MULTI-YEAR PROJECTIONS
UNRESTRICTED GENERAL FUND

	A	B	C	D	E	F	G	H	I	J	K
		2025-26	2025-26	2025-26	2025-26	2025-26	2025-26	2025-26	2026-27	2027-28	2028-29
	Description	ADOPTED BUDGET	FIRST INTERIM	SECOND INTERIM	THIRD BUDGET REVISION	FOURTH BUDGET REVISION & ESTIMATED ACTUALS	THIRD vs FOURTH CHANGE	% CHANGE	PROPOSED PUBLIC HEARING BUDGET	PROJECTED BUDGET	PROJECTED BUDGET
	Revenue:										
1	Property Tax	121,645,640	122,145,640	122,145,640	122,145,640	125,519,050	3,373,410	2.7%	132,547,894	134,929,467	140,370,119
2	Education Protection Account (EPA)	1,700,000	1,600,000	1,600,000	1,600,000	1,600,000	-	0.0%	1,600,000	1,600,000	1,600,000
3	LCFF Transfer to Fund 14	-	-	-	-		-	0%	-	-	-
4	LCFF In Lieu Property Tax Transfer to Charter School	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	-	0.0%	(300,000)	(300,000)	(300,000)
5	Prior Year LCFF Adjustment	-	-	-	-		-	0%	-	-	-
6	Minimum State Aid	8,585,843	8,585,843	8,585,843	8,585,843	8,585,843	-	0.0%	8,585,843	8,585,843	8,585,843
7	***Subtotal LCFF Funding***	***131,631,483***	***132,031,483***	***132,031,483***	***132,031,483***	***135,404,893***	***3,373,410***	***2.5%***	***142,433,737***	***144,815,310***	***150,255,962***
8	Other Federal (MAA - Medi-Cal Administrative Activities)	-	-	-			-	0%	-	-	-
9	Lottery - Unrestricted	1,700,000	1,600,000	1,600,000	1,600,000	1,600,000	-	0.0%	1,600,000	1,600,000	1,500,000
10	Mandated Reimbursement Block Grant	410,000	410,000	410,000	410,000	418,349	8,349	2.0%	410,000	410,000	419,000
11	Other State Revenue	355,000	355,000	355,000	355,000	457,120	102,120	22.3%	355,000	355,000	355,000
12	Measure 'R' - Parcel Tax	14,301,621	14,301,621	14,301,621	14,301,621	14,626,094	324,473	2.2%	14,587,653	14,879,406	15,176,995
13	Measure 'Y' & 'GSH' - City of Santa Monica	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	-	0.0%	18,000,000	18,000,000	18,000,000
14	Measure 'GS' (Effective 3/1/2023) - City of Santa Monica	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	-	0.0%	10,000,000	10,000,000	10,000,000
15	Joint Use Agreement - City of Santa Monica	11,529,263	11,529,263	11,529,263	11,529,263	11,682,986	153,723	1.3%	11,759,848	11,995,045	12,234,946
16	Joint Use Agreement - City of Malibu	299,378	299,378	299,378	299,378	364,213	64,835	17.8%	299,378	299,379	299,378
17	Santa Monica Ed Foundation Donation	1,800,000	1,875,000	1,875,000	1,925,000	1,925,000	-	0.0%	1,800,000	2,000,000	2,000,000
18	Malibu Education Foundation	592,508	675,377	677,465	677,465	677,465	-	0.0%	592,508	592,508	592,508
19	Lease & Rental	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	-	0.0%	2,050,000	2,200,000	2,200,000
20	Interest Earned	1,250,000	1,250,000	1,250,000	1,250,000	1,756,960	506,960	28.9%	2,000,000	1,500,000	1,500,000
21	All Other Local Income (including Medi-Cal as of 2023-24)	1,209,000	1,209,000	1,209,000	1,209,000	1,183,143	(25,857)	-2.2%	1,220,999	1,072,255	1,072,255
22	Local General Fund Contributions	(44,636,667)	(43,737,355)	(42,956,201)	(43,078,352)	(43,078,352)	-	0.0%	(45,112,600)	(46,014,852)	(46,935,149)
23	**TOTAL REVENUE**	**151,191,585**	**152,548,766**	**153,332,008**	**153,259,857**	**157,767,871**	***4,508,014***	**2.9%**	**161,996,523**	**163,704,051**	**168,670,895**
24	**Expenditure:**						-	0%			
25	Certificated Salary	63,168,211	63,749,536	63,877,748	62,262,707	62,064,684	(198,023)	-0.3%	66,620,700	68,972,411	71,407,137
26	Classified	27,095,364	26,928,751	26,772,287	26,238,677	26,178,305	(60,372)	-0.2%	27,424,091	28,392,161	29,394,405
27	Benefits	38,213,703	38,680,244	38,053,658	36,525,951	36,407,023	(118,928)	-0.3%	44,870,904	47,223,816	49,253,809
28	***STRS***	***11,987,033***	***12,012,517***	***12,065,253***	***11,414,433***	***11,522,802***	108,369	0.9%	***12,562,238***	***13,173,730***	***13,638,763***
29	***PERS***	***7,006,964***	***7,024,991***	***6,799,373***	***6,690,854***	***6,445,885***	(244,969)	-3.8%	***7,228,224***	***7,609,099***	***7,613,151***
30	***SOCIAL SECURITY & MEDICARE***	***3,096,466***	***2,994,610***	***3,019,554***	***2,914,375***	***2,914,573***	198	0.0%	***3,151,399***	***3,172,100***	***3,284,075***
31	***HEALTH AND WELFARE***	***11,265,726***	***11,931,044***	***11,408,291***	***10,932,347***	***10,928,667***	(3,680)	0.0%	***16,968,650***	***18,156,456***	***19,427,407***
32	***SUI***	***46,365***	***45,023***	***45,407***	***44,191***	***44,108***	(83)	-0.2%	***47,395***	***48,682***	***50,401***
33	***WORKERS COMP***	***3,625,465***	***3,522,762***	***3,557,832***	***3,395,703***	***3,417,678***	21,975	0.6%	***3,713,332***	***3,816,691***	***3,951,420***
34	***OPEB***	***1,157,461***	***1,118,724***	***1,127,600***	***1,102,084***	***1,100,262***	(1,822)	-0.2%	***1,169,666***	***1,217,057***	***1,260,019***
35	***CASH IN-LIEU***	***28,223***	***30,573***	***30,348***	***31,964***	***33,048***	1,084	3.3%	***30,000***	***30,000***	***28,571***
36	Supplies/Books/Textbooks	4,589,592	4,797,442	5,048,199	5,815,042	6,698,620	883,578	13.2%	5,721,904	4,000,000	4,000,000
37	Other Operational Costs	24,454,409	24,985,036	25,655,467	24,916,741	26,301,293	1,384,552	5.3%	24,933,717	22,489,807	22,638,499
38	***504 PLAN ACCOMODATION (STUDENT SERVICES)***	***200***	***200***	***200***	***200***	***200***	-	0.0%	***50,000***	***50,000***	***50,000***
39	***TRAVEL & CONFERENCE***	***699,268***	***685,471***	***640,940***	***511,112***	***540,544***	29,432	5.4%	***559,061***	***500,000***	***500,000***
40	***DUES & MEMBERSHIPS***	***81,719***	***141,484***	***146,016***	***139,588***	***134,812***	(4,776)	-3.5%	***118,870***	***120,000***	***120,000***
41	***INSURANCE***	***3,257,221***	***3,257,221***	***3,315,895***	***3,316,568***	***3,316,568***	-	0.0%	***3,203,538***	***2,973,839***	***3,122,531***
42	***UTILITIES***	***4,602,779***	***4,602,779***	***4,602,779***	***4,421,321***	***4,333,273***	(88,048)	-2.0%	***4,717,779***	***4,717,779***	***4,717,779***
43	***RENTALS, LEASES, REPAIRS***	***3,064,724***	***3,279,133***	***3,556,968***	***3,974,062***	***4,816,188***	842,126	17.5%	***3,212,517***	***3,212,517***	***3,212,517***
44	***INTRA-FUND TRANSFERS FOR SERVICES***	***(91,037)***	***(93,881)***	***(149,429)***	***(97,574)***	***(101,531)***	(3,957)	3.9%	***(45,442)***	***(65,000)***	***(65,000)***
45	***INTER-FUND TRANSFERS FOR SERVICES***	***(113,660)***	***(133,363)***	***(133,363)***	***(135,078)***	***(135,078)***	-	0.0%	***28,343***	***(175,000)***	***(175,000)***
46	***CONSULTANTS & OTHER OPERATING***	***12,663,785***	***12,953,582***	***13,383,051***	***12,499,765***	***13,115,288***	615,523	4.7%	***12,727,511***	***10,882,672***	***10,882,672***
47	***Other Operational Costs***	***5,322,068***	***5,790,362***	***6,044,246***	***5,228,982***	5,922,218	693,236	11.7%	***4,905,765***	***4,000,000***	***4,000,000***
48	***Consultants***	***3,537,717***	***3,369,220***	***3,394,805***	***3,639,280***	3,622,032	(17,248)	-0.5%	***3,363,074***	***3,000,000***	***3,000,000***
49	***Legal***	***2,204,000***	***2,194,000***	***2,344,000***	***2,031,503***	1,971,038	(60,465)	-3.1%	***2,576,000***	***2,000,000***	***2,000,000***
50	***Cost of Early Retirement Incentive (SERP)***	***1,600,000***	***1,600,000***	***1,600,000***	***1,600,000***	1,600,000	-	0.0%	***1,882,672***	***1,882,672***	***1,882,672***
51	***COMMUNICATIONS (LAND & MOBILE)***	***289,410***	***292,410***	***292,410***	***286,777***	281,029	(5,748)	-2.0%	***361,540***	***273,000***	***273,000***
52	Capital Outlay	71,000	283,990	493,213	421,912	456,370	34,458	7.6%	1,494,510	200,000	200,000
53	Transfer to County Specialized Schools & Debt Service	120,000	120,000	120,000	120,000	120,000	-	0.0%	120,000	120,000	120,000
54	Indirect Costs from Restricted General Fund Categoricals	(110,738)	(63,521)	(64,820)	(84,970)	(63,362)	21,608	-34.1%	(1,153,926)	(2,005,458)	(2,005,458)
55	Interfund Transfer Out to Fund 12 Child Development	375,000	375,000	375,000	375,000	375,000	-	0.0%	375,000	375,000	375,000
56	LCAP Transfer Out to Fund 12 Child Development	100,000	100,000	100,000	100,000	100,000	-	0.0%	100,000	100,000	100,000
57	Interfund Transfer Out to Fund 13 Food Services	750,000	750,000	750,000	750,000	200,000	(550,000)	-275.0%	750,000	750,000	750,000
58	Interfund Transfer Out to Fund 14 Deferred Maint.	2,000,000	2,700,000	2,700,000	2,700,000	2,700,000	-	0.0%	2,500,000	2,500,000	2,500,000
59	**TOTAL EXPENDITURE**	**160,826,541**	**163,406,478**	**163,880,752**	**160,141,060**	**161,537,933**	**1,396,873**	**0.9%**	**173,756,900**	**173,117,737**	**178,733,391**
60	Increase (Decrease) Fund Balance	**(9,634,956)**	**(10,857,712)**	**(10,548,744)**	**(6,881,203)**	**(3,770,062)**	**3,111,141**	**-82.5%**	**(11,760,377)**	**(9,413,686)**	**(10,062,496)**
61	Beginning Fund Balance	46,857,928	62,550,054	62,550,054	62,550,054	62,550,054	-	0.0%	58,779,992	47,019,616	37,605,930
62	Ending Fund Balance (net of lines 60-61)	37,222,972	51,692,342	52,001,310	55,668,851	58,779,992	3,111,141	5.3%	47,019,616	37,605,930	27,543,434
63	Reserve - Revolving Cash, Prep-paids	20,025	20,025	20,025	20,025	20,025	-	0.0%	20,025	20,005	20,005
64	Reserve - Deficit Spending in 26-27	3,907,740	6,366,739	9,560,238	9,560,238	11,760,377	2,200,139	18.7%	-	-	-
65	Reserve - Deficit Spending in 27-28	3,481,414	7,330,023	10,614,769	10,614,769	9,413,686	(1,201,083)	-12.8%	9,413,686	-	-
66	Reserve - Deficit Spending in 28-29	-	-	-	-		-	0%	10,062,496	10,062,496	-
67	3% Contingency Reserve (unrestricted & restricted general fund)	6,930,535	7,273,748	7,284,120	7,284,120	7,284,120	-	0.0%	7,239,106	7,219,830	7,440,279
68	Reserve Up to 2-months of Expenses ($35.7 million)	22,883,258	30,701,807	24,522,158	28,189,700	30,301,785	2,112,085	7.0%	20,284,303	20,303,599	20,083,149
69	Unappropriated Balance	**0**	**0**	**0**	**0**	**0**			**0**	**0**	**0**