881,019 plus statutory benefits of $641,649 for a total of $3,522,668.
    - All classified employees $486,866 plus statutory benefits of $176,616 for a total of $663,482.
- Retiree Benefits are projected at $1,259,141.
- The budget also includes approximately $9.6M in salaries and benefits for substitutes, athletic stipends, home hospital instruction, Saturday school instruction, class size compensation and AB1522 paid sick leave for substitutes.
- Salary and benefit projections of $305,718,246 are equal to 86.09% of total expenditures.

Murrieta Valley Unified School District - General Fund
2025-2026 Adopted Budget Assumptions

Expenditures – continued

Discretionary Budgets

Description	Greater of		*Add on Funding
	*Baseline Funding	*Per Student Allocation	
Elementary	$65,000	$90	80% of 2022-23 Site LCAP Allocation
Middle Schools	$85,500	$90	
High Schools	$225,000	$90	
Alternative Education	$35,000	n/a	
Independent Study Program	$20,000	n/a	

*Site discretionary budgets were calculated using the allocation rates listed above less an applied 10% reduction and projected October 2025 CALPADS student enrollment numbers.

2025 2026 Site Allocations			
Site	**Discretionary**	**Site**	**Discretionary**
Alta Murrieta Elementary	$129,253	Tovashal Elementary	$104,824
Antelope Hills Elementary	$105,530	Shivela Middle	$142,607
Avaxat Elementary	$116,962	Thompson Middle	$158,920
Buchanan Elementary	$133,112	Warm Springs Middle	$100,995
Cole Canyon Elementary	$131,926	McElhinney Middle	$143,548
E. Hale Curran Elementary	$113,593	Murrieta Valley High	$234,196
Lisa J. Mails Elementary	$118,720	Murrieta Mesa High	$243,287
Monte Vista Elementary	$117,213	Vista Murrieta High	$325,116
Murrieta Elementary	$138,714	Murrieta Canyon Academy	$ 68,607
Rail Ranch Elementary	$111,235	Murrieta Options Academy	$ 4,030
		Total	**$2,742,388**

2025 2026 Department Allocations			
Department	***Discretionary**	**Department**	***Discretionary**
Board & Superintendent	$ 54,000	Infrastructure	$ 22,500
Communications	$ 27,000	Maintenance	$ 44,550
Educational Services	$ 91,581	Operations & Grounds	$ 56,850
Facilities/Planning/Const/SIS	$ 17,100	Special Education	$ 85,692
Fiscal Services	$ 28,100	Student Support	$ 31,207
Human Resources/Risk Mgmt	$ 36,900	Technology	$ 36,000
		Total	**$ 531,480**

* Department allocations listed above include a 10% reduction.

Expenditures – continued

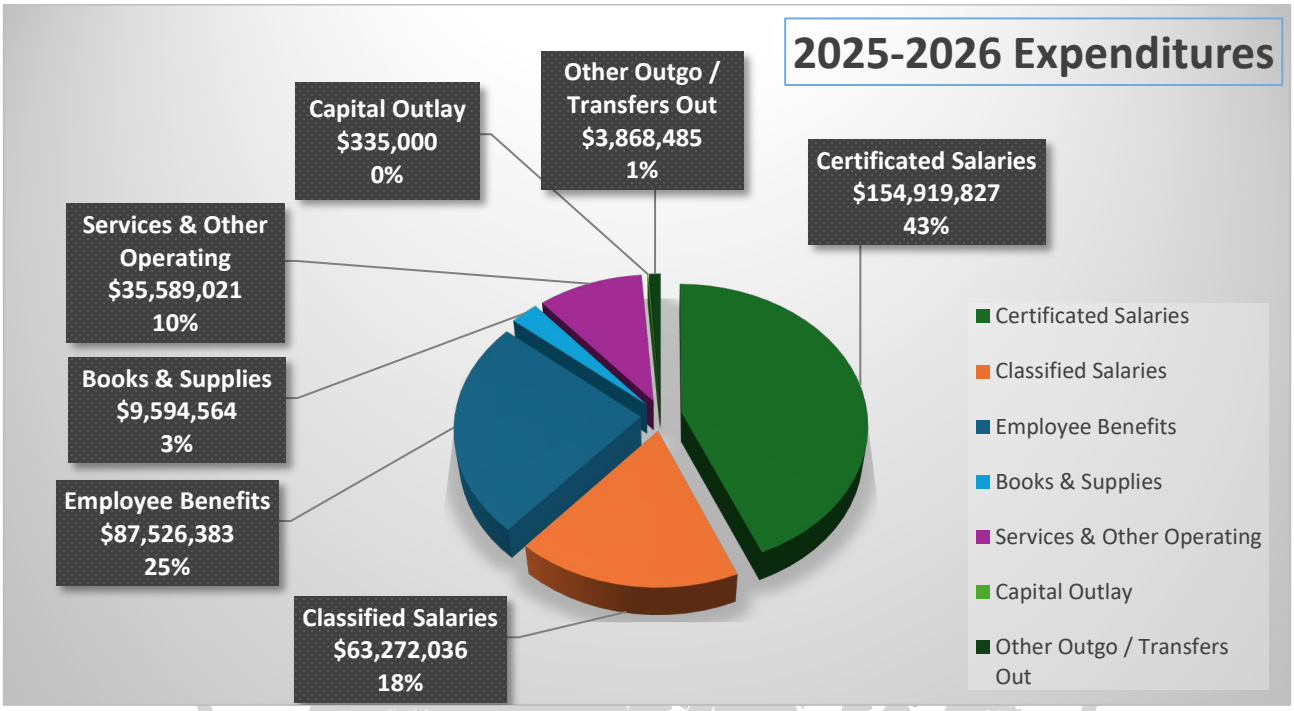
Other Expenditures

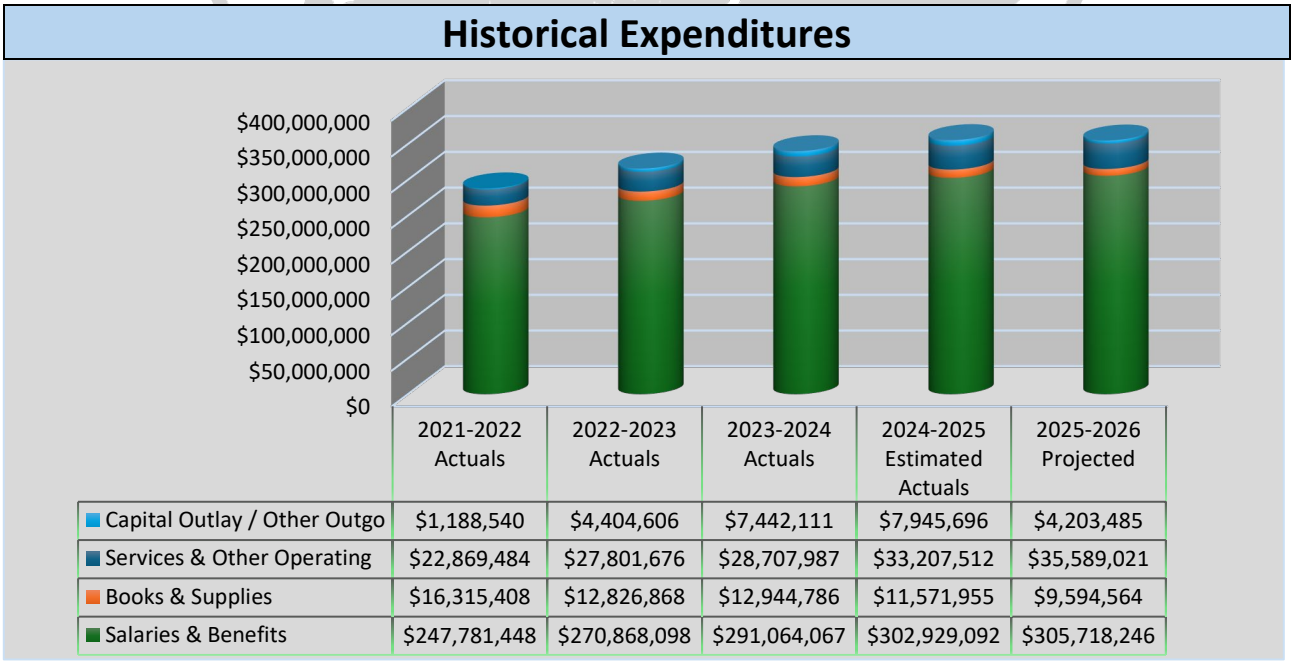
- Lottery expenditures totaling $5,497,289 include the following:
    - Certificated Teacher Salaries and Benefits $4,064,289.
    - Textbooks, Library Support and Software Programs $1,433,000.
- Supplemental Site Allocations for Athletics, Band, Choir and Drama $592,623.
- Arts, Music and Instructional Materials Block Grant expenditures budgeted at $6,745,434.
- Arts and Music In Schools-Prop 28 budgeted expenditures totaling $3,267,517.
- Medi-Cal LEA Billing Option Program budgeted expenditures totaling $2,426,622. Budget plan aligned in consultation with collaborative.
- Utilities including gas, electricity, sewer, telephones, waste disposal and hazardous waste disposal have been budgeted at $9,483,804.
- Districtwide supplies, software, and other operational services are included at $19,884,281.
- Long term debt and other outgo expenditures have been budgeted at $364,610.
- Operating leases for buildings, district paid copiers, click charges, and print shop are budgeted at $2,664,308.
- Murrieta Valley Unified School District's approved indirect cost rate for 2025-2026 is 6.0% and will provide an estimated $3,419,556 to the unrestricted general fund from restricted resources and other district funds.

Murrieta Valley Unified School District - General Fund
2025-2026 Adopted Budget Assumptions

Expenditures – continued

2025-2026 Adopted Budget expenditures are projected at $355,105,316.





	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Estimated Actuals	2025-2026 Projected
Capital Outlay / Other Outgo	$1,188,540	$4,404,606	$7,442,111	$7,945,696	$4,203,485
Services & Other Operating	$22,869,484	$27,801,676	$28,707,987	$33,207,512	$35,589,021
Books & Supplies	$16,315,408	$12,826,868	$12,944,786	$11,571,955	$9,594,564
Salaries & Benefits	$247,781,448	$270,868,098	$291,064,067	$302,929,092	$305,718,246

Other Financing Sources and Uses

The 2025-2026 Adopted Budget includes transfers out from General Fund to the Special Reserve Fund for Capital Outlay Projects in the amount of $5,035,625 to support aging classrooms including furniture, and ongoing equipment and technology infrastructure. Also included in this total, are payments for the Early Learning and Enrichment Center property equal to $806,109.

Contributions to Programs

- Ongoing and Major Maintenance-Restricted Maintenance Account (OMMA)
  - The State Allocation Board requires that districts who receive state funding for school construction contribute resources to a restricted categorical program titled OMMA. The 2025-2026 OMMA contribution is $10,242,279 equal to 3% of total General Fund expenditures. STRS On-Behalf Pension Contribution is excluded from the General Fund expenditure total, prior to calculating the 3% contribution.

- Special Education
  - Special Education expenditures include salaries and benefits, step and column costs, non-public schools, non-public agencies, services, legal costs, mediation agreements and discretionary funds. The contribution to special education is projected at $48,673,715.

- Transportation
  - Transportation expenditures include salaries and benefits, step increases and general operating expenses including fuel, parts, and repairs. The District's state funding offsets a portion of these costs resulting in a contribution to transportation projected at $4,022,756.

Local Control Accountability Plan

As a requirement of LCFF, districts must adopt and annually update a three-year LCAP (Local Control Accountability Plan). Plans must include annual goals and actions that will be implemented to meet eight State priorities. MVUSD's LCAP goals are as follows:

- Goal 1 Student Learning and Achievement:
  - Ensure all students learn through access to high quality actions and services that increase school readiness, academic achievement, and civic/career/college readiness.

Local Control Accountability Plan – continued

- Goal 2 Prevention/Intervention/Acceleration:
  - Provide high quality prevention/intervention/acceleration actions and services to eliminate barriers to student access to required and desired areas of study.

- Goal 3 Professional Development:
  - Ensure classroom teachers, instructional support staff, and school administrators are trained in the state standards, the standards aligned curriculums, proven researched-based instructional strategies, effective instructional technologies, instructional resources/assessments, and the collection and use of data in professional discussions to inform instruction and enhance student learning. Recruit and retain a diverse and highly qualified teaching staff and support staff to promote the implementation of best practices.

- Goal 4 Engagement, Culture and Climate:
  - Ensure all school sites have safe, welcoming, inspiring, and inclusive climates for all students and their families, so that all students are behaviorally and academically engaged in school and ready to learn.

In addition, services for unduplicated pupils must be increased or improved as compared to the services provided to all pupils in the LCAP year. The Demonstration of Increased or Improved Services for 2025-2026 is equal to 10.81%. Murrieta Valley Unified School District is projected to receive $25,944,135 in Supplemental and Concentration Grant Funding. Districts must demonstrate how the percentage is met using a quantitative and/or qualitative description of the increased and/or improved services for unduplicated pupils as compared to the services provided to all pupils.

Goal 1	Goal 2	Goal 3	Goal 4	Total
$ 13,333,729	$ 7,703,036	$ 1,225,968	$ 4,075,931	$ 26,338,664

2025-2026 Adopted Budget incorporates all four district goals, expenditures related to student achievement and increased/improved services requirements.

Beginning with the 2025-2026 Adopted Budget, districts must develop a needs assessment regarding the use of Learning Recovery Emergency Block Grant (LREBG) funds and include planned expenditures in the LCAP. 2025-2026 Adopted Budget LREBG expenditures included in the LCAP are projected at $2,570,866.

Murrieta Valley Unified School District - General Fund
2025-2026 Adopted Budget Assumptions

Projected Ending Fund Balance

MVUSD is required by state law to maintain a reserve for economic uncertainties balance equal to 3% of total budgeted General Fund expenditures. Below is a summary of the 2025-2026 projected ending balance.

2025 2026 COMPONENTS OF ENDING FUND BALANCE	Unrestricted General Fund	Restricted General Fund	Total General Fund
Non-spendable	$ 15,000	$ 0	$ 15,000
Restricted	$ 0	$30,099,979	$30,099,979
Committed	$39,058,987	$ 0	$39,058,987
Assigned	$ 4,183,514	$ 0	$ 4,183,514
Unassigned Reserve for Economic Uncertainties 3%	$10,653,159	$ 0	$10,653,159
Unassigned/Unappropriated	$18,890,445	$ 0	$ 18,890,445
ENDING FUND BALANCE TOTALS	**$72,801,105**	**$30,099,979**	**$102,901,084**

The 2025-2026 Adopted Budget and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and the two subsequent fiscal years.

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	260,493,065.00	0.00	260,493,065.00	266,133,977.00	0.00	266,133,977.00	2.2%
2) Federal Revenue		8100-8299	17,586.00	11,269,014.00	11,286,600.00	17,586.00	10,034,864.00	10,052,450.00	-10.9%
3) Other State Revenue		8300-8599	9,348,813.00	24,264,340.00	33,613,153.00	9,705,822.00	23,611,323.00	33,317,145.00	-0.9%
4) Other Local Revenue		8600-8799	12,348,990.00	24,141,415.00	36,490,405.00	9,575,572.00	22,685,292.00	32,260,864.00	-11.6%
5) TOTAL, REVENUES			282,208,454.00	59,674,769.00	341,883,223.00	285,432,957.00	56,331,479.00	341,764,436.00	0.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	116,948,686.00	40,593,582.00	157,542,268.00	109,072,182.00	45,847,645.00	154,919,827.00	-1.7%
2) Classified Salaries		2000-2999	37,063,000.00	23,827,653.00	60,890,653.00	38,188,706.00	25,083,330.00	63,272,036.00	3.9%
3) Employee Benefits		3000-3999	50,174,562.00	34,321,609.00	84,496,171.00	49,666,820.00	37,859,563.00	87,526,383.00	3.6%
4) Books and Supplies		4000-4999	4,549,017.00	7,022,938.00	11,571,955.00	5,664,634.00	3,929,930.00	9,594,564.00	-17.1%
5) Services and Other Operating Expenditures		5000-5999	23,450,829.00	9,756,683.00	33,207,512.00	25,244,149.00	10,344,872.00	35,589,021.00	7.2%
6) Capital Outlay		6000-6999	563,088.00	3,741,836.00	4,304,924.00	150,000.00	185,000.00	335,000.00	-92.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	404,240.00	38,000.00	442,240.00	410,910.00	38,000.00	448,910.00	1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,134,563.00)	1,686,164.00	(1,448,399.00)	(3,419,556.00)	1,803,506.00	(1,616,050.00)	11.6%
9) TOTAL, EXPENDITURES			230,018,859.00	120,988,465.00	351,007,324.00	224,977,845.00	125,091,846.00	350,069,691.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			52,189,595.00	(61,313,696.00)	(9,124,101.00)	60,455,112.00	(68,760,367.00)	(8,305,255.00)	-9.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,646,931.00	0.00	4,646,931.00	5,035,625.00	0.00	5,035,625.00	8.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(52,234,702.00)	52,234,702.00	0.00	(57,895,482.00)	57,895,482.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(56,881,633.00)	52,234,702.00	(4,646,931.00)	(62,931,107.00)	57,895,482.00	(5,035,625.00)	8.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,692,038.00)	(9,078,994.00)	(13,771,032.00)	(2,475,995.00)	(10,864,885.00)	(13,340,880.00)	-3.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	79,969,138.00	50,043,858.00	130,012,996.00	75,277,100.00	40,964,864.00	116,241,964.00	-10.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			79,969,138.00	50,043,858.00	130,012,996.00	75,277,100.00	40,964,864.00	116,241,964.00	-10.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,969,138.00	50,043,858.00	130,012,996.00	75,277,100.00	40,964,864.00	116,241,964.00	-10.6%
2) Ending Balance, June 30 (E + F1e)			75,277,100.00	40,964,864.00	116,241,964.00	72,801,105.00	30,099,979.00	102,901,084.00	-11.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	40,964,864.00	40,964,864.00	0.00	30,099,979.00	30,099,979.00	-26.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	39,058,987.00	0.00	39,058,987.00	39,058,987.00	0.00	39,058,987.00	0.0%
d) Assigned									
Other Assignments		9780	4,039,856.00	0.00	4,039,856.00	4,183,514.00	0.00	4,183,514.00	3.6%
Medi-Cal Administrative Activities (MAA)	0000	9780	*349,217.00*		*349,217.00*			*0.00*	
Donations	0000	9780	*1,075,779.00*		*1,075,779.00*			*0.00*	
Site Discretionary Programs	0000	9780	*354,000.00*		*354,000.00*			*0.00*	
Attendance Programs	0000	9780	*45,000.00*		*45,000.00*			*0.00*	
Site Facility Use Agreements	0000	9780	*521,645.00*		*521,645.00*			*0.00*	
Athletics and Band Support	0000	9780	*131,388.00*		*131,388.00*			*0.00*	
Other Grants	0000	9780	*24,000.00*		*24,000.00*			*0.00*	
Special Projects	0000	9780	*114,102.00*		*114,102.00*			*0.00*	
Community Engagement Initiative	0000	9780	*98,729.00*		*98,729.00*			*0.00*	
Pechanga Grant	0000	9780	*45,860.00*		*45,860.00*			*0.00*	
Non-Resident Student Fees	0000	9780	*1,280,136.00*		*1,280,136.00*			*0.00*	
Medi-Cal Administrative Activities (MAA)	0000	9780			*0.00*	*389,181.00*		*389,181.00*	
Donations	0000	9780			*0.00*	*1,175,779.00*		*1,175,779.00*	
Site Discretionary Program Awards	0000	9780			*0.00*	*389,000.00*		*389,000.00*	
Site Facility Use Agreements	0000	9780			*0.00*	*688,645.00*		*688,645.00*	
Community Engagement Initiative	0000	9780			*0.00*	*98,729.00*		*98,729.00*	
Non-Resident Student Fees	0000	9780			*0.00*	*1,442,180.00*		*1,442,180.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,669,628.00	0.00	10,669,628.00	10,653,159.00	0.00	10,653,159.00	-0.2%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Unassigned/Unappropriated Amount		9790	21,493,629.00	0.00	21,493,629.00	18,890,445.00	0.00	18,890,445.00	-12.1%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	75,277,099.00	40,964,865.00	116,241,964.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			75,277,099.00	40,964,865.00	116,241,964.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			75,277,099.00	40,964,865.00	116,241,964.00				

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	151,101,894.00	0.00	151,101,894.00	147,837,853.00	0.00	147,837,853.00	-2.2%
Education Protection Account State Aid - Current Year		8012	41,014,954.00	0.00	41,014,954.00	41,131,944.00	0.00	41,131,944.00	0.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	518,410.00	0.00	518,410.00	524,509.00	0.00	524,509.00	1.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	67,560,412.00	0.00	67,560,412.00	68,178,002.00	0.00	68,178,002.00	0.9%
Unsecured Roll Taxes		8042	3,676,981.00	0.00	3,676,981.00	3,367,177.00	0.00	3,367,177.00	-8.4%
Prior Years' Taxes		8043	3,711,874.00	0.00	3,711,874.00	3,899,337.00	0.00	3,899,337.00	5.1%
Supplemental Taxes		8044	1,980,084.00	0.00	1,980,084.00	3,442,193.00	0.00	3,442,193.00	73.8%
Education Revenue Augmentation Fund (ERAF)		8045	(9,012,589.00)	0.00	(9,012,589.00)	(7,107,240.00)	0.00	(7,107,240.00)	-21.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,654,015.00	0.00	3,654,015.00	4,900,000.00	0.00	4,900,000.00	34.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			264,206,035.00	0.00	264,206,035.00	266,173,775.00	0.00	266,173,775.00	0.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(3,674,000.00)		(3,674,000.00)	0.00		0.00	-100.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(38,970.00)	0.00	(38,970.00)	(39,798.00)	0.00	(39,798.00)	2.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			260,493,065.00	0.00	260,493,065.00	266,133,977.00	0.00	266,133,977.00	2.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	6,110,387.00	6,110,387.00	0.00	5,869,207.00	5,869,207.00	-3.9%
Special Education Discretionary Grants		8182	0.00	259,163.00	259,163.00	0.00	244,290.00	244,290.00	-5.7%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	17,586.00	0.00	17,586.00	17,586.00	0.00	17,586.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,947,709.00	2,947,709.00		2,867,475.00	2,867,475.00	-2.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		483,034.00	483,034.00		487,215.00	487,215.00	0.9%
Title III, Immigrant Student Program	4201	8290		25,888.00	25,888.00		28,329.00	28,329.00	9.4%
Title III, English Learner Program	4203	8290		181,654.00	181,654.00		183,802.00	183,802.00	1.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		258,948.00	258,948.00		182,173.00	182,173.00	-29.6%
Career and Technical Education	3500-3599	8290		132,373.00	132,373.00		132,373.00	132,373.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	869,858.00	869,858.00	0.00	40,000.00	40,000.00	-95.4%
TOTAL, FEDERAL REVENUE			17,586.00	11,269,014.00	11,286,600.00	17,586.00	10,034,864.00	10,052,450.00	-10.9%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,060,230.00	0.00	1,060,230.00	1,032,852.00	0.00	1,032,852.00	-2.6%
Lottery - Unrestricted and Instructional Materials		8560	4,041,169.00	1,761,225.00	5,802,394.00	4,064,289.00	1,745,124.00	5,809,413.00	0.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,167,574.00	1,167,574.00		1,501,295.00	1,501,295.00	28.6%
Arts and Music in Schools (Prop 28)	6770	8590		3,325,270.00	3,325,270.00		3,107,015.00	3,107,015.00	-6.6%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,247,414.00	18,010,271.00	22,257,685.00	4,608,681.00	17,257,889.00	21,866,570.00	-1.8%
TOTAL, OTHER STATE REVENUE			9,348,813.00	24,264,340.00	33,613,153.00	9,705,822.00	23,611,323.00	33,317,145.00	-0.9%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	1,492,680.00	1,492,680.00	0.00	1,522,534.00	1,522,534.00	2.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,399,846.00	0.00	2,399,846.00	2,405,846.00	0.00	2,405,846.00	0.3%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Interest		8660	4,700,000.00	0.00	4,700,000.00	2,800,000.00	0.00	2,800,000.00	-40.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	225,000.00	0.00	225,000.00	231,000.00	0.00	231,000.00	2.7%
Transportation Fees From Individuals		8675	156,500.00	0.00	156,500.00	156,500.00	0.00	156,500.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,832,644.00	2,804,029.00	7,636,673.00	3,947,226.00	1,400,000.00	5,347,226.00	-30.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		19,844,706.00	19,844,706.00		19,762,758.00	19,762,758.00	-0.4%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,348,990.00	24,141,415.00	36,490,405.00	9,575,572.00	22,685,292.00	32,260,864.00	-11.6%
TOTAL, REVENUES			282,208,454.00	59,674,769.00	341,883,223.00	285,432,957.00	56,331,479.00	341,764,436.00	0.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	95,435,759.00	34,979,188.00	130,414,947.00	88,278,609.00	40,091,580.00	128,370,189.00	-1.6%
Certificated Pupil Support Salaries		1200	8,644,708.00	3,916,332.00	12,561,040.00	7,900,861.00	4,051,772.00	11,952,633.00	-4.8%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Certificated Supervisors' and Administrators' Salaries		1300	12,265,123.00	1,448,568.00	13,713,691.00	12,333,494.00	1,450,677.00	13,784,171.00	0.5%
Other Certificated Salaries		1900	603,096.00	249,494.00	852,590.00	559,218.00	253,616.00	812,834.00	-4.7%
TOTAL, CERTIFICATED SALARIES			116,948,686.00	40,593,582.00	157,542,268.00	109,072,182.00	45,847,645.00	154,919,827.00	-1.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	4,995,776.00	16,029,291.00	21,025,067.00	5,582,270.00	17,144,524.00	22,726,794.00	8.1%
Classified Support Salaries		2200	16,556,103.00	5,647,296.00	22,203,399.00	17,047,250.00	5,828,464.00	22,875,714.00	3.0%
Classified Supervisors' and Administrators' Salaries		2300	3,417,110.00	1,052,683.00	4,469,793.00	3,433,192.00	1,184,358.00	4,617,550.00	3.3%
Clerical, Technical and Office Salaries		2400	11,820,742.00	630,313.00	12,451,055.00	11,936,901.00	587,273.00	12,524,174.00	0.6%
Other Classified Salaries		2900	273,269.00	468,070.00	741,339.00	189,093.00	338,711.00	527,804.00	-28.8%
TOTAL, CLASSIFIED SALARIES			37,063,000.00	23,827,653.00	60,890,653.00	38,188,706.00	25,083,330.00	63,272,036.00	3.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	22,074,981.00	20,239,574.00	42,314,555.00	20,830,319.00	22,258,903.00	43,089,222.00	1.8%
PERS		3201-3202	9,180,566.00	6,061,250.00	15,241,816.00	9,853,051.00	6,411,679.00	16,264,730.00	6.7%
OASDI/Medicare/Alternative		3301-3302	4,391,153.00	2,411,920.00	6,803,073.00	4,487,787.00	2,646,041.00	7,133,828.00	4.9%
Health and Welfare Benefits		3401-3402	11,050,245.00	4,713,429.00	15,763,674.00	10,854,803.00	5,443,530.00	16,298,333.00	3.4%
Unemployment Insurance		3501-3502	74,468.00	31,199.00	105,667.00	73,623.00	35,438.00	109,061.00	3.2%
Workers' Compensation		3601-3602	2,064,902.00	864,380.00	2,929,282.00	2,208,941.00	1,063,972.00	3,272,913.00	11.7%
OPEB, Allocated		3701-3702	1,239,092.00	(143.00)	1,238,949.00	1,259,141.00	0.00	1,259,141.00	1.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	99,155.00	0.00	99,155.00	99,155.00	0.00	99,155.00	0.0%
TOTAL, EMPLOYEE BENEFITS			50,174,562.00	34,321,609.00	84,496,171.00	49,666,820.00	37,859,563.00	87,526,383.00	3.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	319,077.00	4,268,761.00	4,587,838.00	68,000.00	545,000.00	613,000.00	-86.6%
Books and Other Reference Materials		4200	79,549.00	193,693.00	273,242.00	2,500.00	342,406.00	344,906.00	26.2%
Materials and Supplies		4300	3,557,006.00	1,958,843.00	5,515,849.00	5,132,096.00	2,662,115.00	7,794,211.00	41.3%
Noncapitalized Equipment		4400	593,385.00	601,641.00	1,195,026.00	462,038.00	380,409.00	842,447.00	-29.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,549,017.00	7,022,938.00	11,571,955.00	5,664,634.00	3,929,930.00	9,594,564.00	-17.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	846,500.00	846,500.00	0.00	857,000.00	857,000.00	1.2%
Travel and Conferences		5200	524,091.00	233,811.00	757,902.00	385,697.00	318,531.00	704,228.00	-7.1%
Dues and Memberships		5300	76,770.00	185.00	76,955.00	71,450.00	0.00	71,450.00	-7.2%
Insurance		5400 - 5450	3,044,329.00	0.00	3,044,329.00	3,732,000.00	0.00	3,732,000.00	22.6%
Operations and Housekeeping Services		5500	8,421,828.00	0.00	8,421,828.00	9,199,500.00	0.00	9,199,500.00	9.2%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,327,582.00	2,815,941.00	6,143,523.00	3,198,597.00	2,704,168.00	5,902,765.00	-3.9%
Transfers of Direct Costs		5710	(213,803.00)	213,803.00	0.00	(300,705.00)	300,705.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(273,994.00)	0.00	(273,994.00)	(277,150.00)	0.00	(277,150.00)	1.2%
Professional/Consulting Services and Operating Expenditures		5800	8,334,062.00	5,627,283.00	13,961,345.00	8,773,881.00	6,144,718.00	14,918,599.00	6.9%
Communications		5900	209,964.00	19,160.00	229,124.00	460,879.00	19,750.00	480,629.00	109.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,450,829.00	9,756,683.00	33,207,512.00	25,244,149.00	10,344,872.00	35,589,021.00	7.2%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	201,708.00	656,423.00	858,131.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	4,727.00	2,543,606.00	2,548,333.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	356,653.00	541,807.00	898,460.00	150,000.00	185,000.00	335,000.00	-62.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			563,088.00	3,741,836.00	4,304,924.00	150,000.00	185,000.00	335,000.00	-92.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	41,000.00	38,000.00	79,000.00	46,300.00	38,000.00	84,300.00	6.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	28,240.00	0.00	28,240.00	9,610.00	0.00	9,610.00	-66.0%
Other Debt Service - Principal		7439	335,000.00	0.00	335,000.00	355,000.00	0.00	355,000.00	6.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			404,240.00	38,000.00	442,240.00	410,910.00	38,000.00	448,910.00	1.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,686,164.00)	1,686,164.00	0.00	(1,803,506.00)	1,803,506.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,448,399.00)	0.00	(1,448,399.00)	(1,616,050.00)	0.00	(1,616,050.00)	11.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,134,563.00)	1,686,164.00	(1,448,399.00)	(3,419,556.00)	1,803,506.00	(1,616,050.00)	11.6%
TOTAL, EXPENDITURES			230,018,859.00	120,988,465.00	351,007,324.00	224,977,845.00	125,091,846.00	350,069,691.00	-0.3%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,646,931.00	0.00	4,646,931.00	5,035,625.00	0.00	5,035,625.00	8.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,646,931.00	0.00	4,646,931.00	5,035,625.00	0.00	5,035,625.00	8.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(52,234,702.00)	52,234,702.00	0.00	(57,895,482.00)	57,895,482.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(52,234,702.00)	52,234,702.00	0.00	(57,895,482.00)	57,895,482.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(56,881,633.00)	52,234,702.00	(4,646,931.00)	(62,931,107.00)	57,895,482.00	(5,035,625.00)	8.4%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	260,493,065.00	0.00	260,493,065.00	266,133,977.00	0.00	266,133,977.00	2.2%
2) Federal Revenue		8100-8299	17,586.00	11,269,014.00	11,286,600.00	17,586.00	10,034,864.00	10,052,450.00	-10.9%
3) Other State Revenue		8300-8599	9,348,813.00	24,264,340.00	33,613,153.00	9,705,822.00	23,611,323.00	33,317,145.00	-0.9%
4) Other Local Revenue		8600-8799	12,348,990.00	24,141,415.00	36,490,405.00	9,575,572.00	22,685,292.00	32,260,864.00	-11.6%
5) TOTAL, REVENUES			282,208,454.00	59,674,769.00	341,883,223.00	285,432,957.00	56,331,479.00	341,764,436.00	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		131,659,310.00	87,709,064.00	219,368,374.00	123,655,755.00	94,168,175.00	217,823,930.00	-0.7%
2) Instruction - Related Services	2000-2999		24,760,960.00	5,617,128.00	30,378,088.00	24,855,043.00	6,337,769.00	31,192,812.00	2.7%
3) Pupil Services	3000-3999		23,014,213.00	12,582,140.00	35,596,353.00	23,174,111.00	12,611,246.00	35,785,357.00	0.5%
4) Ancillary Services	4000-4999		4,287,909.00	380,490.00	4,668,399.00	4,846,647.00	265,711.00	5,112,358.00	9.5%
5) Community Services	5000-5999		181,249.00	120,000.00	301,249.00	226,415.00	72,000.00	298,415.00	-0.9%
6) Enterprise	6000-6999		28,626.00	0.00	28,626.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		18,432,712.00	2,349,973.00	20,782,685.00	19,249,021.00	2,360,823.00	21,609,844.00	4.0%
8) Plant Services	8000-8999		27,249,640.00	12,191,670.00	39,441,310.00	28,559,943.00	9,238,122.00	37,798,065.00	-4.2%
9) Other Outgo	9000-9999	Except 7600-7699	404,240.00	38,000.00	442,240.00	410,910.00	38,000.00	448,910.00	1.5%
10) TOTAL, EXPENDITURES			230,018,859.00	120,988,465.00	351,007,324.00	224,977,845.00	125,091,846.00	350,069,691.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			52,189,595.00	(61,313,696.00)	(9,124,101.00)	60,455,112.00	(68,760,367.00)	(8,305,255.00)	-9.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,646,931.00	0.00	4,646,931.00	5,035,625.00	0.00	5,035,625.00	8.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(52,234,702.00)	52,234,702.00	0.00	(57,895,482.00)	57,895,482.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(56,881,633.00)	52,234,702.00	(4,646,931.00)	(62,931,107.00)	57,895,482.00	(5,035,625.00)	8.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,692,038.00)	(9,078,994.00)	(13,771,032.00)	(2,475,995.00)	(10,864,885.00)	(13,340,880.00)	-3.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	79,969,138.00	50,043,858.00	130,012,996.00	75,277,100.00	40,964,864.00	116,241,964.00	-10.6%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			79,969,138.00	50,043,858.00	130,012,996.00	75,277,100.00	40,964,864.00	116,241,964.00	-10.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,969,138.00	50,043,858.00	130,012,996.00	75,277,100.00	40,964,864.00	116,241,964.00	-10.6%
2) Ending Balance, June 30 (E + F1e)			75,277,100.00	40,964,864.00	116,241,964.00	72,801,105.00	30,099,979.00	102,901,084.00	-11.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	40,964,864.00	40,964,864.00	0.00	30,099,979.00	30,099,979.00	-26.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	39,058,987.00	0.00	39,058,987.00	39,058,987.00	0.00	39,058,987.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	4,039,856.00	0.00	4,039,856.00	4,183,514.00	0.00	4,183,514.00	3.6%
Medi-Cal Administrative Activities (MAA)	0000	9780	*349,217.00*		*349,217.00*			*0.00*	
Donations	0000	9780	*1,075,779.00*		*1,075,779.00*			*0.00*	
Site Discretionary Programs	0000	9780	*354,000.00*		*354,000.00*			*0.00*	
Attendance Programs	0000	9780	*45,000.00*		*45,000.00*			*0.00*	
Site Facility Use Agreements	0000	9780	*521,645.00*		*521,645.00*			*0.00*	
Athletics and Band Support	0000	9780	*131,388.00*		*131,388.00*			*0.00*	
Other Grants	0000	9780	*24,000.00*		*24,000.00*			*0.00*	
Special Projects	0000	9780	*114,102.00*		*114,102.00*			*0.00*	
Community Engagement Initiative	0000	9780	*98,729.00*		*98,729.00*			*0.00*	
Pechanga Grant	0000	9780	*45,860.00*		*45,860.00*			*0.00*	
Non-Resident Student Fees	0000	9780	*1,280,136.00*		*1,280,136.00*			*0.00*	
Medi-Cal Administrative Activities (MAA)	0000	9780			*0.00*	*389,181.00*		*389,181.00*	
Donations	0000	9780			*0.00*	*1,175,779.00*		*1,175,779.00*	
Site Discretionary Program Awards	0000	9780			*0.00*	*389,000.00*		*389,000.00*	
Site Facility Use Agreements	0000	9780			*0.00*	*688,645.00*		*688,645.00*	
Community Engagement Initiative	0000	9780			*0.00*	*98,729.00*		*98,729.00*	
Non-Resident Student Fees	0000	9780			*0.00*	*1,442,180.00*		*1,442,180.00*	
e) Unassigned/Unappropriated									

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Reserve for Economic Uncertainties		9789	10,669,628.00	0.00	10,669,628.00	10,653,159.00	0.00	10,653,159.00	-0.2%
Unassigned/Unappropriated Amount		9790	21,493,629.00	0.00	21,493,629.00	18,890,445.00	0.00	18,890,445.00	-12.1%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6266	Educator Effectiveness, FY 2021-22	1,293,374.00	0.00
6300	Lottery: Instructional Materials	4,209,903.00	4,522,027.00
6383	Golden State Pathways Program	952,635.00	713,699.00
6500	Special Education	583,133.00	539,460.00
6546	Mental Health-Related Services	437,606.00	404,368.00
6547	Special Education Early Intervention Preschool Grant	5,390,176.00	5,617,499.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	6,745,434.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	3,071,618.00	2,911,116.00
7311	Classified School Employee Professional Development Block Grant	116,538.00	113,358.00
7412	A-G Access/Success Grant	69,746.00	0.00
7413	A-G Learning Loss Mitigation Grant	69,985.00	0.00
7435	Learning Recovery Emergency Block Grant	9,090,608.00	6,519,742.00
7810	Other Restricted State	295,625.00	205,220.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	4,320,805.00	5,154,943.00
9010	Other Restricted Local	4,317,678.00	3,398,547.00
Total, Restricted Balance		40,964,864.00	30,099,979.00

MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

Inspiring every student to think, to learn, to achieve, to care.

SUPPLEMENTAL FORMS



2025 - 2026 Proposed Budget

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	20,266.24	20,257.22	21,024.63	20,393.80	20,373.41	20,586.56
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	20,266.24	20,257.22	21,024.63	20,393.80	20,373.41	20,586.56
5. District Funded County Program ADA						
a. County Community Schools	1.45	1.45	1.45	1.45	1.45	1.45
b. Special Education-Special Day Class	2.60	2.60	2.60	2.60	2.60	2.60
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.12	.12	.12	.12	.12	.12
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	4.17	4.17	4.17	4.17	4.17	4.17
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	20,270.41	20,261.39	21,028.80	20,397.97	20,377.58	20,590.73
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			120,946,781.25	113,261,179.25	112,924,165.25	122,283,514.25	125,903,923.25	106,856,789.25	115,401,289.25	111,357,782.25
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		22,175,678.00	22,175,678.00	32,458,664.00	22,175,678.00	0.00	10,282,986.00	8,870,271.00	10,052,974.00
Property Taxes	8020-8079		808,861.00	2,449,112.00	0.00	5,311,701.00	0.00	23,803,316.00	4,836,369.00	17,590,013.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	(15,919.00)	0.00	0.00	0.00
Federal Revenue	8100-8299		63,668.00	0.00	982,285.00	1,257,293.00	1,896.00	(72,000.00)	1,784,985.00	926.00
Other State Revenue	8300-8599		1,501,793.00	1,501,793.00	3,806,605.00	1,551,353.00	1,050,893.00	64,861.00	1,954,906.00	1,545,263.00
Other Local Revenue	8600-8799		860,748.00	950,644.00	2,618,296.00	2,660,903.00	1,974,943.00	438,564.00	6,036,653.00	2,245,482.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			25,410,748.00	27,077,227.00	39,865,850.00	32,956,928.00	3,011,813.00	34,517,727.00	23,483,184.00	31,434,658.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		11,952,880.00	12,352,420.00	12,496,561.00	14,181,965.00	12,762,401.00	12,551,143.00	13,390,677.00	12,592,811.00
Classified Salaries	2000-2999		4,846,657.00	4,918,052.00	4,804,067.00	6,039,947.00	5,245,301.00	5,421,142.00	5,119,300.00	5,029,687.00
Employee Benefits	3000-3999		6,711,383.00	6,821,426.00	6,003,867.00	6,316,257.00	5,211,469.00	6,102,191.00	6,268,489.00	6,077,850.00
Books and Supplies	4000-4999		276,794.00	739,169.00	1,038,987.00	658,090.00	489,330.00	464,236.00	302,840.00	335,823.00
Services	5000-5999		5,816,203.00	3,035,492.00	2,570,604.00	3,396,482.00	2,302,500.00	1,552,273.00	2,478,862.00	1,611,319.00
Capital Outlay	6000-6999		16,566.00	149,549.00	26,919.00	23,126.00	5,350.00	4,727.00	12,292.00	33,199.00
Other Outgo	7000-7499		196,934.00	8,869.00	8,869.00	8,869.00	0.00	180,654.00	3,548.00	3,454.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			29,817,417.00	28,024,977.00	26,949,874.00	30,624,736.00	26,016,351.00	26,276,366.00	27,576,008.00	25,684,143.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	10,653,581.08	740,863.00	831,651.00	3,314,990.00	1,283,952.00	3,933,068.00	277,993.00	26,695.00	428,890.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		10,653,581.08	740,863.00	831,651.00	3,314,990.00	1,283,952.00	3,933,068.00	277,993.00	26,695.00	428,890.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	14,294,067.67	4,019,796.00	220,915.00	6,871,617.00	(4,265.00)	(24,336.00)	(25,146.00)	(22,622.00)	(24,339.00)
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		14,294,067.67	4,019,796.00	220,915.00	6,871,617.00	(4,265.00)	(24,336.00)	(25,146.00)	(22,622.00)	(24,339.00)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(3,640,486.59)	(3,278,933.00)	610,736.00	(3,556,627.00)	1,288,217.00	3,957,404.00	303,139.00	49,317.00	453,229.00
E. NET INCREASE/DECREASE (B - C + D)			(7,685,602.00)	(337,014.00)	9,359,349.00	3,620,409.00	(19,047,134.00)	8,544,500.00	(4,043,507.00)	6,203,744.00
F. ENDING CASH (A + E)			113,261,179.25	112,924,165.25	122,283,514.25	125,903,923.25	106,856,789.25	115,401,289.25	111,357,782.25	117,561,526.25
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		117,561,526.25	116,688,760.25	106,730,760.58	104,124,584.58				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	20,335,960.00	10,052,974.00	10,052,974.00	10,282,986.00	10,052,974.00	0.00	188,969,797.00	188,969,797.00
Property Taxes	8020-8079	334,040.00	7,855,581.00	11,371,988.00	2,842,997.00	0.00	0.00	77,203,978.00	77,203,978.00
Miscellaneous Funds	8080-8099	(15,919.00)	0.00	0.00	(7,960.00)	0.00	0.00	(39,798.00)	(39,798.00)
Federal Revenue	8100-8299	205,017.00	14,822.00	44,854.00	1,541,401.00	4,227,303.00	0.00	10,052,450.00	10,052,450.00
Other State Revenue	8300-8599	2,441,141.00	707,097.00	902,188.00	14,266,408.00	2,022,844.00	0.00	33,317,145.00	33,317,145.00
Other Local Revenue	8600-8799	3,376,482.00	2,271,082.00	2,680,737.00	4,099,457.00	2,046,873.00	0.00	32,260,864.00	32,260,864.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		26,676,721.00	20,901,556.00	25,052,741.00	33,025,289.00	18,349,994.00	0.00	341,764,436.00	341,764,436.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	12,896,696.00	12,921,399.00	12,854,083.00	13,851,030.00	115,761.00	0.00	154,919,827.00	154,919,827.00
Classified Salaries	2000-2999	5,284,893.00	5,338,414.00	5,338,414.00	5,338,414.00	547,748.00	0.00	63,272,036.00	63,272,036.00
Employee Benefits	3000-3999	6,095,991.00	6,179,283.00	6,179,283.00	19,431,232.00	127,662.00	0.00	87,526,383.00	87,526,383.00
Books and Supplies	4000-4999	563,438.00	582,758.00	782,708.00	1,233,484.00	2,126,907.00	0.00	9,594,564.00	9,594,564.00
Services	5000-5999	2,721,418.00	2,699,410.00	2,306,651.00	2,525,398.00	2,572,409.00	0.00	35,589,021.00	35,589,021.00
Capital Outlay	6000-6999	9,747.00	2,405.00	11,673.00	23,345.00	16,102.00	0.00	335,000.00	335,000.00
Other Outgo	7000-7499	3,454.00	10,351.00	4,971.00	(14,176.00)	(1,582,937.00)	0.00	(1,167,140.00)	(1,167,140.00)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	5,035,625.00	0.00	5,035,625.00	5,035,625.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		27,575,637.00	27,734,020.00	27,477,783.00	42,388,727.00	8,959,277.00	0.00	355,105,316.00	355,105,316.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	2,305.00	(7,027.00)	(87,242.00)	(314,944.00)	222,387.08	0.00	10,653,581.08	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		2,305.00	(7,027.00)	(87,242.00)	(314,944.00)	222,387.08	0.00	10,653,581.08	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(23,845.00)	3,118,508.67	93,892.00	93,892.00	0.00	0.00	14,294,067.67	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(23,845.00)	3,118,508.67	93,892.00	93,892.00	0.00	0.00	14,294,067.67	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		26,150.00	(3,125,535.67)	(181,134.00)	(408,836.00)	222,387.08	0.00	(3,640,486.59)	
E. NET INCREASE/DECREASE (B - C + D)		(872,766.00)	(9,957,999.67)	(2,606,176.00)	(9,772,274.00)	9,613,104.08	0.00	(16,981,366.59)	(13,340,880.00)
F. ENDING CASH (A + E)		116,688,760.25	106,730,760.58	104,124,584.58	94,352,310.58				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								103,965,414.66	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			94,352,310.58	88,589,041.58	89,439,738.58	104,256,071.58	109,267,802.58	93,064,490.08	101,598,562.08	97,132,677.08
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		23,232,095.00	23,232,095.00	33,832,172.00	23,232,095.00	0.00	10,600,077.00	9,292,838.00	10,531,884.00
Property Taxes	8020-8079		808,861.00	2,449,112.00	0.00	5,311,701.00	0.00	23,803,316.00	4,836,369.00	17,590,013.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	(19,979.50)	0.00	0.00	0.00
Federal Revenue	8100-8299		63,924.00	0.00	986,234.00	1,262,347.00	1,904.00	(72,289.00)	1,792,160.00	930.00
Other State Revenue	8300-8599		1,517,372.00	1,517,372.00	3,846,093.00	1,567,446.00	1,061,794.00	65,534.00	1,975,185.00	1,561,293.00
Other Local Revenue	8600-8799		824,291.00	910,379.00	2,507,398.00	2,548,200.00	1,891,294.00	419,989.00	5,780,970.00	2,150,374.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			26,446,543.00	28,108,958.00	41,171,897.00	33,921,789.00	2,935,012.50	34,816,627.00	23,677,522.00	31,834,494.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		12,255,360.00	12,665,010.00	12,812,799.00	14,540,854.00	13,085,366.00	12,868,762.00	13,729,542.00	12,911,485.00
Classified Salaries	2000-2999		4,906,863.00	4,979,145.00	4,863,744.00	6,114,977.00	5,310,459.00	5,488,485.00	5,182,893.00	5,092,167.00
Employee Benefits	3000-3999		6,790,675.00	6,902,018.00	6,074,800.00	6,390,881.00	5,273,040.00	6,174,286.00	6,342,549.00	6,149,657.00
Books and Supplies	4000-4999		272,306.00	727,184.00	1,022,140.00	647,419.00	481,396.00	456,709.00	297,930.00	330,378.00
Services	5000-5999		6,198,175.00	3,234,844.00	2,739,425.00	3,619,542.00	2,453,714.00	1,654,217.00	2,641,658.00	1,717,140.00
Capital Outlay	6000-6999		17,013.00	153,587.00	27,646.00	23,750.00	5,494.00	4,855.00	12,624.00	34,095.00
Other Outgo	7000-7499		196,934.00	8,869.00	8,869.00	8,869.00	0.00	180,654.00	3,548.00	3,454.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			30,637,326.00	28,670,657.00	27,549,423.00	31,346,292.00	26,609,469.00	26,827,968.00	28,210,744.00	26,238,376.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	20,188,431.08	1,403,928.00	1,575,970.00	6,281,873.00	2,433,076.00	7,453,125.00	526,794.00	50,587.00	812,742.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		20,188,431.08	1,403,928.00	1,575,970.00	6,281,873.00	2,433,076.00	7,453,125.00	526,794.00	50,587.00	812,742.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	10,583,887.00	2,976,414.00	163,574.00	5,088,014.00	(3,158.00)	(18,019.00)	(18,619.00)	(16,750.00)	(18,022.00)
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		10,583,887.00	2,976,414.00	163,574.00	5,088,014.00	(3,158.00)	(18,019.00)	(18,619.00)	(16,750.00)	(18,022.00)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		9,604,544.08	(1,572,486.00)	1,412,396.00	1,193,859.00	2,436,234.00	7,471,144.00	545,413.00	67,337.00	830,764.00
E. NET INCREASE/DECREASE (B - C + D)			(5,763,269.00)	850,697.00	14,816,333.00	5,011,731.00	(16,203,312.50)	8,534,072.00	(4,465,885.00)	6,426,882.00
F. ENDING CASH (A + E)			88,589,041.58	89,439,738.58	104,256,071.58	109,267,802.58	93,064,490.08	101,598,562.08	97,132,677.08	103,559,559.08
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		103,559,559.08	102,743,834.08	93,324,914.58	90,436,217.58				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	21,131,961.00	10,531,884.00	10,531,884.00	10,600,077.00	10,531,884.00	0.00	197,280,946.00	197,280,946.00
Property Taxes	8020-8079	334,040.00	7,855,581.00	11,371,988.00	2,842,997.00	0.00	0.00	77,203,978.00	77,203,978.00
Miscellaneous Funds	8080-8099	0.00	(19,979.50)	0.00	0.00	(3,630,451.00)	0.00	(3,670,410.00)	(3,670,410.00)
Federal Revenue	8100-8299	205,841.00	14,882.00	45,034.00	1,547,597.00	4,244,295.00	0.00	10,092,859.00	10,092,859.00
Other State Revenue	8300-8599	2,466,464.00	714,432.00	911,547.00	14,414,400.00	2,043,826.00	0.00	33,662,758.00	33,662,758.00
Other Local Revenue	8600-8799	3,233,471.00	2,174,890.00	2,567,194.00	3,925,824.00	1,960,178.00	0.00	30,894,452.00	30,894,452.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		27,371,777.00	21,271,689.50	25,427,647.00	33,330,895.00	15,149,732.00	0.00	345,464,583.00	345,464,583.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	13,223,060.00	13,248,388.00	13,179,368.00	14,201,544.00	118,691.00	0.00	158,840,229.00	158,840,229.00
Classified Salaries	2000-2999	5,350,543.00	5,404,729.00	5,404,729.00	5,404,729.00	554,554.00	0.00	64,058,017.00	64,058,017.00
Employee Benefits	3000-3999	6,168,013.00	6,252,289.00	6,252,289.00	19,660,804.00	129,170.00	0.00	88,560,471.00	88,560,471.00
Books and Supplies	4000-4999	554,302.00	573,309.00	770,017.00	1,213,484.00	2,092,418.00	0.00	9,438,992.00	9,438,992.00
Services	5000-5999	2,900,144.00	2,876,691.00	2,458,138.00	2,691,251.00	2,741,349.00	0.00	37,926,288.00	37,926,288.00
Capital Outlay	6000-6999	10,010.00	2,470.00	11,988.00	23,975.00	16,538.00	0.00	344,045.00	344,045.00
Other Outgo	7000-7499	3,454.00	10,351.00	4,971.00	(14,176.00)	(1,582,937.00)	0.00	(1,167,140.00)	448,910.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	5,044,185.00	0.00	5,044,185.00	(1,616,050.00)
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		28,209,526.00	28,368,227.00	28,081,500.00	43,181,611.00	9,113,968.00	0.00	363,045,087.00	358,000,902.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	4,368.00	(13,316.00)	(165,323.00)	(596,816.00)	421,423.08	0.00	20,188,431.08	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		4,368.00	(13,316.00)	(165,323.00)	(596,816.00)	421,423.08	0.00	20,188,431.08	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(17,656.00)	2,309,066.00	69,521.00	69,522.00	0.00	0.00	10,583,887.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(17,656.00)	2,309,066.00	69,521.00	69,522.00	0.00	0.00	10,583,887.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		22,024.00	(2,322,382.00)	(234,844.00)	(666,338.00)	421,423.08	0.00	9,604,544.08	
E. NET INCREASE/DECREASE (B - C + D)		(815,725.00)	(9,418,919.50)	(2,888,697.00)	(10,517,054.00)	6,457,187.08	0.00	(7,975,959.92)	(12,536,319.00)
F. ENDING CASH (A + E)		102,743,834.08	93,324,914.58	90,436,217.58	79,919,163.58				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								86,376,350.66	

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	157,542,268.00	301	0.00	303	157,542,268.00	305	3,116,571.00		307	157,542,268.00	309
2000 - Classified Salaries	60,890,653.00	311	165,750.00	313	60,724,903.00	315	4,390,435.00		317	60,724,903.00	319
3000 - Employee Benefits	84,496,171.00	321	1,254,448.00	323	83,241,723.00	325	2,799,858.00		327	83,241,723.00	329
4000 - Books, Supplies Equip Replace. (6500)	11,571,955.00	331	28,472.00	333	11,543,483.00	335	1,725,819.00		337	11,543,483.00	339
5000 - Services. . . & 7300 - Indirect Costs	31,759,113.00	341	28,213.00	343	31,730,900.00	345	2,245,830.00		347	31,730,900.00	349
				TOTAL	344,783,277.00	365			TOTAL	344,783,277.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	129,888,132.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	19,127,686.00	380
3. STRS	3101 & 3102	34,649,152.00	382
4. PERS	3201 & 3202	4,876,343.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	3,385,578.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	10,366,186.00	385
7. Unemployment Insurance	3501 & 3502	72,108.00	390
8. Workers' Compensation Insurance	3601 & 3602	2,003,100.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	91,186.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		204,459,471.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		0.00	396
14. TOTAL SALARIES AND BENEFITS		204,459,471.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		59.30%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	59.30%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	344,783,277.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	154,919,827.00	301	0.00	303	154,919,827.00	305	3,126,659.00		307	154,919,827.00	309
2000 - Classified Salaries	63,272,036.00	311	165,750.00	313	63,106,286.00	315	4,803,871.00		317	63,106,286.00	319
3000 - Employee Benefits	87,526,383.00	321	1,319,806.00	323	86,206,577.00	325	3,155,431.00		327	86,206,577.00	329
4000 - Books, Supplies Equip Replace. (6500)	9,594,564.00	331	50,000.00	333	9,544,564.00	335	1,893,362.00		337	9,544,564.00	339
5000 - Services. . . & 7300 - Indirect Costs	33,972,971.00	341	22,000.00	343	33,950,971.00	345	2,312,569.00		347	33,950,971.00	349
				TOTAL	347,728,225.00	365			TOTAL	347,728,225.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	127,832,566.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	20,653,393.00	380
3. STRS.	3101 & 3102	34,999,098.00	382
4. PERS.	3201 & 3202	5,262,112.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	3,571,989.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	10,643,096.00	385
7. Unemployment Insurance.	3501 & 3502	74,324.00	390
8. Workers' Compensation Insurance.	3601 & 3602	2,230,598.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	91,186.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	205,358,362.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*	0.00	396
14. TOTAL SALARIES AND BENEFITS	205,358,362.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	59.06%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	59.06%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	347,728,225.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2024-25 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	355,654,255.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	11,269,014.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	301,249.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	3,528,501.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	363,240.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	4,646,931.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				8,839,921.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				335,545,320.00

Section II - Expenditures Per ADA	2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	20,261.39
B. Expenditures per ADA (Line I.E divided by Line II.A)	16,560.82

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	310,747,437.28	14,933.14
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	310,747,437.28	14,933.14
B. Required effort (Line A.2 times 90%)	279,672,693.55	13,439.83
C. Current year expenditures (Line I.E and Line II.B)	335,545,320.00	16,560.82
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		3,831,181.00	3,831,181.00
2. State Lottery Revenue	8560	4,041,169.00		1,761,225.00	5,802,394.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		4,041,169.00	0.00	5,592,406.00	9,633,575.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	3,116,571.00		0.00	3,116,571.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	924,598.00		0.00	924,598.00
4. Books and Supplies	4000-4999	0.00		888,489.00	888,489.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			494,014.00	494,014.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		4,041,169.00	0.00	1,382,503.00	5,423,672.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	4,209,903.00	4,209,903.00

D. COMMENTS:

Reprographics and software of board adopted instructional materials.

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(273,994.00)	0.00	(1,448,399.00)				
Other Sources/Uses Detail					0.00	4,646,931.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	259,598.00	0.00	0.00	0.00				
Other Sources/Uses Detail					204,552.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	950.00	0.00	17,640.00	0.00				
Other Sources/Uses Detail					0.00	204,552.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	5,146.00	0.00	921,744.00	0.00				
Other Sources/Uses Detail					899,921.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	8,300.00	0.00	509,015.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00					
Other Sources/Uses Detail								
							0.00	0.00
						0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00							
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00							
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00							
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00							
Other Sources/Uses Detail						7,171,351.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00							
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00							
Other Sources/Uses Detail						0.00		
							0.00	0.00
						0.00		
							0.00	0.00
						0.00		
							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail						0.00		
							0.00	0.00
						0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00					
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00							
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00							
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00							
Other Sources/Uses Detail						0.00		
								0.00
Fund Reconciliation								0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00							
Other Sources/Uses Detail								0.00
								0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	273,994.00	(273,994.00)	1,448,399.00	(1,448,399.00)	12,022,834.00	12,022,834.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(277,150.00)	0.00	(1,616,050.00)				
Other Sources/Uses Detail					0.00	5,035,625.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	265,500.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	550.00	0.00	19,351.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,800.00	0.00	1,045,380.00	0.00				
Other Sources/Uses Detail					942,797.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	8,300.00	0.00	551,319.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					4,092,828.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
TOTALS	277,150.00	(277,150.00)	1,616,050.00	(1,616,050.00)	5,035,625.00	5,035,625.00		

MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

Inspiring every student to think, to learn, to achieve, to care.

MULTI-YEAR PROJECTIONS



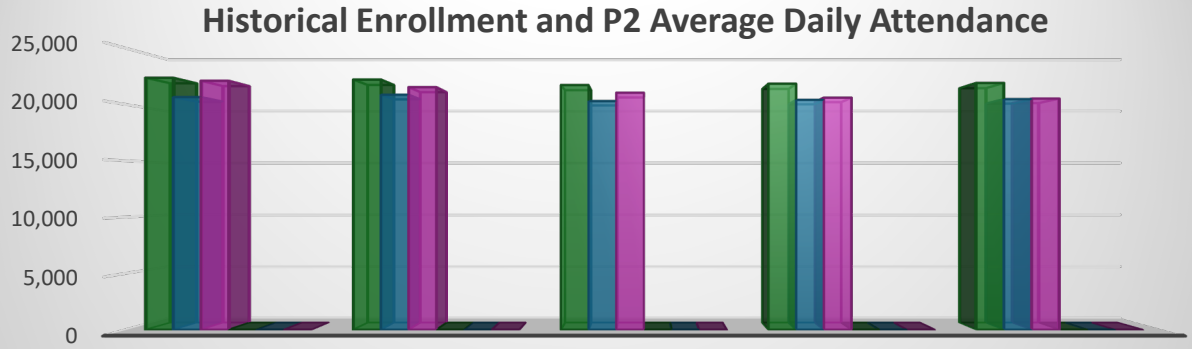
2025 - 2026 Proposed Budget

2026-2027 Multi-Year Projection Assumptions – General Fund Adopted Budget

Enrollment, Average Daily Attendance & Local Control Funding Formula

The 2026-2027 budget was prepared utilizing the LCFF (Local Control Funding Formula) calculator provided by Fiscal Crisis and Management Assistance Team, and School Services of California Governor's January 2025 Budget Financial Dartboard. School districts are funded on the greater of, (1) prior year ADA (Average Daily Attendance), (2) current year ADA or (3) average of three prior year's ADA. The following information further details district calculations for LCFF:

- Estimated School Services of California Cost of Living Adjustment (COLA) 3.52%
- District Projected Enrollment 21,897 – 0.32% Growth
- District Projected P2 ADA 20,459
- LCFF Funded ADA 20,508 - Includes 4 ADA County Programs
- District Unduplicated Pupil Count three year rolling average 54.77%



	2022-2023	2023-2024	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
CBEDS Enrollment-District Only	22,355	22,197	21,712	21,827	21,897
P2 ADA-District Only	20,642	20,851	20,287	20,394	20,459
LCFF Funded ADA	22,090	21,524	21,029	20,591	20,508
P2 ADA/Enrollment %	92.34%	93.94%	93.44%	93.43%	93.43%
Enrollment Change %	-1.39%	-0.71%	-2.18%	0.53%	0.32%
ADA Change %	0.39%	1.01%	-2.70%	0.53%	0.32%

2026-2027 Multi-Year Projection Assumptions – General Fund Adopted Budget

Enrollment, Average Daily Attendance & Local Control Funding Formula - continued

LCFF (Local Control Funding Formula)					
LCFF FACTORS	**TK-3**	**4-6**	**7-8**	**9-12**	**TOTAL**
Base Grant	$10,630	$10,791	$11,111	$12,877	
Grade Span Adjustment	$1,106			$335	
Supplemental Funding	$1,286	$1,182	$1,217	$1,447	
Funded ADA	5,550	4,414	3,266	7,278	20,508
LCFF Grade Level Funding	$72,273,182	$52,840,884	$40,265,544	$106,691,873	$272,071,483
Transportation Funding					$102,826
TK Ratio Add-On					$2,270,656
2026-2027 PROJECTED LCFF FUNDING					**$274,444,965**

LCFF funding totaling $274,444,965 is comprised of the following sources:

- State Aid $154,880,636 = 56%
- Property Taxes $77,164,019 = 28%
- Education Protection Account $42,400,310 = 16%

LCFF funding includes a transfer of <$3,630,451> to the Deferred Maintenance Fund to support district deferred maintenance needs as defined in Education Code 17582.

2026-2027 Multi-Year Projection Assumptions – General Fund Adopted Budget

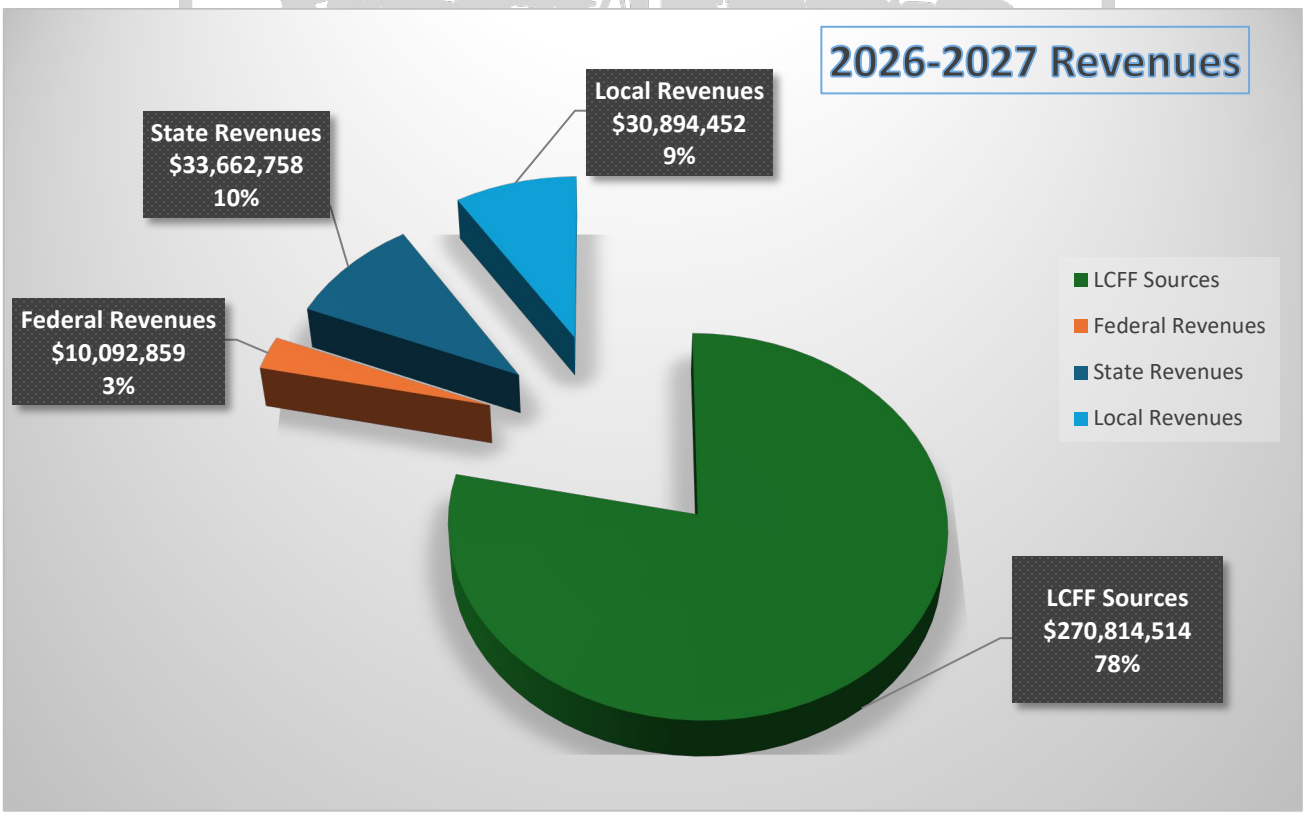
Revenues

Federal revenues are based on prior year allocations and do not include a Cost of Living Adjustment (COLA). Revenues include: ESSA Title I, II, III, IV, Career Technical Education (CTE), Medi-cal Administrative Activities, and Special Education Grants.

State Lottery revenues have been budgeted at $191 per estimated 2026-2027 annual ADA projections equal to $4,077,277. Lottery instructional materials revenues have been included at $82 per estimated 2026-2027 annual ADA equal to $1,750,454. Mandate Block Grant funds are budgeted at $1,094,908 and include a 3.52% COLA. Other state grants include CTE Incentive, Mental Health, Prop 28 Arts & Music and Workability funds. State Teachers Retirement System on Behalf Pension Contribution is budgeted at prior year levels equal to $13,696,024.

Local revenues for AB602 special education funding, out of home health care, and low incidence are projected at $19,762,758. Other local revenues include reimbursements from outside agencies, interest earnings, use of facilities, transportation fees, donations, and nonresident student fees.

2026-2027 revenues are projected at $345,464,583. This is a 1.08% increase from 2025-2026 projected revenues.



2026-2027 Multi-Year Projection Assumptions – General Fund Adopted Budget

Expenditures

The 2026-2027 Multi-Year Projection includes the following expenditure adjustments:

- Staffing
  - 10 growth certificated FTEs
  - 5 growth certificated FTEs Special Education
  - 2 growth classified 6.5-hour DIS Aides to support Special Education

- Statutory Benefits and Health and Welfare
  - State Teachers Retirement System (STRS) rate projected to remain at prior year levels of 19.10%
  - Public Employees' Retirement System (PERS) rate decrease of <0.50%> from 27.40% to 26.90%
    - Projected decrease equal to approximately <$0.30M>
  - All other statutory benefit rates projected at 2025-2026 rates.
  - Certificated total statutory benefit rate equal to 22.10%
  - Classified total statutory benefit rate equal to 36.10%
  - Health and welfare cap at $11,000 per FTE

- Step and Column
  - All certificated employees $3,009,655 plus statutory benefits of $665,134 for a total of $3,674,789.
  - All classified employees $538,243 plus statutory benefits of $196,997 for a total of $735,240.

- Salary and benefit projections of $311,458,717 are equal to 85.79% of total expenditures.

- Site and department discretionary allocations have been maintained at the same per pupil funding level or allocation as prior year.

- Other expenditure adjustments include: utilities, insurance, and other operating expenses.

- Other outgo including long-term debt has been included at $448,910.

- Indirect costs, charged to other funds, are projected at <$1,616,050>.

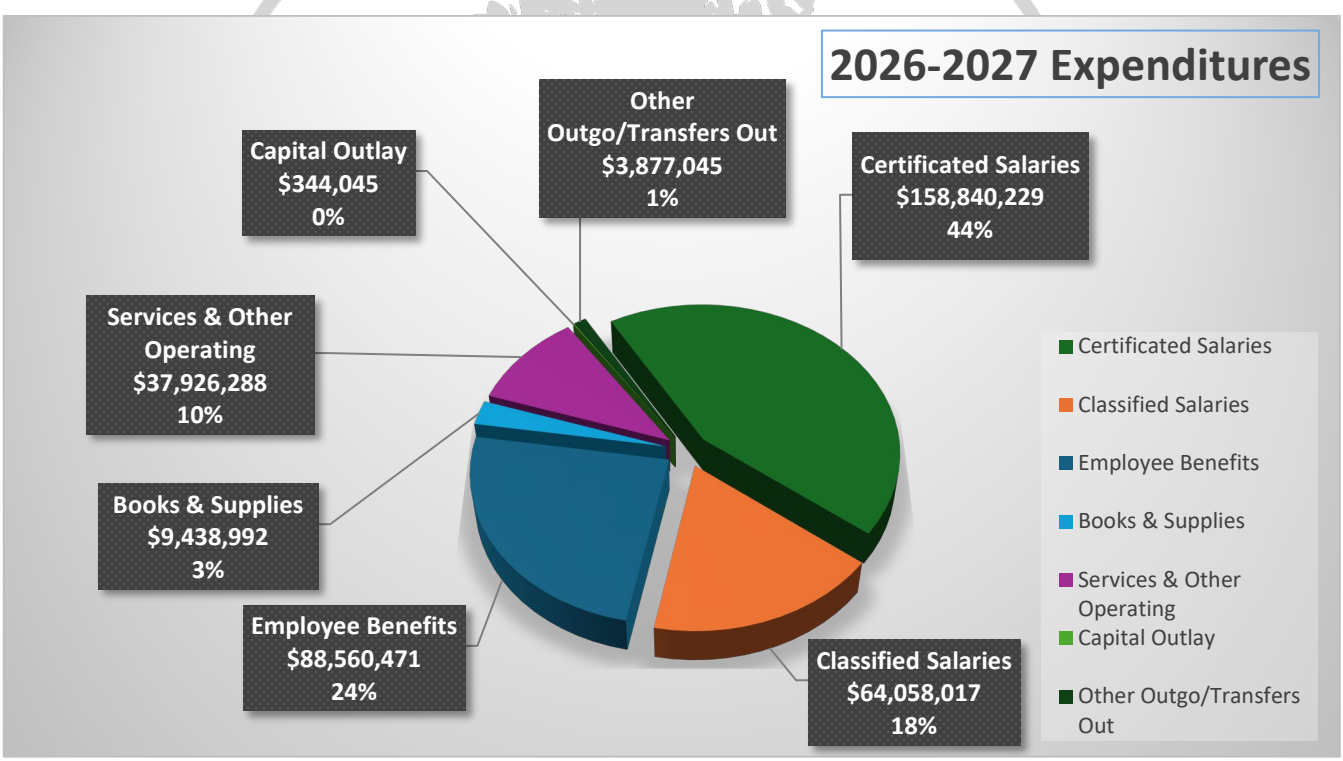
2026-2027 Multi-Year Projection Assumptions – General Fund Adopted Budget

Expenditures – continued

- Local Control Accountability Plan
  - Expenditures have been adjusted for step and column and retirement statutory benefit rates.
  - LCAP includes expenditures for the Learning Recovery Emergency Block Grant.

- Other financing uses for transfers out are projected at $5,044,185.

2026-2027 expenditures and other financing uses are projected at $363,045,087. This is a 2.24% increase over 2025-2026 projected totals.



Contributions to Programs

- Ongoing Major Maintenance Account contribution is projected at $10,480,472. equal to 3.0% of total General Fund expenditures, less applicable exclusions.
- Special education contribution is projected at $50,363,340.
- Transportation contribution is projected at $3,541,368.

2026-2027 Multi-Year Projection Assumptions – General Fund Adopted Budget

Fund Balance

The unrestricted General Fund decrease in fund balance is projected at <$13,332,202>. The restricted General Fund decrease in fund balance is projected at <$4,248,302>.

MVUSD is required by state law to maintain a reserve for economic uncertainties balance equal to 3% of total budgeted General Fund expenditures. Below is a summary of the 2026-2027 projected ending balance.

2026-2027 COMPONENTS OF ENDING FUND BALANCE	Unrestricted General Fund	Restricted General Fund	Total General Fund
Nonspendable	$ 15,000	$ 0	$ 15,000
Restricted	$ 0	$25,851,677	$25,851,677
Committed	$39,058,987	$ 0	$39,058,987
Assigned	$ 4,588,312	$ 0	$ 4,588,312
Unassigned Reserve for Economic Uncertainties 3%	$10,891,353	$ 0	$10,891,353
Unassigned/Unappropriated	$ 4,915,251	$ 0	$ 4,915,251
ENDING FUND BALANCE TOTALS	**$59,468,903**	**$25,851,677**	**$85,320,580**

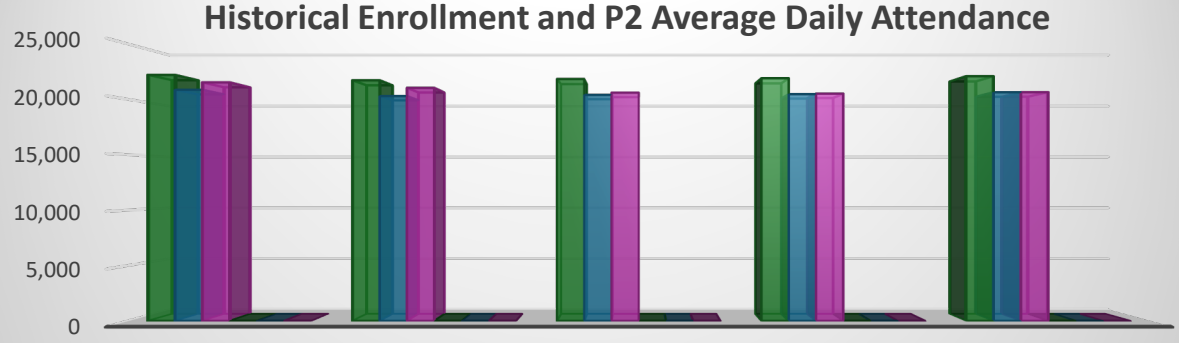
The 2025-2026 Adopted Budget and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and two subsequent fiscal years.

2027-2028 Multi-Year Projection Assumptions – General Fund Adopted Budget

Enrollment, Average Daily Attendance & Local Control Funding Formula

The 2027-2028 budget was prepared utilizing the LCFF (Local Control Funding Formula) calculator provided by Fiscal Crisis and Management Assistance Team, and School Services of California Governor's January 2025 Budget Financial Dartboard. School districts are funded on the greater of, (1) prior year ADA (Average Daily Attendance), (2) current year ADA or (3) average of three prior year's ADA. The following information further details district calculations for LCFF:

- Estimated School Services of California Cost of Living Adjustment (COLA) 3.63%
- District Projected Enrollment 22,078 – 0.83% Growth
- District Projected P2 ADA 20,628
- LCFF Funded ADA 20,633 - Includes 4 ADA County Programs
- District Unduplicated Pupil Count three year rolling average 54.77%



	2023-2024	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected	2027-2028 Projected
CBEDS Enrollment-District Only	22,197	21,712	21,827	21,897	22,078
P2 ADA-District Only	20,851	20,287	20,394	20,459	20,628
LCFF Funded ADA	21,524	21,029	20,591	20,508	20,633
P2 ADA/Enrollment %	93.94%	93.44%	93.43%	93.43%	93.43%
Enrollment Change %	-0.71%	-2.18%	0.53%	0.32%	0.83%
ADA Change %	1.01%	-2.70%	0.53%	0.32%	0.83%

2027-2028 Multi-Year Projection Assumptions – General Fund Adopted Budget

Enrollment, Average Daily Attendance & Local Control Funding Formula - continued

LCFF (Local Control Funding Formula)					
LCFF FACTORS	**TK-3**	**4-6**	**7-8**	**9-12**	**TOTAL**
Base Grant	$11,016	$11,183	$11,514	$13,344	
Grade Span Adjustment	$1,146			$347	
Supplemental Funding	$1,332	$1,225	$1,261	$1,500	
Funded ADA	5,761	4,377	3,227	7,268	20,633
LCFF Grade Level Funding	$77,742,797	$54,308,141	$41,220,345	$110,406,096	$283,677,379
Transportation Funding					$106,559
TK Ratio Add-On					$2,371,636
2027-2028 PROJECTED LCFF FUNDING					**$286,155,574**

LCFF funding totaling $286,155,574 is comprised of the following sources:

- State Aid $164,793,181 = 58%
- Property Taxes $77,164,261 = 27%
- Education Protection Account $44,198,132 = 15%

LCFF funding includes a transfer of <$3,710,046> to the Deferred Maintenance Fund to support district deferred maintenance needs as defined in Education Code 17582.

2027-2028 Multi-Year Projection Assumptions – General Fund Adopted Budget

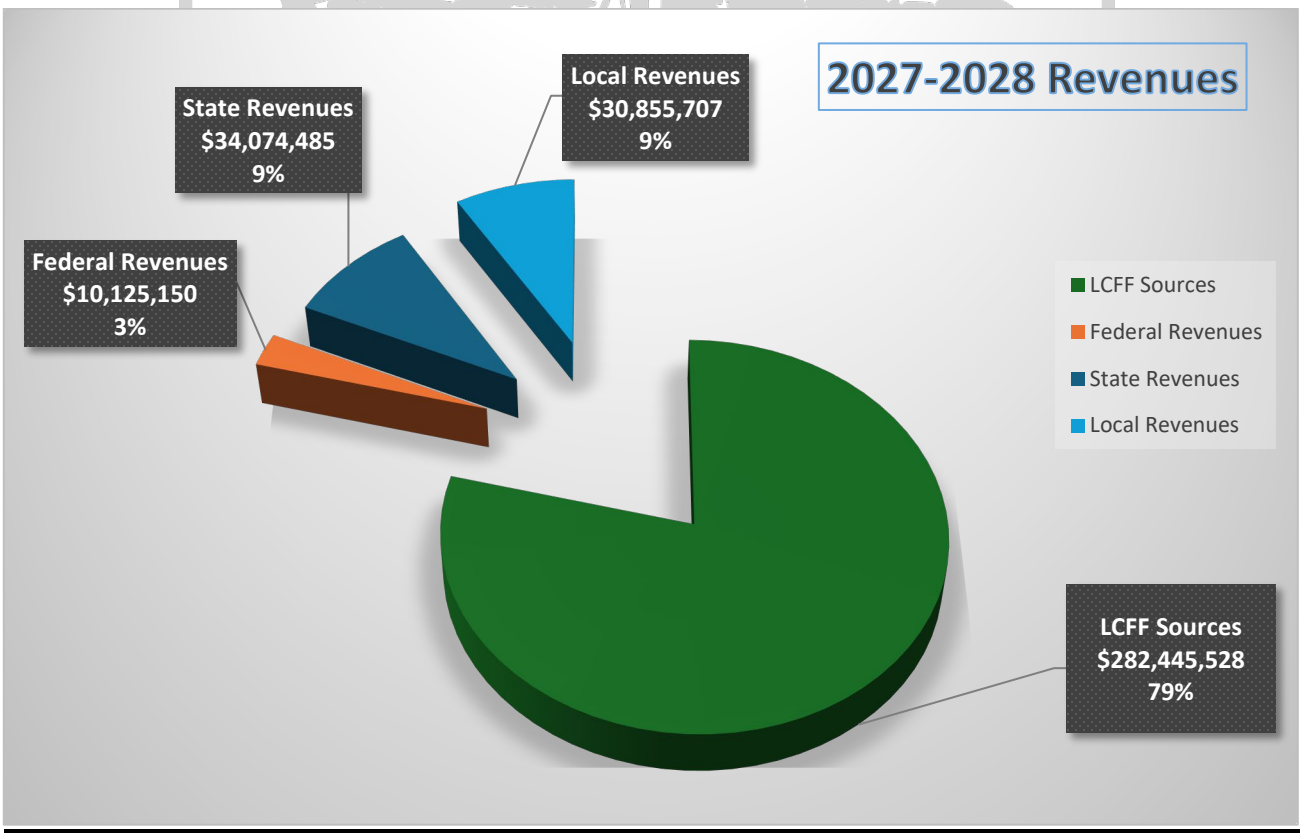
Revenues

Federal revenues are based on prior year allocations and do not include a Cost of Living Adjustment (COLA). Revenues include: ESSA Title I, II, III, IV, Career Technical Education (CTE), Medi-cal Administrative Activities, and Special Education Grants.

State Lottery revenues have been budgeted at $191 per estimated 2027-2028 annual ADA projections equal to $4,111,084. Lottery instructional materials revenues have been included at $82 per estimated 2027-2028 annual ADA equal to $1,764,968. Mandate Block Grant funds are budgeted at $1,109,149 and include a 3.63% COLA. Other state grants include CTE Incentive, Mental Health, Prop 28 Arts & Music and Workability funds. State Teachers Retirement System on Behalf Pension Contribution is budgeted at prior year levels equal to $13,696,024.

Local revenues for AB602 special education funding, out of home health care, and low incidence are projected at $19,762,758. Other local revenues include reimbursements from outside agencies, interest earnings, use of facilities, transportation fees, donations, and nonresident student fees.

2027-2028 revenues are projected at $357,500,870. This is a 3.48% increase from 2026-2027 projected revenues.



2027-2028 Multi-Year Projection Assumptions – General Fund Adopted Budget

Expenditures

The 2027-2028 Multi-Year Projection includes the following expenditure adjustments:

- Staffing
  - 5 growth certificated FTEs Special Education
  - 2 growth classified 6.5-hour DIS Aides to support Special Education

- Statutory Benefits and Health and Welfare
  - State Teachers Retirement System (STRS) rate projected to remain at prior year levels of 19.10%
  - Public Employees' Retirement System (PERS) rate increase of 0.90% from 26.90% to 27.80%
    - Projected increase equal to approximately $0.5M
  - All other statutory benefit rates projected at 2026-2027 rates.
  - Certificated total statutory benefit rate equal to 22.10%
  - Classified total statutory benefit rate equal to 37.00%
  - Health and welfare cap at $11,000 per FTE

- Step and Column
  - All certificated employees $3,064,739 plus statutory benefits of $677,307 for a total of $3,742,046.
  - All classified employees $543,723 plus statutory benefits of $196,284 for a total of $740,007.

- Salary and benefit projections of $316,627,381 are equal to 85.34% of total expenditures.

- Site and department discretionary allocations have been maintained at the same per pupil funding level or allocation as prior year.

- Other expenditure adjustments include: utilities, insurance, and other operating expenses.

- Other outgo including long-term debt has been included at $448,910.

- Indirect costs, charged to other funds, are projected at <$1,616,050>.

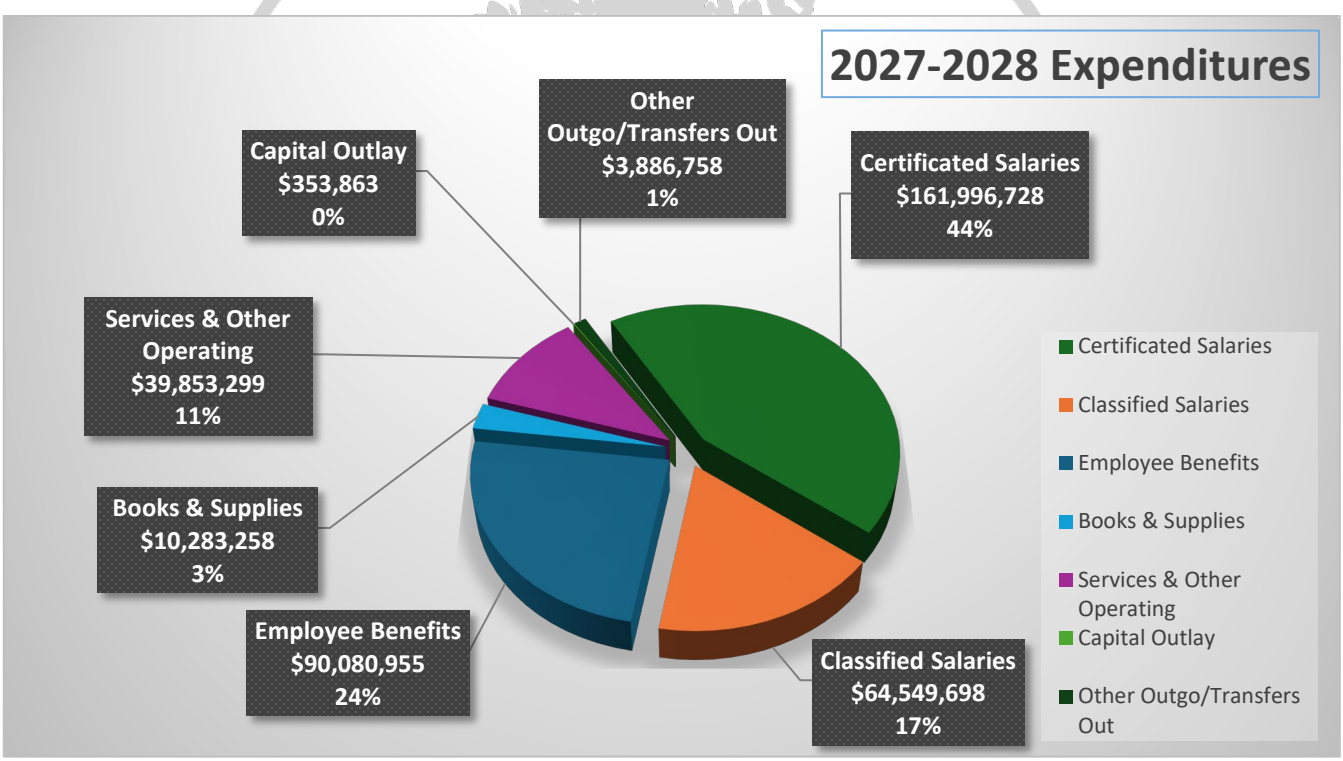
2027-2028 Multi-Year Projection Assumptions – General Fund Adopted Budget

Expenditures – continued

- Local Control Accountability Plan
  - Expenditures have been adjusted for step and column and retirement statutory benefit rates.
  - LCAP includes expenditures for the Learning Recovery Emergency Block Grant.

- Other financing uses for transfers out are projected at $5,053,898.

2027-2028 expenditures and other financing uses are projected at $371,004,559. This is a 2.19% increase over 2026-2027 projected totals.



Contributions to Programs

- Ongoing Major Maintenance Account contribution is projected at $10,719,256 equal to 3.0% of total General Fund expenditures, less applicable exclusions.
- Special education contribution is projected at $52,375,411.
- Transportation contribution is projected at $3,369,349.

2027-2028 Multi-Year Projection Assumptions – General Fund Adopted Budget

Fund Balance

The unrestricted General Fund decrease in fund balance is projected at <$10,147,661>. The restricted General Fund decrease in fund balance is projected at <$3,356,028>.

MVUSD is required by state law to maintain a reserve for economic uncertainties balance equal to 3% of total budgeted General Fund expenditures. Below is a summary of the 2027-2028 projected ending balance.

2027-2028 COMPONENTS OF ENDING FUND BALANCE	Unrestricted General Fund	Restricted General Fund	Total General Fund
Nonspendable	$ 15,000	$ 0	$ 15,000
Restricted	$ 0	$22,495,649	$22,495,649
Committed	$33,162,706	$ 0	$33,162,706
Assigned	$ 5,013,399	$ 0	$ 5,013,399
Unassigned Reserve for Economic Uncertainties 3%	$11,130,137	$ 0	$11,130,137
Unassigned/Unappropriated	$ 0	$ 0	$ 0
ENDING FUND BALANCE TOTALS	**$49,321,242**	**$22,495,649**	**$71,816,891**

The 2025-2026 Adopted Budget and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and two subsequent fiscal years.

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	266,133,977.00	1.76%	270,814,514.00	4.29%	282,445,528.00
2. Federal Revenues	8100-8299	10,052,450.00	0.40%	10,092,859.00	0.32%	10,125,150.00
3. Other State Revenues	8300-8599	33,317,145.00	1.04%	33,662,758.00	1.22%	34,074,485.00
4. Other Local Revenues	8600-8799	32,260,864.00	-4.24%	30,894,452.00	-0.13%	30,855,707.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		341,764,436.00	1.08%	345,464,583.00	3.48%	357,500,870.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				154,919,827.00		158,840,229.00
b. Step & Column Adjustment				3,009,655.00		3,064,739.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				910,747.00		91,760.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	154,919,827.00	2.53%	158,840,229.00	1.99%	161,996,728.00
2. Classified Salaries						
a. Base Salaries				63,272,036.00		64,058,017.00
b. Step & Column Adjustment				538,243.00		543,723.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				247,738.00		(52,042.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	63,272,036.00	1.24%	64,058,017.00	0.77%	64,549,698.00
3. Employee Benefits	3000-3999	87,526,383.00	1.18%	88,560,471.00	1.72%	90,080,955.00
4. Books and Supplies	4000-4999	9,594,564.00	-1.62%	9,438,992.00	8.94%	10,283,258.00
5. Services and Other Operating Expenditures	5000-5999	35,589,021.00	6.57%	37,926,288.00	5.08%	39,853,299.00
6. Capital Outlay	6000-6999	335,000.00	2.70%	344,045.00	2.85%	353,863.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	448,910.00	0.00%	448,910.00	0.00%	448,910.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,616,050.00)	0.00%	(1,616,050.00)	0.00%	(1,616,050.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,035,625.00	0.17%	5,044,185.00	0.19%	5,053,898.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		355,105,316.00	2.24%	363,045,087.00	2.19%	371,004,559.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(13,340,880.00)		(17,580,504.00)		(13,503,689.00)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		116,241,964.00		102,901,084.00		85,320,580.00
2. Ending Fund Balance (Sum lines C and D1)		102,901,084.00		85,320,580.00		71,816,891.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	15,000.00		15,000.00		15,000.00
b. Restricted	9740	30,099,979.00		25,851,677.00		22,495,649.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	39,058,987.00		39,058,987.00		33,162,706.00
d. Assigned	9780	4,183,514.00		4,588,312.00		5,013,399.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,653,159.00		10,891,353.00		11,130,137.00
2. Unassigned/Unappropriated	9790	18,890,445.00		4,915,251.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		102,901,084.00		85,320,580.00		71,816,891.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,653,159.00		10,891,353.00		11,130,137.00
c. Unassigned/Unappropriated	9790	18,890,445.00		4,915,251.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		29,543,604.00		15,806,604.00		11,130,137.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.32%		4.35%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		20,393.80		20,459.17		20,628.47
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		355,105,316.00		363,045,087.00		371,004,559.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		355,105,316.00		363,045,087.00		371,004,559.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		10,653,159.48		10,891,352.61		11,130,136.77
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		10,653,159.48		10,891,352.61		11,130,136.77
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	266,133,977.00	1.76%	270,814,514.00	4.29%	282,445,528.00
2. Federal Revenues	8100-8299	17,586.00	0.00%	17,586.00	0.00%	17,586.00
3. Other State Revenues	8300-8599	9,705,822.00	6.79%	10,364,867.00	3.81%	10,759,820.00
4. Other Local Revenues	8600-8799	9,575,572.00	-14.59%	8,178,709.00	-0.85%	8,108,904.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(57,895,482.00)	2.95%	(59,604,333.00)	3.79%	(61,864,637.00)
6. Total (Sum lines A1 thru A5c)		227,537,475.00	0.98%	229,771,343.00	4.22%	239,467,201.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				109,072,182.00		116,994,282.00
b. Step & Column Adjustment				2,305,814.00		2,340,628.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				5,616,286.00		17,206.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	109,072,182.00	7.26%	116,994,282.00	2.02%	119,352,116.00
2. Classified Salaries						
a. Base Salaries				38,188,706.00		38,522,170.00
b. Step & Column Adjustment				333,464.00		336,432.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	38,188,706.00	0.87%	38,522,170.00	0.87%	38,858,602.00
3. Employee Benefits	3000-3999	49,666,820.00	4.41%	51,859,566.00	1.87%	52,831,765.00
4. Books and Supplies	4000-4999	5,664,634.00	4.44%	5,916,129.00	14.61%	6,780,678.00
5. Services and Other Operating Expenditures	5000-5999	25,244,149.00	7.88%	27,232,220.00	7.09%	29,163,377.00
6. Capital Outlay	6000-6999	150,000.00	2.70%	154,050.00	2.93%	158,557.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	410,910.00	0.00%	410,910.00	0.00%	410,910.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,419,556.00)	-11.39%	(3,029,967.00)	-1.15%	(2,995,041.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,035,625.00	0.17%	5,044,185.00	0.19%	5,053,898.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		230,013,470.00	5.69%	243,103,545.00	2.68%	249,614,862.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,475,995.00)		(13,332,202.00)		(10,147,661.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		75,277,100.00		72,801,105.00		59,468,903.00
2. Ending Fund Balance (Sum lines C and D1)		72,801,105.00		59,468,903.00		49,321,242.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	15,000.00		15,000.00		15,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	39,058,987.00		39,058,987.00		33,162,706.00
d. Assigned	9780	4,183,514.00		4,588,312.00		5,013,399.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,653,159.00		10,891,353.00		11,130,137.00
2. Unassigned/Unappropriated	9790	18,890,445.00		4,915,251.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		72,801,105.00		59,468,903.00		49,321,242.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,653,159.00		10,891,353.00		11,130,137.00
c. Unassigned/Unappropriated	9790	18,890,445.00		4,915,251.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		29,543,604.00		15,806,604.00		11,130,137.00

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

2026-27 B.1.d. Other Adjustments of 5.6M include the following -$0.9M increase for TK-12 growth of 10 FTE and $4.7M shifted due to one-time restricted funds expiring (Arts and Music Instructional Block Grant). 2027-28 B.1.d Other Adjustments of $17K is due to shifting salaries from restricted funds that are projected to be depleted in Title II funding.

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	10,034,864.00	0.40%	10,075,273.00	0.32%	10,107,564.00
3. Other State Revenues	8300-8599	23,611,323.00	-1.33%	23,297,891.00	0.07%	23,314,665.00
4. Other Local Revenues	8600-8799	22,685,292.00	0.13%	22,715,743.00	0.14%	22,746,803.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	57,895,482.00	2.95%	59,604,333.00	3.79%	61,864,637.00
6. Total (Sum lines A1 thru A5c)		114,226,961.00	1.28%	115,693,240.00	2.02%	118,033,669.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				45,847,645.00		41,845,947.00
b. Step & Column Adjustment				703,841.00		724,111.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,705,539.00)		74,554.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	45,847,645.00	-8.73%	41,845,947.00	1.91%	42,644,612.00
2. Classified Salaries						
a. Base Salaries				25,083,330.00		25,535,847.00
b. Step & Column Adjustment				204,779.00		207,291.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				247,738.00		(52,042.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,083,330.00	1.80%	25,535,847.00	0.61%	25,691,096.00
3. Employee Benefits	3000-3999	37,859,563.00	-3.06%	36,700,905.00	1.49%	37,249,190.00
4. Books and Supplies	4000-4999	3,929,930.00	-10.36%	3,522,863.00	-0.58%	3,502,580.00
5. Services and Other Operating Expenditures	5000-5999	10,344,872.00	3.38%	10,694,068.00	-0.04%	10,689,922.00
6. Capital Outlay	6000-6999	185,000.00	2.70%	189,995.00	2.80%	195,306.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	38,000.00	0.00%	38,000.00	0.00%	38,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,803,506.00	-21.60%	1,413,917.00	-2.47%	1,378,991.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		125,091,846.00	-4.12%	119,941,542.00	1.21%	121,389,697.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(10,864,885.00)		(4,248,302.00)		(3,356,028.00)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		40,964,864.00		30,099,979.00		25,851,677.00
2. Ending Fund Balance (Sum lines C and D1)		30,099,979.00		25,851,677.00		22,495,649.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	30,099,979.00		25,851,677.00		22,495,649.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		30,099,979.00		25,851,677.00		22,495,649.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

2026-27 B.1.d Other Adjustments of ($4.7M) include the following - $0.44M increase for Special Education growth of 5 FTE, $80K increase for wellness center with one-time grant funds(Children & Youth Behavior Initiative), decrease of $60K due to one-time funds expiring (A-G Learning Loss Mitigation Grant), decrease of $0.43M for professional development to balance one-time funds budget (Learning Recovery Emergency Block grant), and decrease of $4.7M due to one-time grant expiring and salaries shifting to unrestricted funds (Arts and Music Instructional Block Grant). B.2.d Other Adjustments of $0.25M include the following - $0.1M increase for growth of 2, 6.5-hour DIS Aides and $0.15M increase for wellness center with one-time grant funds (Children & Youth Behavior Initiative). 2027-28 B.1.d. Other Adjustments of $70K include the following - $0.44M increase for Special Education growth of 5 FTE and $0.37M decrease due to various one-time funds expiring (Learning Recovery Emergency Block Grant and Children & Youth Behavior Initiative) and Title II program funds depleting and costs shifting to unrestricted funding. B.2.d. Other Adjustments of ($50K) include the following - $0.1M increase for growth of 2, 6.5-hour DIS Aides and $0.15M decrease due to one-time funds expiring (Children & Youth Behavior Initiative).

MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

Inspiring every student to think, to learn, to achieve, to care.

SCHOOL DISTRICT CRITERIA AND STANDARDS REVIEW

2025 - 2026 Proposed Budget

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	20,394
District's ADA Standard Percentage Level:	**1.0%**

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	21,721	22,083		
Charter School				
Total ADA	**21,721**	**22,083**	**N/A**	**Met**
Second Prior Year (2023-24)				
District Regular	21,518	21,519		
Charter School				
Total ADA	**21,518**	**21,519**	**N/A**	**Met**
First Prior Year (2024-25)				
District Regular	21,016	21,025		
Charter School		0		
Total ADA	**21,016**	**21,025**	**N/A**	**Met**
Budget Year (2025-26)				
District Regular	20,587			
Charter School	0			
Total ADA	**20,587**			

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 20,394

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	22,849	22,355		
Charter School				
Total Enrollment	**22,849**	**22,355**	**2.2%**	**Not Met**
Second Prior Year (2023-24)				
District Regular	22,522	22,197		
Charter School				
Total Enrollment	**22,522**	**22,197**	**1.4%**	**Not Met**
First Prior Year (2024-25)				
District Regular	22,148	21,712		
Charter School				
Total Enrollment	**22,148**	**21,712**	**2.0%**	**Not Met**
Budget Year (2025-26)				
District Regular	21,827			
Charter School				
Total Enrollment	**21,827**			

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met)

The district has experienced a changing enrollment environment post pandemic. Transitional Kindergarten and Kindergarten enrollment has failed to materialize to the estimates provided by demographers and the district's transfer rate at the secondary level has declined. The district team met with city officials to review housing data to assist in better projecting potential enrollment growth. Additionally, the district will closely monitor the level of student enrollment generated by new multi-family housing projects in the district.

1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met)

While the district predicted declining enrollment, the decline was underestimated in the past three years. The district has been working with demographers and city officials to better predict enrollment going forward.

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	20,641	22,355	
Charter School		0	
Total ADA/Enrollment	**20,641**	**22,355**	**92.3%**
Second Prior Year (2023-24)			
District Regular	20,824	22,197	
Charter School	0		
Total ADA/Enrollment	**20,824**	**22,197**	**93.8%**
First Prior Year (2024-25)			
District Regular	20,266	21,712	
Charter School			
Total ADA/Enrollment	**20,266**	**21,712**	**93.3%**
		Historical Average Ratio:	93.2%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**93.7%**

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2025-26)				
District Regular	20,394	21,827		
Charter School	0			
Total ADA/Enrollment	**20,394**	**21,827**	**93.4%**	**Met**
1st Subsequent Year (2026-27)				
District Regular	20,459	21,897		
Charter School				
Total ADA/Enrollment	**20,459**	**21,897**	**93.4%**	**Met**
2nd Subsequent Year (2027-28)				
District Regular	20,628	22,078		
Charter School				
Total ADA/Enrollment	**20,628**	**22,078**	**93.4%**	**Met**

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA), plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

		Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	21,028.80	20,590.73	20,507.88	20,632.64
b.	Prior Year ADA (Funded)		21,028.80	20,590.73	20,507.88
c.	Difference (Step 1a minus Step 1b)		(438.07)	(82.85)	124.76
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(2.08%)	(.40%)	.61%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		266,133,977.00	274,444,965.00	286,155,574.00
b1.	COLA percentage		2.43%	3.52%	3.63%
b2.	COLA amount (proxy for purposes of this criterion)		6,467,055.64	9,660,462.77	10,387,447.34
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.43%	3.52%	3.63%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			.35%	3.12%	4.24%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**-0.65% to 1.35%**	**2.12% to 4.12%**	**3.24% to 5.24%**

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	72,089,187.00	77,203,978.00	77,203,978.00	77,203,978.00
Percent Change from Previous Year		**N/A**	**N/A**	**N/A**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	**N/A**	**N/A**	**N/A**

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	264,206,035.00	266,173,775.00	274,484,924.00	286,195,291.00
District's Projected Change in LCFF Revenue:		.74%	3.12%	4.27%
LCFF Revenue Standard		**-0.65% to 1.35%**	**2.12% to 4.12%**	**3.24% to 5.24%**
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2022-23)	181,482,251.63	208,569,431.00	87.0%
Second Prior Year (2023-24)	196,321,358.15	220,603,239.41	89.0%
First Prior Year (2024-25)	204,186,248.00	230,018,859.00	88.8%
		Historical Average Ratio:	88.3%

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**85.3% to 91.3%**	**85.3% to 91.3%**	**85.3% to 91.3%**

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2025-26)	196,927,708.00	224,977,845.00	87.5%	Met
1st Subsequent Year (2026-27)	207,376,018.00	238,059,360.00	87.1%	Met
2nd Subsequent Year (2027-28)	211,042,483.00	244,560,964.00	86.3%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	.35%	3.12%	4.24%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-9.65% to 10.35%**	**-6.88% to 13.12%**	**-5.76% to 14.24%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.65% to 5.35%	-1.88% to 8.12%	-0.76% to 9.24%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	11,286,600.00		
Budget Year (2025-26)	10,052,450.00	(10.93%)	Yes
1st Subsequent Year (2026-27)	10,092,859.00	.40%	No
2nd Subsequent Year (2027-28)	10,125,150.00	.32%	No

Explanation: (required if Yes)
District is projecting a decrease in Federal Revenues due to the conclusion of the ESSER III one-time funds on September 30, 2024.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2024-25)	33,613,153.00		
Budget Year (2025-26)	33,317,145.00	(.88%)	No
1st Subsequent Year (2026-27)	33,662,758.00	1.04%	No
2nd Subsequent Year (2027-28)	34,074,485.00	1.22%	No

Explanation: (required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2024-25)	36,490,405.00		
Budget Year (2025-26)	32,260,864.00	(11.59%)	Yes
1st Subsequent Year (2026-27)	30,894,452.00	(4.24%)	Yes
2nd Subsequent Year (2027-28)	30,855,707.00	(.13%)	No

Explanation: (required if Yes)
District is projecting a reduction in Other Local Revenue due to a few factors. Interest income is expected to decline due to one-time funds expiring for both 2025-26 & 2026-27, the district had received some one-time prior year payments for LEA Medi-Cal Billing in 2024-25 that is not expected in 2025-26, and a one-time grant CYBHI School-Linked Partnerships was received in 2024-25.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2024-25)	11,571,955.00		
Budget Year (2025-26)	9,594,564.00	(17.09%)	Yes
1st Subsequent Year (2026-27)	9,438,992.00	(1.62%)	No
2nd Subsequent Year (2027-28)	10,283,258.00	8.94%	No

Explanation: (required if Yes)
District is projecting a decrease in books and supplies in 2025-26 due primarily to the removal of textbook adoptions expenditures that were in one-time funding (Arts, Music, and Instructional Materials Discretionary Block Grant).

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2024-25)	33,207,512.00		
Budget Year (2025-26)	35,589,021.00	7.17%	Yes
1st Subsequent Year (2026-27)	37,926,288.00	6.57%	No
2nd Subsequent Year (2027-28)	39,853,299.00	5.08%	No

Explanation: (required if Yes)
District is projecting an increase in Other Operating Expenditures due primarily to an increase in insurance and utility costs.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2024-25)	81,390,158.00		
Budget Year (2025-26)	75,630,459.00	(7.08%)	Met
1st Subsequent Year (2026-27)	74,650,069.00	(1.30%)	Met
2nd Subsequent Year (2027-28)	75,055,342.00	.54%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2024-25)	44,779,467.00		
Budget Year (2025-26)	45,183,585.00	.90%	Met
1st Subsequent Year (2026-27)	47,365,280.00	4.83%	Met
2nd Subsequent Year (2027-28)	50,136,557.00	5.85%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

1a. STANDARD MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation: Federal Revenue (linked from 6B if NOT met)

Explanation: Other State Revenue (linked from 6B if NOT met)

Explanation: Other Local Revenue (linked from 6B if NOT met)

1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exlude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? — Yes

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) — 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	341,409,292.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	341,409,292.00	10,242,278.76	10,242,279.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- [ ] Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- [ ] Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- [ ] Other (explanation must be provided)

Explanation: (required if NOT met and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	9,465,567.74	10,204,768.54	10,669,628.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	14,506,044.87	33,338,835.10	21,493,629.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	23,971,612.61	43,543,603.64	32,163,257.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	315,518,924.51	340,158,951.38	355,654,255.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	315,518,924.51	340,158,951.38	355,654,255.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	7.6%	12.8%	9.0%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**2.5%**	**4.3%**	**3.0%**

[1]Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2]A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	9,078,647.24	212,669,431.00	N/A	Met
Second Prior Year (2023-24)	8,743,820.62	226,503,239.41	N/A	Met
First Prior Year (2024-25)	(4,692,038.00)	234,665,790.00	2.0%	Met
Budget Year (2025-26) (Information only)	(2,475,995.00)	230,013,470.00		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level [1]	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 and over

[1] Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):	20,398
District's Fund Balance Standard Percentage Level:	**1.0%**

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2022-23)	61,502,694.00	62,146,669.36	N/A	Met
Second Prior Year (2023-24)	70,299,248.00	71,225,316.60	N/A	Met
First Prior Year (2024-25)	74,555,503.00	79,969,138.00	N/A	Met
Budget Year (2025-26) (Information only)	75,277,100.00			

[2] Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1: Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	94,352,310.58	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:

(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or $88,000 (greater of)	0 to 300
4% or $88,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and over

[1] Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

[3] A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	20,394	20,459	20,628
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

   a. Enter the name(s) of the SELPA(s):

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	355,105,316.00	363,045,087.00	371,004,559.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	355,105,316.00	363,045,087.00	371,004,559.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	10,653,159.48	10,891,352.61	11,130,136.77
6.	Reserve Standard - by Amount ($88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**10,653,159.48**	**10,891,352.61**	**11,130,136.77**

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	10,653,159.00	10,891,353.00	11,130,137.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	18,890,445.00	4,915,251.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	29,543,604.00	15,806,604.00	11,130,137.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.32%	4.35%	3.00%
	District's Reserve Standard (Section 10B, Line 7):	**10,653,159.48**	**10,891,352.61**	**11,130,136.77**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — No

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: **-10.0% to +10.0% or -$20,000 to +$20,000**

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2024-25)	(52,234,702.00)			
Budget Year (2025-26)	(57,895,482.00)	5,660,780.00	10.8%	Not Met
1st Subsequent Year (2026-27)	(59,604,333.00)	1,708,851.00	3.0%	Met
2nd Subsequent Year (2027-28)	(61,864,637.00)	2,260,304.00	3.8%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2024-25)	4,646,931.00			
Budget Year (2025-26)	5,035,625.00	388,694.00	8.4%	Met
1st Subsequent Year (2026-27)	5,044,185.00	8,560.00	.2%	Met
2nd Subsequent Year (2027-28)	5,053,898.00	9,713.00	.2%	Met

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget? No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met)

District is projecting increased Special Education contributions in 2025-26 due to increased program costs.

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

[1] Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
   (If No, skip item 2 and Sections S6B and S6C) — Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2025
Leases	2	General Fund, Resource 0000	03 0705 5620	559,548
Certificates of Participation	3	03-8011, 25-8699	03-7438/7439 and 25-7438/7439	1,720,000
General Obligation Bonds	26	51-85XX, 86XX	51-7433/7434	169,933,474
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	03-8011	03/06-2XXX/3XXX	597,731
Other Long-term Commitments (do not include OPEB):				
Certificate of Participation	16	CFD Special Levy Tax Fund	CFD Special Levy Tax Fund	18,000,000
Building Lease- Unit A	13	General Fund, Resource 0000 & 9986	03/06 0000/9986 5600	4,252,486
Building Lease- Unit E	14	General Fund, Resource 0000 & 9986	03/06 0000/9986 5600	2,157,222
Building Lease- 41840 McAlby	19	General Fund, Resource 0000	03 0000 5600	3,710,591
Building Lease- Aquamor/Jefferson	1	General Fund, Resource 0000	03 0000 5600	294,381
Certificate of Participation	19	Facility Use Agreements & GF Transfer	40 9010 7438/7439	15,000,000
TOTAL:				216,225,433

Type of Commitment (continued)	Prior Year (2024-25) Annual Payment (P & I)	Budget Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases				
Certificates of Participation	608,140	609,510	605,276	605,264
General Obligation Bonds	19,538,241	18,878,712	18,794,100	18,854,700
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Certificate of Participation	765,063	925,863	925,063	788,861
Building Lease- Unit A	343,000	351,575	360,365	361,098
Building Lease- Unit E	152,126	155,930	159,828	160,161
Building Lease- 41840 McAlby	209,588	214,827	220,198	220,657
Building Lease- Aquamor/Jefferson	237,772	237,772	118,886	0
Certificate of Participation	289,413	1,106,424	1,106,874	1,106,441
Total Annual Payments:	22,143,343	22,480,613	22,290,590	22,097,182
Has total annual payment increased over prior year (2024-25)?		**Yes**	**Yes**	**No**

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(required if Yes to increase in total annual payments)

Debt service has increased in 2025-26 and 2026-27 vs 2024-25 due to the new Certificate of Participation issued during the 2024-25 fiscal year.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5) — Yes

2. For the district's OPEB:

a. Are they lifetime benefits? — No

b. Do benefits continue past age 65? — No

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method? — Pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

a. Total OPEB liability	25,821,079.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	25,821,079.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2024

5. OPEB Contributions

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,300,620.00	1,300,620.00	1,300,620.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,352,035.00	1,463,482.00	1,402,078.00
d. Number of retirees receiving OPEB benefits	204.40	204.40	204.40

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	
b. Unfunded liability for self-insurance programs	

4. Self-Insurance Contributions

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	1,114	1,077	1,092	1,097

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? — No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

2025-26 fiscal year negotiations are unsettled.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: ____ End Date: ____

5. Salary settlement:

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No		
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	1,536,591		
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
7.	Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2.	Total cost of H&W benefits	9,624,291	9,624,291	9,624,291
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	3,273,383	3,414,614	3,477,109
3.	Percent change in step & column over prior year	1.4%	4.3%	1.8%

Certificated (Non-management) Attrition (layoffs and retirements)		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are savings from attrition included in the budget and MYPs?	Yes	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	No	No

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified(non - management) FTE positions	909	908	910	912

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

2025-26 fiscal year negotiations are unsettled.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	668,562		
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
7.	Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2.	Total cost of H&W benefits	4,841,275	4,841,275	4,841,275
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	540,646	599,131	603,015
3.	Percent change in step & column over prior year	8.2%	10.8%	.7%

Classified (Non-management) Attrition (layoffs and retirements)		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are savings from attrition included in the budget and MYPs?	Yes	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	No	No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	195	190	190	190

Management/Supervisor/Confidential
Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits 358,920

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
4. Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2. Total cost of H&W benefits	1,832,767	1,832,767	1,832,767
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step and column adjustments	372,109	396,284	401,929
3. Percent change in step & column over prior year	3.5%	6.5%	1.4%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of other benefits included in the budget and MYPs?	No	No	No
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 12, 2025

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District Budget Criteria and Standards Review

MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

Inspiring every student to think, to learn, to achieve, to care.

STUDENT ACTIVITY SPECIAL REVENUE FUND



2025 - 2026 Proposed Budget

Student Activity Special Revenue Fund
2025-2026 Adopted Budget Assumptions

Overview

California law allows students in California's public schools to raise money and make decisions about how they will spend this money. Student organizations established to raise and spend money on behalf of students are called Associated Student Body organizations, or ASBs. ASBs must be made up of current students and be located at the school where the funds are maintained. ASB organizations and the management of ASB funds present students with opportunities not only to raise and spend money, but also to learn the principles of operating a small business. Students also acquire leadership skills while making a contribution to their school and fellow students and improving their own educational experience. As students and staff work together to plan activities, students also learn project planning.

ASB organizations are classified as either organized or unorganized. In general, unorganized ASBs are those in which the students do not govern the ASB organization, whereas organized ASBs are those in which the students organize their activities around student clubs and a student council and have more authority to make decisions.

In elementary schools the ASB organization is classified as unorganized because, as a rule, the students do not govern the ASB organization. Usually there is only the primary student body organization and no additional clubs with a more focused agenda. The governing board delegates the authority to oversee the raising and spending of funds to the principal/school administrator or another school employee, who is able to make all of the decisions related to the ASB operations and funds. Although authority is delegated to the principal/school administrator, the rules and guidelines regarding fundraising and allowable expenditures remain the same as those for organized ASBs.

Student organizations in middle and high schools are classified as organized because the students organize their activities around student clubs and a student council under the oversight of district administrators and advisors. Organized ASBs have individual clubs under the primary student body organization, each with its own focus and organizational requirements. Students in organized ASBs are primarily responsible for their organizations; the student council and student club leaders hold formal meetings, develop budgets, plan fundraisers, decide how the funds will be spent, and approve payments. The students make the decisions and have primary authority over the funds; the school administrators, ASB bookkeeper and club advisor(s) assist, advise and co-approve student decisions.

Student Activity Special Revenue Fund
2025-2026 Adopted Budget Assumptions

Overview – continued

The following Murrieta Valley Unified School District (MVUSD) schools have accounts in this fund:

Unorganized ASBs:

- Avaxat Elementary School
- Antelope Hills Elementary School
- Alta Murrieta Elementary School
- Buchanan Elementary School
- Lisa J. Mails Elementary School
- Monte Vista Elementary School
- Rail Ranch Elementary School

Organized ASBs:

- Dorothy McElhinny Middle School
- Shivela Middle School
- Thompson Middle School
- Warm Springs Middle School
- Murrieta Mesa High School
- Murrieta Valley High School
- Vista Murrieta High School

Athletic Accounts:

- Murrieta Mesa Athletics
- Murrieta Valley Athletics
- Vista Murrieta Athletics

Revenues and Other Financing Sources

ASB and athletic fundraising activities are projected at $5,480,500.

Student Activity Special Revenue Fund
2025-2026 Adopted Budget Assumptions

Expenditures

Budgeted expenditures in this fund include, but are not limited to:

- Field trips/excursions and outdoor education/science camps
- Extracurricular athletic costs
- Cost for student social events
- Scholarships

Total 2025-2026 Adopted Budget expenditures are projected at $5,315,580.

Fund Balance

The Student Activity Special Revenue Fund projects an ending fund balance of $3,204,671 for the 2025-2026 fiscal year.

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,475,189.00	5,480,500.00	-99.9%
5) TOTAL, REVENUES			5,475,189.00	5,480,500.00	-99.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	82,244.00	93,000.00	14.9%
2) Classified Salaries		2000-2999	357,836.00	356,200.00	1.2%
3) Employee Benefits		3000-3999	54,411.00	60,503.00	648.3%
4) Books and Supplies		4000-4999	2,314,287.00	2,342,180.00	5.1%
5) Services and Other Operating Expenditures		5000-5999	2,463,117.00	2,463,697.00	10.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,271,895.00	5,315,580.00	680.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			203,294.00	164,920.00	-18.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	204,552.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			204,552.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			407,846.00	164,920.00	-59.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,631,905.00	3,039,751.00	15.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,631,905.00	3,039,751.00	15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,631,905.00	3,039,751.00	15.5%
2) Ending Balance, June 30 (E + F1e)			3,039,751.00	3,204,671.00	5.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,039,751.00	3,204,671.00	5.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	3,039,751.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,039,751.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			3,039,751.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	89.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	5,475,100.00	5,480,500.00	0.1%
TOTAL, REVENUES			5,475,189.00	5,480,500.00	-99.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	72,244.00	83,000.00	14.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	10,000.00	10,000.00	0.0%
TOTAL, CERTIFICATED SALARIES			82,244.00	93,000.00	14.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	206,153.00	201,700.00	-2.2%
Classified Support Salaries		2200	59,014.00	59,500.00	0.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	92,669.00	95,000.00	2.5%
TOTAL, CLASSIFIED SALARIES			357,836.00	356,200.00	1.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	17,783.00	17,763.00	-0.1%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	976.00	7,179.00	635.6%
OASDI/Medicare/Alternative		3301-3302	29,530.00	28,598.00	-3.2%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	221.00	225.00	1.8%
Workers' Compensation		3601-3602	5,901.00	6,738.00	14.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			54,411.00	60,503.00	648.3%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	2,242,153.00	2,267,180.00	1.1%
Noncapitalized Equipment		4400	72,134.00	75,000.00	4.0%
TOTAL, BOOKS AND SUPPLIES			2,314,287.00	2,342,180.00	5.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	29,670.00	29,650.00	-0.1%
Insurance		5400-5450	500.00	500.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	95,250.00	95,250.00	0.0%
Transfers of Direct Costs - Interfund		5750	259,598.00	265,500.00	2.3%
Professional/Consulting Services and Operating Expenditures		5800	2,077,639.00	2,072,297.00	-0.3%
Communications		5900	460.00	500.00	8.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,463,117.00	2,463,697.00	10.6%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,271,895.00	5,315,580.00	680.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	204,552.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			204,552.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			204,552.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,475,189.00	5,480,500.00	-99.9%
5) TOTAL, REVENUES			5,475,189.00	5,480,500.00	-99.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		5,271,895.00	5,315,580.00	0.8%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,271,895.00	5,315,580.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			203,294.00	164,920.00	-18.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	204,552.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			204,552.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			407,846.00	164,920.00	-59.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,631,905.00	3,039,751.00	15.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,631,905.00	3,039,751.00	15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,631,905.00	3,039,751.00	15.5%
2) Ending Balance, June 30 (E + F1e)			3,039,751.00	3,204,671.00	5.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,039,751.00	3,204,671.00	5.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
8210	Student Activity Funds	3,039,751.00	3,204,671.00
Total, Restricted Balance		3,039,751.00	3,204,671.00

MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

Inspiring every student to think, to learn, to achieve, to care.

ADULT EDUCATION FUND

2025 - 2026 Proposed Budget

Adult Education Fund
2025-2026 Adopted Budget Assumptions

Overview

Adult Education Funds are designed to provide programs which enhance adult education. The Murrieta Valley Adult School's mission is to equip students for life-long learning through lessons in academics, accountability, attitudes, and ethics that will facilitate the transition to a successful future.

The Adult Education Fund includes the General Education Development (GED). This program is designed for students to meet high school diploma standards.

State funding offers various categorical programs including Adult Basic Education (ABE), Adult Secondary Education (ASE), High School Diploma (HSD), English Second Language (ESL), English Literacy Civics (EL Civics), and Citizenship. The core elements of these programs provide adult basic education, general education development, citizenship, English as a second language, and instruction to the community.

Preparation classes and online classes are also included in the Adult Education Fund.

Revenues

State revenues include California Adult Education Program projected at $347,756. STRS On–Behalf Pension contributions to the California State Teachers' Retirement System (CalSTRS) are included at $12,696. Total 2025-2026 Adopted Budget state revenues are projected at $360,452.

Local revenues are projected at $9,000 and include online classes, GED testing fees, and interest earnings.

State funding is equal to 98% of total revenues. Local revenue funding is equal to 2% of total revenues. Total 2025-2026 Adopted Budget revenues are projected at $369,452.

Adult Education Fund
2025-2026 Adopted Budget Assumptions

Revenues-continued



Expenditures and Other Financing Uses

State and local revenues are used to cover all the costs associated with the Adult Education Program. Expenditures include the GED program, professional growth classes, categorical programs, salaries and benefits for the instructional, administrative, and classified personnel and the operating costs to maintain these programs.

As allowed, the indirect cost rate for the Adult Education unrestricted State program is 5%.

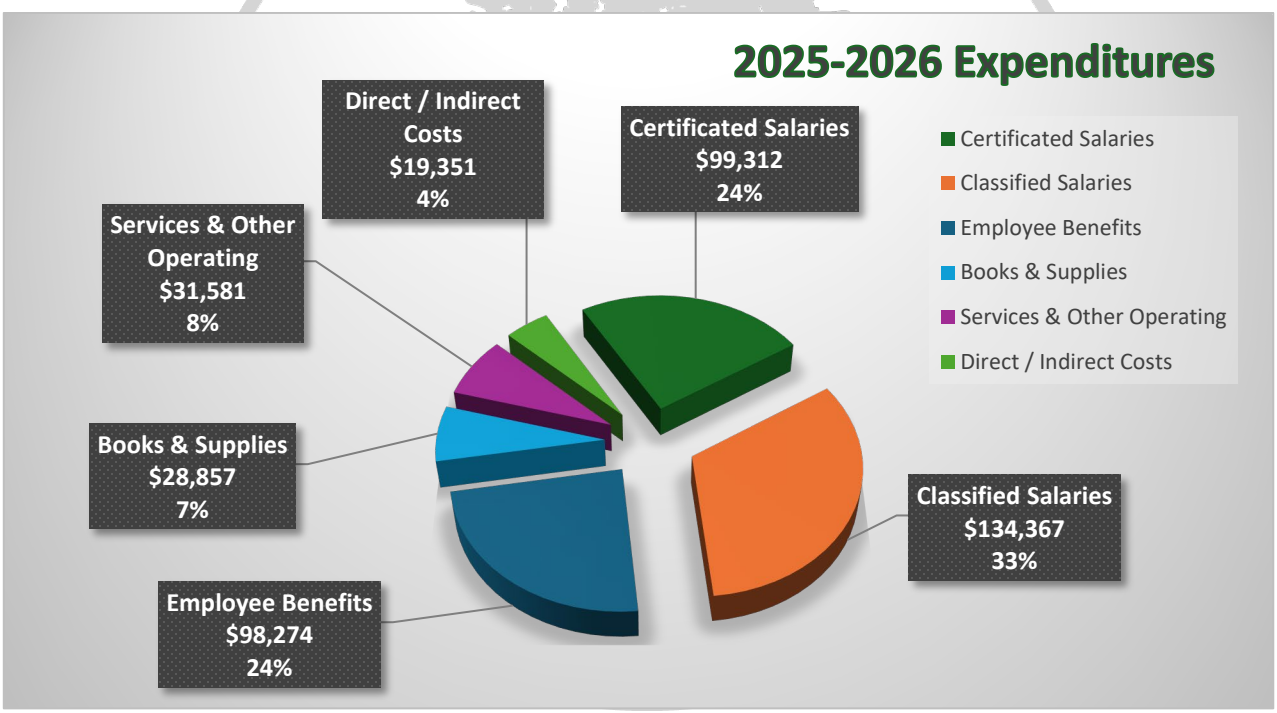
Salary and benefits account for 81% of all expenditures. Step and column for all certificated employees is $994 plus statutory benefits of $220 for a total of $1,214. Step and column for all classified employees is $1,663 plus statutory benefits of $504 for a total of $2,167. Other expenditures include books, instructional and administrative supplies, travel, and other operating expenses which account for 19% of total expenditures. Total 2025-2026 Adopted Budget expenditures are projected at $411,742.

Adult Education Fund
2025-2026 Adopted Budget Assumptions

Expenditures-continued

Description	2025 2026 Adopted Budget FTEs
Certificated	.30
Classified	2.45
Total FTEs (Full-Time Equivalents)	2.75

2025-2026 Adopted Budget includes 2.75 Full-Time Equivalent Employees (FTEs). The health and welfare cap is budgeted at $11,000 per FTE. Fixed charges are calculated at 22.10% for certificated and 36.60% for classified.



Fund Balance

The Adult Education Fund projects an ending balance of $131,704 for the 2025-2026 fiscal year.

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	390,187.00	360,452.00	-7.6%
4) Other Local Revenue		8600-8799	80,377.00	9,000.00	-88.8%
5) TOTAL, REVENUES			470,564.00	369,452.00	-21.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	98,630.00	99,312.00	0.7%
2) Classified Salaries		2000-2999	214,098.00	134,367.00	-37.2%
3) Employee Benefits		3000-3999	108,780.00	98,274.00	-9.7%
4) Books and Supplies		4000-4999	25,289.00	28,857.00	14.1%
5) Services and Other Operating Expenditures		5000-5999	42,425.00	31,581.00	-25.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	17,640.00	19,351.00	9.7%
9) TOTAL, EXPENDITURES			506,862.00	411,742.00	-18.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(36,298.00)	(42,290.00)	16.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	204,552.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(204,552.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(240,850.00)	(42,290.00)	-82.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	414,844.00	173,994.00	-58.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			414,844.00	173,994.00	-58.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			414,844.00	173,994.00	-58.1%
2) Ending Balance, June 30 (E + F1e)			173,994.00	131,704.00	-24.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	54,438.00	3,148.00	-94.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	119,556.00	128,556.00	7.5%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	173,994.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			173,994.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			173,994.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	357,822.00	347,756.00	-2.8%
All Other State Revenue	All Other	8590	32,365.00	12,696.00	-60.8%
TOTAL, OTHER STATE REVENUE			390,187.00	360,452.00	-7.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,600.00	5,000.00	-41.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	71,777.00	4,000.00	-94.4%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			80,377.00	9,000.00	-88.8%
TOTAL, REVENUES			470,564.00	369,452.00	-21.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	48,567.00	48,500.00	-0.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	50,063.00	50,812.00	1.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			98,630.00	99,312.00	0.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	81,497.00	0.00	-100.0%
Classified Support Salaries		2200	18,795.00	19,612.00	4.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	113,806.00	114,755.00	0.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			214,098.00	134,367.00	-37.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	40,272.00	31,665.00	-21.4%
PERS		3201-3202	30,479.00	31,443.00	3.2%
OASDI/Medicare/Alternative		3301-3302	13,810.00	11,719.00	-15.1%
Health and Welfare Benefits		3401-3402	19,876.00	19,826.00	-0.3%
Unemployment Insurance		3501-3502	149.00	116.00	-22.1%
Workers' Compensation		3601-3602	4,194.00	3,505.00	-16.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			108,780.00	98,274.00	-9.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	23,414.00	9,857.00	-57.9%
Noncapitalized Equipment		4400	1,875.00	19,000.00	913.3%
TOTAL, BOOKS AND SUPPLIES			25,289.00	28,857.00	14.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,680.00	5,500.00	-3.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,543.00	700.00	-54.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	950.00	550.00	-42.1%
Professional/Consulting Services and Operating Expenditures		5800	34,252.00	24,831.00	-27.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,425.00	31,581.00	-25.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	17,640.00	19,351.00	9.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			17,640.00	19,351.00	9.7%
TOTAL, EXPENDITURES			506,862.00	411,742.00	-18.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	204,552.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			204,552.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(204,552.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	390,187.00	360,452.00	-7.6%
4) Other Local Revenue		8600-8799	80,377.00	9,000.00	-88.8%
5) TOTAL, REVENUES			470,564.00	369,452.00	-21.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		89,834.00	114,996.00	28.0%
2) Instruction - Related Services	2000-2999		250,614.00	252,004.00	0.6%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		128,281.00	3,975.00	-96.9%
7) General Administration	7000-7999		17,640.00	19,351.00	9.7%
8) Plant Services	8000-8999		20,493.00	21,416.00	4.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			506,862.00	411,742.00	-18.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(36,298.00)	(42,290.00)	16.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	204,552.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(204,552.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(240,850.00)	(42,290.00)	-82.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	414,844.00	173,994.00	-58.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			414,844.00	173,994.00	-58.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			414,844.00	173,994.00	-58.1%
2) Ending Balance, June 30 (E + F1e)			173,994.00	131,704.00	-24.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	54,438.00	3,148.00	-94.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	119,556.00	128,556.00	7.5%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6371	CalWORKs for ROCP or Adult Education	38,776.00	0.00
6391	Adult Education Program	15,662.00	3,148.00
Total, Restricted Balance		54,438.00	3,148.00

MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

Inspiring every student to think, to learn, to achieve, to care.

CHILD DEVELOPMENT FUND



2025 - 2026 Proposed Budget

Child Development Fund
2025-2026 Adopted Budget Assumptions

Overview

Murrieta Valley Unified School District (MVUSD) has been providing child care and early childhood education programs since 1982. In 2024, Family Services went through a rebranding process including a new department name and logo. Family Services is now Early Learning and Enrichment Services. All our child care and early childhood education programs are designed to provide a safe, structured, and nurturing environment where children are free to explore and make sense of the world around them, learning through intentional play and engaging in age-appropriate hands-on activities.

Programs included in the Child Development Fund consist of:

Part Day California State Preschool Program (CSPP)- Serving TK age eligible children. Families must meet CDE-EED guidelines for income eligibility. The State Preschool staff to child ratio is one adult to eight children and a teacher ratio of one permitted teacher to twenty-four children. Part day State Preschool is offered one-hundred and eighty days per year, three hours per day. The part day CSPP programs are offered at all 11 elementary sites in the district, providing a developmentally appropriate full school day option for our youngest students. Early Learning and Enrichment Services offers a tuition-based option at every CSPP part day program for families who exceed state guidelines.

Part Day Early Learning Classroom (Preschool Inclusion Grant)- These Early Learning classrooms are tailored specifically for our three-year-old children. This program is a comprehensive blend of early childhood education and family support, ensuring that both the child and their family receive the necessary resources to thrive. Recognizing the importance of early intervention, the program supports the acquisition of life skills, enhances the child's ability to learn and interact with their surroundings, and provides tiered interventions and support. By integrating the expertise of both general and special education professionals, the program ensures that each child's unique needs are identified and supported, fostering an inclusive and supportive learning environment.

All part day preschool programs follow State of California Title 5 regulations and Community Care Licensing Title 22 regulations and provide comprehensive early learning experiences, developmental assessments, dental, vision assessments, and nutrition services.

Child Development Center (CDC)

Our Early Learning Center (ELC), located at 25664 Madison Avenue, serves children aged 18 months to 4 years and will be open from 7:00 a.m. to 5:30 p.m. throughout the year, operating for 242 days and only closed on district holidays. Families must meet the California Department of Education Early Education Division (CDE-EED) and/or California Department of Social Services Child Care and Development Division (CDSS-CCDD) guidelines for need and income eligibility.

Overview – continued

The ratios for child supervision are as follows:

- CCTR toddler (18-36 months): 1 adult for every 4 children, with a teacher ratio of 1 permitted teacher for every 12 children.
- CSPP preschool (36-48 months): 1 adult for every 8 children, with a teacher ratio of 1 permitted teacher for every 24 children.

Currently, the district operates:

- Two full-day toddler classrooms (18-36 months)
- One toddler option classroom (30-42 months)
- Three full-day, full-year preschool classrooms (36-48 months)

Families enrolled in full-day CSPP preschool services at the ELC are directly funded through CDE-EED, while toddlers aged 18 to 36 months receive funding support through a subcontract with RCOE-CDSS. In the 2025-2026 school year, the number of classrooms will increase, allowing us to accommodate an additional 24 full-day toddlers, 30 full-day preschool students, and 48-part day for 3-year-olds.

The Early Learning Center adheres to California State Title 5 regulations and Community Care Licensing Title 22 regulations and provides comprehensive early learning experiences, developmental assessments, dental, hearing and vision assessments, and nutrition services.

Student Enrichment and Extended Day (SEED)- General Child Care and Development (CCTR) and Expanded Learning Opportunities Program (ELOP)-Serving students TK-5th grade, Student Enrichment and Extended Day programs are located at all elementary schools in the district. SEED classrooms are open 6:30 a.m.—6:00 p.m. and is a year-round program, operating 241 days (180 school days and 61 intersession days), closed only for District holidays and one summer camp preparation day. The staff to student ratio is one adult per fourteen children. Our SEED program also provides the foundation for the 9-hour ELOP school day including 30 intersession days a year. Families must meet CDSS-CCDD guidelines for need and income eligibility or be ELOP eligible. We also offer a parent paid tuition option for families who exceed state guidelines. Summer, Spring, Winter, and Fall camps offer activities when children are not in school.

Child Development Fund
2025-2026 Adopted Budget Assumptions

Overview – continued

To meet the needs of our community, subsidized, parent tuition and ELOP funding options for families are available at all eleven elementary school sites. There are over one thousand students enrolled in the SEED program. Funding opportunities, available at all 11 elementary sites, include subsidized, ELOP and parent tuition. Braided funding at all elementary sites supports our community and will eliminate the need for a family to transfer to a school that offers subsidized before and after school care. Kindergarten and TK extended day provide the opportunity for families who would like supervision and enrichment experiences to create a full school day experience.

Expanded Learning Opportunities Program (ELOP)- In the 2021-2022 school year, the State of California created the Expanded Learning Opportunities Program (ELOP), which provides funding for before and after school and summer enrichment programs for transitional kindergarten through sixth grade. For the 2025-2026 school year, all elementary and middle school sites will offer ELOP activities. ELOP provides extracurricular programs for students including extended learning opportunities that complement what the students are learning during the school day. ELOP also offers opportunities for students to discover interests and talents by providing resources and programs at their school site. *Meet and Eat* is designed to support families who must drop off early in the morning before gates are open. The objective is to provide a safe, fun, and warm place to hang out with friends, make new friends, read, create, and collaborate before the school day starts.

Revenues

Revenues within the Child Development Fund are received from unrestricted and restricted sources.

Federal revenues are based on 2025-2026 information provided by the grantee. Total 2025-2026 Adopted Budget federal revenues are projected at $3,746,560.

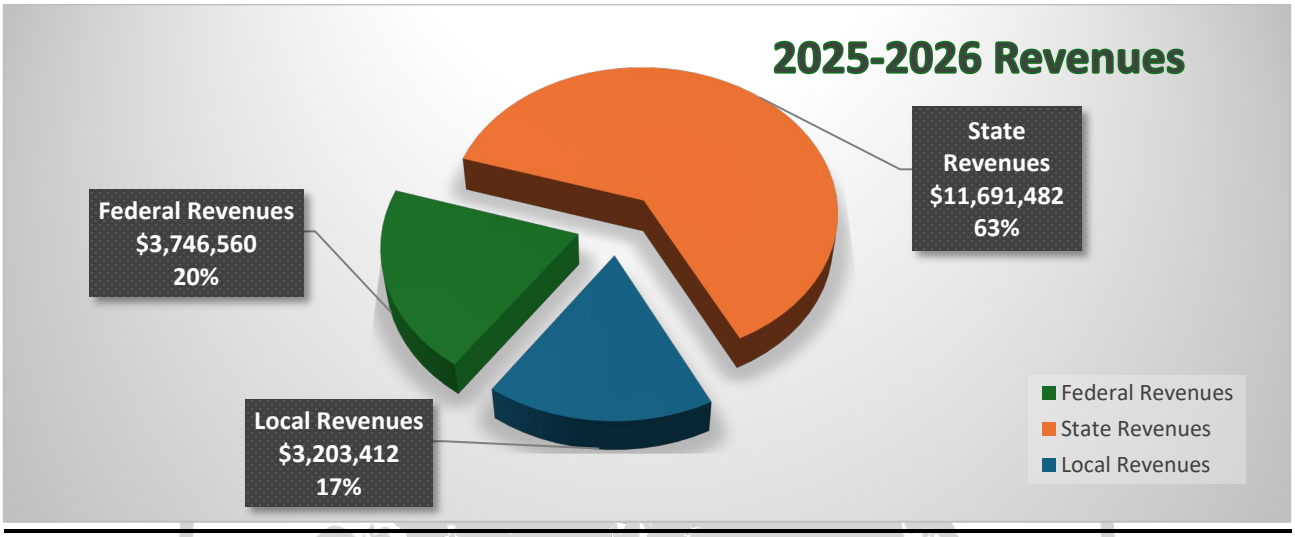
State Revenues in the Child Development Fund include grants from the California Department of Education-Early Learning and Care Division and the Expanded Learning Opportunities Program. State revenues are projected at $11,367,539. STRS On–Behalf Pension contributions to the California State Teachers' Retirement System (CalSTRS) are included at $323,943. Total 2025-2026 Adopted Budget state revenues are projected at $11,691,482.

Other local revenues in the Child Development Fund include parent fees and interest earnings. 2025-2026 Adopted Budget local revenues are projected at $3,203,412.

Child Development Fund
2025-2026 Adopted Budget Assumptions

Revenues - continued

Federal and state revenue funding is equal to 83% of total revenues. Local revenue funding is equal to 17% of total revenues. Total 2025-2026 Adopted Budget revenues are projected at $18,641,454.



Expenditures

Federal and state revenues are used to fund the restricted programs and cover all salaries, benefits, operating costs, and indirect costs. Since the revenues received for these grants are restricted, expenditures must correlate with each program and cannot be commingled or spent in other areas not relating to the specific grant. The district plans on making program improvements at our CSPP and CCTR sites during the current year.

Parent fees and local revenues are used to cover the costs associated with unrestricted expenditures. Such expenditures consist of salaries and benefits, operating, and indirect costs to maintain these programs.

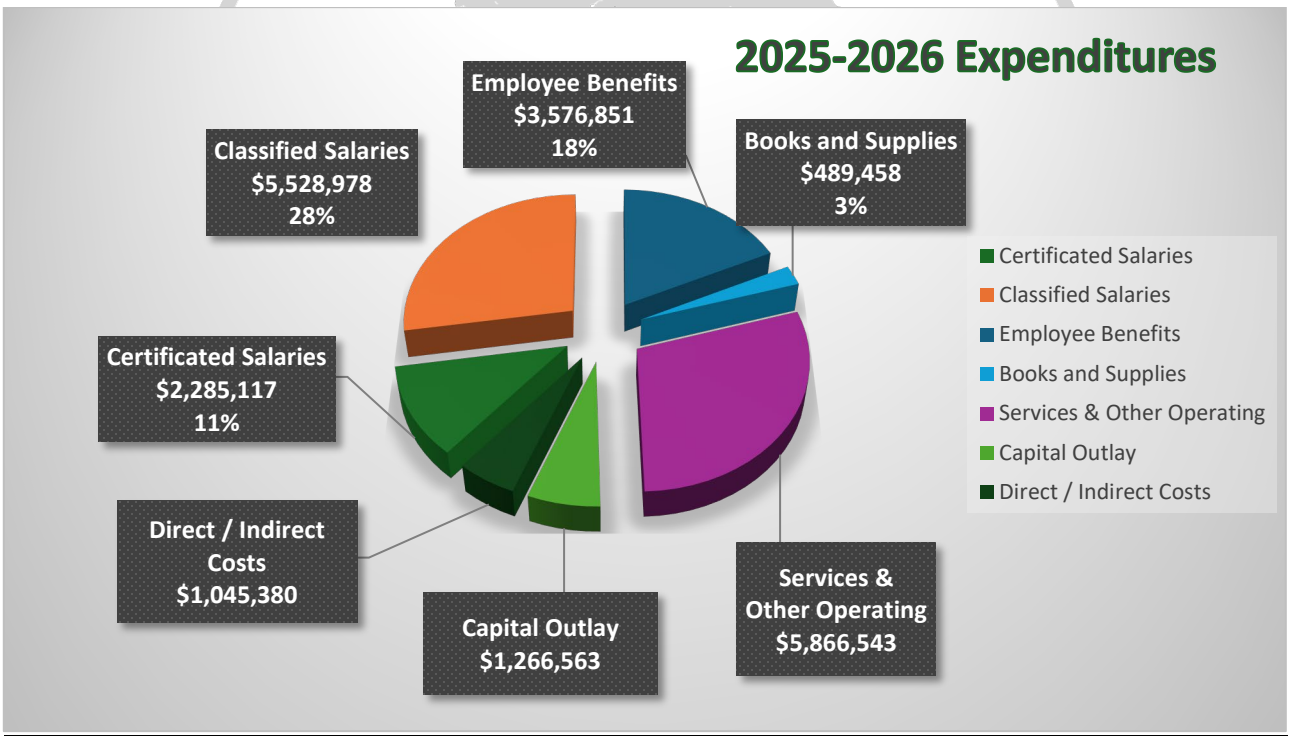
Salary and benefits are equal to 57% of total expenditures. Step and Column for all certificated employees is $16,981 plus statutory benefits of $4,621 for a total of $21,602. Step and Column for all classified employees is $48,080 plus statutory benefits of $16,856 for a total of $64,936. Other expenditures totaling 43%, include instructional and administrative supplies, non-capitalized equipment, travel, membership, repairs and maintenance, reprographics, professional services, debt services and indirect costs. As allowable, the indirect cost rate of 6.0% is included for both unrestricted and restricted programs. Total 2025-2026 Adopted Budget expenditures are projected at $20,058,890.

Child Development Fund
2025-2026 Adopted Budget Assumptions

Expenditures - continued

Description	2025 2026 Adopted Budget FTEs
Certificated Teachers / Certificated Support	18.0
Classified	112.59
Management / Support	5.00
Total FTE's (Full-time Equivalents)	135.59

2025-2026 Adopted Budget includes 135.59 Full Equivalent Employees (FTEs). The health and welfare cap is budgeted at $11,000 per FTE. Fixed charges are calculated at 22.10% for certificated and 36.60% for classified.



Fund Balance

The Child Development Fund started the fiscal year with a beginning balance of $10,782,240. The projected ending fund balance of the Child Development Fund is $10,307,601, which is primarily restricted to the Expanded Learning Opportunities Program.

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,472,344.00	3,746,560.00	7.9%
3) Other State Revenue		8300-8599	11,839,360.00	11,691,482.00	-1.2%
4) Other Local Revenue		8600-8799	2,979,491.00	3,203,412.00	7.5%
5) TOTAL, REVENUES			18,291,195.00	18,641,454.00	1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,880,572.00	2,285,117.00	-20.7%
2) Classified Salaries		2000-2999	4,721,272.00	5,528,978.00	17.1%
3) Employee Benefits		3000-3999	3,111,390.00	3,576,851.00	15.0%
4) Books and Supplies		4000-4999	657,364.00	489,458.00	-25.5%
5) Services and Other Operating Expenditures		5000-5999	4,742,363.00	5,866,543.00	23.7%
6) Capital Outlay		6000-6999	1,007,950.00	1,266,563.00	25.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	921,744.00	1,045,380.00	13.4%
9) TOTAL, EXPENDITURES			18,042,655.00	20,058,890.00	11.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			248,540.00	(1,417,436.00)	-670.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	899,921.00	942,797.00	4.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			899,921.00	942,797.00	4.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,148,461.00	(474,639.00)	-141.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,633,779.00	10,782,240.00	11.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,633,779.00	10,782,240.00	11.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,633,779.00	10,782,240.00	11.9%
2) Ending Balance, June 30 (E + F1e)			10,782,240.00	10,307,601.00	-4.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,638,981.00	8,615,087.00	-10.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,143,259.00	1,692,514.00	48.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,782,240.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			10,782,240.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			10,782,240.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,472,344.00	3,746,560.00	7.9%
TOTAL, FEDERAL REVENUE			3,472,344.00	3,746,560.00	7.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	7,373,581.00	7,373,580.00	0.0%
State Preschool	6105	8590	3,194,191.00	3,513,610.00	10.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,271,588.00	804,292.00	-36.7%
TOTAL, OTHER STATE REVENUE			11,839,360.00	11,691,482.00	-1.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	562,000.00	560,000.00	-0.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	2,417,491.00	2,643,412.00	9.3%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,979,491.00	3,203,412.00	7.5%
TOTAL, REVENUES			18,291,195.00	18,641,454.00	1.9%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	2,192,355.00	1,595,264.00	-27.2%
Certificated Pupil Support Salaries		1200	6,788.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	681,429.00	689,853.00	1.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,880,572.00	2,285,117.00	-20.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,682,886.00	2,096,139.00	24.6%
Classified Support Salaries		2200	2,458,187.00	2,834,858.00	15.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	496,570.00	487,302.00	-1.9%
Other Classified Salaries		2900	83,629.00	110,679.00	32.3%
TOTAL, CLASSIFIED SALARIES			4,721,272.00	5,528,978.00	17.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	728,645.00	641,167.00	-12.0%
PERS		3201-3202	1,320,472.00	1,616,338.00	22.4%
OASDI/Medicare/Alternative		3301-3302	427,474.00	490,423.00	14.7%
Health and Welfare Benefits		3401-3402	519,040.00	697,673.00	34.4%
Unemployment Insurance		3501-3502	3,693.00	3,906.00	5.8%
Workers' Compensation		3601-3602	101,929.00	117,207.00	15.0%
OPEB, Allocated		3701-3702	10,137.00	10,137.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,111,390.00	3,576,851.00	15.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	17,384.00	0.00	-100.0%
Materials and Supplies		4300	477,477.00	452,958.00	-5.1%
Noncapitalized Equipment		4400	162,503.00	36,500.00	-77.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			657,364.00	489,458.00	-25.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	28,887.00	22,600.00	-21.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,746,518.00	1,738,368.00	-0.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,146.00	2,800.00	-45.6%
Professional/Consulting Services and Operating Expenditures		5800	2,959,812.00	4,101,775.00	38.6%
Communications		5900	2,000.00	1,000.00	-50.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,742,363.00	5,866,543.00	23.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	737,340.00	1,266,563.00	71.8%
Buildings and Improvements of Buildings		6200	234,000.00	0.00	-100.0%
Equipment		6400	36,610.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,007,950.00	1,266,563.00	25.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	921,744.00	1,045,380.00	13.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			921,744.00	1,045,380.00	13.4%
TOTAL, EXPENDITURES			18,042,655.00	20,058,890.00	11.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	899,921.00	942,797.00	4.8%
(a) TOTAL, INTERFUND TRANSFERS IN			899,921.00	942,797.00	4.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			899,921.00	942,797.00	4.8%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,472,344.00	3,746,560.00	7.9%
3) Other State Revenue		8300-8599	11,839,360.00	11,691,482.00	-1.2%
4) Other Local Revenue		8600-8799	2,979,491.00	3,203,412.00	7.5%
5) TOTAL, REVENUES			18,291,195.00	18,641,454.00	1.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		8,455,007.00	9,624,902.00	13.8%
2) Instruction - Related Services	2000-2999		1,804,856.00	1,806,421.00	0.1%
3) Pupil Services	3000-3999		170,659.00	160,216.00	-6.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		3,976,104.00	4,317,828.00	8.6%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		921,744.00	1,045,380.00	13.4%
8) Plant Services	8000-8999		2,714,285.00	3,104,143.00	14.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,042,655.00	20,058,890.00	11.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			248,540.00	(1,417,436.00)	-670.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	899,921.00	942,797.00	4.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			899,921.00	942,797.00	4.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,148,461.00	(474,639.00)	-141.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,633,779.00	10,782,240.00	11.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,633,779.00	10,782,240.00	11.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,633,779.00	10,782,240.00	11.9%
2) Ending Balance, June 30 (E + F1e)			10,782,240.00	10,307,601.00	-4.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,638,981.00	8,615,087.00	-10.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,143,259.00	1,692,514.00	48.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	7,373,580.00	7,373,580.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	396,845.00	396,845.00
6130	Early Education: Center-Based Reserve Account	237,680.00	0.00
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	844,662.00	844,662.00
7810	Other Restricted State	786,214.00	0.00
Total, Restricted Balance		9,638,981.00	8,615,087.00

MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

Inspiring every student to think, to learn, to achieve, to care.

CAFETERIA SPECIAL REVENUE FUND



2025 - 2026 Proposed Budget

Cafeteria Special Revenue Fund
2025-26 Adopted Budget Assumptions

Overview

The Cafeteria Special Revenue Fund is self-supported through a combination of federal, state, and local sales income. The Nutrition Services Program prepares and provides breakfasts, lunches and a la carte meals (middle and high schools only) to the district's schools and programs. In addition, the Nutrition Services Program will support catering events within the district, intersession services, and provide snacks for eligible after school programs.

All food prepared meets or exceeds the federal and state approved menu planning system. This method requires that all meals be structured to meet such regulations for calorie ranges, sodium targets, whole grain servings and fruit and vegetable servings. Meals must also be less than 10 percent saturated fat with zero trans fats per serving. This method is intended to ensure our students are provided with the nutrients required for their age and development.

The Nutrition Services Program prepared and served approximately 1.3 million breakfasts and 2.4 million lunches, as well as nearly 0.2 million a la carte meals during the 2024-2025 fiscal year.

Revenues

Beginning school year 2022-23 California implemented a statewide Universal Meal Program. This program allows all students to receive breakfast and lunch at no cost. California's Universal Meals Program is designed to build on the foundations of the National School Lunch Program and School Breakfast Program and expands the California State Meal Mandate to require all students be offered a nutritiously adequate breakfast and lunch each school day.

In school year 2024-25, the district qualified to participate in the Community Eligibility Provision (CEP). Under this provision, meal applications are no longer collected. Instead, CEP claiming percentages established during the 2023-24 base year are used to calculate reimbursements. The percentages are determined by the number of students directly certified for meals based on their participation in CalFresh, CalWORKs, Medi-Cal free, and the extension of these benefits go to students within the same household. Also included are students certified as homeless, migrant, foster, runaway, or participating in the Head Start program. The total number of identified students is then multiplied by a factor of 1.6 to determine the claiming percentage for the district. The claiming percentages for school year 2025-26 are 42.6% Free and 57.4% Paid.

Revenues within the Cafeteria Special Revenue Fund include federal and state reimbursements and unrestricted sources. Revenue projections are based on 180 student days. Federal and state reimbursements are based on qualifying meals. Projections include supplemental state funding to cover the difference between the federal free meal reimbursement rate and paid reimbursement rates. Revenue from these sources is projected at $18,673,752 and is based on 2024-2025 program

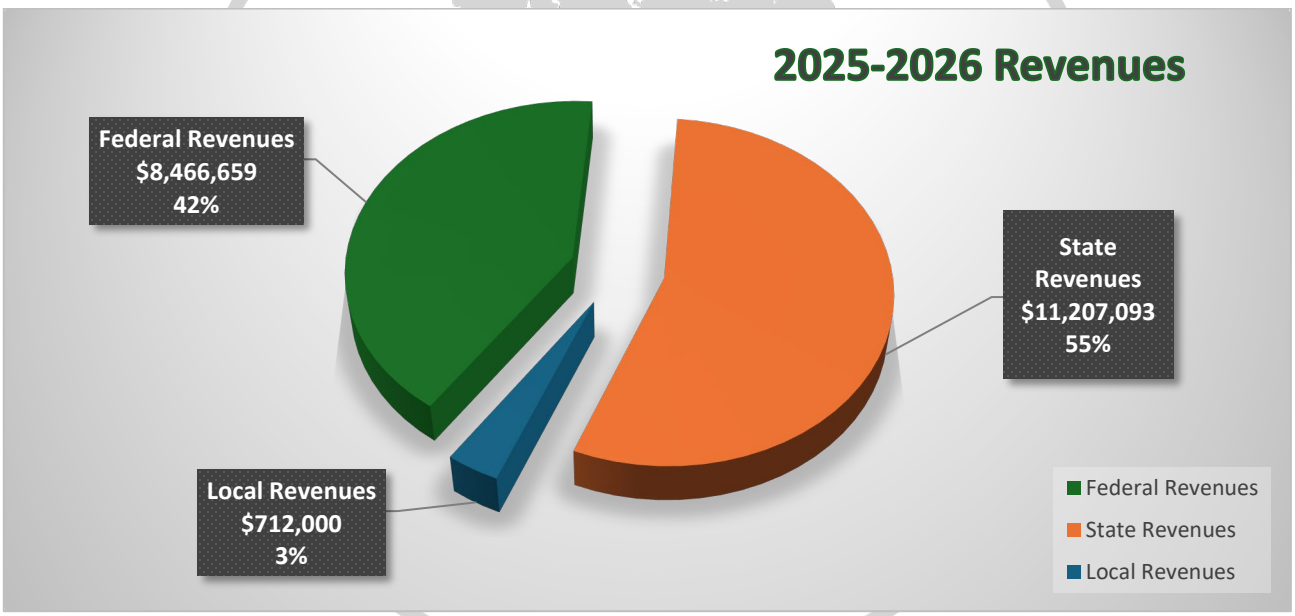
Cafeteria Special Revenue Fund
2025-26 Adopted Budget Assumptions

Revenues – continued

participation levels through February 2025. Federal donated commodities entitlement is projected at $1,000,000.

Unrestricted revenues include meal sales, and interest earnings. Revenue from these sources is projected at $712,000 and is based on a la carte food sales from the 2024-2025 participation levels through February 2025, current interest rates, cash-flow analysis, and historical data.

Federal and state reimbursements are equal to 97% of total revenues. Donated food commodities within federal revenues are equal to 12%. Local revenues are equal to 3% of total revenues. Total 2025-2026 revenues are projected at $20,385,752.



Expenditures

All revenue sources are used to cover total expenditures within the Cafeteria Special Revenue Fund. Expenditures include classified salaries and benefits, office and food supplies, uniforms, non-depreciable equipment, food, travel, maintenance, reprographics, fees, other services, and indirect costs. As allowable, the indirect cost rate for the Cafeteria Fund is 6.00%.

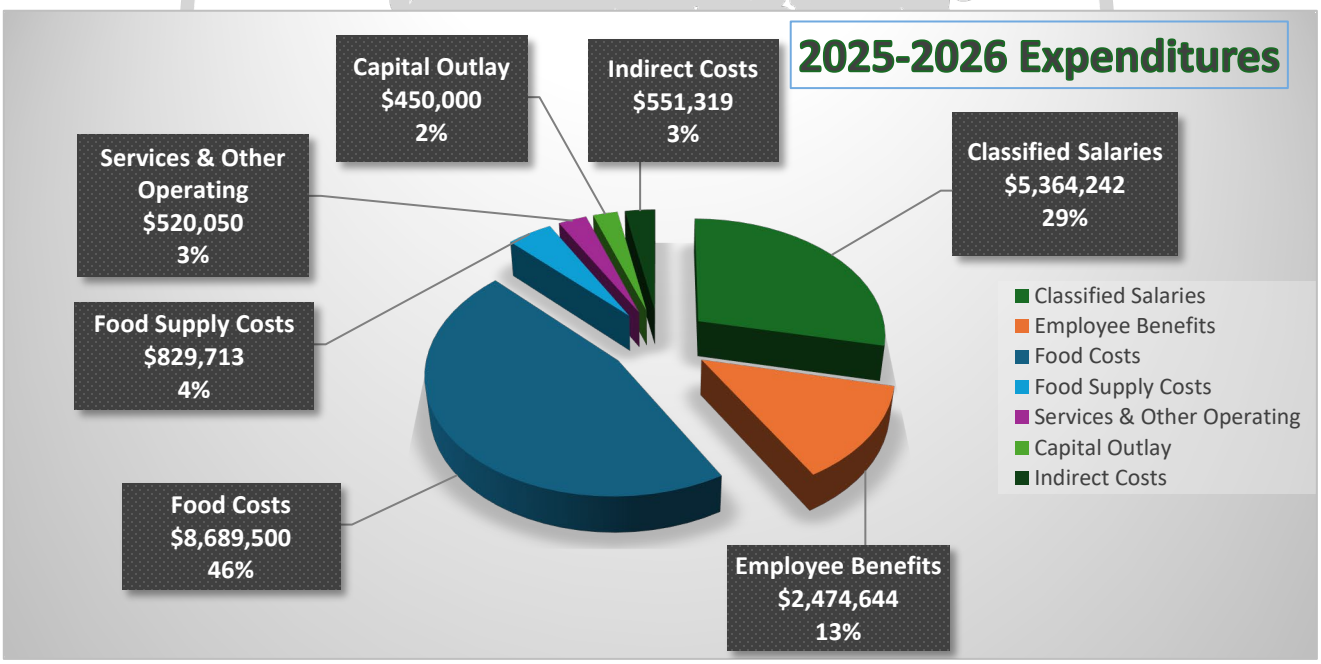
Cafeteria Special Revenue Fund
2025-26 Adopted Budget Assumptions

Expenditures - continued

Salary and benefits account for 42% of total expenditures. Step and Column for all classified employees is $62,390 plus statutory benefits of $22,835 for a total of $85,225. Food costs, commodities, and supplies account for 50% of total expenditures. All other costs account for 8% of total expenditures. Total 2025-2026 Adopted Budget expenditures are projected at $18,879,468.

Description	2025 2026 Adopted Budget FTEs
Classified Management	3.00
Classified	116.63
Total FTE's (Full-Time equivalents)	119.63

The 2025-2026 Adopted Budget includes 119.63 Full-Time Equivalent Employees (FTE's). The health and welfare cap is budgeted at $11,000 per FTE. Fixed charges are calculated at 36.60% for classified positions.



Fund Balance

The Cafeteria Special Revenue Fund projects an ending balance of $16,756,262 for the 2025-2026 fiscal year.

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,160,516.00	8,466,659.00	3.8%
3) Other State Revenue		8300-8599	10,809,310.00	11,207,093.00	3.7%
4) Other Local Revenue		8600-8799	691,515.00	712,000.00	3.0%
5) TOTAL, REVENUES			19,661,341.00	20,385,752.00	3.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,145,238.00	5,364,242.00	4.3%
3) Employee Benefits		3000-3999	2,270,895.00	2,474,644.00	9.0%
4) Books and Supplies		4000-4999	9,006,075.00	9,519,213.00	5.7%
5) Services and Other Operating Expenditures		5000-5999	245,704.00	520,050.00	111.7%
6) Capital Outlay		6000-6999	1,403,638.00	450,000.00	-67.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	509,015.00	551,319.00	8.3%
9) TOTAL, EXPENDITURES			18,580,565.00	18,879,468.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,080,776.00	1,506,284.00	39.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,080,776.00	1,506,284.00	39.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,169,202.00	15,249,978.00	7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,169,202.00	15,249,978.00	7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,169,202.00	15,249,978.00	7.6%
2) Ending Balance, June 30 (E + F1e)			15,249,978.00	16,756,262.00	9.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	15,249,978.00	16,756,262.00	9.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,249,978.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			15,249,978.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			15,249,978.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	7,201,639.00	7,466,659.00	3.7%
Donated Food Commodities		8221	958,877.00	1,000,000.00	4.3%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,160,516.00	8,466,659.00	3.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	10,809,310.00	11,207,093.00	3.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,809,310.00	11,207,093.00	3.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	551,515.00	562,000.00	1.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(10,000.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			691,515.00	712,000.00	3.0%
TOTAL, REVENUES			19,661,341.00	20,385,752.00	3.7%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,394,206.00	4,638,272.00	5.6%
Classified Supervisors' and Administrators' Salaries		2300	445,031.00	422,237.00	-5.1%
Clerical, Technical and Office Salaries		2400	306,001.00	303,733.00	-0.7%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			5,145,238.00	5,364,242.00	4.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,361,213.00	1,469,802.00	8.0%
OASDI/Medicare/Alternative		3301-3302	381,269.00	409,704.00	7.5%
Health and Welfare Benefits		3401-3402	427,029.00	480,644.00	12.6%
Unemployment Insurance		3501-3502	2,498.00	2,685.00	7.5%
Workers' Compensation		3601-3602	69,029.00	80,467.00	16.6%
OPEB, Allocated		3701-3702	29,857.00	31,342.00	5.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,270,895.00	2,474,644.00	9.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	621,359.00	599,713.00	-3.5%
Noncapitalized Equipment		4400	512,742.00	230,000.00	-55.1%
Food		4700	7,871,974.00	8,689,500.00	10.4%
TOTAL, BOOKS AND SUPPLIES			9,006,075.00	9,519,213.00	5.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,150.00	3,150.00	0.0%
Dues and Memberships		5300	3,200.00	3,200.00	0.0%
Insurance		5400-5450	3,354.00	3,400.00	1.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	104,700.00	351,000.00	235.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,300.00	8,300.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	123,000.00	151,000.00	22.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			245,704.00	520,050.00	111.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	1,403,638.00	450,000.00	-67.9%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,403,638.00	450,000.00	-67.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	509,015.00	551,319.00	8.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			509,015.00	551,319.00	8.3%
TOTAL, EXPENDITURES			18,580,565.00	18,879,468.00	1.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,160,516.00	8,466,659.00	3.8%
3) Other State Revenue		8300-8599	10,809,310.00	11,207,093.00	3.7%
4) Other Local Revenue		8600-8799	691,515.00	712,000.00	3.0%
5) TOTAL, REVENUES			19,661,341.00	20,385,752.00	3.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		18,071,550.00	18,328,149.00	1.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		509,015.00	551,319.00	8.3%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,580,565.00	18,879,468.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,080,776.00	1,506,284.00	39.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,080,776.00	1,506,284.00	39.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,169,202.00	15,249,978.00	7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,169,202.00	15,249,978.00	7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,169,202.00	15,249,978.00	7.6%
2) Ending Balance, June 30 (E + F1e)			15,249,978.00	16,756,262.00	9.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	15,249,978.00	16,756,262.00	9.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	15,249,978.00	16,756,262.00
Total, Restricted Balance		15,249,978.00	16,756,262.00

MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

Inspiring every student to think, to learn, to achieve, to care.

DEFERRED MAINTENANCE FUND



2025 - 2026
Proposed Budget

Deferred Maintenance Fund
2025-2026 Adopted Budget Assumptions

Overview

The Deferred Maintenance Fund is used to account separately for revenues that are committed for deferred maintenance purposes in accordance with Education Code Section 17582. This fund may be expended only for the following purposes:

a. Major repair or replacement of plumbing, heating, air-conditioning, electrical, roofing, and floor systems.

b. Exterior and interior painting of school buildings, including a facility that a county office of education is authorized to use pursuant to Education Code sections 17280–17317.

c. The inspection, sampling, and analysis of building materials to determine the presence of asbestos-containing materials.

d. The encapsulation or removal of materials containing asbestos.

e. The inspection, identification, sampling, and analysis of building materials to determine the presence of materials containing lead.

Revenues and Other Financing Sources

There are no anticipated revenues for this fiscal year.

Expenditures

There are no anticipated expenditures for this fiscal year.

Fund Balance

The Deferred Maintenance Fund projects an ending fund balance of $7,287,171 for the 2025-2026 fiscal year. The balance in this fund will be used on allowable projects in future years.

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,674,000.00	0.00	-100.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	83,000.00	0.00	-100.0%
5) TOTAL, REVENUES			3,757,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,757,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,757,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,530,171.00	7,287,171.00	106.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,530,171.00	7,287,171.00	106.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,530,171.00	7,287,171.00	106.4%
2) Ending Balance, June 30 (E + F1e)			7,287,171.00	7,287,171.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	7,287,171.00	7,287,171.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,287,171.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,287,171.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			7,287,171.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	3,674,000.00	0.00	-100.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,674,000.00	0.00	-100.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	83,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			83,000.00	0.00	-100.0%
TOTAL, REVENUES			3,757,000.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,674,000.00	0.00	-100.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	83,000.00	0.00	-100.0%
5) TOTAL, REVENUES			3,757,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,757,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,757,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,530,171.00	7,287,171.00	106.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,530,171.00	7,287,171.00	106.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,530,171.00	7,287,171.00	106.4%
2) Ending Balance, June 30 (E + F1e)			7,287,171.00	7,287,171.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	7,287,171.00	7,287,171.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

Inspiring every student to think, to learn, to achieve, to care.

BUILDING FUND

2025 - 2026 Proposed Budget

Building Fund
2025-26 Adopted Budget Assumptions

Overview

The Building Fund is used to account for proceeds from the sale of bonds authorized by the voters of the District. Expenditures in this fund are for facility improvements, technology and equipment to support 21st century learning, renovations, upgrades and repairs, site acquisition and construction as described in a ballot measure approved by district voters.

Revenues and Other Financing Sources

Revenues are based on interest earnings of $272,000.

Expenditures

Capital Facilities expenditures are projected at $7,823,545 and include the following:

- Flooring
- HVAC
- Roofing
- Asphalt/slurry
- Exterior Painting
- Murrieta Elementary School Classroom Building (Path of travel)
- Playgrounds
- Turf and Track Replacement
- Lighting
- Fire Alarn Upgrades

Fund Balance

The Building Fund projects an ending fund balance of $3,406,233 for the 2025-2026 fiscal year.

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	453,000.00	272,000.00	-40.0%
5) TOTAL, REVENUES			453,000.00	272,000.00	-40.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	614,008.00	400,000.00	-34.9%
6) Capital Outlay		6000-6999	5,084,016.00	7,423,545.00	46.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,698,024.00	7,823,545.00	37.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,245,024.00)	(7,551,545.00)	44.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,245,024.00)	(7,551,545.00)	44.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,202,802.00	10,957,778.00	-32.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,202,802.00	10,957,778.00	-32.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,202,802.00	10,957,778.00	-32.4%
2) Ending Balance, June 30 (E + F1e)			10,957,778.00	3,406,233.00	-68.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,957,778.00	3,406,233.00	-68.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,957,778.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			10,957,778.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			10,957,778.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	453,000.00	272,000.00	-40.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			453,000.00	272,000.00	-40.0%
TOTAL, REVENUES			453,000.00	272,000.00	-40.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	225,367.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	388,641.00	400,000.00	2.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			614,008.00	400,000.00	-34.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	729,239.00	4,380,000.00	500.6%
Buildings and Improvements of Buildings		6200	4,354,777.00	3,043,545.00	-30.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,084,016.00	7,423,545.00	46.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,698,024.00	7,823,545.00	37.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	453,000.00	272,000.00	-40.0%
5) TOTAL, REVENUES			453,000.00	272,000.00	-40.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,698,024.00	7,823,545.00	37.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,698,024.00	7,823,545.00	37.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(5,245,024.00)	(7,551,545.00)	44.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,245,024.00)	(7,551,545.00)	44.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,202,802.00	10,957,778.00	-32.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,202,802.00	10,957,778.00	-32.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,202,802.00	10,957,778.00	-32.4%
2) Ending Balance, June 30 (E + F1e)			10,957,778.00	3,406,233.00	-68.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,957,778.00	3,406,233.00	-68.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	10,957,778.00	3,406,233.00
Total, Restricted Balance		10,957,778.00	3,406,233.00

MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

Inspiring every student to think, to learn, to achieve, to care.

CAPITAL FACILITIES FUND



2025 - 2026 Proposed Budget

Capital Facilities Fund
2025-2026 Adopted Budget Assumptions

Overview

The Capital Facilities Fund is used to account for monies received from fees levied on developers as a condition of approving a development. The funds are used for site acquisition, school construction, and interim facilities due to growth.

Revenues and Other Financing Sources

Other Local Revenues are projected at $4,599,664 and include the following:

- Developer Fee collections are based on housing development projected for 2025-2026. The anticipated fees to be collected are projected at $2,000,000.
- Interest earnings are projected at $380,400.
- Community Facilities District (CFD) funds from the levy of special taxes are also budgeted in this account.

Total 2025-2026 Adopted Budget revenues and other financing sources are projected at $4,599,664.

Expenditures

Budgeted expenditures in this fund include:

- Consultants/Legal Counsel
- Salaries and Benefits
- DSA Project Close Out
- Classroom Expansion at various sites
- Other Site Based Capital Projects
- Central Warehouse Updates

Total 2025-2026 Adopted Budget expenditures are projected at $3,555,061.

Fund Balance

The Capital Facilities Fund projects an ending fund balance of $23,885,583 for the 2025-2026 fiscal year.

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,528,530.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	8,449,458.00	4,599,664.00	-45.6%
5) TOTAL, REVENUES			9,977,988.00	4,599,664.00	-53.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	155,183.00	155,202.00	0.0%
3) Employee Benefits		3000-3999	61,002.00	62,395.00	2.3%
4) Books and Supplies		4000-4999	72,424.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	952,934.00	316,200.00	-66.8%
6) Capital Outlay		6000-6999	8,677,890.00	2,776,364.00	-68.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	244,900.00	244,900.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,164,333.00	3,555,061.00	-65.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(186,345.00)	1,044,603.00	-660.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,171,351.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,171,351.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,985,006.00	1,044,603.00	-85.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,855,974.00	22,840,980.00	44.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,855,974.00	22,840,980.00	44.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,855,974.00	22,840,980.00	44.1%
2) Ending Balance, June 30 (E + F1e)			22,840,980.00	23,885,583.00	4.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,840,980.00	23,885,583.00	4.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22,840,981.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			22,840,981.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			22,840,981.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	1,528,530.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,528,530.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	634,000.00	380,400.00	-40.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	5,800,000.00	2,000,000.00	-65.5%
Other Local Revenue					
All Other Local Revenue		8699	2,015,458.00	2,219,264.00	10.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,449,458.00	4,599,664.00	-45.6%
TOTAL, REVENUES			9,977,988.00	4,599,664.00	-53.9%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	115,384.00	114,810.00	-0.5%
Clerical, Technical and Office Salaries		2400	39,799.00	40,392.00	1.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			155,183.00	155,202.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	41,562.00	42,525.00	2.3%
OASDI/Medicare/Alternative		3301-3302	11,691.00	11,873.00	1.6%
Health and Welfare Benefits		3401-3402	5,591.00	5,591.00	0.0%
Unemployment Insurance		3501-3502	77.00	78.00	1.3%
Workers' Compensation		3601-3602	2,081.00	2,328.00	11.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			61,002.00	62,395.00	2.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	72,424.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			72,424.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	932,934.00	316,200.00	-66.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			952,934.00	316,200.00	-66.8%
CAPITAL OUTLAY					
Land		6100	1,000,000.00	0.00	-100.0%
Land Improvements		6170	301,887.00	1,426,364.00	372.5%
Buildings and Improvements of Buildings		6200	7,112,024.00	1,350,000.00	-81.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	263,979.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,677,890.00	2,776,364.00	-68.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	44,900.00	44,900.00	0.0%
Other Debt Service - Principal		7439	200,000.00	200,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			244,900.00	244,900.00	0.0%
TOTAL, EXPENDITURES			10,164,333.00	3,555,061.00	-65.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	7,171,351.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,171,351.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			7,171,351.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,528,530.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	8,449,458.00	4,599,664.00	-45.6%
5) TOTAL, REVENUES			9,977,988.00	4,599,664.00	-53.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,041,437.00	533,797.00	-48.7%
8) Plant Services	8000-8999		8,877,996.00	2,776,364.00	-68.7%
9) Other Outgo	9000-9999	Except 7600-7699	244,900.00	244,900.00	0.0%
10) TOTAL, EXPENDITURES			10,164,333.00	3,555,061.00	-65.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(186,345.00)	1,044,603.00	-660.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,171,351.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,171,351.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,985,006.00	1,044,603.00	-85.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,855,974.00	22,840,980.00	44.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,855,974.00	22,840,980.00	44.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,855,974.00	22,840,980.00	44.1%
2) Ending Balance, June 30 (E + F1e)			22,840,980.00	23,885,583.00	4.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,840,980.00	23,885,583.00	4.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	22,840,980.00	23,885,583.00
Total, Restricted Balance		22,840,980.00	23,885,583.00

MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

Inspiring every student to think, to learn, to achieve, to care.

COUNTY SCHOOL FACILITIES FUND



2025 - 2026 Proposed Budget

County School Facilities Fund
2025-2026 Adopted Budget Assumptions

Overview

The County School Facilities Fund is established pursuant to Education Code Section 1707.43 to receive apportionments from the 2016 State School Facilities Fund (Proposition 51). The fund is used primarily to account for new school facility construction, modernization projects, and facility hardship grants. Receipt of these funds is typically contingent on a match of funds from District sources.

Revenues and Expenditures

There are no anticipated revenues or expenditures for this fiscal year.

Fund Balance

The County School Facilities Fund projects no ending fund balance for the 2025-2026 fiscal year.

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,171,351.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			7,171,351.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,171,351.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,171,351.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,171,351.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	7,171,351.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,171,351.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			7,171,351.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	7,171,351.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,171,351.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,171,351.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,171,351.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			7,171,351.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			7,171,351.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,171,351.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,171,351.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

Inspiring every student to think, to learn, to achieve, to care.

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

2025 - 2026
Proposed Budget

Special Reserve Fund for Capital Outlay Projects
2025-2026 Adopted Budget Assumptions

Overview

The Special Reserve Fund for Capital Outlay Projects is used to account for revenue and expenditures associated with furniture, vehicles, equipment, technology, technology infrastructure, and other capital expenditures. Activity related to the financing of the Early Learning and Enrichment Center is also recorded in this fund.

Revenues and Other Financing Sources

Other Local Revenues are projected at $450,316 and include $150,000 for interest earnings and $300,316 for rental income from the Child Development Fund for the Early Learning and Enrichment Center.

Other Financing Sources include a $4,092,828 transfer from the General Fund.

Expenditures

The Special Reserve Fund for Capital Outlay Projects include expenditures for infrastructure upgrades including cabling and networking equipment, servers, management systems, security equipment, audio/visual equipment, and all related systems and software. Also included are expenditures related to support aging classrooms, including furniture, and ongoing equipment and technology replacement, and the principal and interest payments associated with the debt issued to acquire and modernize the Early Learning and Enrichment Center.

Total 2025-2026 Adopted Budget expenditures are projected at $7,783,144.

Fund Balance

The Special Reserve Fund for Capital Outlay projects an ending fund balance of $5,587,143 for the 2025-2026 fiscal year.

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	695,162.00	450,316.00	-35.2%
5) TOTAL, REVENUES			695,162.00	450,316.00	-35.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,449,365.00	2,612,430.00	-41.3%
5) Services and Other Operating Expenditures		5000-5999	1,335,224.00	0.00	-100.0%
6) Capital Outlay		6000-6999	10,262,000.00	4,064,289.00	-60.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	289,413.00	1,106,425.00	282.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,336,002.00	7,783,144.00	-52.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,640,840.00)	(7,332,828.00)	-53.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,747,010.00	4,092,828.00	9.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	15,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,747,010.00	4,092,828.00	-78.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,106,170.00	(3,240,000.00)	-204.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,720,973.00	8,827,143.00	54.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,720,973.00	8,827,143.00	54.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,720,973.00	8,827,143.00	54.3%
2) Ending Balance, June 30 (E + F1e)			8,827,143.00	5,587,143.00	-36.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,741,940.00	4,351,940.00	-43.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,085,203.00	1,235,203.00	13.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,827,143.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8,827,143.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			8,827,143.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	145,784.00	300,316.00	106.0%
Interest		8660	247,000.00	150,000.00	-39.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	302,378.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			695,162.00	450,316.00	-35.2%
TOTAL, REVENUES			695,162.00	450,316.00	-35.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,364,996.00	1,200,000.00	-49.3%
Noncapitalized Equipment		4400	2,084,369.00	1,412,430.00	-32.2%
TOTAL, BOOKS AND SUPPLIES			4,449,365.00	2,612,430.00	-41.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	251,377.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,083,847.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,335,224.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	227,572.00	1,390,000.00	510.8%
Buildings and Improvements of Buildings		6200	9,942,428.00	2,000,000.00	-79.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	92,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	674,289.00	New
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,262,000.00	4,064,289.00	-60.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	289,413.00	611,425.00	111.3%
Other Debt Service - Principal		7439	0.00	495,000.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			289,413.00	1,106,425.00	282.3%
TOTAL, EXPENDITURES			16,336,002.00	7,783,144.00	-52.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,747,010.00	4,092,828.00	9.2%
(a) TOTAL, INTERFUND TRANSFERS IN			3,747,010.00	4,092,828.00	9.2%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	15,000,000.00	0.00	-100.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			15,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			18,747,010.00	4,092,828.00	-78.2%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	695,162.00	450,316.00	-35.2%
5) TOTAL, REVENUES			695,162.00	450,316.00	-35.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		16,046,589.00	6,676,719.00	-58.4%
9) Other Outgo	9000-9999	Except 7600-7699	289,413.00	1,106,425.00	282.3%
10) TOTAL, EXPENDITURES			16,336,002.00	7,783,144.00	-52.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(15,640,840.00)	(7,332,828.00)	-53.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,747,010.00	4,092,828.00	9.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	15,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,747,010.00	4,092,828.00	-78.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,106,170.00	(3,240,000.00)	-204.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,720,973.00	8,827,143.00	54.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,720,973.00	8,827,143.00	54.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,720,973.00	8,827,143.00	54.3%
2) Ending Balance, June 30 (E + F1e)			8,827,143.00	5,587,143.00	-36.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,741,940.00	4,351,940.00	-43.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,085,203.00	1,235,203.00	13.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	7,741,940.00	4,351,940.00
Total, Restricted Balance		7,741,940.00	4,351,940.00

MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

Inspiring every student to think, to learn, to achieve, to care.

BOND INTEREST & REDEMPTION FUND

2025 - 2026 Proposed Budget

Bond Interest and Redemption Fund
2025-2026 Adopted Budget Assumptions

Overview

The Bond Interest and Redemption Fund is used for the repayment of bonds issued pursuant to Education Code sections 15125-15262. Proceeds from the sale of bonds are deposited into the Building Fund, while any premiums or accrued interest from the sale of bonds must be deposited into the Bond Interest and Redemption Fund. There are currently three outstanding bond measures approved by the voters of the Murrieta Valley Unified School District:

- Measure K (Election of 2002) – All voter-authorized bonds have been issued. The final year of tax levy for this measure is 2028-29.
- Measure E (Election of 2006) – All voter-authorized bonds have been issued. The final year of tax levy for this measure is 2032-33.
- Measure BB (Election of 2014) – Currently, there is $9.8 million remaining in voter-approved bond authorization. The final year of tax levy for bonds issued to date is 2050-51.

Revenues

The principal revenues in this fund are: Secured Roll Taxes, Unsecured Roll Taxes, Prior Years' Taxes, State Subventions for Homeowners' Exemptions, Other Subventions/In-lieu Taxes, and interest earnings.

The Riverside County Treasurer/Tax Collector distributes tax collections to the district in multiple tranches from December to May.

Expenditures

Expenditures in this fund are limited to bond interest, redemption, and related costs. Bond payments are generally made semi-annually in August/September and February/March.

Fund Balance

The Bond Interest and Redemption Fund projects an ending balance of $27,224,715 for the 2025-26 fiscal year. Per Education Code section 15234, any money remaining in this fund after the payment of all bonds and coupons payable from the fund, or any money in excess of an amount sufficient to pay all unpaid bonds and coupons payable from the fund, shall be transferred to the General Fund upon order of the county auditor.

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	43,371.74	84,603.00	95.1%
4) Other Local Revenue		8600-8799	13,478,183.75	22,636,428.00	67.9%
5) TOTAL, REVENUES			13,521,555.49	22,721,031.00	68.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	19,333,476.29	22,721,031.00	17.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,333,476.29	22,721,031.00	17.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,811,920.80)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	96.75	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			96.75	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,811,824.05)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,036,539.34	27,224,715.29	-17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,036,539.34	27,224,715.29	-17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,036,539.34	27,224,715.29	-17.6%
2) Ending Balance, June 30 (E + F1e)			27,224,715.29	27,224,715.29	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	27,224,715.29	27,224,715.29	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	33,406,009.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	(369,470.47)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			33,036,539.34		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			33,036,539.34		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	43,371.74	84,603.00	95.1%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			43,371.74	84,603.00	95.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	11,142,482.18	22,161,485.00	98.9%
Unsecured Roll		8612	353,690.55	474,943.00	34.3%
Prior Years' Taxes		8613	640,093.53	0.00	-100.0%
Supplemental Taxes		8614	476,093.43	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	865,824.06	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,478,183.75	22,636,428.00	67.9%
TOTAL, REVENUES			13,521,555.49	22,721,031.00	68.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	10,009,662.90	15,546,710.00	55.3%
Bond Interest and Other Service Charges		7434	9,323,813.39	7,174,321.00	-23.1%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			19,333,476.29	22,721,031.00	17.5%
TOTAL, EXPENDITURES			19,333,476.29	22,721,031.00	17.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	96.75	0.00	-100.0%
(c) TOTAL, SOURCES			96.75	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			96.75	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	43,371.74	84,603.00	95.1%
4) Other Local Revenue		8600-8799	13,478,183.75	22,636,428.00	67.9%
5) TOTAL, REVENUES			13,521,555.49	22,721,031.00	68.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	19,333,476.29	22,721,031.00	17.5%
10) TOTAL, EXPENDITURES			19,333,476.29	22,721,031.00	17.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(5,811,920.80)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	96.75	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			96.75	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,811,824.05)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,036,539.34	27,224,715.29	-17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,036,539.34	27,224,715.29	-17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,036,539.34	27,224,715.29	-17.6%
2) Ending Balance, June 30 (E + F1e)			27,224,715.29	27,224,715.29	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	27,224,715.29	27,224,715.29	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	27,224,715.29	27,224,715.29
Total, Restricted Balance		27,224,715.29	27,224,715.29