Part	FV 2224					5-Year Plan		
Common	FY 2024 FY 2025 FY 2025	FY 2026	FY 2026	FY 2027	FY 2028		FY 2030	FY 2031
March   Marc	Projected							
Teacher								
	Actual Amended Budget Actual	Amended Budget	Projection	Projected	Projected	Projected	Projected	Projected
Pergenement   196.0	222 560 105 220 020 952 225 174 246	220 106 028	225 000 000	250 106 029	252 609 007	257 225 906	360 909 355	364,416,338
Control Processes   19.46.279   4.722.555   4.722.55								201,054,986
The Research (Start Part And Province Load)  A rest carrier (Start Part And								25,260,850
According   1,000								41,980,945 <b>632,713,119</b>
Total Continue Francisco   1300,000   1300					, ,	, ,	, ,	, ,
Add To Table Ferruits (A)****   E.008.85   3-250.000   5-200.000   5-200.000   3-200.000		12,000,000	12,000,000	1,700,000	-	-	-	-
	State Formula Aid*** 10,928,156 9,250,000 7,000,000	15,000,000	5,000,000	10,000,000			, ,	25,000,000
Total Performance   19,000,000   25,000,000   25,000,000   23,000,00								4,700,000
Tearline   Control   Con		34,000,000	23,500,000	17,300,000	19,300,000	26,000,000	27,700,000	29,700,000
Tearline   Control   Con								
Total foremans preserving and nean-securing   G23,971,066   G33,971,934   G37,951,064   G44,556,645   G43,695,577   G22,951,086   G35,595,664   G47,072,723   G44,665,677   G76,076   G76,	·			-	-	-	-	-
Description   Process	Revenue 20,619,405 25,000,613 20,235,109	26,872,082	26,872,082	-	-	-	-	-
Transfer is   Color   Financing Sources   C39,914.06   633,673,934   637,553,064   644,664,675   C41,493,577   C42,293,386   635,673,273   654,846,577   Copporatives   Calculation   C41,673,773	(recurring and non-recurring) 629,991,406 633,671,934 637,858,064	644,656,495	643,459,557	628,295,388	635,589,661	647,672,723	654,846,537	662,413,119
Control Chemistry Sources  Total References and Other Financing Sources  Capporalitures  Resultation  Beautiful Management	g Sources							
Control Chemistry Sources  Total References and Other Financing Sources  Capporalitures  Resultation  Beautiful Management								
Treal theorems and Other Finanching Sources    1,00,507,700   18,000,7		-	_	-	-	-	-	-
Content   Cont		-	-	-	-	-	-	-
Fraction   Process   Pro	ancing Sources	-	-	-	-	-	-	-
Recurring   Municipal Contenting Expenditures   196,550,755   196,505,757   198,523,333   100,940,777   139,340,777   141,217,775   140,215,346   154,440,533   159,856,770   140,217,775   140,217,744   121,148,87   122,44,421   121,148,87   122,44,421   121,148,87   122,44,421   121,148,87   122,44,421   121,148,87   122,44,421   121,148,87   122,44,421   121,148,87   122,44,421   121,148,87   122,44,421   121,148,87   122,44,421   121,148,87   122,44,421   121,148,87   122,44,421   121,148,87   122,44,421   121,148,47   121,148,48   121,148,4	and Other Financing Sources 629,991,406 633,671,934 637,858,064	644,656,495	643,459,557	628,295,388	635,589,661	647,672,723	654,846,537	662,413,119
Recurring   Municipal Contenting Expenditures   196,550,755   196,505,757   198,523,333   100,940,777   139,340,777   141,217,775   140,215,346   154,440,533   159,856,770   140,217,775   140,217,744   121,148,87   122,44,421   121,148,87   122,44,421   121,148,87   122,44,421   121,148,87   122,44,421   121,148,87   122,44,421   121,148,87   122,44,421   121,148,87   122,44,421   121,148,87   122,44,421   121,148,87   122,44,421   121,148,87   122,44,421   121,148,87   122,44,421   121,148,87   122,44,421   121,148,47   121,148,48   121,148,4								
Searies	oration Curan ditures							
Services (19,256,277   22,279,417   22,246,217   22,162,570   21,675,570   22,405,077   22,905,10   23,903,217   23,873,077   Capral tability and Claims (178,404)   21,162,171   21,716,17		140,840.797	139,340.797	144,217.725	149,265,346	154,489,633	159,896,770	165,493,157
Capital Expenditures	s 19,250,527 22,879,417 22,234,021	21,625,670	21,625,670	22,490,697	22,940,510	23,399,321	23,867,307	24,344,653
Septime & Equipment   7,415,771   8,615,693   3,106,335   8,067,966   8,026,000   9,155,845   9,917,720   9,758,872	•							2,808,746 1,017,422
Other Cherning Expenditures	s & Equipment 7,425,771 8,615,693 9,106,335	8,667,966	8,667,966	8,928,005	9,195,845	9,471,720	9,755,872	10,048,548
Substate Numerical Compendators   190,990,913   194,494,888   185,182,030   186,803,188   191,649,585   197,980,146   204,463,148   211,159,881								11,948,161 2,495,132
Defined Benefit Pension								2,495,132 <b>218,155,820</b>
Health Insurance 4,2,07,554 43,010,003 42,608,977 40,037,376 44,037,376 47,509,666 50,412,688 53,438,827 56,645,157 Chter Employee Benefits 10,03,71 10,03,7	ployee Benefits							
Other Employee Benefits   11,003,271   10,687,473   10,738,686   10,423,594   10,423,594   10,423,594   10,433,596   10,983,001   11,983,002   11,370,1386								46,403,003 60,043,866
Education Operating Expenses   12,634,026   122,167,755   151,120,391   165,738,528   165,738,528   167,760,872   169,783,216   171,805,561   173,827,905   Services   56,019,813   67,073,666   67,014,283   (1,853,720)   (1,853,720)   (1,867,83)   (1,868,599)   (1,924,1278)   (1,944,197)   (1,948,197)   (1,944,197)   (1,948,197)   (1,944,197)   (1,948,197)   (1,944,197)   (1,948,197)   (1,944,197)   (1,948,197)   (1,944,197)   (1,948,197)   (1,944,197)   (1,948,197)   (1,944,197)   (1,9	Employee Benefits 11,003,271 10,657,437 10,735,867	10,423,594	10,423,594	10,736,301	11,058,390	11,390,142	11,731,846	12,083,802
Salaries		94,488,608	94,488,608	99,525,135	103,937,700	108,568,250	113,428,463	118,530,671
General Liability and Calmis		165,738,528	165,738,528	167,760,872	169,783,216	171,805,561	173,827,905	175,850,250
Capital Expenditures   198,442   568,770   613,064   206,585   206,585   209,106   211,676   214,147   216,668   Suppliers & Equipment   2,295,030   3,015,130   3,015,130   3,102,343   3,102,943   3,140,806   3,176,668   32,165,300   2,245,329   Utilities   4,021,044   9,472,877   9,757,1719   7,242,787   7,242,787   7,331,164   7,419,540   7,507,937   7,596,239   2,500,000   2,500,000   2,500,000   2,500,000   2,50,000   2								(1,966,816)
Supplies & Equipment   2,295,603   3,015,180   2,393,399   3,102,943   3,102,943   3,140,806   3,178,668   3,216,530   3,254,392   Other Operating Expenditures   608,316   630,700   643,938   533,145   533,145   533,651   546,156   552,662   559,167   Subtotals Education Operating Expenditures   186,069,122   639,224,566   640,938   77,242,787   7,373,7992   179,5212   181,185,045   181,788,678   Education Employee Benefits   0,146,127   6,596,768   7,036,247   7,690,916   7,690,916   7,784,761   7,878,606   7,972,451   8,066,295   Health Insurance   41,518,941   26,557,032   28,732,998   56,093,318   56,093,318   56,777,769   57,462,221   58,146,673   58,881,124   Subtotals Employee Benefits   6,001,703   6,227,516   6,566,839   6,564,839   6,640,988   6,924,462   7,079,366   7,073,100   7,114,884   Subtotals Employee Benefits   33,666,70   39,511,436   42,334,065   70,623,222   70,625,222   71,466,992   72,348,763   73,210,534   74,072,303   Edit Service   84,649,790   89,271,571   88,754,300   89,179,506   89,179,506   90,430,779   95,440,089   98,759,277   98,355,667   Subtotals Debt Service   84,649,700   89,271,571   88,754,300   89,179,506   89,179,506   90,430,779   96,300,886   101,255,476   104,275,074   Subtotals Debt Service   84,649,700   89,271,571   88,754,300   89,179,506   89,179,506   90,430,779   96,300,886   101,255,476   104,275,074   Subtotals Debt Service   5,878,494   9,279,315   6,200,511   5,976,658   5,976,658   -	•							281,690 219,189
Other Operating Expenditures	s & Equipment 2,295,603 3,015,180 2,935,369	3,102,943	3,102,943	3,140,806	3,178,668	3,216,530	3,254,392	3,292,254
Subtotale Education Operating Expenditures   186,089,212   203,224,546   200,401,897   175,235,760   175,235,760   177,235,760   177,337,992   179,512,218   181,650,450   183,788,678								7,684,670 565,673
Defined Benefit Pension   6,146,127   6,596,768   7,036,247   7,690,916   7,784,761   7,784,806   7,972,451   8,066,295   1,000,000   1,001,000   1,								<b>185,926,910</b>
Health Insurance Other Employee Benefits	• •	7 600 016	7 600 016	7 794 761	7 979 606	7 072 451	8 066 305	8,160,140
Subtrals   Employee Benefits   Sa,666,770   39,511,436   42,334,085   70,625,222   70,625,222   71,486,992   72,348,763   73,210,534   74,072,303								59,515,576
Debt Service	imployee Benefits 6,001,703 6,327,636 6,564,839	6,840,988	6,840,988	6,924,462	7,007,936	7,091,410	7,174,884	7,258,357
Existing Debt Service	Employee Benefits 53,666,770 39,511,436 42,334,085	70,625,222	70,625,222	71,486,992	72,348,763	73,210,534	74,072,303	74,934,073
Subtotal Debt Service   84,649,790   89,271,571   88,754,300   89,179,506   89,179,506   90,430,779   96,390,886   101,255,476   104,275,074		89,179,506	89,179,506					93,852,830
Nutrition Operating & Benefits Expenses** Salaries 5,878,494 9,279,815 6,200,511 5,976,658 5,976,658		- 89.179.506	- 89.179.506					9,561,422 <b>103,414,252</b>
Services		03,273,300	03,173,300	30,430,773	30,330,000	101,233,470	104,275,074	103,414,232
General Liability and Claims  Capital Expenditures  (14,823) 64,395 64,395 825,025 825,025				-	-	-	-	-
Supplies & Equipment   961,180   2,119,567   2,084,001   3,159,439   3,159,439		431,123	431,123	-	-	-	-	-
Utilities 437,942 448,364 377,109 618,683 618,683				-	-	-	-	-
Other Operating Expenditures 7,684,969 8,887,117 8,517,962 13,325,306 13,325,306					-	-	-	
Other Employee Benefits 713,729 781,991 734,301 658,132 658,132	Operating Expenditures 7,684,969 8,887,117 8,517,962	13,325,306	13,325,306	-	-	-	-	-
Defined Benefit Pension   835,878   950,011   902,595   875,779   875,779       -   -   -   -				-	-	-	-	
Subtotal: Nutrition   20,619,405   25,000,613   20,235,109   26,872,082   26,872,082   -   -   -   -   -   -     -	Benefit Pension 835,878 950,011 902,595			-	-	-	-	-
Contingency 99,662 1,000,000 520,000 1,125,000 1,125,000 1,000,000 1,000,000 1,000,000 1,000,000		- 26.872.082	- 26.872.082	-	-	-	-	
Non-recurring   NRE - BPT PROM   197,125   250,000   250,000   500,000   250,000   250,000   250,000   -   -   -   -   -   -   -   -   -	999,662 1,000,000 520,000	1,125,000	1,125,000					1,000,000
Non-recurring   Non-recurrin	res (other than non-recurring) 624,552,071 633,421,934 634,070,538	644,156,495	642,656,495	631,466,463				<b>701,961,726</b> 2.06%
Transfer In/Out         -	i e e e e e e e e e e e e e e e e e e e				3.12/0	2.3270	2.03/0	2.00/0
Total Non-recurring Expenditures         197,125         250,000         250,000         500,000         250,000         250,000         -         -         -         -           Total Expenditures (recurring and non-recurring)         624,749,196         633,671,934         634,320,538         644,656,495         642,906,495         631,716,463         651,139,712         670,147,853         687,760,368           Other Financing Uses/Cost Mitigation           Debt Refinancing         -         -         -         -         -         (1,060,233)         (4,208,163)         (4,074,213)         (3,920,838)		500,000	250,000	250,000	-	-	-	-
Other Financing Uses/Cost Mitigation         Debt Refinancing       -       -       -       -       -       (1,060,233)       (4,208,163)       (4,074,213)       (3,920,838)		500,000	250,000	250,000	-	-	-	-
Other Financing Uses/Cost Mitigation         Debt Refinancing       -       -       -       -       -       (1,060,233)       (4,208,163)       (4,074,213)       (3,920,838)	res (recurring and non-recurring) 624 740 106 622 671 024 624 220 520	644 656 405	642 906 405	631 716 462	651 120 712	670 147 952	687 760 269	701,961,726
Debt Refinancing (1,060,233) (4,208,163) (4,074,213) (3,920,838)		044,030,495	042,300,435	031,/10,403	031,139,/12	070,147,853	007,700,308	701,301,726
	; Uses/Cost Mitigation							
(2 500 000) (2 500 000)	•	-	-	(1,060,233)			(3,920,838)	908,988
	Service Fund Reserves	-	-	- (500,000)	(2,500,000)	(2,500,000)	- /E00 000\	- (E00.000)
Reduce Contingency Appropriation (500,000) (500,000) (500,000) (500,000) (500,000) (500,000) (500,000)		-	-					(500,000) (2,277,976)
Reduce City-Side Allocation to BOE (1,000,000) (1,000,000) (1,000,000)	e Allocation to BOE	-	-	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Assume Less CIP Resulting from Grants & Reimb (45,779) (454,821) (1,390,874) Sale of City Property (3,000,000) (3,000,000)		-	-	-				(2,843,200) (3,000,000)
Administrative Gap Closing Measures (266,024) (3,302,452) (5,000,000)	Gap Closing Measures	-	-	(266,024)			(5,000,000)	(5,000,000)
Bonds Maturing (15,000,000) Additional Gap Closing Measures (4,539,248) (1,267,310)		-	-	-	-	- (4.539.248)		(15,000,000) (10,836,419)
		-	-	-	-	-	-	-
Total Other Financing Uses (3,421,075) (15,550,052) (22,475,130) (32,913,831)								(39,548,607)
Total Expenditures and Other Financing Uses 624,749,196 633,671,934 634,320,538 644,656,495 642,906,495 628,295,388 635,589,661 647,672,723 654,846,537  1.16% 1.90% 1.11%	res and Other Financing Uses 624,749,196 633,671,934 634,320,538	644,656,495	642,906,495	628,295,388				<b>662,413,119</b> 1.16%
Net Surplus/(Deficit) 5,242,211 - 3,537,526 - 553,062 0 0 0 (0)	eficit) 5,242,211 - 3,537,526	<u> </u>	553,062	0				(0)
Beginning Fund Balance 49,612,483 54,854,694 58,392,220 58,945,282								58,945,282
Ending Fund Balance 54,854,694 58,392,220 58,945,282 58,945,282 58,945,282 58,945,282 58,945,282 58,945,282	ance 54,854,694 58,392,220		58,945,282	58,945,282	58,945,282	58,945,282	58,945,282	58,945,282
RE/PP Mill Rate 43.45 43.45 43.45 43.45								
MV Mill Rate 32.46 32.46 32.46 32.46 32.46	32.46 32.46 32.46	32.46	32.46					

<sup>\*</sup>ARPA shown in 2024 Audit as "Transfer In" from "General Government ARPA Fund" on Pg 45 of "Statement of Revenues, Expenditures, and Changes in Fund Balance". Revenue loss depleted in FY27.

\*\* Nutrition revenue and expenses to be shifted to a special revenue fund in the out-years and will no longer be accounted for in the General Fund

\*\*\* Included in mitigation plan slides but shown separately from other adjustments to encourage clarity and flow.