



Pioneer Union School District

Board of Trustees

- Jonathan Russell President
- Nanette Hargo Vice President
 - Cory Morrison Clerk
- Nathaniel Houston Member
 - Tricia Ciampa Member

Staff

- Patrick Paturel Superintendent
- Kelly Howard Chief Business Officer





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Description	Resource	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								8
1) LCFF Sources		8010-8099	3,377,327.00	3,377,327.00	1,166,564.08	3,640,986.00	263,659.00	7.8%
2) Federal Revenue		8100-8299	632,651.00	632,651.00	82,093.69	714,298.00	81,647.00	12.9%
3) Other State Revenue		8300-8599	661,973.00	661,973.00	314,798.71	627,567.00	(34,406.00)	-5.2%
4) Other Local Revenue		8600-8799	235,474.00	235,474.00	68,490.65	232,658.00	(2,816.00)	-1.2%
5) TOTAL, REVENUES			4,907,425.00	4,907,425.00	1,631,947.13	5,215,509.00		

Change to Enrollment

Adopted budget - 260 1st Interim - 283

Change to ADA projections

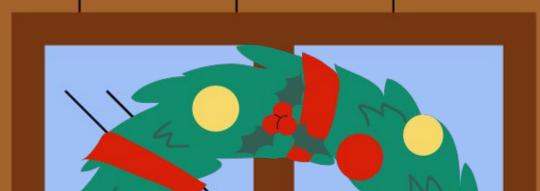
Adopted 91% - 236.6 1st Interim 93% -263.19

Increases to Federal Revenue

Increased Federal Grant expenditures = revenue

Other State and Local

Adjustments to state projections



Expenditures

B. EXPENDITURES							
1) Certificated Salaries	1000-1999	1,495,013.00	1,495,013.00	587,263.69	1,534,093.00	(39,080.00)	-2.6%
2) Classified Salaries	2000-2999	950,506.00	950,506.00	360,046.86	881,167.00	69,339.00	7.3%
3) Employee Benefits	3000-3999	1,053,191.00	1,053,191.00	334,829.36	1,031,234.71	21,956.29	2.1%
4) Books and Supplies	4000-4999	206,758.00	206,758.00	59,960.86	202,385.00	4,373.00	2.1%
5) Services and Other Operating Expenditures	5000-5999	905,874.00	905,874.00	216,824.17	967,692.00	(61,818.00)	-6.8%
6) Capital Outlay	6000-6999	308,000.00	308,000.00	42,077.02	420,181.00	(112,181.00)	-36.4%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	110,741.00	110,741.00	52,888.00	178,746.00	(68,005.00)	-61. <mark>4</mark> %
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(13,791.00)	(13,791.00)	0.00	(13,208.00)	(583.00)	4.2%
9) TOTAL, EXPENDITURES		5,016,292.00	5,016,292.00	1,653,889.96	5,202,290.71		

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2023-24	Adop	ted	1st In	terim	1st Interim	- Adopted
Description	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
LCFF	3,377,327		3,640,986	***	263,659	0
Federal		632,651		714,298	0	81647
State	57,952	604,021	56,506	571,061	-1,446	-32960
Local	46,192	189,282	50,231	182,427	4,039	-6855
TOTAL REVENUE	3,481,471	1,425,954	3,747,723	1,467,786	266,252	41,832
2023-24	Adop	ted	1st In	terim	1st Interim	- Adopted
Description	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Certificated Salaries	1,268,314	226,699	1,265,788	268,305	-2,526	41,606
Classified Salaries	741,777	208,729	628,893	252,274	-112,884	43,545
Employee Benefits	709,937	343,254	657,190	374,045	-52,747	30,791
Books & Supplies	131,594	75,164	113,731	88,654	-17,863	13,490
Services/Operating	588,319	317,555	598,307	369,385	9,988	51,830
Capital Outlay	53000	255,000	0	420,181	-53,000	165,181
Out of District	28,272	82,469	88,043	90,703	59,771	8,234
Indirect Costs	-91,449	77,658	-106,967	93,759	-15,518	16,101
TOTAL EXPENDITURES	3,429,764	1,586,528	3,244,985	1,957,306	-184,779	370,778





Other Significant Updates



- Increased speech contract
- PIP program supervision became a service instead of a salary
 - Increases to supply costs in custodial/maintenance
- Increased cost of mental health services



- Purchased a leaf vacuum (capital outlay)
- Increased generator/shade structure budget
- Added \$11000 for Accelerated
 Reader Purchase (restricted
- Reduced music teacher ½ year salary/benefits
 - Reduced counselor ½ year
 salary/benefits



- Increased long term sub costs
 - Added Admin Designee
 - Added new SPED teacher
 - Added new SPED Aide
- Reduced heath and welfare not used



SCENARIO

Description Resource	Object		2023-24			2024-25			2025-26	
73-5		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
LC FF Sources	8010-8099	3,640,986.00	0.00	3,640,986.00	3,776,089.00	0.00	3,776,089.00	3,759,401.00	0.00	3,759,401.00
Federal Revenue	8100-8299	0.00	714,298.00	714,298.00	0.00	173,206.00	173,206.00	0.00	173,206.00	173,206.00
Other State Revenue	8300-8599	56,506.00	571,061.00	627,567.00	59,212.00	381,586.00	440,798.00	56,612.00	380,607.00	437,219.00
Other Local Revenue	8600-8799	50,231.00	182,427.00	232,658.00	91,087.00	146,516.00	237,603.00	91,087.00	146,516.00	237,603.00
Total Revenues		3,747,723.00	1,467,786.00	5,215,509.00	3,926,388.00	701,308.00	4,627,696.00	3,907,100.00	700,329.00	4,607,429.00
Expenditures							31 (30)			
Certificated Salaries	1000-1999	1,265,788.00	268,305.00	1,534,093.00	1,317,301.00	252,845.00	1,570,146.00	1,331,393.00	260,398.00	1,591,791.00
Classified Salaries	2000-2999	628,893.00	252,274.00	881,167.00	702,281.00	206,230.00	908,511.00	719,514.00	207,730.00	927,244.00
Employee Benefits	3000-3999	657,190.00	374,044.00	1,031,234.00	751,423.00	185,611.00	937,034.00	760,869.00	189,073.00	949,942.00
Books and Supplies	4000-4999	113,731.00	88,654.00	202,385.00	113,731.00	64,404.00	178,135.00	113,731.00	64,404.00	178,135.00
Services and Other Operating 🐇 🎉	5000-5999	598,307.00	369,385.00	967,692.00	604,627.00	364,385.00	969,012.00	610,673.00	364,385.00	975,058.00
Capital Outlay	6000-6999	0.00	420,181.00	420,181.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo (excluding	7100-7299									
Transfers of Indirect Costs)	7400-7499	88,043.00	90,703.00	178,746.00	88,043.00	90,703.00	178,746.00	88,043.00	90,703.00	178,746.00
Other Outgo - Transfers of Indirect Cost			93,759.00	(14,403.00)		93,759.00	(14,403.00)	(108,162.00)		(14,403.00)
Total Expenditures	. 7300-7333	3,243,790.00	1,957,305.00	5,201,095.00	3,469,244.00	1,257,937.00		3,516,061.00	1,270,452.00	4,786,513.00
	and itur as	503,933.00	(489,519.00)	14,414.00	457,144.00	(556,629.00)	(99,485.00)	391,039.00	(570,123.00)	
Excess (Deficiency) of Revenues Over Exp Other Financing Sources/Uses	a luitur &	00.555,606	(409,519.00)	14,414,00	457,144.00	(330,029.00)	(33,465.00)	391,039.00	(370,123.00)	(179,084.00
Interfund Transfers Transfers In	8900-8929	0.00	0.00	0.00			0.00			0.00
Transfers Out			0.00	2000	0.00	0.00	0.00	0.00	0.00	200,000
	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses	0020 0070	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions	8980-8999	(549,540.00)	549,540.00	0.00	(507,824.00)	507,824.00	0.00	(521,318.00)	521,318.00	0.00
Total Other Financing Sources/Uses		(549,540.00)	549,540.00	0.00	(507,824.00)	507,824.00	0.00	(521,318.00)	521,318.00	0.00
Reductions needed to maintain reserves	J.	/AF CO7 001	CO 034 00	0.00	0.00	/40 00F 001	0.00	0.00	(40.005.00)	0.00
Net Increase (Decrease) in Fund Balance		(45,607.00)	60,021.00	14,414.00	(50,680.00)	(48,805.00)	(99,485.00)	(130,279.00)	(48,805.00)	(179,084.00)
Fund Balance, Reserves		4 250 422 00	000 545 00	2 4 42 070 00	4 204 025 00	050 557 00	2 4 5 0 202 00	4 45 4 45 00	004 750 00	2 05 0 007 00
Beginning Fund Balance, July 1	lle .	1,250,432.00		2,143,978.00	1,204,825.00	Company of the Compan	2,158,392.00	1,154,145.00	904,762.00	2,058,907.00
Ending Balance, June 30		1,204,825.00	953,567.00	2,158,392.00	1,154,145.00	904,762.00	2,058,907.00	1,023,866.00	855,957.00	1,879,823.00
Components of Ending Fund Balance										
Nonspendable	0711	1 000 00		1 000 00	1 000 00		1 000 00	1 000 00		1 000 00
Revolving Cash	9711 9712	1,000.00		1,000.00	1,000.00		1,000.00	1,000.00		1,000.00
Stores	9712			0.00			0.00			0.00
Prepaid Items				-			2,67,970,07			100000
All Others	9719		05255700	0.00		004 753 00	0.00		055 057 00	0.00
Restricted	9740		953,567.00	953,567.00		904,762.00	904,762.00		855,957.00	855,957.00
Committed	9760	220 050 20	0.00	0.00	220 75 4 00	0.00	0.00	240.754.00	0.00	0.00
Assigned	2/1	230,050.29	0.00	230,050.29	239,754.00	0.00	239,754.00	249,754.00	0.00	249,754.00
Compensated Absences	9780	20,000.00		20,000.00	20,000.00		20,000.00	20,000.00		20,000.00
El Dorado Community Foundation Grant		50,000.00		50,000.00	50,000.00		50,000.00	50,000.00		50,000.00
District Library	9780	2,793.00		2,793.00	2,793.00		2,793.00	2,793.00		2,793.00
District Technology	9780	20,044.00		20,044.00	20,044.00		20,044.00	20,044.00		20,044.00
Site Donations	9780	6,637.00		6,637.00	6,637.00		6,637.00	6,637.00		6,637.00
PTO Classroom Donations	9780	296.00		296.00	100000000000000000000000000000000000000		0.00	Service Control		0.00
Pupil Transportation	9780	11,077.00		11,077.00	11,077.00		11,077.00	11,077.00		11,077.00
Oral Interpretation		3,206.00		3,206.00	3,206.00		3,206.00	3,206.00		3,206.00
Box Tops/PTO	9780	336.00		336.00	336.00		336.00	336.00		336.00
Betty Irwin	9780	0.00		0.00	0.00		0.00	0.00		0.00
Inst Mat Realignment (IMFRP)	9780	49,133.00		49,133.00	59,133.00		59,133.00	69,133.00		69,133.00
WT Rebuild	9780	2,712.00		2,712.00	2,712.00		2,712.00	2,712.00		2,712.00
Wellness Space Grants		0.00		0.00	0.00		0.00	0.00		0.00
EPA .		0.00		0.00	0.00		0.00	0.00		0.00
Unrestricted Lottery		63,816.29		63,816.29	63,816.00		63,816.00	63,816.00		63,816.00
	9700	00,010.23								
Unassigned/Unappropriated	9760	00,010.23								
	9789	260,054.75		260,054.75	236,359.05		236,359.05	239,325.65		239,325.65
Unassigned/Unappropriated			0.00			0.00	236,359.05 677,031.95	239,325.65 533,786.35	0.00	239,325.65 533,786.35

Total Expenditures
Total District Reserves (excluding Assigned)
Reserve Percent
Reserve Percent above minimum

5,201,095.00 973,774.71 18.72% 13.72% 4,727,181.00 913,391.00 19.32% 14.32% 4,786,513.00 773,112.00 16.15% 11.15%

- Assumes COLA from 23/24 State Budget for 24/25 & 25/26 of 3.94% and 3.29% respectively.
- Assumes elimination of .5 FTE principal in 24/25
- Moves cost of salaries/benefits for positions added with one time funds from restricted dollars to unrestricted dollars.

S C E N A R I O B

Description Resource	Object		2023-24			2024-25	S		2025-26	
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
LCFF Sources 8	3010-8099	3,640,986.00	0.00	3,640,986.00	3,776,089.00	0.00	3,776,089.00	3,759,401.00	0.00	3,759,401.00
Federal Revenue 8	3100-8299	0.00	714,298.00	714,298.00	0.00	173,206.00	173,206.00	0.00	173,206.00	173,206.00
Other State Revenue 8	3300-8599	56,506.00	571,061.00	627,567.00	59,212.00	381,586.00	440,798.00	56,612.00	380,607.00	437,219.00
Other Local Revenue 8	3600-8799	50,231.00	182,427.00	232,658.00	91,087.00	146,516.00	237,603.00	91,087.00	146,516.00	237,603.00
Total Revenues		3,747,723.00	1,467,786.00	5,215,509.00	3,926,388.00	701,308.00	4,627,696.00	3,907,100.00	700,329.00	4,607,429.00
Expenditures						e - 0				1030000000000000
Certificated Salaries 1	1000-1999	1,265,788.00	268,305.00	1,534,093.00	1,264,269.00	254,276.00	1,518,545.00	1,278,361.00	261,829.00	1,540,190.00
Classified Salaries 2	2000-2999	628,893.00	252,274.00	881,167.00	653,049.00	187,255.00	840,304.00	670,282.00	188,755.00	859,037.00
Employee Benefits 3	3000-3999	657,190.00	374,044.00	1,031,234.00	721,612.00	170,202.00	891,814.00	730,764.00	173,551.00	904,315.00
Books and Supplies 4	4000-4999	113,731.00	88,654.00	202,385.00	113,731.00	64,404.00	178,135.00	113,731.00	64,404.00	178,135.00
Services and Other Operating 5	5000-5999	598,307.00	369,385.00	967,692.00	604,627.00	364,385.00	969,012.00	610,673.00	364,385.00	975,058.00
Capital Outlay 6	5000-6999	0.00	420,181.00	420,181.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo (excluding 👑 🁑 7	100-7299						111111			
	400-7499	88,043.00	90,703.00	178,746.00	88,043.00	90,703.00	178,746.00	88,043.00	90,703.00	178,746.00
Other Outgo - Transfers of Indirect Cost: 7		(108,162.00)	93,759.00	(14,403.00)	(108,162.00)	93,759.00	(14,403.00)	(108,162.00)	93,759.00	(14,403.00)
Total Expenditures	/300-/333	3,243,790.00	1,957,305.00	5,201,095.00	3,337,169.00	1,224,984.00	4,562,153.00	3,383,692.00	1,237,386.00	4,621,078.00
Excess (Deficiency) of Revenues Over Expen	diturer	503,933.00	(489,519.00)	14,414.00	589,219.00	(523,676.00)	65,543.00	523,408.00	(537,057.00)	(13,649.00)
Other Financing Sources/Uses	or tules	303,333.00	(400,515.00)	14,414.00	363,213.00	(323,076.00)	03,345.00	323,400.00	(337,037.00)	(13,045.00)
Interfund Transfers										
	3900-8929	0.00	0.00	0.00			0.00			0.00
	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses	/000-/025	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 14	3930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77)-(2010000		200,000	10000.00	11 2 2 3	1000000	10000000	100000	100000
	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	3980-8999	(549,540.00)	549,540.00	0.00	(473,676.00)	473,676.00	0.00	(487,057.00)	487,057.00	0.00
Total Other Financing Sources/Uses Reductions needed to maintain reserves		(549,540.00)	549,540.00	0.00	(473,676.00) 0.00	473,676.00	0.00	(487,057.00) 0.00	487,057.00	0.00
Net Increase (Decrease) in Fund Balance		(45,607.00)	60,021.00		115,543.00	(50,000.00)	65,543.00	36,351.00	(50,000.00)	(13,649.00)
Fund Balance, Reserves		(45,607.00)	60,021.00	14,414.00	115,545.00	(50,000.00)	65,545.00	36,351.00	(50,000.00)	(15,645.00)
		1 250 422 00	002 545 00	2 4 42 070 00	4 204 025 00	05355700	2 1 5 0 7 0 2 0 0	1 220 200 00	00355700	2 222 025 00
Beginning Fund Balance, July 1	No.	1,250,432.00		2,143,978.00	1,204,825.00		2,158,392.00	1,320,368.00	903,567.00	2,223,935.00
Ending Balance, June 30 Components of Ending Fund Balance		1,204,825.00	953,567.00	2,158,392.00	1,320,368.00	903,567.00	2,223,935.00	1,356,719.00	853,567.00	2,210,286.00
Nonspendable	374									
Revolving Cash	9711	1,000.00		1,000.00	1,000.00		1,000.00	1,000.00		1,000.00
	9712	1,000.00	1	0.00	1,000.00			1,000.00		
Stores Prepaid Items				0.00			0.00			0.00
All Others	9713 9719		1.3	0.00			0.00			0.00
			052 567 00	and the second second second		903 567 00	The second secon		05256700	
Restricted Committed	9740 9760		953,567.00	953,567.00		903,567.00	903,567.00		853,567.00	853,567.00 0.00
	3/60	220.050.20	0.00	230,050.29	220.754.00	0.00	200	240.754.00	0.00	-
Assigned	0790	230,050.29	0.00		239,754.00	0.00		249,754.00	0.00	249,754.00
Compensated Absences El Dorado Community Foundation Grant		20,000.00 50,000.00			20,000.00 50,000.00		20,000.00 50,000.00	20,000.00 50.000.00		20,000.00 50.000.00
District Library		2,793.00			2,793.00		2,793.00	2,793.00		2,793.00
District Technology		20,044.00		The second secon	20,044.00		20,044.00	20,044.00		20,044.00
		6,637.00			Control of the Contro		6,637.00	BOTTO STATE OF THE		6,637.00
Site Donations PTO Classroom Donations	9780 9780	296.00		296.00	6,637.00		0.00	6,637.00		0.00
Pupil Transportation		11,077.00	- 1	The second secon	11,077.00		11,077.00	11,077.00		11,077.00
Oral Interpretation		3,206.00			3,206.00		3,206.00	3,206.00		3,206.00
Box Tops/PTO		336.00		The state of the s	336.00		336.00	336.00		336.00
		0.00		ALC: CONTRACT OF THE PARTY OF T	0.00		0.00	0.00		0.00
Betty Irwin		Contract the second	N. A.	The second second	CONTROL MANAGEMENT		Contract Con	A CONTRACTOR OF STREET		Section 20 to the second section 20 to 10
Inst Mat Realignment (IMFRP)		49,133.00			59,133.00		59,133.00	69,133.00		69,133.00
WT Rebuild		2,712.00			2,712.00		2,712.00	2,712.00		2,712.00
Wellness Space Grants		0.00			0.00		0.00	0.00		0.00
EPA		0.00			0.00		0.00	0.00		0.00
Unrestricted Lottery	9780	63,816.29		63,816.29	63,816.00		63,816.00	63,816.00	99	63,816.00
Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	260,054.75		260,054.75	228,107.65		228,107.65	231,053.90		231,053.90
Unassigned/Unappropriated Amount	9790	713,719.96	0.00	713,719.96	851,506.35	0.00	851,506.35	874,911.10	0.00	874,911.10

Total Expenditures
Total District Reserves (excluding Assigned)
Reserve Percent
Reserve Percent above minimum

5,201,095.00 973,774.71 18.72% 13.72% 4,562,153.00 1,079,614.00 23.66% 18.66% 4,621,078.00 1,105,965.00 23.93% 18.93%

- Assumes COLA from 23/24 State Budget for 24/25 & 25/26 of 3.94% and 3.29% respectively.
- Assumes elimination of .5 FTE principal in 24/25
- Assumes reductions of FTE added with one time funds
 - 1.43 FTE of Certificated
 - o .3790 Outreach
 - o .2445 SPED Aide
 - 1.0298 RegularAide



SCENARIO

Description Resource	Object		2023-24		H	2024-25			2025-26	- 8
**************************************		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
LCFF Sources	8010-8099	3,640,986.00	0.00	3,640,986.00	3,668,505.00	0.00	3,668,505.00	3,570,760.00	0.00	3,570,760.00
Federal Revenue	8100-8299	0.00	714,298.00	714,298.00	0.00	173,206.00	173,206.00	0.00	173,206.00	173,206.00
Other State Revenue	8300-8599	56,506.00	571,061.00	627,567.00	59,212.00	381,586.00	440,798.00	56,612.00	380,607.00	437,219.00
Other Local Revenue	8600-8799	50,231.00	182,427.00	232,658.00	91,087.00	146,516.00	237,603.00	91,087.00	146,516.00	237,603.00
Total Revenues		3,747,723.00	1,467,786.00	5,215,509.00	3,818,804.00	701,308.00	4,520,112.00	3,718,459.00	700,329.00	4,418,788.00
Expenditures					100 100 100					
Certificated Salaries	1000-1999	1,265,788.00	268,305.00	1,534,093.00	1,317,301.00	252,845.00	1,570,146.00	1,331,393.00	260,398.00	1,591,791.00
Classified Salaries	2000-2999	628,893.00	252,274.00	881,167.00	702,281.00	206,230.00	908,511.00	719,514.00	207,730.00	927,244.00
Employee Benefits	3000-3999	657,190.00	374,044.00	1,031,234.00	751,423.00	185,611.00	937,034.00	760,869.00	189,073.00	949,942.00
Books and Supplies	4000-4999	113,731.00	88,654.00	202,385.00	113,731.00	64,404.00	178,135.00	113,731.00	64,404.00	178,135.00
Services and Other Operating	5000-5999	598,307.00	369,385.00	967,692.00	604,627.00	364,385.00	969,012.00	610,673.00	364,385.00	975,058.00
Capital Outlay >>>	6000-6999	0.00	420,181.00	420,181.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo (excluding	7100-7299									
Transfers of Indirect Costs)	7400-7499	88,043.00	90,703.00	178,746.00	88,043.00	90,703.00	178,746.00	88,043.00	90,703.00	178,746.00
Other Outgo - Transfers of Indirect Cost			94,954.00	(13,208.00)	(108,162.00)	94,954.00	(13,208.00)	(108,162.00)	94,954.00	(13,208.00)
Total Expenditures	. 7500 7555	3,243,790.00	1,958,500.00	5,202,290.00	3,469,244.00		4,728,376.00	3,516,061.00	1,271,647.00	4,787,708.00
Excess (Deficiency) of Revenues Over Exp	enditures	503,933.00	(490,714.00)	13,219.00	349,560.00	(557,824.00)	(208,264.00)	202,398.00	(571,318.00)	(368,920.00)
Other Financing Sources/Uses		200,233.00	(100,124.00)	10,215.00	545,500.00	(331,024.00)	(200,204.00)	202,030.00	(312,020.00)	(550,520.00)
Interfund Transfers										
Transfers In	8900-8929	0.00	0.00	0.00			0.00			0.00
Transfers Out	7600-7629	140.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses	7000 7023	0.00	0.00	0.00	0.00	0.00	0.55	0.00	0.00	0.00
Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Uses	7630-7699	100 1700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions	8980-8999	The second second	549,540.00	0.00	(507,824.00)	507,824.00	0.00	(521,318.00)	521,318.00	0.00
Total Other Financing Sources/Uses	7	(549,540.00)	549,540.00	0.00	(507,824.00)	507,824.00	0.00	(521,318.00)	521,318.00	0.00
Reductions needed to maintain reserves		(5.5)5.0.007	3 13,3 10.00	0.00	0.00	201,021	0.00	0.00	322,520.00	0.00
Net Increase (Decrease) in Fund Balance		(45,607.00)	58,826.00	13,219.00	(158,264.00)	(50,000.00)	(208,264.00)	(318,920.00)	(50,000.00)	(368,920.00)
Fund Balance, Reserves		10-1-10-1	,		((=)====,	,,,	,,,	()	V/
Beginning Fund Balance, July 1		1,250,432.00	893,546.00	2,143,978.00	1,204,825.00	952,372.00	2,157,197.00	1,046,561.00	902,372.00	1,948,933.00
Ending Balance, June 30		1,204,825.00	952,372.00	2,157,197.00	1,046,561.00	902,372.00	1,948,933.00	727,641.00	852,372.00	1,580,013.00
Components of Ending Fund Balance										
Nonspendable										
Revolving Cash	9711	1,000.00		1,000.00	1,000.00		1,000.00	1,000.00		1,000.00
Stores	9712	36		0.00	11.20		0.00	227		0.00
Prepaid Items	9713			0.00			0.00			0.00
All Others	9719			0.00			0.00			0.00
Restricted	9740		952,372.00	952,372.00		902,372.00	902,372.00		852,372.00	852,372.00
Committed	9760	101111		0.00	1000	3)	0.00			0.00
Assigned		230,050.29	0.00	230,050.29	239,754.00	0.00	239,754.00	249,754.00	0.00	249,754.00
Compensated Absences	9780	20,000.00		20,000.00	20,000.00		20,000.00	20,000.00		20,000.00
El Dorado Community Foundation Grant	9780	50,000.00		50,000.00	50,000.00		50,000.00	50,000.00		50,000.00
District Library	9780	2,793.00		2,793.00	2,793.00		2,793.00	2,793.00		2,793.00
District Technology	9780	20,044.00		20,044.00	20,044.00		20,044.00	20,044.00		20,044.00
Site Donations	9780	6,637.00		6,637.00	6,637.00		6,637.00	6,637.00		6,637.00
PTO Classroom Donations	9780	296.00		296.00	NAME OF THE PARTY		0.00	TO STATE OF THE ST		0.00
Pupil Transportation	9780	11,077.00		11,077.00	11,077.00	1	11,077.00	11,077.00		11,077.00
Ora I Interpretation	9780 🦙	3,206.00		3,206.00	3,206.00		3,206.00	3,206.00		3,206.00
Box Tops/PTO	9780	336.00		336.00	336.00		336.00	336.00		336.00
Betty Irwin	9780	0.00		0.00	0.00		0.00	0.00		0.00
Inst Mat Realignment (IMFRP)	9780	49,133.00		49,133.00	59,133.00		59,133.00	69,133.00		69,133.00
WT Rebuild	9780	2,712.00		2,712.00	2,712.00		CONTRACTOR DELICITIES OF	2,712.00		2,712.00
Wellness Space Grants		0.00		0.00	0.00		Control of the Contro	0.00		0.00
EPA .		0.00		0.00	0.00		0.00	0.00		0.00
Unrestricted Lottery		63,816.29		63,816.29	63,816.00		63,816.00	63,816.00		63,816.00
Unassigned/Unappropriated		and the second			and an investment of the second			A CONTRACTOR OF THE PARTY OF TH		DAMES CONTRACT OF THE PARTY OF
Reserve for Economic Uncertainties	9789	260,114.50		260,114.50	236,418.80		236,418.80	239,385.40		239,385.40
Unassigned/Unappropriated Amount	9790	713,660.21	0.00	713,660.21	569,388.20	0.00	569,388.20	237,501.60	0.00	237,501.60

Total Expenditures
Total District Reserves (excluding Assigned)
Reserve Percent
Reserve Percent above minimum

202,290.00 973,774.71 18.72% 13.72% 4,728,376.00 805,807.00 17.04% 12.04%

4,787,708.00 476,887.00 9.96% 4.96%

- Assumes COLA from 23/24 State Budget for 24/25 & 25/26 of 1%
- Assumes elimination of .5 FTE principal in 24/25
- Moves cost of salaries/benefits for positions added with one time funds from restricted dollars to unrestricted dollars.

S C E N A R I O

D

CFF Sources	Total 3,570,760.00 173,206.00 437,219.00 237,603.00 4,418,788.00 1,540,190.00 859,037.00 904,315.00 178,135.00 975,058.00 0.00 178,746.00 (14,403.00) 4,621,078.00 (202,290.00) 0.00 0.00 0.00 0.00 0.00 0.00 0.
Fact an Revenue	173,206.00 437,219.00 237,603.00 4,418,788.00 1,540,190.00 859,037.00 904,315.00 178,135.00 975,058.00 0.00 178,746.00 (14,403.00) 4,621,078.00 (202,290.00) 0.00 0.00 0.00 0.00 0.00 0.00
Other State Revenue	437,219.00 237,603.00 4,418,788.00 1,540,190.00 859,037.00 904,315.00 178,135.00 975,058.00 0.00 178,746.00 (14,403.00) 4,621,078.00 (202,290.00) 0.00 0.00 0.00 0.00 0.00 0.00
Other State Revenue	437,219.00 237,603.00 4,418,788.00 1,540,190.00 859,037.00 904,315.00 178,135.00 975,058.00 0.00 178,746.00 (14,403.00) 4,621,078.00 (202,290.00) 0.00 0.00 0.00 0.00 0.00 0.00
Control Revenue 8600-8799 50,231.00 182,427.00 232,658.00 91,087.00 146,516.00 237,603.00 91,087.00 146,516.00 701,308.00 45,20,112.00 3718,459.00 700,329.00 701,308.00 45,20,112.00 3718,459.00 700,329.00 703,299.0	237,603.00 4,418,788.00 1,540,190.00 859,037.00 904,315.00 178,135.00 975,058.00 0.00 178,746.00 (14,403.00) 4,621,078.00 (202,290.00) 0.00 0.00 0.00 0.00 0.00 0.00
Total Expenditures	4,418,788.00 1,540,190.00 859,037.00 904,315.00 178,135.00 975,058.00 0.00 178,746.00 (14,403.00) 4,621,078.00 (202,290.00) 0.00 0.00 0.00 0.00 0.00 0.00
Dependitures Certificated Salaries 1000-1999 1,265,788.00 268,893.00 252,274.00 881,167.00 653,049.00 187,255.00 840,304.00 670,282.00 188,755.00 1,334,049.00 1,331,234.00 1,331,234.00 1,331,234.00 1,331,300 1,	1,540,190.00 859,037.00 904,315.00 178,135.00 975,058.00 0.00 178,746.00 (14,403.00) 4,621,078.00 (202,290.00) 0.00 0.00 0.00 0.00
Cartificated Salaries 1000-1999 1,265,788.00 268,830.500 1,534,093.00 1,264,269.00 254,276.00 1,518,545.00 261,829.00 1,266,269.00 252,274.00 881,167.00 653,049.00 187,255.00 840,304.00 670,282.00 188,755.00 840,304.00 670,282.00 188,755.00 840,304.00 670,282.00 188,755.00 840,304.00 670,282.00 188,755.00 840,304.00 670,282.00 188,755.00 840,304.00 64,004.00 173,551.00 864,604.00 173,551.00 864,604.00 173,551.00 864,604.00 173,151.00 64,004.00 173,151.00 64,004.00 173,151.00 64,004.00 64,004.00 173,151.00 64,004.00 64,004.00 173,151.00 64,004.00 64	859,037.00 904,315.00 178,135.00 975,058.00 0.00 178,746.00 (14,403.00) 4,621,078.00 (202,290.00) 0.00 0.00 0.00 0.00 0.00 0.00
Classified Salaries 2000-2999 628,893.00 252,274.00 881,167.00 653,049.00 187,255.00 840,304.00 670,282.00 188,755.00 800 800,000	859,037.00 904,315.00 178,135.00 975,058.00 0.00 178,746.00 (14,403.00) 4,621,078.00 (202,290.00) 0.00 0.00 0.00 0.00 0.00 0.00
Employee Benefits 3000-3999 657,190.00 374,044.00 1,31,234.00 721,612.00 170,202.00 891,814.00 730,764.00 173,551.00 800ks and Supplies 4000-4999 113,731.00 88,654.00 202,385.00 113,731.00 64,404.00 178,155.00 113,731.00 64,404.00 604,627.00 364,385.00 969,012.00 610,673.00 364,385.00 604,627.00 364,385.00 969,012.00 610,673.00 364,385.00 604,627.00 604,627.00 604,6	904,315.00 178,135.00 975,058.00 0.00 178,746.00 (14,403.00) 4,621,078.00 (202,290.00) 0.00 0.00 0.00 0.00
Books and Supplies	178,135.00 975,058.00 0.00 178,746.00 (14,403.00) 4,621,078.00 (202,290.00) 0.00 0.00 0.00 0.00 0.00 0.00
Services and Other Operating 5000-5999 598,307.00 369,385.00 967,692.00 604,627.00 364,385.00 969,012.00 610,673.00 364,385.00 0.00	975,058.00 0.00 178,746.00 (14,403.00) 4,621,078.00 (202,290.00) 0.00 0.00 0.00 0.00
Capital Outlay 6000-6999 0.00 420,181.00 420,181.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 178,746.00 (14,403.00) 4,621,078.00 (202,290.00) 0.00 0.00 0.00 0.00 0.00 0.00
Other Outgo (excluding 7100-7299 710	178,746.00 (14,403.00) 4,621,078.00 (202,290.00) 0.00 0.00 0.00 0.00 0.00
Transfers of Indirect Costs) 7400-7499 88,043.00 90,703.00 178,746.00 88,043.00 90,703.00 00 00 00 00 178,746.00 93,759.00 (10,657.00) 93,759.00 (108,162.00) (108,162.00) 93,759.00 (108,162.00) (108,162.00) 93,759.00 (108,162.00) (1	(14,403.00) 4,621,078.00 (202,290.00) 0.00 0.00 0.00 0.00 0.00 0.00 0.00
Other Outgo - Transfers of Indirect Costs 7300-7399 (106,967.00) 93,759.00 (13,208.00) (108,162.00) 93,759.00 (14,403.00) (108,162.00) 93,759.00 (13,408.00) (108,162.00) 93,759.00 (13,408.00) (108,162.00) 93,759.00 (13,408.00) (108,162.00) 93,759.00 (13,408.00) (108,162.00) 93,759.00 (13,408.00) (108,162.00) 93,759.00 (13,408.00) (108,162.00) 93,759.00 (13,408.00) (108,162.00) 93,759.00 (13,408.00) (108,162.00) 93,759.00 (13,408.00) (108,162.00) 93,759.00 (13,408.00) (108,162.00) 93,759.00 (13,408.00) (108,162.00) 93,759.00 (13,408.00) (108,162.00) 93,759.00 (13,408.00) (108,162.00) 93,759.00 (13,408.00) (13,408.00) (108,162.00) 93,759.00 (13,408.00) (13,4	(14,403.00) 4,621,078.00 (202,290.00) 0.00 0.00 0.00 0.00 0.00 0.00 0.00
Total Expenditures 3,244,985.00 1,957,305.00 5,202,290.00 3,337,169.00 1,224,984.00 4,562,153.00 3,383,692.00 1,237,386.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00
Total Expenditures 3,244,985.00 1,957,305.00 5,202,290.00 3,337,169.00 1,224,984.00 4,562,153.00 3,383,692.00 1,237,386.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00
Excess (Deficiency) of Revenues Over Expenditures 502,738.00 (489,519.00) 13,219.00 481,635.00 (523,676.00) (42,041.00) 334,767.00 (537,057.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00
Other Financing Sources/Uses Interfund Transfers Transfers N 8900-8929 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00
Interfund Transfers Transfers N	0.00 0.00 0.00 0.00
Transfers In 8900-8929 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 0.00 0.00 0.00
Transfers Out 7600-7629 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	0.00 0.00 0.00 0.00
Other Sources/Uses 8930-8979 0.00 0.	0.00 0.00 0.00 0.00
Sources 8930-8979 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 0.00 0.00
Uses 7630-7699 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 0.00 0.00
Contributions 8980-8999 (549,540.00) 549,540.00 0.00 (473,676.00) 473,676.00 0.00 (487,057.00) 487,057.00 Total Other Financing Sources/Uses (549,540.00) 549,540.00 0.00 (473,676.00) 473,676.00 0.00 (487,057.00) 487,057.00 Reductions needed to maintain reserves 0.00 <	0.00
Total Other Financing Sources/Uses (549,540.00) 549,540.00 0.00 (473,676.00) 473,676.00 0.00 (487,057.00) 487,057.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00
Reductions needed to maintain reserves 0.00 0.00 0.00 0.00 0.00	
Net Increase (Decrease) in Fund Balance (46,802.00) 60,021.00 13,219.00 7,959.00 (50,000.00) (42,041.00) (152,290.00) (50,000.00) Fund Balance, Reserves Beginning Fund Balance, July 1 1,250,432.00 893,546.00 2,143,978.00 1,203,630.00 953,567.00 2,157,197.00 1,211,589.00 903,567.00 Ending Balance, June 30 1,203,630.00 953,567.00 2,157,197.00 1,211,589.00 903,567.00 Components of Ending Fund Balance Nonspendable Revolving Cash 9711 1,000.00 1,000.00 1,000.00 1,000.00 Stores 9712 0.00 Prepaid Items 9713 0.00 All Others 9719 0.00 Restricted 9740 953,567.00 953,567.00 903,567.00 903,567.00 903,567.00 853,567.00	0.00
Fund Balance, Reserves Beginning Fund Balance, July 1 1,250,432.00 893,546.00 2,143,978.00 1,203,630.00 953,567.00 2,157,197.00 1,211,589.00 903,567.00 Ending Balance, June 30 1,203,630.00 953,567.00 2,157,197.00 1,211,589.00 903,567.00 2,115,156.00 1,059,299.00 853,567.00 Components of Ending Fund Balance Nonspendable Revolving Cash 9711 1,000.00 1,000	
Beginning Fund Balance, July 1 1,250,432.00 893,546.00 2,143,978.00 1,203,630.00 953,567.00 2,157,197.00 1,211,589.00 903,567.00	(202,290.00)
Ending Balance, June 30 1,203,630.00 953,567.00 2,157,197.00 1,211,589.00 903,567.00 2,115,156.00 1,059,299.00 853,567.00 Components of Ending Fund Balance Nonspendable 1,000.00 </td <td></td>	
Components of Ending Fund Balance Nonspendable 1,000.00	2,115,156.00
Nonspendable Revolving Cash 9711 1,000.00 1,000.00 1,000.00 1,000.00 1,000.00 0.00 Prepaid Items 9713 0.00 0.00 All Others 9740 953,567.00 953,567.00 903,567.00 903,567.00 853,567.00	1,912,866.00
Revolving Cash 9711 1,000.00 1,0	
Stores 9712 0.00 <	
Prepaid Items 9713 0.00	1,000.00
All Others 9719 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	0.00
Restricted 9740 953,567.00 953,567.00 903,567.00 853,567.00	0.00
Restricted 9740 953,567.00 953,567.00 903,567.00 853,567.00	0.00
	853,567.00
	0.00
Assigned 230,050.29 0.00 230,050.29 239,754.00 0.00 239,754.00 249,754.00 0.00	249,754.00
Compensated Absences 9780 20,000.00 20,000.00 20,000.00 20,000.00	20,000.00
El Dorado Community Foundation Grant 9780 50,000.00 50,000.00 50,000.00 50,000.00	50,000.00
District Library 9780 2,793.00 2,793.00 2,793.00 2,793.00	2,793.00
District Technology 9780 2,793.00 2,793.00 2,793.00 2,793.00 2,793.00 2,793.00 2,793.00 2,793.00 2,793.00 2,793.00 2,793.00 2,793.00 20,044.00	20,044.00
City Departure	
7/ //	6,637.00
PTO Classroom Donations 9780 296.00 296.00 0.00	0.00
Pupil Transportation 9780 11,077.00 11,077.00 11,077.00 12,077.00	11,077.00
Oral Interpretation 9780 3,206.00 3,206.00 3,206.00 3,206.00	3,206.00
Box Tops/PTO 9780 336.00 336.00 336.00 336.00	336.00
Betty Irwin 9780 0.00 0.00 0.00 0.00	0.00
Inst Mat Realignment (IMFRP) 9780 49,133.00 49,133.00 59,133.00 59,133.00 69,133.00	69,133.00
WT Rebuild 2,712.00 2,712.00 2,712.00 2,712.00	2,712.00
Wellness Space Grants 9780 0.00 0.00 0.00 0.00	
EPA 9780 0.00 0.00 0.00 0.00 0.00	0.00
Unrestricted Lottery 9780 63,816.29 63,816.00 63,816.00 63,816.00	0.00
Unassigned/Unappropriated	0.00
Reserve for Economic Uncertainties 9789 260,114.50 260,114.50 228,107.65 228,107.65 231,053.90	
	0.00 63,816.00
Unassigned/Unappropriated Amount 9790 712,465.21 0.00 712,465.21 742,727.35 0.00 742,727.35 577,491.10 0.00	0.00

Total Expenditures
Total District Reserves (excluding Assigned)
Reserve Percent
Reserve Percent above minimum

5,202,290.00 972,579.71 18.70% 13.70% 4,562,153.00 970,835.00 21.28% 16.28% 4,621,078.00 808,545.00 17.50%

- Assumes COLA from 23/24 State Budget for 24/25 & 25/26 of 1%
- Assumes elimination of .5 FTE principal in 24/25
- Assumes reductions of FTE added with one time funds
 - 1.43 FTE of Certificated
 - o .3790 Outreach
 - o .2445 SPED Aide
 - 1.0298 RegularAide









Declining Enrollment

5.8 million students compared to 6.3 million in 2004-05 - estimated to be 5.4 million by 2030

COLA

As if November 16th, The LAO is projecting the COLA for 24/25 to be approximately 1%.

School Services

Recommended to project lower than expected revenues.



It is recommended the board review the multiple scenarios and determine which projections the district should move forward

MYP Options

with.

