

Mendocino Unified School District
2025-26 Combined General Fund Budget Change Report
August 2025

		June Adoption	August	Change
		<u>View</u>	<u>View</u>	
		6/10/2025	8/20/2025	
REVENUES:		data as of:		
REVENUE LIMIT SOURCES				
8011	State Aid - Current Year	1,647,831	1,647,831	-
8012	Education Protection Account	78,974	78,974	-
8019	EPA Prior Year Adjustment	-	-	-
8021	Homeowners' Exemptions Tax	35,652	35,652	-
8022	Timber Yield Tax	120,000	120,000	-
8029	Other Subventions/In-Lieu Taxes	-	-	-
8041	Secured Roll Taxes	6,722,365	6,722,365	-
8042	Unsecured Taxes	165,000	165,000	-
8043	Prior Years' Taxes	5,000	5,000	-
8044	Supplemental Taxes	-	-	-
8091	Revenue Limit Transfers (Def Maint Trf)	(50,000)	(50,000)	-
Total Revenue Limit Sources		8,724,822	8,724,822	-
				-
FEDERAL REVENUES				-
8181	Special Education Entitlement	96,632	96,632	-
8182	Discretionary Grants	7,284	7,284	-
8285	Interagency Contracts between LEAs	-	-	-
8290	All other Federal Revenue	303,862	303,862	-
Total Federal Revenues		407,778	407,778	-
				-
OTHER STATE REVENUES				-
8311	Other St. Apportionments Current Yr.	-	-	-
8520	State Nutrition KIT Grant	-	-	-
8550	Mandated Cost Reimbursements	18,400	18,400	-
8560	State Lottery Revenue	108,108	108,108	-
8590	All Other State Revenue	690,496	690,496	-
Total Other State Revenues		817,004	817,004	-
				-
OTHER LOCAL REVENUES				-
8622	Non-Ad Valorem Taxes	91,350	91,350	-
8631	Sale of Equipment & Supplies	-	-	-
8650	Leases and Rentals	11,900	11,900	-
8660	Interest	20,000	20,000	-
8662	Net Increase in Fair Value Investment	-	-	-
8675	Transport. Fees from Individuals	-	-	-
8677	Transportation & Interagency Services	-	-	-
8689	Other Fees and Contracts	1,200	1,200	-
8699	All Other Local Revenue	37,000	79,000	42,000
8792	Transfer of Apportionment from COE	290,240	290,240	-
Total Other Local Revenues		451,690	493,690	42,000
				-
TOTAL REVENUES		10,401,294	10,443,294	42,000

Tennis Court Donations
MUSE - \$22,000
MCRPD - \$20,000

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EXPENDITURES:

CERTIFICATED SALARIES				-	
1100	Teachers' Salaries	3,276,899	3,276,899	-	
1200	Pupil Support Salaries	291,502	291,502	-	
1300	Supervisors' and Admin Salaries	443,268	443,268	-	
1900	Other Certificated Salaries	2,400	2,400	-	
Total Certificated Salaries		4,014,069	4,014,069	-	
CLASSIFIED SALARIES				-	
2100	Instructional Aides' Salaries	532,557	532,557	-	
2200	Support Salaries	683,532	683,532	-	
2300	Supervisors' and Admin Salaries	353,155	353,155	-	
2400	Clerical and Office Salaries	399,446	399,446	-	
2900	Other Classified Salaries	15,748	15,748	-	
Total Classified Salaries		1,984,438	1,984,438	-	
EMPLOYEE BENEFITS				-	
310X	STRS	1,094,460	1,094,460	-	
320X	PERS	522,267	522,267	-	
33XX	OASDI/Medicare	210,027	210,027	-	
340X	Health & Welfare Benefits	784,952	784,952	-	
350X	Unemployment Insurance	2,998	2,998	-	
360X	Workers' Compensation	207,441	207,441	-	
370X	Other Post-Employment Benefits	30,971	30,971	-	
390X	Other Benefits (Ret. Inc. & Board bene.)	34,023	34,023	-	
Total Employee Benefits		2,887,138	2,887,138	-	
BOOKS AND SUPPLIES				-	
4100	Approved Textbooks & Core Materials	35,000	50,318	15,318	K-2 Reading Program
4200	Books & Other Reference Materials	-	-	-	
4300	Materials and Supplies	344,564	349,264	4,700	Tech PY PO to 25/26 \$1,500
4400	Noncapitalized Equipment	51,500	54,567	3,067	K8 Classrm Furniture \$6,500
Total Books and Supplies		431,064	454,150	23,085	LUMP reallocate to 5800
SERVICES, OTHER OPERATING EXPENSES				-	
5100	Subagreements for Services	20,000	20,000	-	
5200	Travel & Conference	93,813	93,813	-	
5300	Dues and Memberships	19,850	19,850	-	
5450	Insurance	180,960	195,725	14,765	25/26 Premium Increase
5500	Operation & Housekeeping Services	478,700	483,400	4,700	Utilities increase
5600	Rentals, Leases, Repairs, Improvmts	47,880	48,280	400	Svc Repair increase
5700		-	-	-	
5800	Consulting Svcs and Op Expenses	608,180	611,500	3,320	Svcs increase, LUMP realloc
5900	Communications	21,800	22,500	700	Telecom/Cell Svc
Total Services and Other Operating Expenses		1,471,183	1,495,067	23,885	
CAPITAL OUTLAY				-	
6100	Land	-	42,000	42,000	Tennis Courts
6400	Equipment / Equipment Replacement	-	-	-	
Total Capital Outlay		-	42,000	42,000	

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OTHER OUTGO

7142	County Operated ADA	-	-	-
7299	All Other Transfer Out to All Other	-	-	-
7300-7399	Transfer of Indirect Costs	(6,000)	(6,000)	-
7439	Debt Service - Principal & Interest	-	-	-
Total Other Outgo		(6,000)	(6,000)	-
TOTAL EXPENDITURES		10,781,892	10,870,862	88,970
OTHER FINANCING SOURCES AND USES				-
8919	Transfer In from MCN Fund	-	-	-
7611	Transfer Out to State Preschool Fund	(59,939)	(59,939)	-
7616	Transfer Out to Cafeteria	(90,794)	(90,794)	-
7619	Transfer Out to MCN - telecom	-	-	-
TOT. OTHER FINANCING SOURCES & USES		(150,733)	(150,733)	-
NET INCREASE (DECR) IN FUND BALANCE		(531,331)	(578,301)	(46,970)
Total All Expenditure Sources		10,932,625	11,021,595	88,970

FUND BALANCE, RESERVES				-	
Beginning Fund Balance		2,403,167	2,403,167	-	
Ending Fund Balance		1,871,836	1,824,866	(46,970)	Restricted Balances (\$000)
COMPONENTS OF ENDING FUND BALANCE				-	
9711	Revolving Cash	10,000	10,000	-	ELOP 31.5
9740	Restricted Balances	514,992	494,772	(20,220)	Title I 17.3
9789	Designated for Econ Uncertainty	437,305	440,864	3,559	Lottery Inst Mat'l c/o 56.5
9780	Other Designations:			-	SPED Early Intervention PS 20.3
9780	SLIP/LUMP/Site Accts	35,084	37,128	2,044	Prop 28 Art/Music 2.1
9780	Transportation (Elec Bus)	-	-	-	KIT Grant 20.5
9790	General (Undesignated) Reserve	874,455	842,102	(32,353)	Dual Enrollment 176.3
					Learning Recovery BG 119.3
					Other Restricted State 19.1
					- Clay Craig Grant 8.1
					- MediCal Reimb 23.6
					- Other Restricted Local 0.2
9780 Other Designations:					494.8
Locally Defined (Site Accts)		35,084.00	35,084.00	-	
SLIP/LUMP		-	2,043.97	2,044	
Lottery - Unrestricted		-	-	-	
		35,084.00	37,127.97	2,044	