

HESPERIA COMMUNITY SCHOOLS GENERAL FUND BUDGET 2026-2027

Major Class Code	Description	2022-23 Audited Amounts	2023-24 Audited Amounts	2024-25 Audited Amounts	2025-26 Final Amended Budget	2026-27 Proposed Budget
	REVENUE:					
100	Local Revenues	\$ 1,243,062	\$ 1,306,566	\$ 1,443,634	\$ 1,580,094	\$ 1,641,141
200	Revenue Non-Ed or Political Entity	0	0	0	0	0
300	State Revenue	9,245,862	9,622,751	9,832,191	9,568,541	9,187,839
400	Federal Sources	1,554,133	842,784	1,007,517	533,843	528,845
500	Income Transfers / Other	115,251	291,670	353,120	465,021	273,095
600	Fund Modifications / Other Transfers In	1,180	8,347	8,900	8,900	8,900
	TOTAL REVENUE	12,159,487	12,072,119	12,645,361	12,156,398	11,639,820
Major Function Code	EXPENDITURES:					
Instruction:						
110	Basic Programs	6,338,609	5,462,910	5,654,288	5,651,525	5,195,661
120	Added Needs	1,697,794	1,830,577	2,026,135	2,257,964	2,461,317
Support Services:						
210	Pupil	455,193	365,139	642,453	526,003	556,893
220	Instructional Staff	223,027	208,886	808,295	301,703	237,519
230	General Administration	357,466	530,642	378,749	392,231	393,900
240	School Administration	297,539	394,624	395,637	416,902	404,900
250	Business	345,487	356,689	301,157	334,123	304,024
260	Operation & Maintenance	1,034,113	1,025,446	1,170,270	950,174	952,200
270	Transportation	632,540	1,004,111	609,004	752,840	760,750
280	Central	288,669	280,229	332,291	332,086	378,283
290	Athletic Activities	306,772	360,551	397,902	403,687	418,650
Community Services:						
300	Community Services	18,623	22,767	37,520	30,051	32,400
Payments to Others:						
400	Transfers - Out	0	39,415	92,471	193,445	0
Other Financing Uses						
510	Debt Service	28,819	0	100,303	28,000	48,000
611	Fund Modifications (Indirect Costs)	0	0	0	0	0
621	Transfer to Athletics	0	0	0	0	0
	TOTAL EXPENDITURES	12,024,650	11,881,986	12,946,475	12,570,734	12,144,497
Net Change in Fund Balance (Expenditures Exceed Revenue)		134,837	190,133	(301,114)	(414,335)	(504,677)
Beginning Fund Balance - July 1		1,961,429	1,961,429	2,151,562	1,850,448	1,436,113
Ending Fund Balance - June 30		\$ 2,096,266	\$ 2,151,562	\$ 1,850,448	\$ 1,436,113	\$ 931,436
Percent of Expenditures / Fund Balance		17.43%	18.11%	14.29%	11.42%	7.67%