

Buckeye Union School District
2026-2027
Budget Comparison

		2026-2027 Proposed Budget			2025-2026 Estimated Actuals			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	51,707,369	-	51,707,369	49,637,922	-	49,637,922	2,069,447	-	2,069,447
2 Federal Revenues	8100-8299	-	1,060,133	1,060,133	-	1,177,034	1,177,034	-	(116,901)	(116,901)
3 Other State Revenues	8300-8599	1,125,950	8,929,970	10,055,920	1,118,505	6,308,284	7,426,789	7,445	2,621,686	2,629,131
4 Local Revenues	8600-8799	1,500,782	3,567,483	5,068,265	1,358,782	2,691,996	4,050,778	142,000	875,487	1,017,487
5 Transfers In (Non-operational)	8900	-	-	-	1,925,108	-	1,925,108	(1,925,108)	-	(1,925,108)
6 Contributions to Restricted Programs	8980	(9,094,400)	9,094,400	-	(9,375,756)	9,375,756	-	281,356	(281,356)	-
7 TOTAL REVENUES		45,239,701	22,651,986	67,891,687	44,664,561	19,553,070	64,217,631	575,140	3,098,916	3,674,056
8										
9 EXPENDITURES										
10 Certificated Salaries	1000	21,603,078	3,322,558	24,925,636	21,765,277	4,650,979	26,416,256	(162,199)	(1,328,421)	(1,490,620)
11 Classified Salaries	2000	6,745,476	3,915,117	10,660,593	6,825,960	3,940,421	10,766,381	(80,484)	(25,304)	(105,788)
12 Employee Benefits	3000	10,238,738	5,509,838	15,748,576	10,252,137	5,388,571	15,640,708	(13,399)	121,267	107,868
13 Books & Supplies	4000	2,542,287	1,612,982	4,155,269	2,389,333	639,551	3,028,884	152,954	973,431	1,126,385
14 Services & Operating Expenses	5000	3,140,357	3,053,272	6,193,629	3,906,726	3,848,105	7,754,831	(766,369)	(794,833)	(1,561,202)
15 Capital Outlay	6000	50,000	365,000	415,000	50,000	120,000	170,000	-	245,000	245,000
16 Other Outgo/Transfers Out	7000 except 7300	238,980	1,344,875	1,583,855	238,980	1,023,818	1,262,798	-	321,057	321,057
17 Indirect Support	7300-7399	(166,219)	56,779	(109,440)	(147,142)	44,253	(102,889)	(19,077)	12,526	(6,551)
18 TOTAL EXPENDITURES		44,392,697	19,180,421	63,573,118	45,281,271	19,655,698	64,936,969	(888,574)	(475,277)	(1,363,851)
19										
20 EXCESS (DEFICIENCY) OF REVENUES										
21 OVER EXPENDITURES	(A-B)	847,004	3,471,565	4,318,569	(616,710)	(102,628)	(719,338)	1,463,714	3,574,193	5,037,907
22									-	-
23 BEGINNING BALANCE, July 1		7,664,814	4,300,763	11,965,577	8,281,524	4,403,391	12,684,915	(616,710)	(102,628)	(719,338)
24 ACTUAL ENDING BALANCE, June 30		8,511,818	7,772,328	16,284,146	7,664,814	4,300,763	11,965,577	847,004	3,471,565	4,318,569
25										
26 COMPONENTS OF ENDING BALANCE										
27 RESERVED										
28 Revolving Cash	9711	1,000	-	1,000	1,000	-	1,000	-	-	-
29 Prepaid Expenditures	9713		-	-	117,567	-	117,567	(117,567)	-	(117,567)
30 RESTRICTED	9740	-	7,772,328	7,772,328	-	4,300,763	4,300,763	-	-	3,471,565
31 DESIGNATED		-	-	-	-	-	-	-	-	-
32 Required Reserve for Economic Uncertainties (3%)	9789	1,907,194	-	1,907,194	1,948,109	-	1,948,109	(40,915)	-	(40,915)
33 Board Reserve for Economic Uncertainties (1%)	9789	635,731	-	635,731	649,370	-	649,370	(13,639)	-	(13,639)
34 Additional Economic Uncertainty reserve	9789	5,967,893	-	5,967,893	4,948,768	-	4,948,768	1,019,125	-	1,019,125
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>		7,831	0	7,831	7,831	0	7,831	0	0	0

Buckeye Union School District
2026-2027 Budget
Multi-Year Projections

		2026-2027 Proposed Budget			2027-2028 Projected Budget			2028-2029 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	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
1 LCFF Sources	8000	51,707,369	-	51,707,369	52,956,640	-	52,956,640	54,481,124	-	54,481,124
2 Federal Revenues	8100-8299	-	1,060,133	1,060,133	-	1,040,960	1,040,960	-	997,172	997,172
3 Other State Revenues	8300-8599	1,125,950	8,929,970	10,055,920	1,107,733	4,958,710	6,066,443	1,089,527	4,945,135	6,034,662
4 Local Revenues	8600-8799	1,500,782	3,567,483	5,068,265	1,507,710	3,503,933	5,011,643	1,521,377	3,441,654	4,963,031
5 Transfers In (Non-operational)	8900	-	-	-	-	-	-	-	-	-
6 Contributions to Restricted Programs	8980	(9,094,400)	9,094,400	-	(9,144,400)	9,144,400	-	(9,194,400)	9,194,400	-
7 TOTAL REVENUES		45,239,701	22,651,986	67,891,687	46,427,683	18,648,003	65,075,686	47,897,628	18,578,361	66,475,989
8										
9 EXPENDITURES										
10 Certificated Salaries	1000	21,603,078	3,322,558	24,925,636	21,929,557	3,442,323	25,371,880	22,260,933	3,563,134	25,824,067
11 Classified Salaries	2000	6,745,476	3,915,117	10,660,593	6,847,866	3,974,223	10,822,089	6,951,792	4,034,216	10,986,008
12 Employee Benefits	3000	10,238,738	5,509,838	15,748,576	10,375,556	5,562,446	15,938,002	10,423,426	5,563,311	15,986,737
13 Books & Supplies	4000	2,542,287	1,612,982	4,155,269	2,593,287	1,644,982	4,238,269	2,645,287	1,677,982	4,323,269
14 Services & Operating Expenses	5000	3,140,357	3,053,272	6,193,629	3,203,357	3,143,490	6,346,847	3,267,357	3,234,646	6,502,003
15 Capital Outlay	6000	50,000	365,000	415,000	50,000	365,000	415,000	50,000	365,000	415,000
16 Other Outgo/Transfers Out	7000 except 7300	238,980	1,344,875	1,583,855	238,980	1,344,875	1,583,855	238,980	1,344,875	1,583,855
17 Indirect Support	7300-7399	(166,219)	56,779	(109,440)	(166,219)	56,779	(109,440)	(166,219)	56,779	(109,440)
18 TOTAL EXPENDITURES		44,392,697	19,180,421	63,573,118	45,072,384	19,534,118	64,606,502	45,671,556	19,839,943	65,511,499
19										
20 EXCESS (DEFICIENCY) OF REVENUES										
21 OVER EXPENDITURES	(A-B)	847,004	3,471,565	4,318,569	1,355,299	(886,115)	469,184	2,226,072	(1,261,582)	964,490
22										
23 BEGINNING BALANCE, July 1		7,664,814	4,300,763	11,965,577	8,511,818	7,772,328	16,284,146	9,867,117	6,886,213	16,753,330
24 ACTUAL ENDING BALANCE, June 30		8,511,818	7,772,328	16,284,146	9,867,117	6,886,213	16,753,330	12,093,189	5,624,631	17,717,820
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	-	7,772,328	7,772,328	-	6,886,213	6,886,213	-	5,624,631	5,624,631
31 DESIGNATED		-	-	-	-	-	-	-	-	-
32 Required Reserve for Economic Uncertainties (3%)	9789	1,907,194	-	1,907,194	1,938,195	-	1,938,195	1,965,345	-	1,965,345
33 Board Reserve for Economic Uncertainties (1%)	9789	635,731	-	635,731	646,065	-	646,065	655,115	-	655,115
34 Additional Economic Uncertainty reserve	9789	5,967,893	-	5,967,893	7,281,857	0	7,281,857	9,471,729	-	9,471,729
37 Total Undesignated Amount	9789	0	0	0	0	0	0	0	0	0
38 <i>Special Reserve Fund Balance</i>		7,832	0	7,832	8,582	0	8,582	9,332	0	9,332

Other Funds
2026-2027
Original Adopted Budget

		Food Service	Deferred Maintenance	Special Reserve	Developer Fees	County School Facilities	Capital Project Fund - Mello Roos	Bond Interest and Redemption
REVENUES	Account	13	14	17	25	35	49	51
1 LCFF Sources	8000	-	-	-	-	-	-	-
2 Federal Revenues	8100-8299	824,036	-	-	-	-	-	-
3 Other State Revenues	8300-8599	2,418,472	-	-	-	-	-	-
4 Local Revenues	8600-8799	200,600	11,000	-	460,000	370,000	1,950,000	1,890,450
5 Transfers In	8900	-	-	-	-	-	40,000	-
6 Contributions to Restricted Programs	8980	-	-	-	-	-	-	-
7 TOTAL REVENUES		3,443,108	11,000	-	460,000	370,000	1,990,000	1,890,450
8								
9 EXPENDITURES								
10 Certificated Salaries	1000	-	-	-	-	-	-	-
11 Classified Salaries	2000	693,065	-	-	78,061	-	-	-
12 Employee Benefits	3000	353,285	-	-	32,243	-	-	-
13 Books & Supplies	4000	1,389,405	-	-	-	-	-	-
14 Services & Operating Expenses	5000	604,800	10,000	-	35,000	1,500	25,000	-
15 Capital Outlay	6000	300,000	100,000	-	270,000	80,000	20,000	-
16 Other Outgo/Transfers Out	7000 except 7300	-	-	-	-	40,000	751,200	2,150,438
17 Indirect Support	7300-7399	109,440	-	-	-	-	-	-
18 TOTAL EXPENDITURES		3,449,995	110,000	-	415,304	121,500	796,200	2,150,438
19								
20 EXCESS (DEFICIENCY) OF REVENUES								
21 OVER EXPENDITURES	(A-B)	(6,887)	(99,000)	-	44,696	248,500	1,193,800	(259,988)
22								
23 BEGINNING BALANCE, July 1		3,889,342	444,793	7,832	6,552,494	9,079,022	4,220,359	1,659,369
24 ACTUAL ENDING BALANCE, June 30		3,882,455	345,793	7,832	6,597,190	9,327,522	5,414,159	1,399,381

All balances are restricted or assigned