

2025-26 Proposed Budget  
San Joaquin County Office of  
Education

Assumptions  
LUSD General Fund

Board of Education  
Meeting  
June 3, 2025



*Prepared by:*  
Vikeshni Diyal  
April Juarez

**2025-26 Budget**

\_\_\_\_\_  
Lodi Unified School

**District**

The undersigned, hereby certify that the Board of Education of the \_\_\_\_\_ Lodi Unified \_\_\_\_\_ School District, at its meeting on \_\_\_\_\_ June 17, 2025 \_\_\_\_\_, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the Adopted Budget Financial Report, and upon which the District's multiyear financial projections are based.

Signed: \_\_\_\_\_  
President, Board of Education

Date: \_\_\_\_\_

Signed: \_\_\_\_\_  
District Superintendent

Date: \_\_\_\_\_



2025-26 Budget  
Lodi Unified School District  
District

Please fill out the form completely. Wherever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions must agree to the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

	Estimated Actuals 2024-25	Budget (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27	Projected (Unrestricted Only) 2027-28
<b>REVENUES:</b>				
<b>LCFF Funding Sources (8010-8099):</b>				
ADA Used for LCFF (Funded):		24683.08 ADA	24661.42 ADA	24455.06 ADA
Estimated P-2 ADA:		24429.00 ADA	24132.00 ADA	23891.00 ADA
Total Change from Prior Period		\$ 4,039,831	\$ 10,783,801	\$ 10,392,650
Adjusted Budget Amount	\$ 369,031,020	\$ 373,070,851	\$ 383,854,652	\$ 394,247,302
Please describe reason(s) for changes:				
		Used LCFF Calculator for revenue as projected	Used LCFF Calculator for revenue as projected	Used LCFF Calculator for revenue as projected
<b>Federal Revenue (8100-8299):</b>				
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
<b>State Revenue (8300-8599):</b>				
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ (110,287)	\$	\$
Total Change from Prior Period		\$ (110,287)	\$ -	\$ -
Adjusted Budget Amount	\$ 6,043,258	\$ 5,932,971	\$ 5,932,971	\$ 5,932,971
Please describe reason(s) for changes:				
		Reduction in Grant amounts		

REVENUES Cont.:

	Estimated Actuals 2024-25	Budget (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27	Projected (Unrestricted Only) 2027-28
<b><u>Local Revenue (8600-8799):</u></b>				
One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ (1,585,961)	\$ (97,588)	\$ _____
Total Change from Prior Period		\$ (1,585,961)	\$ (97,588)	\$ -
Adjusted Budget Amount	\$ 6,704,778	\$ 5,118,817	\$ 5,021,229	\$ 5,021,229
Please describe reason(s) for changes:				
		Removed one-time funds.	Removed one-time funds	
<b><u>Transfers In/Sources (8900-8979):</u></b>				
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
<b><u>Contributions (8980-8999):</u></b>				
(Incr.)Decr. for Sp. Ed. :		\$ 6,359,512	\$ _____	\$ _____
(Incr.)Decr. for On-going Major Maint (RRM). :		\$ _____	\$ _____	\$ _____
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ 6,359,512	\$ -	\$ -
Adjusted Budget Amount	\$ (76,174,434)	\$ (69,814,922)	\$ (69,814,922)	\$ (69,814,922)
Please describe reason(s) for changes:				
		Re-align expenditures based on program goals		
<b><u>TOTAL Other Financing Sources (8910-8999):</u></b>				
Total Change from Prior Period		\$ 6,359,512	\$ -	\$ -
Adjusted Budget Amount	\$ (76,174,434)	\$ (69,814,922)	\$ (69,814,922)	\$ (69,814,922)
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 305,604,622</b>	<b>\$ 314,307,717</b>	<b>\$ 324,993,930</b>	<b>\$ 335,386,580</b>

	Estimated Actuals 2024-25	Budget (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27	Projected (Unrestricted Only) 2027-28
<b><u>EXPENSES:</u></b>				
<b><u>Object 1XXX:</u></b>	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step & Column included in:	<u>1.67 %</u>	\$ <u>2,514,032</u>	<u>1.67 %</u>	\$ <u>2,419,628</u>
Settlement included in:	<u>          %</u>	\$ <u>                  </u>	<u>          %</u>	\$ <u>                  </u>
<u>Other:</u>				
Growth Positions:	<u>          FTE</u>	\$ <u>                  </u>	<u>-0.59 FTE</u>	\$ <u>(56,055)</u>
One time \$ included in:		\$ <u>                  </u>		\$ <u>                  </u>
Plus(Minus) Other \$ changes:		\$ <u>(8,166,966)</u>		\$ <u>                  </u>
Total Change from Prior Period		\$ <u>(5,652,934)</u>	\$ <u>2,363,573</u>	\$ <u>2,459,100</u>
Adjusted Budget Amount	\$ <u>150,540,856</u>	\$ <u>144,887,922</u>	\$ <u>147,251,495</u>	\$ <u>149,710,595</u>
Please describe reason(s) for changes:				
	<u>Adjust timecard budget based on trend analysis.</u>			
	<u>Step &amp; Column increase</u>		<u>Step &amp; Column increase</u>	<u>Step &amp; Column increase</u>
<b><u>Object 2XXX:</u></b>	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step included in:	<u>1.67 %</u>	\$ <u>772,464</u>	<u>1.67 %</u>	\$ <u>779,690</u>
Settlement included in:	<u>          %</u>	\$ <u>726,136</u>	<u>          %</u>	\$ <u>                  </u>
<u>Other:</u>				
Growth Positions:	<u>          FTE</u>	\$ <u>                  </u>	<u>          FTE</u>	\$ <u>                  </u>
One time \$ included in:		\$ <u>                  </u>		\$ <u>                  </u>
Plus(Minus) Other \$ changes:		\$ <u>(1,065,952)</u>	\$ <u>(716,560)</u>	\$ <u>                  </u>
Total Change from Prior Period		\$ <u>432,648</u>	\$ <u>63,130</u>	\$ <u>780,744</u>
Adjusted Budget Amount	\$ <u>46,255,358</u>	\$ <u>46,688,006</u>	\$ <u>46,751,136</u>	\$ <u>47,531,880</u>
Please describe reason(s) for changes:				
	<u>Re-range of salary schedule increased cost for different</u>		<u>Step &amp; Column increase</u>	<u>Step &amp; Column increase</u>
	<u>groups- CSEA, LUSG and Confidential.</u>			
	<u>Step &amp; Column</u>			

	Estimated Actuals 2024-25	Budget (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27	Projected (Unrestricted Only) 2027-28
<b><u>EXPENSES Cont.:</u></b>				
<b><u>Object 3XXX:</u></b>				
Change in Statutory Benefits:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)
Increase in Statutory due to Step & Column	1.67 %	\$ 1,322,890	1.67 %	\$ 1,298,556
Increase in Statutory due to Settlement	%	\$ 296,074	%	\$ -
Incr./Decr. in Statutory due to rate changes	%	\$ (416,231)	%	\$ 420,192
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$	%	\$ (278,795)
Total \$ Change in Statutory:		\$ 1,202,733		\$ 1,439,953
Change in Health & Welfare :				
Incr./Decr. in H & W due to CAP change	%	\$	%	\$
Incr./Decr. in H & W due to other	%	\$ (1,336,945)	%	\$
Incr./Decr. in H & W due to +/- positions	%	\$	%	\$
Are you budgeting at the CAP? (Select Yes or No)	YES			
Total \$ Change in H & W:		\$ (1,336,945)		\$ -
Changes in Other Benefits:	%	\$ (1,322,890)	%	\$ (443,340)
Total Change from Prior Period		\$ (1,457,102)		\$ 996,613
Adjusted Budget Amount	\$ 79,214,944	\$ 77,757,842	\$ 78,754,455	\$ 79,449,561
Please describe reason(s) for changes:				
One-time H&W cap change removed from adoption.		Step & Column		Step & Column
Step & Column				

	Estimated Actuals 2024-25	Budget (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27	Projected (Unrestricted Only) 2027-28
<b><u>EXPENSES Cont.:</u></b>				
<b><u>Object 4XXX:</u></b>				
% Increase(Decrease) included in:		4% % \$ 1,060,819	4 % \$ 738,436	4 % \$ 767,973
Flat \$ Increase(Decrease) included in:		\$ (9,120,412)	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ (8,059,593)	\$ 738,436	\$ 767,973
Adjusted Budget Amount	\$ 26,520,486	\$ 18,460,893	\$ 19,199,329	\$ 19,967,302
Please describe reason(s) for changes:				
		Adjust budget based on trend analysis.	Increase in CPI	Increase in CPI
		Increase in CPI		
<b><u>Object 5XXX:</u></b>				
% Increase(Decrease) included in:		20% % \$ 8,124,915	20 % \$ 5,857,558	8 % \$ 2,811,627
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ (19,461,701)	\$	\$
Total Change from Prior Period		\$ (11,336,786)	\$ 5,857,558	\$ 2,811,627
Adjusted Budget Amount	\$ 40,624,574	\$ 29,287,788	\$ 35,145,346	\$ 37,956,973
Please describe reason(s) for changes:				
		Adjust budget based on trend analysis.	Increase in CPI and increased energy costs	CPI included
		Increase in CPI and increase in energy costs		

	Estimated Actuals 2024-25	Budget (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27	Projected (Unrestricted Only) 2027-28
<b><u>EXPENSES Cont.:</u></b>				
<b><u>Object 6XXX:</u></b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ (1,504,135)	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ (1,504,135)	\$ -	\$ -
Adjusted Budget Amount	\$ 2,250,498	\$ 746,363	\$ 746,363	\$ 746,363
Please describe reason(s) for changes:				

[illegible]





## Lodi Unified School

**Please fill out the form completely. Wherever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions must agree to the SACS MYP form.**

**REVENUES:**

**LCFF Funding Sources (8010-8099):**

**Federal Revenue (8100-8299):**

**State Revenue (8300-8599):**

One time \$ included in:	\$		\$		\$	
Plus(Minus) Other \$ changes:	\$	1,760,913	\$	(12,091,871)	\$	
Total Change from Prior Period	\$	1,760,913	\$	(12,091,871)	\$	-
Adjusted Budget Amount	\$	89,180,652	\$	90,941,565	\$	78,849,694
Please describe reason(s) for changes:						
		New state grants		Removed one-time grants		

**REVENUES Cont.:**

	Estimated Actuals 2024-25	Budget (Unrestricted Only) 2025-26	Projected (Restricted Only) 2026-27	Projected (Restricted Only) 2027-28
<b><u>Local Revenue (8600-8799):</u></b>				
One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ (9,104,981)	\$ (3,423,059)	\$ _____
Total Change from Prior Period		\$ (9,104,981)	\$ (3,423,059)	\$ -
Adjusted Budget Amount	\$ 12,872,716	\$ 3,767,735	\$ 344,676	\$ 344,676
Please describe reason(s) for changes:				
		Removed one-time grants	Rs 9086 and 9640 revenue removed	
<b><u>Transfers In/Sources (8900-8979):</u></b>				
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
<b><u>Contributions (8980-8999):</u></b>				
Incr.(Decr.) for Sp. Ed. :		\$ (6,359,512)	\$ -	\$ -
Incr.(Decr.) for On-going Major Maint (RRM). :		\$ -	\$ -	\$ -
Other One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ (6,359,512)	\$ -	\$ -
Adjusted Budget Amount	\$ 76,174,431	\$ 69,814,919	\$ 69,814,919	\$ 69,814,919
Please describe reason(s) for changes:				
		Re-align expenditures based on program goals		
<b><u>TOTAL Other Financing Sources (8910-8999):</u></b>				
Total Change from Prior Period		\$ (6,359,512)	\$ -	\$ -
Adjusted Budget Amount	\$ 76,174,431	\$ 69,814,919	\$ 69,814,919	\$ 69,814,919
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 220,181,646</b>	<b>\$ 187,157,302</b>	<b>\$ 170,702,772</b>	<b>\$ 170,702,772</b>

	Estimated Actuals 2024-25	Budget (Unrestricted Only) 2025-26	Projected (Restricted Only) 2026-27	Projected (Restricted Only) 2027-28
<b><u>EXPENSES:</u></b>				
<b><u>Object 1XXX:</u></b>	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step & Column included in:	1.67 %	\$ 772,906	1.67 %	\$ 805,393
Settlement included in:	%	\$	%	\$
<u>Other:</u>				
Growth Positions:	FTE	\$	FTE	\$
One time \$ included in:		\$		\$
Plus(Minus) Other \$ changes:		\$ 1,172,432		\$ (3,506,126)
Total Change from Prior Period		\$ 1,945,338		\$ (2,700,733)
Adjusted Budget Amount	\$ 46,281,773	\$ 48,227,111	\$ 45,526,378	\$ 46,286,669
Please describe reason(s) for changes:				
	Step & column	Step & Column increases.	Step & Column increases.	
	Funding changes	Funding change		
<b><u>Object 2XXX:</u></b>	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step included in:	1.67 %	\$ 482,255	1.67 %	\$ 485,701
Settlement included in:	%	\$ 206,361	%	\$
<u>Other:</u>				
Growth Positions:	FTE	\$	-52.25 FTE	\$ (3,781,467)
One time \$ included in:		\$		\$
Plus(Minus) Other \$ changes:		\$ (482,255)		\$
Total Change from Prior Period		\$ 206,361		\$ (3,295,766)
Adjusted Budget Amount	\$ 28,877,559	\$ 29,083,920	\$ 25,788,154	\$ 26,218,816
Please describe reason(s) for changes:				
	Re-range of salary schedule increased cost for different	Step & Column	Step & Column	
	groups- CSEA, LUSG	Funding change		
	Step & Column			
	Funding changes			

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	Estimated Actuals 2024-25	Budget (Unrestricted Only) 2025-26	Projected (Restricted Only) 2026-27	Projected (Restricted Only) 2027-28
<b><u>EXPENSES Cont.:</u></b>				
<b><u>Object 4XXX:</u></b>				
% Increase(Decrease) included in:		4% % \$ 3,528,397	4 % \$ 544,488	4 % \$ 434,641
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ (78,126,125)	\$ (3,290,680)	\$
Total Change from Prior Period		\$ (74,597,728)	\$ (2,746,192)	\$ 434,641
Adjusted Budget Amount	\$ 88,209,934	\$ 13,612,206	\$ 10,866,014	\$ 11,300,655
Please describe reason(s) for changes:				
		Re-align expenditures to revenue.	CPI included	CPI included
		CPI included	Rs 7399 and Rs 7435- part of LCAP plan removed for future years	
<b><u>Object 5XXX:</u></b>				
% Increase(Decrease) included in:		8% % \$ 3,959,323	8 % \$ 3,069,297	8 % \$ 2,893,779
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ (15,084,641)	\$ (5,263,286)	\$
Total Change from Prior Period		\$ (11,125,318)	\$ (2,193,989)	\$ 2,893,779
Adjusted Budget Amount	\$ 49,491,535	\$ 38,366,217	\$ 36,172,228	\$ 39,066,007
Please describe reason(s) for changes:				
		Re-align expenditures to revenue.	CPI included	CPI included
		CPI included	Rs 7435- part of LCAP plan removed from future years.	

SJCOE Business Services, Restricted Dist, pg 3

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	Estimated Actuals 2024-25	Budget (Unrestricted Only) 2025-26	Projected (Restricted Only) 2026-27	Projected (Restricted Only) 2027-28
<b><u>EXPENSES Cont.:</u></b>				
<b><u>Direct Support/Indirect Costs - Objects 7300-7399</u></b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ (4,342,571)	\$ (937,568)	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ (4,342,571)	\$ (937,568)	\$ -
Adjusted Budget Amount	\$ 9,011,783	\$ 4,669,212	\$ 3,731,644	\$ 3,731,644
Please describe reason(s) for changes:				
		Reduction of indirect costs due to expiring one-time funds.	Reduction of indirect costs due to expiring one-time funds.	
<b><u>Other Financing Uses - Objects 7610-7699</u></b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 306,675,009</b>	<b>\$ 187,157,305</b>	<b>\$ 170,553,714</b>	<b>\$ 175,323,772</b>
Please attach additional sheets as necessary.				
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (86,493,363)</b>	<b>\$ (3)</b>	<b>\$ 149,058</b>	<b>\$ (4,621,000)</b>



2025-26 Budget

Lodi Unified School

District

Please fill out the form completely. The documented assumptions must agree to the SACS MYP form.

Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

	Budget 2025-26		Projected 2026-27		Projected 2027-28	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e)	\$ 150,168,142	\$ 18,884,595				
ENDING FUND BALANCE	\$ 151,500,003	\$ 18,884,592	\$ 153,498,768	\$ 19,033,650	\$ 158,375,632	\$ 14,412,650
COMPONENTS OF ENDING FUND BALANCE:						
<u>Nonspendable Amounts</u>						
Must Agree to Components of Ending Fund Balance Form 01 pg						
Revolving Cash	9711 \$ 120,000	\$ -	\$ 120,000	\$ -	\$ 120,000	\$ -
Stores	9712 \$ 47,748	\$ -	\$ 47,748	\$ -	\$ 47,748	\$ -
Prepaid Expenditures	9713 \$ 599,204	\$ -	\$ 599,204	\$ -	\$ 599,204	\$ -
All Others	9719 \$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Restricted Balances</u>	9740	\$ 18,884,592		\$ 19,033,650		\$ 14,412,650
<u>Committed Balances</u>						
Stabilization Arrangements	9750 \$ -		\$ -		\$ -	
Other Commitments	9760 \$ 101,678,423		\$ 104,072,246		\$ 108,212,032	
<u>Assigned Amounts</u>						
Describe Other Assignments below:						
Reserve for Programmatic	9780 \$ 5,000,000		\$ 5,000,000		\$ 5,000,000	
Reserve for Instructional Materials	9780 \$ 14,046,638		\$ 14,046,638		\$ 14,046,638	
LUSG Board Designated	9780 \$ 15,003,995		\$ 14,806,466		\$ 15,175,005	
	9780 \$ -		\$ -		\$ -	
	9780 \$ -		\$ -		\$ -	
	9780 \$ -		\$ -		\$ -	
<u>Total Other Assignments</u>	9780 \$ 34,050,633		\$ 33,853,104		\$ 34,221,643	
<u>Reserve for Economic Uncertainties</u>	3% 9789 \$ 15,003,995		\$ 14,806,466		\$ 15,175,005	
<u>Unassigned/Unappropriated</u>	9790 \$ 0	\$ -	\$ (0)	\$ -	\$ (0)	\$ -
<u>Special Reserve Fund - Non/Capital Outlay (Fd 17)</u>						
Designated for Economic Uncertainties	9789 \$ -		\$ -		\$ -	
Unassigned/Unappropriated	9790 \$ -		\$ -		\$ -	

Please attach additional sheets as necessary.

Prepared By:

Chief Business Official Signature or DSSD Superintendent Signature:

**Lodi Unified School**  
**MYP Interactive Scenario**  
**General Fund Multi-Year Projection - Interactive**

Description	Current Year Projected Budget			1st Subsequent Year Projected Budget			2nd Subsequent Year Projected Budget			3rd Subsequent Year Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>												
LCFF Funding Sources	373,070,851		373,070,851	383,854,652		383,854,652	394,247,302		394,247,302	394,247,302	-	394,247,302
Federal Revenue	-	22,633,083	22,633,083	-	21,693,483	21,693,483	-	21,693,483	21,693,483	-	21,693,483	21,693,483
State Revenue	5,932,971	90,941,565	96,874,536	5,932,971	78,849,694	84,782,665	5,932,971	78,849,694	84,782,665	5,932,971	78,849,694	84,782,665
Local Revenue	5,118,817	3,767,735	8,886,552	5,021,229	344,676	5,365,905	5,021,229	344,676	5,365,905	5,021,229	344,676	5,365,905
<b>Total Revenues</b>	<b>384,122,639</b>	<b>117,342,383</b>	<b>501,465,022</b>	<b>394,808,852</b>	<b>100,887,853</b>	<b>495,696,705</b>	<b>405,201,502</b>	<b>100,887,853</b>	<b>506,089,355</b>	<b>405,201,502</b>	<b>100,887,853</b>	<b>506,089,355</b>
<b>EXPENDITURES</b>												
Certificated Salaries	144,887,922	48,227,111	193,115,033	147,251,495	45,526,378	192,777,873	149,710,595	46,286,669	195,997,264	152,704,807	47,212,402	199,917,209
Classified Salaries	46,688,006	29,083,920	75,771,926	46,751,136	25,788,154	72,539,290	47,531,880	26,218,816	73,750,696	48,482,518	26,743,193	75,225,710
Employee Benefits	77,757,842	50,430,145	128,187,987	78,754,455	45,700,802	124,455,257	79,449,561	45,951,487	125,401,048	80,951,524	46,618,353	127,569,877
Books and Supplies	18,460,893	13,612,206	32,073,100	19,199,329	10,866,014	30,065,344	19,967,302	11,300,655	31,267,958	19,967,302	11,300,655	31,267,958
Services & Other Oper. Exp	29,287,788	38,366,217	67,654,005	35,145,346	36,172,228	71,317,574	37,956,973	39,066,007	77,022,980	37,956,973	39,066,007	77,022,980
Capital Outlay	746,363	2,758,773	3,505,136	746,363	2,758,773	3,505,136	746,363	2,758,773	3,505,136	746,363	2,758,773	3,505,136
Other Outgo	1,422,333	9,721	1,432,054	1,422,333	9,721	1,432,054	1,422,333	9,721	1,432,054	1,422,333	9,721	1,432,054
Transfer of Indirect Costs	(6,275,291)	4,669,212	(1,606,079)	(6,275,291)	3,731,644	(2,543,647)	(6,275,291)	3,731,644	(2,543,647)	(6,275,291)	3,731,644	(2,543,647)
<i>Current Year Other Changes not in MYP</i>			-	-		-	-		-	-		-
<i>1st Subsequent Year Other Changes not in MYP</i>			-			-			-			-
<i>2nd Subsequent Year Other Changes not in MYP</i>			-			-			-			-
<i>3rd Subsequent Year Other Changes not in MYP</i>			-			-			-			-
<i>Certificated On-going Increase of 0.00%</i>	-		-	-		-	-		-	-		-
<i>Cert One-Time Increase of 0.00%</i>	-		-			-			-			-
<i>Class On-going Increase of 0.00%</i>	-		-	-		-	-		-	-		-
<i>Class One-Time Increase of 0.00%</i>	-		-			-			-			-
<i>1st Sub Yr Certificated On-going Increase of 0.00%</i>				-		-	-		-	-		-
<i>1st Sub Yr Cert One-Time Increase of 0.00%</i>				-		-			-			-
<i>1st Sub Yr Class On-going Increase of 0.00%</i>				-		-	-		-	-		-
<i>1st Sub Yr Class One-Time Increase of 0.00%</i>				-		-			-			-
<b>Total Expenditures</b>	<b>312,975,856</b>	<b>187,157,305</b>	<b>500,133,161</b>	<b>322,995,165</b>	<b>170,553,714</b>	<b>493,548,880</b>	<b>330,509,716</b>	<b>175,323,772</b>	<b>505,833,488</b>	<b>335,956,528</b>	<b>177,440,748</b>	<b>513,397,276</b>
<b>Excess / (Deficiency)</b>	<b>71,146,783</b>	<b>(69,814,922)</b>	<b>1,331,861</b>	<b>71,813,687</b>	<b>(69,665,861)</b>	<b>2,147,825</b>	<b>74,691,786</b>	<b>(74,435,919)</b>	<b>255,867</b>	<b>69,244,974</b>	<b>(76,552,895)</b>	<b>(7,307,921)</b>
<b>OTHER FINANCING SOURCES/USES</b>												
Transfers In/Other Sources	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out/Other Uses	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(69,814,922)	69,814,922	-	(69,814,922)	69,814,922	-	(69,814,922)	69,814,922	-	(69,814,922)	69,814,922	-
<b>Total Other Financing Sources/Uses</b>	<b>(69,814,922)</b>	<b>69,814,922</b>	<b>-</b>	<b>(69,814,922)</b>	<b>69,814,922</b>	<b>-</b>	<b>(69,814,922)</b>	<b>69,814,922</b>	<b>-</b>	<b>(69,814,922)</b>	<b>69,814,922</b>	<b>-</b>
<b>Net Increase (Decrease)</b>	<b>1,331,861</b>	<b>(0)</b>	<b>1,331,861</b>	<b>1,998,765</b>	<b>149,061</b>	<b>2,147,825</b>	<b>4,876,864</b>	<b>(4,620,997)</b>	<b>255,867</b>	<b>(569,948)</b>	<b>(6,737,973)</b>	<b>(7,307,921)</b>
<b>FUND BALANCE, RESERVES</b>												
Beginning Balance	150,168,142	18,884,595	169,052,737	151,500,003	18,884,595	170,384,598	153,498,768	19,033,656	172,532,424	158,375,632	14,412,659	172,788,291
<b>Ending Balance</b>	<b>151,500,003</b>	<b>18,884,595</b>	<b>170,384,598</b>	<b>153,498,768</b>	<b>19,033,656</b>	<b>172,532,424</b>	<b>158,375,632</b>	<b>14,412,659</b>	<b>172,788,291</b>	<b>157,805,684</b>	<b>7,674,686</b>	<b>165,480,370</b>
Nonspendable	766,952	-	766,952	766,952	-	766,952	766,952	-	766,952	766,952	-	766,952
Restricted		18,884,595	18,884,595		19,033,656	19,033,656		14,412,659	14,412,659		7,674,686	7,674,686
Stabilization Arrangements	-		-	-		-	-		-	-		-
Commitments	101,678,423		101,678,423	104,072,246		104,072,246	108,212,032		108,212,032	107,415,171		107,415,171
Other Assignments	34,050,633		34,050,633	33,853,104		33,853,104	34,221,643		34,221,643	34,221,643		34,221,643
Unassigned - REU	15,003,995		15,003,995	14,806,466		14,806,466	15,175,005		15,175,005	15,401,918		15,401,918
Unassigned/Unappropriated	0	-	0	(0)	-	(0)	(0)	-	(0)	(0)	-	(0)
<b>Total - Fund Balance</b>	<b>151,500,003</b>	<b>18,884,595</b>	<b>170,384,598</b>	<b>153,498,768</b>	<b>19,033,656</b>	<b>172,532,424</b>	<b>158,375,632</b>	<b>14,412,659</b>	<b>172,788,291</b>	<b>157,805,684</b>	<b>7,674,686</b>	<b>165,480,370</b>

2025-26 Proposed Budget  
San Joaquin County Office of  
Education

Assumptions

Serna Fund 09

Board of Education  
Meeting  
June 3, 2025



*Prepared by:*  
Vikeshni Diyal  
April Juarez

**2025-26 Budget**

Joe Serna Charter

**District**

The undersigned, hereby certify that the Board of Education of the \_\_\_\_\_ Lodi Unified \_\_\_\_\_ School District, at its meeting on \_\_\_\_\_ June 17, 2025 \_\_\_\_\_, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the Adopted Budget Financial Report, and upon which the District's multiyear financial projections are based.

Signed: \_\_\_\_\_  
President, Board of Education

Date: \_\_\_\_\_

Signed: \_\_\_\_\_  
District Superintendent

Date: \_\_\_\_\_



2025-26 Budget  
Joe Serna Charter School  
District

Please fill out the form completely. Wherever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions must agree to the SACS MYP form.  
Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

	Estimated Actuals 2024-25	Budget (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27	Projected (Unrestricted Only) 2027-28
<b>REVENUES:</b>				
<b>LCFF Funding Sources (8010-8099):</b>				
ADA Used for LCFF (Funded):		0.00 ADA	0.00 ADA	0.00 ADA
Estimated P-2 ADA:		0.00 ADA	0.00 ADA	0.00 ADA
Total Change from Prior Period		\$ 121,641	\$	\$
Adjusted Budget Amount	\$ 4,772,557	\$ 4,894,198	\$ 4,894,198	\$ 4,894,198
Please describe reason(s) for changes:				
<b>Federal Revenue (8100-8299):</b>				
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
<b>State Revenue (8300-8599):</b>				
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ (3,383)	\$	\$
Total Change from Prior Period		\$ (3,383)	\$ -	\$ -
Adjusted Budget Amount	\$ 76,791	\$ 73,408	\$ 73,408	\$ 73,408
Please describe reason(s) for changes:				

	Estimated Actuals 2024-25	Budget (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27	Projected (Unrestricted Only) 2027-28
<b><u>REVENUES Cont.:</u></b>				
<b><u>Local Revenue (8600-8799):</u></b>				
One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ (91,667)	\$ _____	\$ _____
Total Change from Prior Period		\$ (91,667)	\$ -	\$ -
Adjusted Budget Amount	\$ 141,667	\$ 50,000	\$ 50,000	\$ 50,000
Please describe reason(s) for changes:				
<b><u>Transfers In/Sources (8900-8979):</u></b>				
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
<b><u>Contributions (8980-8999):</u></b>				
(Incr.)Decr. for Sp. Ed. :		\$ _____	\$ _____	\$ _____
(Incr.)Decr. for On-going Major Maint (RRM). :		\$ _____	\$ _____	\$ _____
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
<b><u>TOTAL Other Financing Sources (8910-8999):</u></b>				
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 4,991,015</b>	<b>\$ 5,017,606</b>	<b>\$ 5,017,606</b>	<b>\$ 5,017,606</b>

	Estimated Actuals 2024-25	Budget (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27	Projected (Unrestricted Only) 2027-28
<b><u>EXPENSES:</u></b>				
<b><u>Object 1XXX:</u></b>				
	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
Step & Column included in:	<u>%</u>	<u>\$</u>	<u>1.67 %</u>	<u>\$</u>
Settlement included in:	<u>%</u>	<u>\$</u>	<u>%</u>	<u>\$</u>
Other:				
Growth Positions:	<u>FTE</u>	<u>\$</u>	<u>FTE</u>	<u>\$</u>
One time \$ included in:		<u>\$</u>		<u>\$</u>
Plus(Minus) Other \$ changes:		<u>\$</u>		<u>\$</u>
Total Change from Prior Period		<u>\$</u>	<u>\$</u>	<u>\$</u>
Adjusted Budget Amount	<u>\$ 2,324,927</u>	<u>\$ 2,557,510</u>	<u>\$ 2,600,221</u>	<u>\$ 2,643,645</u>

Please describe reason(s) for changes:				
			Step & Column	Step & Column

<b><u>Object 2XXX:</u></b>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
Step included in:	<u>%</u>	<u>\$</u>	<u>1.67 %</u>	<u>\$</u>	<u>1.67 %</u>	<u>\$</u>
Settlement included in:	<u>%</u>	<u>\$</u>	<u>%</u>	<u>\$</u>	<u>%</u>	<u>\$</u>
Other:						
Growth Positions:	<u>FTE</u>	<u>\$</u>	<u>FTE</u>	<u>\$</u>	<u>FTE</u>	<u>\$</u>
One time \$ included in:		<u>\$</u>		<u>\$</u>		<u>\$</u>
Plus(Minus) Other \$ changes:		<u>\$</u>		<u>\$</u>		<u>\$</u>
Total Change from Prior Period		<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Adjusted Budget Amount	<u>\$ 544,784</u>	<u>\$ 584,388</u>	<u>\$ 594,148</u>	<u>\$ 604,071</u>		

Please describe reason(s) for changes:				
			Step & Column	Step & Column

	Estimated Actuals 2024-25	Budget (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27	Projected (Unrestricted Only) 2027-28
<b><u>EXPENSES Cont.:</u></b>				
<b><u>Object 3XXX:</u></b>				
Change in Statutory Benefits:				
	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Incr./(Decr.)</u>	<u>\$ Increase/(Decrease)</u>
Increase in Statutory due to Step & Column	%	\$ 13,098	%	\$ 13,327
Increase in Statutory due to Settlement	%	\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes	%	\$ 2,045	%	\$ 594
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$ -	%	\$ -
Total \$ Change in Statutory:		\$ -	\$ 15,143	\$ 13,921
Change in Health & Welfare :				
Incr./Decr. in H & W due to CAP change	%	\$	%	\$
Incr./Decr. in H & W due to other	%	\$	%	\$
Incr./Decr. in H & W due to +/- positions	%	\$	%	\$
Are you budgeting at the CAP? (Select Yes or No)	YES			
Total \$ Change in H & W:		\$ -	\$ -	\$ -
Changes in Other Benefits:	%	\$ 119,178	%	\$
Total Change from Prior Period		\$ 119,178	\$ 15,143	\$ 13,921
Adjusted Budget Amount	\$ 1,131,650	\$ 1,250,828	\$ 1,265,971	\$ 1,279,892
Please describe reason(s) for changes:				

	Estimated Actuals 2024-25	Budget (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27	Projected (Unrestricted Only) 2027-28
<b><u>EXPENSES Cont.:</u></b>				
<b><u>Object 4XXX:</u></b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ (916,665)	\$ (82,714)	\$
Total Change from Prior Period		\$ (916,665)	\$ (82,714)	\$ -
Adjusted Budget Amount	\$ 1,197,233	\$ 280,568	\$ 197,854	\$ 197,854

Please describe reason(s) for changes:

			Align with revenue	

<b><u>Object 5XXX:</u></b>				
% Increase(Decrease) included in:		% \$	8 % \$	8 % \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ 78,407	\$	\$
Total Change from Prior Period		\$ 78,407	\$ 48,566	\$ 52,451
Adjusted Budget Amount	\$ 528,661	\$ 607,068	\$ 655,634	\$ 708,085

Please describe reason(s) for changes:




	Estimated Actuals 2024-25	Budget (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27	Projected (Unrestricted Only) 2027-28
<b><u>EXPENSES Cont.:</u></b>				
<b><u>Direct Support/Indirect Costs - Objects 7300-7399</u></b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
<b><u>Other Financing Uses - Objects 7610-7699</u></b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 5,727,255</b>	<b>\$ 5,280,362</b>	<b>\$ 5,313,828</b>	<b>\$ 5,433,547</b>
<b>Please attach additional sheets as necessary.</b>				
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (736,240)</b>	<b>\$ (262,756)</b>	<b>\$ (296,222)</b>	<b>\$ (415,941)</b>



## Joe Serna Charter

## Joe Serba Charter

Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

**REVENUES Cont.:**

<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 785,379</b>	<b>\$ 752,676</b>	<b>\$ 654,201</b>	<b>\$ 654,201</b>
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	Estimated Actuals 2024-25	Budget (Unrestricted Only) 2025-26	Projected (Restricted Only) 2026-27	Projected (Restricted Only) 2027-28
<b><u>EXPENSES:</u></b>				
<b><u>Object 1XXX:</u></b>	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step & Column included in:	_____ %	\$ _____	1.67 %	\$ 1,977
Settlement included in:	_____ %	\$ _____	_____ %	\$ _____
<u>Other:</u>				
Growth Positions:	_____ FTE	\$ _____	_____ FTE	\$ _____
One time \$ included in:		\$ _____		\$ _____
Plus(Minus) Other \$ changes:		\$ (55,921)		\$ _____
Total Change from Prior Period		\$ (55,921)	\$ 1,977	\$ 2,010
Adjusted Budget Amount	\$ 174,268	\$ 118,347	\$ 120,324	\$ 122,334
Please describe reason(s) for changes:				
			Step & Column	Step & Column
<b><u>Object 2XXX:</u></b>	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step included in:	_____ %	\$ _____	1.67 %	\$ 276
Settlement included in:	_____ %	\$ _____	_____ %	\$ _____
<u>Other:</u>				
Growth Positions:	_____ FTE	\$ _____	_____ FTE	\$ _____
One time \$ included in:		\$ _____		\$ _____
Plus(Minus) Other \$ changes:		\$ (120,990)		\$ _____
Total Change from Prior Period		\$ (120,990)	\$ 276	\$ 281
Adjusted Budget Amount	\$ 137,500	\$ 16,510	\$ 16,786	\$ 17,067
Please describe reason(s) for changes:				
			Step & Column	Step & Column

	Estimated Actuals 2024-25	Budget (Unrestricted Only) 2025-26	Projected (Restricted Only) 2026-27	Projected (Restricted Only) 2027-28
<b><u>EXPENSES Cont.:</u></b>				
<b><u>Object 3XXX:</u></b>				
Change in Statutory Benefits:	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Incr./(Decr.)</u>	<u>\$ Increase/(Decrease)</u>
Increase in Statutory due to Step & Column	<u>                  %</u>	<u>\$                   541</u>	<u>                  %</u>	<u>\$                   552</u>
Increase in Statutory due to Settlement	<u>                  %</u>	<u>\$                   -</u>	<u>                  %</u>	<u>\$                   -</u>
Incr./Decr. in Statutory due to rate changes	<u>                  %</u>	<u>\$                   58</u>	<u>                  %</u>	<u>\$                   17</u>
Incr./Decr. in Statutory due to +/- positions, other changes	<u>                  %</u>	<u>\$                   -</u>	<u>                  %</u>	<u>\$                   -</u>
Total \$ Change in Statutory:		<u>\$                   -</u>		<u>\$                   569</u>
Change in Health & Welfare :				
Incr./Decr. in H & W due to CAP change	<u>                  %</u>	<u>\$                   </u>	<u>                  %</u>	<u>\$                   </u>
Incr./Decr. in H & W due to other	<u>                  %</u>	<u>\$                   </u>	<u>                  %</u>	<u>\$                   </u>
Incr./Decr. in H & W due to +/- positions	<u>                  %</u>	<u>\$                   </u>	<u>                  %</u>	<u>\$                   </u>
Are you budgeting at the CAP?	<div>YES</div>			
Total \$ Change in H & W:		<u>\$                   -</u>		<u>\$                   -</u>
Changes in Other Benefits:	<u>                  %</u>	<u>\$               (85,231)</u>	<u>                  %</u>	<u>\$                   </u>
Total Change from Prior Period		<u>\$               (85,231)</u>		<u>\$                   569</u>
Adjusted Budget Amount	<u>\$       308,361</u>	<u>\$           223,130</u>	<u>\$           223,729</u>	<u>\$           224,298</u>
Please describe reason(s) for changes:				
			Step & Column	Step & Column

	Estimated Actuals 2024-25	Budget (Unrestricted Only) 2025-26	Projected (Restricted Only) 2026-27	Projected (Restricted Only) 2027-28
<b><u>EXPENSES Cont.:</u></b>				
<b><u>Object 4XXX:</u></b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ (927,308)	\$ (24,605)	\$
Total Change from Prior Period		\$ (927,308)	\$ (24,605)	\$ -
Adjusted Budget Amount	\$ 1,077,091	\$ 149,783	\$ 125,178	\$ 125,178
Please describe reason(s) for changes:				
		Align with revenue	Align with revenue	Align with revenue
<b><u>Object 5XXX:</u></b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$ (82,714)	\$
One time \$ included in:		\$ (79,755)	\$	\$
Total Change from Prior Period		\$ (79,755)	\$ (82,714)	\$ -
Adjusted Budget Amount	\$ 295,824	\$ 216,069	\$ 133,355	\$ 133,355
Please describe reason(s) for changes:				
		Align with revenue	Align with revenue	

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	Estimated Actuals 2024-25	Budget (Unrestricted Only) 2025-26	Projected (Restricted Only) 2026-27	Projected (Restricted Only) 2027-28
<b><u>EXPENSES Cont.:</u></b>				
<b><u>Direct Support/Indirect Costs - Objects 7300-7399</u></b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ (61,042)	\$	\$
Total Change from Prior Period		\$ (61,042)	\$ -	\$ -
Adjusted Budget Amount	\$ 89,879	\$ 28,837	\$ 28,837	\$ 28,837
Please describe reason(s) for changes:				
<b><u>Other Financing Uses - Objects 7610-7699</u></b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 2,117,866</b>	<b>\$ 752,676</b>	<b>\$ 648,209</b>	<b>\$ 651,069</b>
Please attach additional sheets as necessary.				
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (1,332,487)</b>	<b>\$ -</b>	<b>\$ 5,992</b>	<b>\$ 3,132</b>



2025-26 Budget

Joe Serna Charter

District

Please fill out the form completely. The documented assumptions must agree to the SACS MYP form.

Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

	Budget		Projected		Projected	
	2025-26		2026-27		2027-28	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e)	\$ 4,625,942	\$ -				
ENDING FUND BALANCE	\$ 4,363,186	\$ -	\$ 4,066,964	\$ 5,992	\$ 3,651,023	\$ 9,124
COMPONENTS OF ENDING FUND BALANCE:						
<u>Nonspendable Amounts</u>	Must Agree to Components of Ending Fund Balance Form 01 pg					
Revolving Cash	9711 \$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stores	9712 \$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid Expenditures	9713 \$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Others	9719 \$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Restricted Balances</u>	9740	\$ -		\$ 5,992		\$ 9,124
<u>Committed Balances</u>						
Stabilization Arrangements	9750 \$ -		\$ -		\$ -	
Other Commitments	9760 \$		\$		\$	
<u>Assigned Amounts</u>						
Describe Other Assignments below:						
	9780 \$ 4,182,195		\$ 3,888,103		\$ 3,468,485	
	9780 \$ -		\$ -		\$ -	
	9780 \$ -		\$ -		\$ -	
	9780 \$ -		\$ -		\$ -	
	9780 \$ -		\$ -		\$ -	
	9780 \$ -		\$ -		\$ -	
<u>Total Other Assignments</u>	9780 \$ 4,182,195		\$ 3,888,103		\$ 3,468,485	
<u>Reserve for Economic Uncertainties</u>	3% 9789 \$ 180,991		\$ 178,861		\$ 182,538	
<u>Unassigned/Unappropriated</u>	9790 \$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Reserve Fund - Non/Capital Outlay (Fd 17)						
Designated for Economic Uncertainties	9789 \$ -		\$ -		\$ -	
Unassigned/Unappropriated	9790 \$ -		\$ -		\$ -	

Please attach additional sheets as necessary.

Prepared By:

Chief Business Official Signature or DSSD Superintendent Signature:

**Joe Serna Charter**  
**MYP Interactive Scenario**  
**General Fund Multi-Year Projection - Interactive**

Description	Current Year Projected Budget			1st Subsequent Year Projected Budget			2nd Subsequent Year Projected Budget			3rd Subsequent Year Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>												
LCFF Funding Sources	4,894,198		4,894,198	4,894,198		4,894,198	4,894,198		4,894,198	4,894,198	-	4,894,198
Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-
State Revenue	73,408	752,676	826,084	73,408	654,201	727,609	73,408	654,201	727,609	73,408	654,201	727,609
Local Revenue	50,000	-	50,000	50,000	-	50,000	50,000	-	50,000	50,000	-	50,000
<b>Total Revenues</b>	<b>5,017,606</b>	<b>752,676</b>	<b>5,770,282</b>	<b>5,017,606</b>	<b>654,201</b>	<b>5,671,807</b>	<b>5,017,606</b>	<b>654,201</b>	<b>5,671,807</b>	<b>5,017,606</b>	<b>654,201</b>	<b>5,671,807</b>
<b>EXPENDITURES</b>												
Certificated Salaries	2,557,510	118,347	2,675,857	2,600,221	120,324	2,720,545	2,643,645	122,334	2,765,979	2,696,518	124,781	2,821,299
Classified Salaries	584,388	16,510	600,898	594,148	16,786	610,934	604,071	17,067	621,138	616,152	17,408	633,561
Employee Benefits	1,250,828	223,130	1,473,958	1,265,971	223,729	1,489,700	1,279,892	224,298	1,504,190	1,302,280	225,143	1,527,423
Books and Supplies	280,568	149,783	430,351	197,854	125,178	323,032	197,854	125,178	323,032	197,854	125,178	323,032
Services & Other Oper. Exp	607,068	216,069	823,137	655,634	133,355	788,989	708,085	133,355	841,440	708,085	133,355	841,440
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-
Transfer of Indirect Costs	-	28,837	28,837	-	28,837	28,837	-	28,837	28,837	-	28,837	28,837
<i>Current Year Other Changes not in MYP</i>			-			-			-			-
<i>1st Subsequent Year Other Changes not in MYP</i>			-			-			-			-
<i>2nd Subsequent Year Other Changes not in MYP</i>			-			-			-			-
<i>3rd Subsequent Year Other Changes not in MYP</i>			-			-			-			-
<i>Certificated On-going Increase of 0.00%</i>	-		-	-		-	-		-	-		-
<i>Cert One-Time Increase of 0.00%</i>	-		-	-		-	-		-	-		-
<i>Class On-going Increase of 0.00%</i>	-		-	-		-	-		-	-		-
<i>Class One-Time Increase of 0.00%</i>	-		-	-		-	-		-	-		-
<i>1st Sub YR Certificated On-going Increase of 0.00%</i>			-	-		-	-		-	-		-
<i>1st Sub Yr Cert One-Time Increase of 0.00%</i>			-	-		-	-		-	-		-
<i>1st Sub Yr Class On-going Increase of 0.00%</i>			-	-		-	-		-	-		-
<i>1st Sub Yr Class One-Time Increase of 0.00%</i>			-	-		-	-		-	-		-
<b>Total Expenditures</b>	<b>5,280,362</b>	<b>752,676</b>	<b>6,033,038</b>	<b>5,313,828</b>	<b>648,209</b>	<b>5,962,037</b>	<b>5,433,547</b>	<b>651,069</b>	<b>6,084,616</b>	<b>5,520,889</b>	<b>654,702</b>	<b>6,175,591</b>
<b>Excess / (Deficiency)</b>	<b>(262,756)</b>	<b>-</b>	<b>(262,756)</b>	<b>(296,222)</b>	<b>5,992</b>	<b>(290,230)</b>	<b>(415,941)</b>	<b>3,132</b>	<b>(412,809)</b>	<b>(503,283)</b>	<b>(501)</b>	<b>(503,784)</b>
<b>OTHER FINANCING SOURCES/USES</b>												
Transfers In/Other Sources	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out/Other Uses	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to Restricted	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources/Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase (Decrease)</b>	<b>(262,756)</b>	<b>-</b>	<b>(262,756)</b>	<b>(296,222)</b>	<b>5,992</b>	<b>(290,230)</b>	<b>(415,941)</b>	<b>3,132</b>	<b>(412,809)</b>	<b>(503,283)</b>	<b>(501)</b>	<b>(503,784)</b>
<b>FUND BALANCE, RESERVES</b>												
Beginning Balance	4,625,942	-	4,625,942	4,363,186	-	4,363,186	4,066,964	5,992	4,072,956	3,651,023	9,124	3,660,147
<b>Ending Balance</b>	<b>4,363,186</b>	<b>-</b>	<b>4,363,186</b>	<b>4,066,964</b>	<b>5,992</b>	<b>4,072,956</b>	<b>3,651,023</b>	<b>9,124</b>	<b>3,660,147</b>	<b>3,147,740</b>	<b>8,623</b>	<b>3,156,363</b>
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-
Restricted		-	-		5,992	5,992		9,124	9,124		8,623	8,623
Stabilization Arrangements	-		-	-		-	-		-	-		-
Commitments	-		-	-		-	-		-	-		-
Other Assignments	4,182,195		4,182,195	3,888,103		3,888,103	3,468,485		3,468,485	2,962,472		2,962,472
Unassigned - REU	180,991		180,991	178,861		178,861	182,538		182,538	185,268		185,268
Unassigned/Unappropriated	-	-	-	-	-	-	-	-	-	(0)	-	(0)
<b>Total - Fund Balance</b>	<b>4,363,186</b>	<b>-</b>	<b>4,363,186</b>	<b>4,066,964</b>	<b>5,992</b>	<b>4,072,956</b>	<b>3,651,023</b>	<b>9,124</b>	<b>3,660,147</b>	<b>3,147,740</b>	<b>8,623</b>	<b>3,156,363</b>