

**GENERAL FUND SUMMARY
SUMMARY OF EXPENDITURES BY MAJOR CATEGORIES**

	2024-25	2025-26	2025-26	2025-26	2026-27	FY26-FY27 CHANGE	
	ACTUAL	APPROVED	\$4.5 MILLION CITY	AMENDED	SUPT. RECO.	AMOUNT	%
Salaries	146,902,487	145,418,500	3,589,622	149,008,121	155,609,577	6,601,456	4.4%
Benefits	31,682,752	37,925,044	890,378	38,815,422	42,948,234	4,132,812	10.6%
Professional & Technical Services	9,438,513	8,724,807	20,000	8,744,807	9,899,815	1,155,008	13.2%
Property Services	9,843,551	11,234,552	-	11,234,552	11,318,309	83,757	0.7%
Other Student Services	26,020,306	27,175,378	-	27,175,378	29,290,998	2,115,619	7.8%
Supplies & Materials	7,924,001	10,175,386	-	10,175,386	9,526,898	(648,488)	-6.4%
Equipment	1,484,541	1,764,458	-	1,764,458	1,614,243	(150,215)	-8.5%
Other Objects	123,334	185,040	-	185,040	199,960	14,920	8.1%
Transfer to Other Funds	-	672,601	-	672,601	2,739,758	2,067,157	307.3%
Adjustments	-	(581,008)	-	(581,008)	-	581,008	-100.0%
Total General Fund Expenditures	233,419,484	242,694,758	4,500,000	247,194,758	263,147,792	15,953,034	6.5%

**GENERAL FUND SUMMARY
SUMMARY OF EXPENDITURES BY OBJECT DETAIL**

	2024-25	2025-26	2025-26	2025-26	2026-27	FY26-FY27 CHANGE	
	ACTUAL	APPROVED	\$4.5 MILLION CITY APPR.	AMENDED	SUPT. RECO.	AMOUNT	%
Salary Accounts						-	
100 Degree Level Changes	-	100,000	-	100,000	100,000	-	0.0%
101 Long Term Substitutes Certified	243,079	414,500	-	414,500	334,500	(80,000)	-19.3%
102 Professional Development	4,678	95,371	-	95,371	95,344	(27)	0.0%
111 Superintendent	379,355	379,356	-	379,356	379,356	-	0.0%
112 Central Admin Support Team	1,047,622	999,623	-	999,623	999,623	-	0.0%
113 Principals	7,522,674	7,619,892	173,701	7,793,593	8,022,301	228,708	2.9%
114 Supervisors	1,033,467	415,088	-	415,088	429,180	14,092	3.4%
115 Assistant Supervisors	1,661,902	2,353,846	131,657	2,485,503	2,450,063	(35,440)	-1.4%
117 Teachers	89,802,012	90,599,052	2,370,569	92,969,621	96,443,469	3,473,848	3.7%
118 Certified Daily Substitutes	469,757	414,450	-	414,450	489,450	75,000	18.1%
119 Other Certified Staff	10,209,669	10,931,514	233,586	11,165,100	11,709,728	544,628	4.9%
121 Secretaries	3,470,903	3,168,564	-	3,168,564	3,361,151	192,587	6.1%
122 Aides	13,043,767	13,073,968	680,109	13,754,077	14,670,210	916,133	6.7%
123 Clerks	484,521	495,473	-	495,473	527,953	32,480	6.6%
124 Custodians	2,394,311	2,427,619	-	2,427,619	2,515,035	87,416	3.6%
125 Maintenance Staff	640,934	667,035	-	667,035	694,532	27,497	4.1%
126 Non-Union Staff	5,968,126	5,630,234	-	5,630,234	5,971,771	341,537	6.1%
127 Other Non-Certified Staff	890,318	930,727	-	930,727	968,159	37,432	4.0%
128 Non-Certified Long-Term Substitute	362,890	302,785	-	302,785	302,785	-	0.0%
130 Overtime Salaries	614,101	673,203	-	673,203	685,017	11,814	1.8%
133 Salaries-Workshops	15,599	52,077	-	52,077	52,077	-	0.0%
134 Salaries-Extra Curricular	498,523	284,749	-	284,749	284,749	-	0.0%
137 Certified Hourly Staff	1,407,096	854,647	-	854,647	1,136,797	282,150	33.0%
138 Non-Certified Hourly Staff	497,233	471,250	-	471,250	501,250	30,000	6.4%
139 Extra-Curricular Stipends	1,392,483	1,516,312	-	1,516,312	1,381,547	(134,765)	-8.9%
143 Nurses	2,027,336	1,944,267	-	1,944,267	2,013,862	69,595	3.6%
150 Turnover Estimate	-	(2,755,976)	-	(2,755,976)	(2,421,370)	334,606	-12.1%
145 Physical Therapists	819,671	1,178,876	-	1,178,876	1,238,980	60,104	5.1%
150 Middle School After School Programs	-	180,000	-	180,000	272,060	92,060	51.1%
Total Wage Accounts	146,902,487	145,418,500	3,589,622	149,008,121	155,609,577	6,601,456	4.4%
Benefits Accounts						-	
212 Fringe Benefits - Employer Cost Share	25,471,848	29,864,938	890,378	30,755,316	34,393,355	3,638,039	11.8%
212 Fringe Benefits- District Wide	245,000	3,500,000	-	3,500,000	3,500,000	-	0.0%

	2024-25	2025-26	2025-26 \$4.5 MILLION CITY APPR.	2025-26 AMENDED	2026-27 SUPT. RECO.	FY26-FY27 CHANGE	
	ACTUAL	APPROVED				AMOUNT	%
212 Fringe Benefits- Turnover Credit	-	(1,453,819)	-	(1,453,819)	(1,453,819)	-	0.0%
230 Retirement Benefits	1,404,503	1,973,479	-	1,973,479	2,256,071	282,592	14.3%
235 Longevity Payments	242,463	215,350	-	215,350	232,655	17,305	8.0%
240 Social Security	4,209,691	3,725,096	-	3,725,096	3,904,972	179,876	4.8%
250 Unemployment Compensation	109,247	100,000	-	100,000	115,000	15,000	15.0%
Total Benefits Accounts	31,682,752	37,925,044	890,378	38,815,422	42,948,234	4,132,812	10.6%
Purchased Professional Services Accounts						-	
300 Purchased Professional and Technical	205,372	199,100	-	199,100	203,100	4,000	2.0%
301 Attendance at Meetings	96,438	123,676	-	123,676	130,176	6,500	5.3%
311 Recruitment	17,348	18,000	-	18,000	20,000	2,000	11.1%
312 In Service Training	10,600	122,563	-	122,563	147,563	25,000	20.4%
324 Student Field Trips	149,260	106,700	-	106,700	106,700	-	0.0%
330 Other Professional and Technical (Sec	8,530,756	7,500,768	20,000	7,520,768	8,568,276	1,047,508	13.9%
331 Legal Fees	428,738	654,000	-	654,000	724,000	70,000	10.7%
Total Purchased Professional Services	9,438,513	8,724,807	20,000	8,744,807	9,899,815	1,155,008	13.2%
Property Services Accounts						-	
400 Purchased Property Service	6,396,538	7,434,906	-	7,434,906	7,640,981	206,075	2.8%
410 Utility Serv (Water & Sewer)	352,942	441,373	-	441,373	429,970	(11,403)	-2.6%
412 Boiler Repairs	562,144	358,812	-	358,812	675,456	316,644	88.2%
414 Burner Service	9,021	27,038	-	27,038	27,038	-	0.0%
415 Other Repairs	25,124	7,500	-	7,500	13,000	5,500	73.3%
416 Pneumatic Controls	14,639	20,000	-	20,000	27,000	7,000	35.0%
417 Clocks & Intercoms	5,474	2,500	-	2,500	3,500	1,000	40.0%
420 Cleaning Services	36,012	34,000	-	34,000	34,000	-	0.0%
421 Disposal Services	170,094	198,167	-	198,167	254,293	56,126	28.3%
425 Glass	15,312	20,000	-	20,000	20,000	-	0.0%
430 Repairs and Maintenance Services	1,479,056	1,839,938	-	1,839,938	1,503,046	(336,892)	-18.3%
431 Elevator Service	59,902	55,830	-	55,830	78,380	22,550	40.4%
432 Electric Service	37,218	20,000	-	20,000	20,000	-	0.0%
433 Electric Motors	7,275	15,000	-	15,000	15,000	-	0.0%
440 Rentals	29,710	8,124	-	8,124	7,250	(874)	-10.8%
441 Rental of Land and Buildings	283,339	325,683	-	325,683	23,000	(302,683)	-92.9%
450 Construction Services	275,439	250,000	-	250,000	275,000	25,000	10.0%
490 Security Services	7,902	27,510	-	27,510	30,000	2,490	9.1%
492 Life Safety Systems	76,410	148,171	-	148,171	241,395	93,224	62.9%
Total Property Services	9,843,551	11,234,552	-	11,234,552	11,318,309	83,757	0.7%
Other Student Services						-	
510 Student Transport Services -Public	11,238,029	12,028,554	-	12,028,554	13,183,067	1,154,513	9.6%
511 Student Transport Services -Non-Pub	329,735	347,719	-	347,719	366,269	18,550	5.3%
519 Student Transportation – Industrial A	26,250	30,240	-	30,240	30,240	-	0.0%
521 General Liability / Property Insurance	-	5,000	-	5,000	-	(5,000)	-100.0%
529 Student Activity Insurance Premium	-	21,250	-	21,250	21,250	-	0.0%
530 Communications	259,269	311,331	-	311,331	309,587	(1,744)	-0.6%
540 Advertising	12,635	27,100	-	27,100	20,600	(6,500)	-24.0%
562 Special Education Tuition - Other Loca	2,186,564	2,165,477	-	2,165,477	2,667,235	501,758	23.2%
563 Special Education – Out-of-District Tu	11,476,211	11,716,008	-	11,716,008	12,187,250	471,242	4.0%
565 Regular Education – Out-of-District Tu	90,650	130,000	-	130,000	130,000	-	0.0%
566 Regular Education – Private Agencies	26,709	30,000	-	30,000	30,000	-	0.0%
580 Travel Allowance	368,208	348,700	-	348,700	331,500	(17,200)	-4.9%
590 Miscellaneous Purchased Services	6,048	14,000	-	14,000	14,000	-	0.0%
Total Other Student Services	26,020,306	27,175,378	-	27,175,378	29,290,998	2,115,619	7.8%
Supplies & Materials Accounts						-	
600 Supplies	50,047	31,250	-	31,250	36,250	5,000	16.0%
610 General Supplies	66,241	511,284	-	511,284	511,285	1	0.0%
611 Instructional Supplies	747,957	788,870	-	788,870	858,491	69,621	8.8%

	2024-25	2025-26	2025-26	2025-26	2026-27	FY26-FY27 CHANGE	
	ACTUAL	APPROVED	\$4.5 MILLION CITY APPR.	AMENDED	SUPT. RECO.	AMOUNT	%
613 Maintenance Supplies	81,258	329,715	-	329,715	396,715	67,000	20.3%
614 Postage	44,810	49,395	-	49,395	56,476	7,081	14.3%
616 Testing	8,271	117,000	-	117,000	117,000	-	0.0%
622 Electricity	3,350,975	4,212,780	-	4,212,780	3,807,436	(405,344)	-9.6%
623 Propane Gas	30,265	58,500	-	58,500	48,000	(10,500)	-17.9%
624 Oil	356,819	384,972	-	384,972	341,430	(43,542)	-11.3%
625 Natural Gas	1,687,006	2,166,802	-	2,166,802	1,801,452	(365,350)	-16.9%
626 Gasoline	208,827	201,415	-	201,415	223,521	22,106	11.0%
640 Books and Periodicals	403	5,000	-	5,000	5,000	-	0.0%
641 Textbooks	83,897	125,337	-	125,337	135,337	10,000	8.0%
642 Library Books and Periodicals	18,512	5,700	-	5,700	5,700	-	0.0%
643 Technology Supplies	84,533	139,205	-	139,205	139,205	-	0.0%
644 Consumables/Workbooks	150,090	393,029	-	393,029	393,029	-	0.0%
645 Textbooks (Soft Cover)	6,264	47,000	-	47,000	47,000	-	0.0%
689 Retention & Engagement	305	5,000	-	5,000	3,500	(1,500)	-30.0%
690 Other Supplies and Materials	686,884	493,132	-	493,132	486,071	(7,061)	-1.4%
692 Graduation Expenses	92,554	110,000	-	110,000	114,000	4,000	3.6%
Total Supplies & Materials	7,924,001	10,175,386	-	10,175,386	9,526,898	(648,488)	-6.4%
Equipment Accounts							
730 Instructional Equipment	360,909	343,137	-	343,137	339,964	(3,173)	-0.9%
732 Vehicles	2,623	3,045	-	3,045	3,045	-	0.0%
733 Instructional Software	487,243	803,936	-	803,936	669,326	(134,610)	-16.7%
739 Non-Instructional Equipment	243,247	215,641	-	215,641	196,201	(19,440)	-9.0%
749 Lease Payments	390,519	398,699	-	398,699	405,707	7,008	1.8%
Total Equipment	1,484,541	1,764,458	-	1,764,458	1,614,243	(150,215)	-8.5%
Other Services Accounts							
810 Membership Dues and Fees	123,334	185,040	-	185,040	199,960	14,920	8.1%
Total Others	123,334	185,040	-	185,040	199,960	14,920	8.1%
Transfers To Other Funds Accounts							
910 Transfer to Other Funds	-	672,601	-	672,601	2,739,758	2,067,157	307.3%
	-	672,601	-	672,601	2,739,758	2,067,157	307.3%
Adjustments Accounts							
150 Medicaid Reimbursement	-	(581,008)	-	(581,008)	-	581,008	-100.0%
Total Transfers & Adjustments	-	(581,008)	-	(581,008)	-	581,008	-100.0%
	233,419,484	242,694,758	4,500,000	247,194,758	263,147,792	15,953,034	6.5%

GRANTS FUND SUMMARY

GRANT FUND SUMMARY	2023-24	2024-25	2025-26	2025-26	2026-27	FY25-FY26 VARIANCE	
	ACTUAL	ACTUAL	APPROVED	REVISED	SUPT. RECO.	AMOUNT	%
Salaries	19,057,797	21,140,685	20,082,444	20,025,309	20,471,356	388,912	1.9%
Benefits	3,556,135	3,366,922	3,929,113	3,929,113	4,477,268	548,155	14.0%
Professional & Technical Services	5,607,781	7,166,344	5,933,255	6,144,539	5,564,347	(368,908)	-6.2%
Property Services	172,228	57,040	-	-	-	-	-
Other Student Services	2,028,205	1,528,274	1,405,360	2,044,988	1,333,360	(72,000)	-5.1%
Supplies & Materials	1,172,382	975,994	1,010,421	1,374,423	984,046	(26,375)	-2.6%
Equipment	1,192,470	1,186,099	1,791,513	1,882,871	1,692,700	(98,813)	-5.5%
Other Objects	91,705	32,839	10,450	12,450	450	(10,000)	-95.7%
Total	32,878,702	35,454,199	34,162,556	35,413,693	34,523,527	360,971	1.1%
School Readiness Grant- Pass Through	4,669,894	6,160,927	-	-	-	-	-
TOTAL GRANT FUND	37,548,596	41,615,126	34,162,556	35,413,693	34,523,527	360,971	1.1%

GRANTS FUND SUMMARY BY MAJOR GRANTS

GRANT FUND SUMMARY	2023-24	2024-25	2025-26	2025-26	2026-27	FY24-FY25 VARIANCE	
	ACTUAL	ACTUAL	APPROVED	REVISED	SUPT. RECO.	AMOUNT	%
Medicaid	524,303	916,266	410,465	410,465	383,098	(27,367)	-6.7%
Other Government & Private Grants	2,998,337	2,742,684	1,918,368	2,309,506	2,049,146	130,778	6.8%
Priority Schools - State	3,707,144	3,731,665	3,967,382	3,984,765	4,155,109	187,727	4.7%
Dalio Foundation - Private	298,121	255,133	52,074	52,074	168,497	116,423	223.6%
Alliance - State	4,142,347	5,342,419	6,352,162	6,352,162	6,352,162	-	0.0%
IDEA 611/619 - Federal	2,761,817	3,013,196	2,757,566	2,705,432	3,012,320	254,754	9.2%
Inter-district Magnet - State + Private Pay	1,664,725	2,013,259	1,992,071	1,992,071	1,988,875	(3,196)	-0.2%
ESSER II - Federal	411,937	-	-	-	-	-	-
Excess Cost Grant - State	3,869,150	4,964,696	4,576,397	4,576,397	4,756,403	180,006	3.9%
ESSER III - Federal	2,264,422	76,971	-	-	-	-	-
Title III - Federal	322,007	485,731	361,507	361,507	327,747	(33,760)	-9.3%
Title I - Federal	5,442,564	4,015,312	4,046,677	4,241,033	4,128,077	81,400	2.0%
Education Cost Sharing 2% - State	201,903	207,295	201,903	201,903	205,901	3,998	2.0%
Title IV - Federal	295,709	297,177	294,090	294,090	274,355	(19,735)	-6.7%
Title II - Federal	608,093	419,654	405,894	405,894	411,762	5,868	1.4%
USAC E-Rate - Federal	396,330	347,290	324,938	324,938	324,938	-	0.0%
Digital Promise	1,025	211,938	237,958	237,958	199,722	(38,236)	-16.1%
Magnet Schools Assistance Program	218,204	3,000,356	4,310,865	4,476,067	4,169,393	(141,472)	-3.3%
Marine Science Grant	169,148	403,735	439,925	727,117	-	(439,925)	-100.0%
Smart Start	-	-	-	-	313,698	313,698	-
ARPA Grants	1,838,557	1,985,027	569,999	319,999	295,338	(274,661)	-48.2%
School Readiness - State	742,858	1,024,396	942,315	1,440,315	1,006,986	64,671	6.9%
Total	32,878,702	35,454,199	34,162,556	35,413,693	34,523,527	360,971	1.1%
School Readiness - Pass Through	4,669,894	6,160,927	-	-	-	-	-
TOTAL GRANT FUND	37,548,596	41,615,126	34,162,556	35,413,693	34,523,527	360,971	1.1%

GRANT FUND SUMMARY BY OBJECT DETAIL

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 APPROVED	2025-26 REVISED	2026-27 SUPT. RECO.	FY26-FY27 VARIANCE	
						AMOUNT	%
Wage Accounts							
102 Professional Development	8,048	-	43,224	43,224	41,000	(2,224)	-5.1%
112 Central Admin Sup Team	418,298	400,805	476,868	476,868	476,868	-	0.0%
113 Principals	1,950,923	2,373,686	1,948,283	1,948,283	2,006,406	58,123	3.0%
114 Supervisors	1,242,932	1,120,803	1,044,238	1,044,238	1,072,950	28,712	2.7%
115 Assistant Supervisors	326,313	1,693,615	1,054,057	1,054,057	900,900	(153,157)	-14.5%
117 Teachers	9,181,323	8,126,556	7,695,250	7,652,557	8,143,784	448,534	5.8%
119 Other Certified	839,430	748,210	773,740	773,740	781,086	7,346	0.9%
121 Secretary	435,250	412,743	328,135	328,135	337,786	9,651	2.9%
122 Aide	2,129,826	2,297,337	2,587,515	2,551,543	2,700,277	112,762	4.4%
124 Custodians	-	713	-	-	-	-	
126 Non-Affiliated	1,241,706	2,378,467	2,622,478	2,628,072	2,675,344	52,866	2.0%
127 Other Non-Certified	200,866	26,593	-	-	-	-	
130 Overtime Salaries	(172)	10,018	-	-	-	-	
131 Certified	15,903	15,771	-	-	-	-	
137 Certified Hourly	790,325	1,054,451	885,650	877,705	571,848	(313,802)	-35.4%
138 Non-Certified Hourly	63,862	225,937	213,715	234,395	210,000	(3,715)	-1.7%
139 Extra-Curricular Stipends	195,316	230,944	327,859	347,496	369,932	42,073	12.8%
143 Nurses	17,648	24,036	58,278	58,278	183,176	124,898	214.3%
Total Wage Accounts	19,057,797	21,140,685	20,059,289	20,018,640	20,471,356	412,067	2.1%
Benefits Accounts							
212 Fringe Benefits	2,713,577	2,781,050	3,073,351	3,073,351	3,568,647	495,296	16.1%
220 Social Security Contribution	433,774	86,590	79,226	79,226	79,226	-	0.0%
230 Retirement Benefits	82,035	100,343	183,875	183,875	183,146	(729)	-0.4%
240 Social Security	326,748	398,939	592,661	592,661	646,249	53,588	9.0%
Total Benefits Accounts	3,556,135	3,366,922	3,929,113	3,929,113	4,477,268	548,155	14.0%
Purchased Professional Services							
300 Purchased Prof And Tech	286,984	1,310,814	1,178,116	1,258,560	1,115,010	(63,106)	-5.4%
301 Attendance At Meetings	-	12,300	38,500	38,500	35,000	(3,500)	-9.1%
312 In Service	34,120	-	-	-	-	-	
321 Instruction- Non Payroll	12,765	36,726	12,514	12,514	12,514	-	0.0%
322 Instructional Program	24,072	19,116	-	-	-	-	
324 Field Trips	7,615	19,249	10,000	24,594	10,000	-	0.0%
325 Parent Activity	64,553	44,189	43,953	51,680	35,953	(8,000)	-18.2%
330 Other Prof Tech Services	5,177,671	5,723,950	4,650,172	4,758,691	4,355,870	(294,302)	-6.3%
Total Purchased Prof. Services	5,607,781	7,166,344	5,933,255	6,144,539	5,564,347	(368,908)	-6.2%
Property Services							
400 Purchased Property Service	73,341	-	-	-	-	-	
415 Other Repairs	25,550	-	-	-	-	-	
430 Repairs And Maintenance Serv	73,337	-	-	-	-	-	
450 Construction Services	-	57,040	-	-	-	-	
Total Property Services	172,228	57,040	-	-	-	-	
Other Student Services							
500 Other Purchased Services	1,671	6,819	-	38,872	-	-	
510 Student Trans Serv -Public	736,183	449,154	317,864	369,678	317,864	-	0.0%
530 Communications	-	2,070	-	1,000	-	-	
560 Tuition	-	-	-	-	-	-	
580 Travel	93,697	176,036	335,543	374,597	335,543	-	0.0%
590 Miscellaneous Purchased Services	5,866,548	7,055,122	751,953	1,260,841	679,953	(72,000)	-9.6%
Total Other Services	6,698,099	7,689,202	1,405,360	2,044,988	1,333,360	(72,000)	-5.1%
Supplies & Materials							
600 Supplies	128,928	52,669	84,158	94,158	69,039	(15,119)	-18.0%
610 General Supplies	(41,665)	1,750	-	-	-	-	
611 Instructional Supplies	851,432	761,330	809,744	1,093,065	798,488	(11,256)	-1.4%
612 Administrative Supplies	-	16,788	-	-	-	-	
613 Maintenance Supplies	10,734	-	-	-	-	-	
641 Textbooks (Hard Cover/Repl.)	7,140	17,892	-	13,500	-	-	
642 Library Books And Period	-	-	-	-	-	-	
643 Tech Supplies	-	-	3,340	3,340	3,340	-	0.0%
644 Consumables/Workbooks	-	5,779	34,620	37,620	34,620	-	0.0%
690 Other Supplies And Mater	215,813	47,560	78,559	127,740	78,559	-	0.0%
Total Supplies & Materials	1,172,382	975,994	1,010,421	1,374,423	984,046	(26,375)	-2.6%

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 APPROVED	2025-26 REVISED	2026-27 SUPT. RECO.	FY26-FY27 VARIANCE	
						AMOUNT	%
Equipment						-	
700 Property	362,738	287,560	242,815	251,857	242,815	-	0.0%
730 Instructional Equipment	581,534	693,634	1,407,897	1,485,213	1,357,897	(50,000)	-3.6%
733 Instructional Software	145,206	151,364	90,828	95,828	90,828	-	0.0%
739 Non-Instructional Equipment	102,993	53,542	49,973	49,973	1,160	(48,813)	-97.7%
Total Equipment	1,192,470	1,186,099	1,791,513	1,882,871	1,692,700	(98,813)	-5.5%
						-	
Others						-	
810 Dues, Fees And Membership	81,500	32,839	10,450	12,450	450	(10,000)	-95.7%
150 Transfers & Adjustments	-	-	23,155	6,669	-	(23,155)	-100.0%
Total Others	91,705	32,839	33,605	19,119	450	(33,155)	-98.7%
						-	
TOTAL GRANT FUND	37,548,596	41,615,126	34,162,556	35,413,693	34,523,527	360,971	1.1%

**FOOD SERVICES FUND SUMMARY
SUMMARY OF EXPENDITURES BY MAJOR OBJECT**

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 APPROVED	2025-26 REVISED	2026-27 SUPT. RECO.	FY26-FY27 VARIANCE AMOUNT	%
FOOD SERVICES FUND							
State Revenue	5,304,471	5,846,486	6,107,458	5,700,845	5,872,039	(235,419)	-3.9%
Student Lunches	109,930	129,240	769,091	157,094	129,850	(639,241)	-83.1%
City Funding	-	-	-	200,000	-	-	
Federal Revenue	18,275	-	-	-	-	-	
Other Income	251,679	18,215	-	200,000	-	-	
Operating Budget Contribution	200,000	-	672,601	672,601	2,389,758	1,717,157	255.3%
Total Food Services Revenue	5,884,355	5,993,942	7,549,151	6,930,540	8,391,647	842,497	11.2%
	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 APPROVED	2025-26 REVISED	2026-27 SUPT. RECO.	FY26-FY27 VARIANCE AMOUNT	%
FOOD SERVICES FUND							
Professional & Technical Services	2,097,526	2,397,999	2,667,618	2,680,279	3,062,563	394,945	14.8%
Supplies & Materials	2,576,423	2,671,513	2,579,541	2,887,675	2,926,930	347,389	13.5%
Equipment	6,199	22,488	53,323	13,318	20,457	(32,866)	-61.6%
Other Objects	-	227	300	300	350	50	16.7%
Property Services	200,489	153,579	230,146	237,296	240,146	10,000	4.3%
Other Services	91,563	85,464	100,618	92,382	92,782	(7,836)	-7.8%
Salaries	1,371,834	1,243,077	1,301,571	1,301,571	1,322,095	20,524	1.6%
Benefits	280,703	598,962	616,034	672,622	726,325	110,291	17.9%
Sub Total	6,624,736	7,173,307	7,549,151	7,885,443	8,391,647	842,497	11.2%

**FOOD SERVICES FUND SUMMARY
SUMMARY OF EXPENDITURES BY OBJECT DETAIL**

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 APPROVED	2025-26 REVISED	2026-27 SUPT. RECO.	FY26-FY27 VARIANCE AMOUNT	%
FOOD SERVICES FUND							
Wage Accounts							
126 Non-Affiliated	113,468	116,962	118,631	118,631	121,004	2,373	2.0%
127 Other Non-Certified	1,258,365	1,126,114	1,182,940	1,182,940	1,201,091	18,151	1.5%
Total Wage Accounts	1,371,834	1,243,077	1,301,571	1,301,571	1,322,095	20,524	1.6%
Benefits Accounts							
212 Fringe Benefits	-	292,412	239,589	241,291	275,729	36,140	15.1%
230 Retirement Benefits	271,678	296,575	268,982	325,570	341,849	72,867	27.1%
235 Longevity	9,025	9,975	11,925	11,925	11,925	-	0.0%
240 Social Security	-	-	95,538	93,836	96,822	1,284	1.3%
Total Benefits Accounts	280,703	598,962	616,034	672,622	726,325	110,291	17.9%
Purchased Professional Services							
300 Purchased Prof And Tech	1,337,261	1,596,556	1,747,017	1,747,017	2,101,766	354,749	20.3%
310 Professional Ed Services	516,275	552,102	633,345	659,150	678,924	45,579	7.2%
311 Recruitment	5,471	8,411	6,065	6,065	6,065	-	0.0%
330 Other Prof Tech Services	225,440	231,570	258,688	258,688	266,449	7,761	3.0%
340 Other Professional Services	13,079	9,359	22,503	9,359	9,359	(13,144)	-58.4%
Total Purchased Prof. Services	2,097,526	2,397,999	2,667,618	2,680,279	3,062,563	394,945	14.8%
Property Services							
435 Repairs-Refrigeration	39,121	34,033	55,000	55,000	62,000	7,000	12.7%
436 Repairs-Electrical Equipment	42,510	31,885	67,000	74,150	67,000	-	0.0%
437 Repairs-Vehicles	48,897	52,960	58,646	58,646	61,646	3,000	5.1%
430 Repairs And Maintenance Serv	3,261	-	4,500	4,500	4,500	-	0.0%
438 Repairs-Cash Registers	26,344	34,700	45,000	45,000	45,000	-	0.0%
420 Cleaning Services	40,357	-	-	-	-	-	
Total Property Services	200,489	153,579	230,146	237,296	240,146	10,000	4.3%
Other Services							
521 Gen Liability/Property Insurance	41,296	45,407	45,785	45,785	45,785	-	0.0%
540 Advertising	18,884	5,118	20,936	10,000	10,000	(10,936)	-52.2%
580 Travel	2,975	4,514	2,400	5,100	5,500	3,100	129.2%
590 Miscellaneous Purchased Services	28,408	30,426	31,497	31,497	31,497	-	0.0%
Total Other Services	91,563	85,464	100,618	92,382	92,782	(7,836)	-7.8%
Supplies & Materials							
615 Paper/Cleaning Supplies	292,171	309,394	281,791	307,000	307,000	25,209	8.9%
617 Smallwares	17,548	12,326	19,455	19,455	19,455	-	0.0%
619 Uniforms	29,133	4,154	35,000	35,000	35,000	-	0.0%
639 Food Contract	2,213,880	2,334,781	2,222,795	2,503,720	2,542,975	320,180	14.4%
612 Administrative Supplies	6,814	2,342	-	2,000	2,000	2,000	
637 USDA	-	-	-	-	-	-	
690 Other Supplies And Mater	16,877	8,516	20,500	20,500	20,500	-	0.0%

		2023-24	2024-25	2025-26	2025-26	2026-27	FY26-FY27 VARIANCE	
		ACTUAL	ACTUAL	APPROVED	REVISED	SUPT. RECO.	AMOUNT	%
FOOD SERVICES FUND								
Total Supplies & Materials		2,576,423	2,671,513	2,579,541	2,887,675	2,926,930	347,389	13.5%
Equipment								
732	Vehicles	-	-	3,323	3,323	3,323	-	0.0%
745		-	22,488	-	-	-	-	
740	Depreciation	6,199	-	50,000	9,995	17,134	(32,866)	-65.7%
Total Equipment		6,199	22,488	53,323	13,318	20,457	(32,866)	-61.6%
Others								
810	Dues, Fees And Membership	-	227	300	300	350	50	16.7%
Total Others		-	227	300	300	350	50	16.7%
Total		6,624,736	7,173,307	7,549,151	7,885,443	8,391,647	842,496	11.2%