

Buckeye Union School District  
2025-2026  
First Interim Budget Comparison

		2025-2026 First Interim Budget			2025-2026 Adopted Budget			Variance		
		a	b	c	d	e	f	17	h	i
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES	Account									
1 LCFF Sources	8000	49,124,684	-	49,124,684	48,439,619	-	48,439,619	685,065	-	685,065
2 Federal Revenues	8100-8299	-	1,168,462	1,168,462	-	1,078,081	1,078,081	-	90,381	90,381
3 Other State Revenues	8300-8599	1,136,943	6,229,433	7,366,376	2,600,807	4,880,965	7,481,772	(1,463,864)	1,348,468	(115,396)
4 Local Revenues	8600-8799	1,400,782	2,692,988	4,093,770	1,324,640	2,701,438	4,026,078	76,142	(8,450)	67,692
5 Transfers In (Non-operational)	8900	-	-	-	-	-	-	-	-	-
6 Contributions to Restricted Programs	8980	(9,459,215)	9,459,215	-	(9,335,033)	9,335,033	-	(124,182)	124,182	-
7 TOTAL REVENUES		42,203,194	19,550,098	61,753,292	43,030,033	17,995,517	61,025,550	(826,839)	1,554,581	727,742
8										
9 EXPENDITURES										
10 Certificated Salaries	1000	21,178,055	4,596,174	25,774,229	21,156,162	3,175,286	24,331,448	21,893	1,420,888	1,442,781
11 Classified Salaries	2000	6,758,074	3,924,956	10,683,030	6,601,362	3,926,091	10,527,453	156,712	(1,135)	155,577
12 Employee Benefits	3000	10,204,020	5,509,619	15,713,639	10,010,902	5,422,608	15,433,510	193,118	87,011	280,129
13 Books & Supplies	4000	2,439,636	1,039,109	3,478,745	2,439,636	996,088	3,435,724	-	43,021	43,021
14 Services & Operating Expenses	5000	3,695,783	3,723,184	7,418,967	3,021,228	3,040,087	6,061,315	674,555	683,097	1,357,652
15 Capital Outlay	6000	50,000	120,000	170,000	50,000	15,000	65,000	-	105,000	105,000
16 Other Outgo/Transfers Out	7000 except 7300	238,980	1,023,818	1,262,798	238,980	1,024,309	1,263,289	-	(491)	(491)
17 Indirect Support	7300-7399	(147,142)	44,252	(102,890)	(147,142)	44,252	(102,890)	-	-	-
18 TOTAL EXPENDITURES		44,417,406	19,981,112	64,398,518	43,371,128	17,643,721	61,014,849	1,046,278	2,337,391	3,383,669
19										
20 EXCESS (DEFICIENCY) OF REVENUES										
21 OVER EXPENDITURES	(A-B)	(2,214,212)	(431,014)	(2,645,226)	(341,095)	351,796	10,701	(1,873,117)	(782,810)	(2,655,927)
22										
23 BEGINNING BALANCE, July 1		8,281,524	4,403,391	12,684,915	10,149,813	5,105,544	15,255,357	(1,868,289)	(702,153)	(2,570,442)
24 ACTUAL ENDING BALANCE, June 30		6,067,312	3,972,377	10,039,689	9,808,718	5,457,340	15,266,058	(3,741,406)	(1,484,963)	(5,226,369)
25										
26 COMPONENTS OF ENDING BALANCE										
27 <b>RESERVED</b>										
28 Revolving Cash	9711	1,000	-	1,000	1,000	-	1,000	-	-	-
29 Prepaid Expenditures	9713	-	-	-	-	-	-	-	-	-
30 <b>RESTRICTED</b>	9740	-	3,972,377	3,972,377	-	5,457,340	5,457,340	-	-	(1,484,963)
31 <b>DESIGNATED</b>										
32 Required Reserve for Economic Uncertainties (3%)	9789	1,931,956	-	1,931,956	1,830,445	-	1,830,445	101,511	-	101,511
33 Board Reserve for Economic Uncertainties (1%)	9789	643,985	-	643,985	610,148	-	610,148	33,837	-	33,837
34 Additional Economic Uncertainty reserve	9789	3,490,371	-	3,490,371	7,367,125	-	7,367,125	(3,876,754)	-	(3,876,754)
35 Reserve for Technology Replacement	9789	-	-	-	-	-	-	-	-	-
36 Reserve for Textbook Adoption		-	-	-	-	-	-	-	-	-
37 Total Undesignated Amount	9789	0	0	0	0	0	0	0	0	0
38 <i>Special Reserve Fund Balance</i>		<b>432,940</b>	<b>0</b>	<b>432,940</b>	<b>390,569</b>	<b>0</b>	<b>390,569</b>	42,371	0	42,371

Buckeye Union School District  
2025-2026 First Interim Budget  
Multi-Year Projections

		2025-2026 First Interim Budget			2026-2027 Projected Budget			2027-2028 Projected Budget		
		<i>a</i>	<i>b</i>	<i>c</i>	<i>d</i>	<i>e</i>	<i>f</i>	<i>g</i>	<i>h</i>	<i>i</i>
REVENUES	Account	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
1	LCFF Sources 8000	49,124,684	-	49,124,684	49,936,212	-	49,936,212	50,666,173	-	50,666,173
2	Federal Revenues 8100-8299	-	1,168,462	1,168,462	-	989,414	989,414	-	939,492	939,492
3	Other State Revenues 8300-8599	1,136,943	6,229,433	7,366,376	1,151,086	4,600,344	5,751,430	1,144,992	4,580,338	5,725,330
4	Local Revenues 8600-8799	1,400,782	2,692,988	4,093,770	1,448,040	2,692,988	4,141,028	1,546,472	2,692,988	4,239,460
5	Transfers In (Non-operational) 8900	-	-	-	-	-	-	-	-	-
6	Contributions to Restricted Programs 8980	(9,459,215)	9,459,215	-	(9,509,215)	9,509,215	-	(9,559,215)	9,559,215	-
7	<b>TOTAL REVENUES</b>	<b>42,203,194</b>	<b>19,550,098</b>	<b>61,753,292</b>	<b>43,026,123</b>	<b>17,791,961</b>	<b>60,818,084</b>	<b>43,798,422</b>	<b>17,772,033</b>	<b>61,570,455</b>
8										
9	EXPENDITURES									
10	Certificated Salaries 1000	21,178,055	4,596,174	25,774,229	22,073,993	3,227,342	25,301,335	22,396,096	3,325,686	25,721,782
11	Classified Salaries 2000	6,758,074	3,924,956	10,683,030	6,545,511	3,840,714	10,386,225	6,646,017	3,900,489	10,546,506
12	Employee Benefits 3000	10,204,020	5,509,619	15,713,639	10,232,141	5,523,525	15,755,666	10,400,379	5,592,079	15,992,458
13	Books & Supplies 4000	2,439,636	1,039,109	3,478,745	2,738,636	1,060,109	3,798,745	2,793,636	1,081,109	3,874,745
14	Services & Operating Expenses 5000	3,695,783	3,723,184	7,418,967	3,169,783	3,826,402	6,996,185	3,232,783	3,931,558	7,164,341
15	Capital Outlay 6000	50,000	120,000	170,000	50,000	120,000	170,000	50,000	120,000	170,000
16	Other Outgo/Transfers Out 7000 except 7300	238,980	1,023,818	1,262,798	238,980	1,023,818	1,262,798	238,980	1,023,818	1,262,798
17	Indirect Support 7300-7399	(147,142)	44,252	(102,890)	(147,142)	44,252	(102,890)	(147,142)	44,252	(102,890)
18	<b>TOTAL EXPENDITURES</b>	<b>44,417,406</b>	<b>19,981,112</b>	<b>64,398,518</b>	<b>44,901,902</b>	<b>18,666,162</b>	<b>63,568,064</b>	<b>45,610,749</b>	<b>19,018,991</b>	<b>64,629,740</b>
19										
20	EXCESS (DEFICIENCY) OF REVENUES									
21	OVER EXPENDITURES (A-B)	(2,214,212)	(431,014)	(2,645,226)	(1,875,779)	(874,201)	(2,749,980)	(1,812,327)	(1,246,958)	(3,059,285)
22										
23	BEGINNING BALANCE, July 1	8,281,524	4,403,391	12,684,915	6,067,312	3,972,377	10,039,689	4,191,533	3,098,176	7,289,709
24	ACTUAL ENDING BALANCE, June 30	6,067,312	3,972,377	10,039,689	4,191,533	3,098,176	7,289,709	2,379,206	1,851,218	4,230,424
25										
26	COMPONENTS OF ENDING BALANCE									
27	Reserved									
28	Revolving Cash 9711	1,000	-	1,000	1,000	-	1,000	1,000	-	1,000
29	Prepaid Expenditures 9713	-	-	-	-	-	-	-	-	-
30	<b>RESTRICTED</b> 9740	-	3,972,377	3,972,377	-	3,098,176	3,098,176	-	1,851,218	1,851,218
31	<b>DESIGNATED</b>	-	-	-	-	-	-	-	-	-
32	Required Reserve for Economic Uncertainties (3%) 9789	1,931,956	-	1,931,956	1,907,042	-	1,907,042	1,938,892	-	1,938,892
33	Board Reserve for Economic Uncertainties (1%) 9789	643,985	-	643,985	635,681	-	635,681	439,314	-	439,314
34	Additional Economic Uncertainty reserve 9789	3,490,371	-	3,490,371	1,647,810	0	1,647,810	-	-	0
37	Total Undesignated Amount 9789	0	0	0	0	0	0	0	0	0
38	<i>Special Reserve Fund Balance</i>	<b>432,940</b>	<b>0</b>	<b>432,940</b>	<b>433,690</b>	<b>0</b>	<b>433,690</b>	<b>434,440</b>	<b>0</b>	<b>434,440</b>

Other Funds  
2025-2026  
First Interim Budget

		Food Service	Deferred Maintenance	Special Reserve	Developer Fees	County School Facilities	Capital Project Fund - Mello Roos	Bond Interest and Redemption
REVENUES	Account	<b>13</b>	<b>14</b>	<b>17</b>	<b>25</b>	<b>35</b>	<b>49</b>	<b>51</b>
1	LCFF Sources 8000	-	-	-	-	-	-	-
2	Federal Revenues 8100-8299	729,924	-	-	-	-	-	-
3	Other State Revenues 8300-8599	2,094,059	-	-	-	-	-	-
4	Local Revenues 8600-8799	152,000	30,000	12,000	385,000	300,000	1,775,000	1,890,450
5	Transfers In 8900	-	-	-	-	-	20,000	-
6	Contributions to Restricted Programs 8980	-	-	-	-	-	-	-
7	TOTAL REVENUES	2,975,983	30,000	12,000	385,000	300,000	1,795,000	1,890,450
8								
9	EXPENDITURES							
10	Certificated Salaries 1000	-	-	-	-	-	-	-
11	Classified Salaries 2000	673,638	-	-	78,061	-	-	-
12	Employee Benefits 3000	347,595	-	-	32,552	-	-	-
13	Books & Supplies 4000	1,104,405	-	-	-	-	-	-
14	Services & Operating Expenses 5000	638,500	90,000	-	20,000	15,500	25,000	-
15	Capital Outlay 6000	300,000	245,000	-	-	21,500	-	-
16	Other Outgo/Transfers Out 7000 except 7300	-	-	-	-	773,200	768,825	2,066,438
17	Indirect Support 7300-7399	102,890	-	-	-	-	-	-
18	TOTAL EXPENDITURES	3,167,028	335,000	-	130,613	810,200	793,825	2,066,438
19								
20	EXCESS (DEFICIENCY) OF REVENUES							
21	OVER EXPENDITURES (A-B)	(191,045)	(305,000)	12,000	254,387	(510,200)	1,001,175	(175,988)
22								
23	BEGINNING BALANCE, July 1	3,991,983	757,793	420,940	6,243,107	11,187,222	3,084,184	1,835,357
24	ACTUAL ENDING BALANCE, June 30	3,800,938	452,793	432,940	6,497,494	10,677,022	4,085,359	1,659,369

*All balances are restricted or assigned*