

Buckeye Union School District
2025-2026
Second Interim Budget Comparison

		2025-2026 Second Interim Budget			2025-2026 First Interim Budget			Variance		
		a	b	c	d	e	f	17	h	i
	Account	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES										
1 LCFF Sources	8000	49,637,922	-	49,637,922	49,124,684	-	49,124,684	513,238	-	513,238
2 Federal Revenues	8100-8299	-	1,177,034	1,177,034	-	1,168,462	1,168,462	-	8,572	8,572
3 Other State Revenues	8300-8599	1,118,505	6,308,284	7,426,789	1,136,943	6,229,433	7,366,376	(18,438)	78,851	60,413
4 Local Revenues	8600-8799	1,358,782	2,691,996	4,050,778	1,400,782	2,692,988	4,093,770	(42,000)	(992)	(42,992)
5 Transfers In (Non-operational)	8900	1,925,108	-	1,925,108	-	-	-	1,925,108	-	1,925,108
6 Contributions to Restricted Programs	8980	(9,375,756)	9,375,756	-	(9,459,215)	9,459,215	-	83,459	(83,459)	-
7 TOTAL REVENUES		44,664,561	19,553,070	64,217,631	42,203,194	19,550,098	61,753,292	2,461,367	2,972	2,464,339
8										
9 EXPENDITURES										
10 Certificated Salaries	1000	21,909,111	4,650,979	26,560,090	21,178,055	4,596,174	25,774,229	731,056	54,805	785,861
11 Classified Salaries	2000	6,825,960	3,940,421	10,766,381	6,758,074	3,924,956	10,683,030	67,886	15,465	83,351
12 Employee Benefits	3000	10,252,127	5,388,581	15,640,708	10,204,020	5,509,619	15,713,639	48,107	(121,038)	(72,931)
13 Books & Supplies	4000	2,433,045	1,039,551	3,472,596	2,439,636	1,039,109	3,478,745	(6,591)	442	(6,149)
14 Services & Operating Expenses	5000	3,695,783	3,722,640	7,418,423	3,695,783	3,723,184	7,418,967	-	(544)	(544)
15 Capital Outlay	6000	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	-	-	-
17 Indirect Support	7300-7399	(147,142)	44,252	(102,890)	(147,142)	44,252	(102,890)	-	-	-
18 TOTAL EXPENDITURES		45,257,864	19,930,242	65,188,106	44,417,406	19,981,112	64,398,518	840,458	(50,870)	789,588
19										
20 EXCESS (DEFICIENCY) OF REVENUES										
21 OVER EXPENDITURES	(A-B)	(593,303)	(377,172)	(970,475)	(2,214,212)	(431,014)	(2,645,226)	1,620,909	53,842	1,674,751
22									-	-
23 BEGINNING BALANCE, July 1		8,281,524	4,403,391	12,684,915	8,281,524	4,403,391	12,684,915	-	-	-
24 ACTUAL ENDING BALANCE, June 30		7,688,221	4,026,219	11,714,440	6,067,312	3,972,377	10,039,689	1,620,909	53,842	1,674,751
25										
26 COMPONENTS OF ENDING BALANCE										
27 RESERVED										
28 Revolving Cash	9711	1,000	-	1,000	1,000	-	1,000	-	-	-
29 Prepaid Expenditures	9713	-	-	-	-	-	-	-	-	-
30 RESTRICTED	9740	-	4,026,219	4,026,219	-	3,972,377	3,972,377	-	-	53,842
31 DESIGNATED		-	-	-	-	-	-	-	-	-
32 Required Reserve for Economic Uncertainties (3%)	9789	1,955,643	-	1,955,643	1,931,956	-	1,931,956	23,687	-	23,687
33 Board Reserve for Economic Uncertainties (1%)	9789	651,881	-	651,881	643,985	-	643,985	7,896	-	7,896
34 Additional Economic Uncertainty reserve	9789	5,079,697	-	5,079,697	3,490,371	-	3,490,371	1,589,326	-	1,589,326
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>		3,559	0	3,559	390,569	0	390,569	-387,010	0	-387,010

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

		2025-2026 Second Interim Budget			2026-2027 Projected Budget			2027-2028 Projected Budget		
		a	b	c	d	e	f	g	h	i
	Account	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES										
1 LCFF Sources	8000	49,637,922	-	49,637,922	49,589,797	-	49,589,797	50,140,515	-	50,140,515
2 Federal Revenues	8100-8299	-	1,177,034	1,177,034	-	997,106	997,106	-	946,392	946,392
3 Other State Revenues	8300-8599	1,118,505	6,308,284	7,426,789	1,127,512	4,869,310	5,996,822	1,120,939	4,849,304	5,970,243
4 Local Revenues	8600-8799	1,358,782	2,691,996	4,050,778	1,487,422	2,691,996	4,179,418	1,586,089	2,691,996	4,278,085
5 Transfers In (Non-operational)	8900	1,925,108	-	1,925,108	-	-	-	-	-	-
6 Contributions to Restricted Programs	8980	(9,375,756)	9,375,756	-	(9,425,756)	9,425,756	-	(9,475,756)	9,475,756	-
7 TOTAL REVENUES		44,664,561	19,553,070	64,217,631	42,778,975	17,984,168	60,763,143	43,371,787	17,963,448	61,335,235
8										
9 EXPENDITURES										
10 Certificated Salaries	1000	21,909,111	4,650,979	26,560,090	21,805,049	4,282,147	26,087,196	22,627,152	3,880,491	26,507,643
11 Classified Salaries	2000	6,825,960	3,940,421	10,766,381	6,613,397	3,856,179	10,469,576	6,713,903	3,915,954	10,629,857
12 Employee Benefits	3000	10,252,127	5,388,581	15,640,708	10,080,248	5,402,487	15,482,735	10,248,486	5,471,041	15,719,527
13 Books & Supplies	4000	2,433,045	1,039,551	3,472,596	2,732,045	1,060,551	3,792,596	2,787,045	1,081,551	3,868,596
14 Services & Operating Expenses	5000	3,695,783	3,722,640	7,418,423	3,169,783	3,825,858	6,995,641	3,232,783	3,931,014	7,163,797
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 TOTAL EXPENDITURES		45,257,864	19,930,242	65,188,106	44,542,360	19,615,292	64,157,652	45,751,207	19,468,121	65,219,328
19										
20 EXCESS (DEFICIENCY) OF REVENUES										
21 OVER EXPENDITURES	(A-B)	(593,303)	(377,172)	(970,475)	(1,763,385)	(1,631,124)	(3,394,509)	(2,379,420)	(1,504,673)	(3,884,093)
22										
23 BEGINNING BALANCE, July 1		8,281,524	4,403,391	12,684,915	7,688,221	4,026,219	11,714,440	5,924,836	2,395,095	8,319,931
24 ACTUAL ENDING BALANCE, June 30		7,688,221	4,026,219	11,714,440	5,924,836	2,395,095	8,319,931	3,545,416	890,422	4,435,838
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 RESTRICTED	9740	-	4,026,219	4,026,219	-	2,395,095	2,395,095	-	890,422	890,422
31 DESIGNATED		-	-	-	-	-	-	-	-	-
32 Required Reserve for Economic Uncertainties (3%)	9789	1,955,643	-	1,955,643	1,924,730	-	1,924,730	1,956,580	-	1,956,580
33 Board Reserve for Economic Uncertainties (1%)	9789	651,881	-	651,881	641,577	-	641,577	652,193	-	652,193
34 Additional Economic Uncertainty reserve	9789	5,079,697	-	5,079,697	3,357,529	0	3,357,529	935,643	-	935,643
37 Total Undesignated Amount	9789	0	0	0	0	0	0	0	0	0
38 Special Reserve Fund Balance		3,559	0	3,559	3,559	0	3,559	3,559	0	3,559

Other Funds
2025-2026
Second Interim Budget

		Food Service	Deferred Maintenance	Special Reserve	Developer Fees	County School Facilities	Capital Project Fund - Mello Roos	Bond Interest and Redemption
		13	14	17	25	35	49	51
REVENUES	Account							
1 LCFF Sources	8000	-	-	-	-	-	-	-
2 Federal Revenues	8100-8299	811,027	-	-	-	-	-	-
3 Other State Revenues	8300-8599	2,326,732	-	-	-	-	-	-
4 Local Revenues	8600-8799	207,000	22,000	7,727	440,000	370,000	1,910,000	1,890,450
5 Transfers In	8900	-	-	-	-	-	20,000	-
6 Contributions to Restricted Programs	8980	-	-	-	-	-	-	-
7 TOTAL REVENUES		3,344,759	22,000	7,727	440,000	370,000	1,930,000	1,890,450
8								
9 EXPENDITURES								
10 Certificated Salaries	1000	-	-	-	-	-	-	-
11 Classified Salaries	2000	671,865	-	-	78,061	-	-	-
12 Employee Benefits	3000	347,481	-	-	32,552	15,500	-	-
13 Books & Supplies	4000	1,386,664	-	-	-	21,500	-	-
14 Services & Operating Expenses	5000	638,500	90,000	-	20,000	921,200	25,000	-
15 Capital Outlay	6000	300,000	245,000	-	-	-	-	-
16 Other Outgo/Transfers Out	7000 except 7300	-	-	425,108	-	1,520,000	768,825	2,066,438
17 Indirect Support	7300-7399	102,890	-	-	-	-	-	-
18 TOTAL EXPENDITURES		3,447,400	335,000	425,108	130,613	2,478,200	793,825	2,066,438
19								
20 EXCESS (DEFICIENCY) OF REVENUES								
21 OVER EXPENDITURES	(A-B)	(102,641)	(313,000)	(417,381)	309,387	(2,108,200)	1,136,175	(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		3,889,342	444,793	3,559	6,552,494	9,079,022	4,220,359	1,659,369

All balances are restricted or assigned