

## HESPERIA COMMUNITY SCHOOLS HOT LUNCH BUDGET 2025-2026

| Major<br>Class<br>Code | Description                                              | 2022-23<br>Audited<br>Amounts | 2023-24<br>Audited<br>Amounts | 2024-25<br>Audited<br>Amounts | 2025-26<br>Final<br>Budget | 2026-27<br>Proposed<br>Amounts |
|------------------------|----------------------------------------------------------|-------------------------------|-------------------------------|-------------------------------|----------------------------|--------------------------------|
|                        | <b>REVENUE:</b>                                          |                               |                               |                               |                            |                                |
| 100                    | Local Revenues                                           | 64,695                        | 53,240                        | \$ 28,566                     | \$ 33,020                  | 33,020                         |
| 300                    | State Revenue                                            | 33,786                        | 32,747                        | 38,950                        | 31,600                     | 31,600                         |
| 400                    | Federal Sources                                          | 605,916                       | 720,951                       | 667,933                       | 748,000                    | 748,000                        |
| 500                    | Income Transfers / Other                                 | -                             | -                             | -                             | -                          | -                              |
| 600                    | Fund Modifications / Other Transfers In                  | -                             | -                             | -                             | -                          | -                              |
|                        | <b>TOTAL REVENUE</b>                                     | <b>704,397</b>                | <b>806,939</b>                | <b>735,449</b>                | <b>812,620</b>             | <b>812,620</b>                 |
|                        | <b>EXPENDITURES:</b>                                     |                               |                               |                               |                            |                                |
| 1000                   | Salaries                                                 | 152,839                       | 167,985                       | 168,988                       | 172,571                    | 184,750                        |
| 2000                   | Benefits                                                 | 57,333                        | 62,014                        | 68,347                        | 59,330                     | 62,365                         |
| 3000                   | Purchased Services                                       | 136,617                       | 163,810                       | 203,593                       | 208,100                    | 216,829                        |
| 4000                   | Repairs; Rentals; Other Purchased Services               | 5,632                         | 12,651                        | 16,255                        | 7,400                      | 8,900                          |
| 5000                   | Supplies                                                 | 286,045                       | 315,220                       | 304,245                       | 308,400                    | 323,000                        |
| 6000                   | Capital Outlay                                           | 41,196                        | 37,085                        | 13,147                        | 10,000                     | 10,000                         |
| 7000                   | Other Expenditures                                       | 14,832                        | 14,519                        | 16,837                        | 18,100                     | 18,700                         |
| 8000                   | Outgoing Transfers and Other Transactions                | -                             | 8,347                         | 8,900                         | 8,900                      | 8,900                          |
|                        | <b>TOTAL EXPENDITURES</b>                                | <b>694,495</b>                | <b>781,631</b>                | <b>800,312</b>                | <b>792,801</b>             | <b>833,444</b>                 |
|                        | Audited Fund Balance - July 1st                          | 236,299                       | 246,202                       | 271,509                       | 206,646                    | 226,465                        |
|                        | Net Change in Fund Balance (Expenditures Exceed Revenue) | 9,903                         | 25,307                        | (64,863)                      | 19,819                     | (20,824)                       |
|                        | Estimated Fund Balance - June 30th                       | <b>\$ 246,202</b>             | <b>\$ 271,509</b>             | <b>\$ 206,646</b>             | <b>\$ 226,465</b>          | <b>\$ 205,641</b>              |
|                        | Percent of Expenditures / Fund Balance                   | 35.45%                        | 34.74%                        | 25.82%                        | 28.57%                     | 24.67%                         |