



Pioneer Union School District

2022-23 2nd Interim

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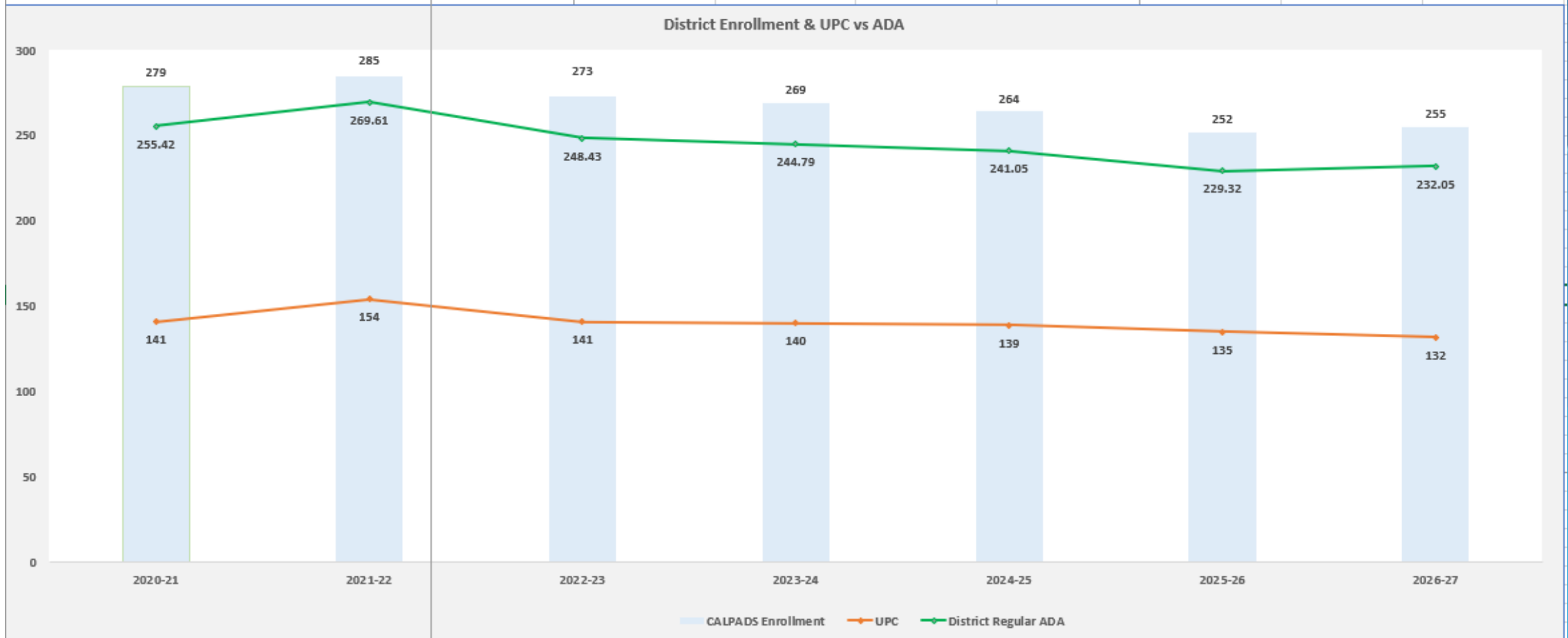
March 9, 2023

PURPOSE

- ▶ Update on projected ADA
- ▶ Update on available resources and their allocation
- ▶ Projection of current year ending fund balance
- ▶ Projection of resources and expenditures for the next two fiscal years
- ▶ Projection of ending fund balance for the next two fiscal years

ENROLLMENT and ADA

District Enrollment & UPC vs ADA		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
CALPADS Enrollment		279	285	273	269	264	252	255
UPC		141	154	141	140	139	135	132
District Regular ADA		255.42	269.61	248.43	244.79	241.05	229.32	232.05



2nd INTERIM REVENUE CHANGES

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	3,097,600.00	3,257,133.00	2,033,658.11	3,156,723.00	(100,410.00)	-3.1%
2) Federal Revenue		8100-8299	618,962.00	659,083.00	247,170.98	713,004.00	53,921.00	8.2%
3) Other State Revenue		8300-8599	360,349.00	1,008,108.00	520,583.09	1,010,864.00	2,756.00	0.3%
4) Other Local Revenue		8600-8799	197,290.00	259,312.00	169,147.80	263,703.00	4,391.00	1.7%
5) TOTAL, REVENUES			4,274,201.00	5,183,636.00	2,970,559.98	5,144,294.00		

- Decrease in projected LCFF earnings due to updated ADA projections and prior period adjustments.
- Increase in Federal due to higher utilization of Title 1 funding with intervention offerings and salary/benefit negotiated increases and ESSER II final expenditure rolled over from 21/22

2nd INTERIM EXPENDITURE CHANGES

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,350,039.00	1,396,553.00	915,112.61	1,427,287.00	(30,734.00)	-2.2%
2) Classified Salaries		2000-2999	889,147.00	931,168.00	556,916.22	958,625.00	(27,457.00)	-2.9%
3) Employee Benefits		3000-3999	1,068,192.00	1,131,384.00	525,624.19	1,048,428.00	82,956.00	7.3%
4) Books and Supplies		4000-4999	200,995.00	219,891.00	100,047.74	235,547.00	(15,656.00)	-7.1%
5) Services and Other Operating Expenditures		5000-5999	740,140.00	855,018.00	380,826.08	887,067.00	(32,049.00)	-3.7%
6) Capital Outlay		6000-6999	298,663.00	335,482.00	78,794.58	393,372.00	(57,890.00)	-17.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	151,186.00	96,722.00	24,370.02	142,004.00	(45,282.00)	-46.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(12,440.00)	(11,554.00)	0.00	(12,602.00)	1,048.00	-9.1%
9) TOTAL, EXPENDITURES			4,685,922.00	4,954,664.00	2,581,691.44	5,079,728.00		

- ▶ Removal of band teacher salary and benefits from 22/23 budget as it was not filled
- ▶ Removal of other budgeted salaries and benefits unused in 22/23
- ▶ Addition of negotiated salary and cap increases
- ▶ Increased costs for routine restricted maintenance as repair costs have exceeded original budget.
- ▶ Capital outlay increases for purchase of transportation van (we had the funds set aside from prior years of underspending transportation) as well as final exp for ESSER II rolled over from 21/22
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- ▶ Capital outlay increases for purchase of transportation van (we had the funds set aside from prior years of underspending transportation) as well as final exp for ESSER II rolled over from 21/22

ENDING FUND BALANCE - FD 01

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(411,721.00)	228,972.00	388,868.54	64,566.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	25,160.00	15,000.00	0.00	0.00	15,000.00	100.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,160.00)	(15,000.00)	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(436,881.00)	213,972.00	388,868.54	64,566.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,597,262.14	1,597,262.14		1,597,262.14	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,597,262.14	1,597,262.14		1,597,262.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,597,262.14	1,597,262.14		1,597,262.14		
2) Ending Balance, June 30 (E + F1e)			1,160,381.14	1,811,234.14		1,661,828.14		

Components of Ending Fund Balance - FD 01

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Compensated Absences	0000	9780				20,000.00		
El Dorado Community Foundation Grant	0000	9780				50,000.00		
Technology	0000	9780				19,616.00		
Site Donations	0000	9780				4,006.00		
PTO Classroom Donations	0000	9780				1,335.00		
Oral Interpretation	0000	9780				4,294.00		
Box Tops	0000	9780				327.00		
Pupil Transportation	0000	9780				49,427.00		
Instructional Materials	0000	9780				39,133.00		
Walt Tyler Rebuild	0000	9780				438.00		
Unrestricted Lottery	1100	9780				31,736.28		
Education Protection Account	1400	9780				1,030.43		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	235,552.60	248,483.20		253,986.40		
Unassigned/Unappropriated Amount		9790	547,150.55	475,056.09		300,817.82		

Itemized Restricted Balances

- ▶ Expanded Learning Opportunities Program (9 hour days, 30 additional intersessional days per year) \$242,535
- ▶ Educator Effectiveness Block Grant (Multi-year grant plan written 21/22) \$39,824
- ▶ Restricted Lottery (Instructional Materials Only) \$49,614
- ▶ SPED Learning Recovery \$4,429
- ▶ SPED Preschool Early Intervention \$27,482
- ▶ Arts, Music & Instructional Materials Block Grant (Plan to be adopted in the future) \$130,330
- ▶ Classified Professional Development Block Grant \$1,651
- ▶ Learning Recovery Emergency Block Grant (Plan to be adopted in the future) \$313,479
- ▶ Low Performing Students Block Grant (Very old, still waiting for state to take it back) \$15,984
- ▶ Tobacco Use Prevention Education grant Gr 6-12 cohort \$8,486
- ▶ TOTAL \$833,814

MULTI-YEAR PROJECTIONS

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	3,156,723.00	7.51%	3,393,899.00	1.71%	3,451,850.00
2. Federal Revenues	8100-8299	713,004.00	(38.46%)	453,073.00	(53.38%)	211,235.00
3. Other State Revenues	8300-8599	1,010,864.00	(53.31%)	471,967.00	(.15%)	471,256.00
4. Other Local Revenues	8600-8799	263,703.00	(19.78%)	211,535.00	0.00%	211,535.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		5,144,294.00	(11.93%)	4,530,474.00	(4.07%)	4,345,876.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,427,287.00		1,444,067.00
b. Step & Column Adjustment				13,816.00		12,767.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				2,964.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,427,287.00	1.18%	1,444,067.00	.88%	1,456,834.00
2. Classified Salaries						
a. Base Salaries				958,625.00		920,903.00
b. Step & Column Adjustment				12,500.00		14,618.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(50,222.00)		(26,135.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	958,625.00	(3.94%)	920,903.00	(1.25%)	909,386.00
3. Employee Benefits	3000-3999	1,048,428.00	(20.37%)	834,879.00	2.55%	856,191.00
4. Books and Supplies	4000-4999	235,547.00	(28.05%)	169,486.00	(27.50%)	122,876.00
5. Services and Other Operating Expenditures	5000-5999	887,067.00	(6.92%)	825,685.00	2.75%	848,365.00
6. Capital Outlay	6000-6999	393,372.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	142,004.00	(22.55%)	109,983.00	.99%	111,072.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,602.00)	54.57%	(19,479.00)	0.00%	(19,479.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		5,079,728.00	(15.63%)	4,285,524.00	(.01%)	4,285,245.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		64,566.00		244,950.00		60,631.00

MULTI-YEAR PROJECTIONS cont'd

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	300,817.82		128,223.73		57,996.68
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,661,828.14		1,906,778.14		1,967,409.14
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	253,986.40		214,276.22		214,262.27
c. Unassigned/Unappropriated	9790	300,819.84		128,223.73		57,996.68
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(2.02)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		554,804.22		342,499.95		272,258.95
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.92%		7.99%		6.35%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	El Dorado County					
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		248.43		244.79		241.05
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		5,079,728.00		4,285,524.00		4,285,245.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		5,079,728.00		4,285,524.00		4,285,245.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		253,986.40		214,276.20		214,262.25
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		75,000.00		75,000.00		75,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		253,986.40		214,276.20		214,262.25

Assumptions

- 91% P-2 ADA
- COLA (22-23 13.26%) (23-24 8.13%) (24-25 3.54%)
- Removed all expenses for band program in 22-23
- Saved \$61k by removing budgeted medical caps for staff that are not taking medical benefits
- Reduced contributions to programs from LCFF funding by \$107,682
- Assumed ELO-P same funding for next two years
- Assumed Proposition 28 funding for next two years (Arts & Music Funding)
- Not included - potential reduction in the Arts & Music Block Grant Funds

BUDGET PROPOSALS and ENACTED POLICIES THAT COULD HAVE MAJOR IMPACT ON DISTRICT FUNDING

New impacts

- ▶ IRS provided an extension for tax filings to October 16, 2023 - State budget will be impacted by this change and revenue estimates will be challenging. State budget will be adopted prior to knowing state revenue.
- ▶ State revenues continue to decline ahead of projections
- ▶ New funding initiative out there for mental health services in schools

Budget Proposals for 2023-24

- ▶ 2600 bills were introduced in February with a few hundred specific to education code
- ▶ Permanently fund CSPP contracts on enrollment rather than attendance
- ▶ Annual screening for Dyslexia in K-2
- ▶ State Water Resources - \$10 billion to allocate to school water systems for testing/filtration and training of school personnel plus \$5 million for faucet and fixture replacements
- ▶ By 2035, requires 100% of all newly purchased school buses to be zero-emission vehicles