



2023-24 *1st Interim Presentation*

December 14th 2023



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





Table Of Contents

01 Budget projections
update

02 MYP Scenarios

03 Discussion



Budget Updates



Revenues

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	3,377,327.00	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)	-61.4%
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		



2023-24	Adopted		1st Interim		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	Adopted		1st Interim		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

Summary

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 health and welfare not used





Multi-Year Projections



SCENARIO A

Description	Resource	Object	2023-24			2024-25			2025-26		
			Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
LCFF 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											
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		7300-7399	(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			3,243,790.00	1,957,305.00	5,201,095.00	3,469,244.00	1,257,937.00	4,727,181.00	3,516,061.00	1,270,452.00	4,786,513.00
Excess (Deficiency) of Revenues Over Expenditures			503,933.00	(489,519.00)	14,414.00	457,144.00	(556,629.00)	(99,485.00)	391,039.00	(570,123.00)	(179,084.00)
Other Financing Sources/Uses											
Interfund Transfers											
Transfers In		8900-8929	0.00	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	0.00	0.00
Other Sources/Uses											
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					0.00	0.00		0.00	0.00		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											
Beginning Fund Balance, July 1			1,250,432.00	893,546.00	2,143,978.00	1,204,825.00	953,567.00	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											
Revolving Cash		9711	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		9713			0.00			0.00			0.00
All Others		9719			0.00			0.00			0.00
Restricted		9740		953,567.00	953,567.00		904,762.00	904,762.00		855,957.00	855,957.00
Committed		9760			0.00			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			0.00			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		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		2,712.00	2,712.00		2,712.00
Wellness Space Grants		9780	0.00		0.00	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		63,816.29	63,816.00		63,816.00	63,816.00		63,816.00
Unassigned/Unappropriated											
Reserve for Economic Uncertainties		9789	260,054.75		260,054.75	236,359.05		236,359.05	239,325.65		239,325.65
Unassigned/Unappropriated Amount		9790	713,719.96	0.00	713,719.96	677,031.95	0.00	677,031.95	533,786.35	0.00	533,786.35
Total Expenditures			5,201,095.00			4,727,181.00			4,786,513.00		
Total District Reserves (excluding Assigned)			973,774.71			913,391.00			773,112.00		
Reserve Percent			18.72%			19.32%			16.15%		
Reserve Percent above minimum			13.72%			14.32%			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.



SCENARIO B

Description	Resource	Object	2023-24			2024-25			2025-26		
			Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
LCFF 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											
Certificated Salaries		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		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		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		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		7300-7399	(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			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 Expenditures			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											
Interfund Transfers											
Transfers In		8900-8929	0.00	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	0.00	0.00
Other Sources/Uses											
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	(473,676.00)	473,676.00	0.00	(487,057.00)	487,057.00	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
Reductions needed to maintain reserves					0.00	0.00		0.00	0.00		0.00
Net Increase (Decrease) in Fund Balance			(45,607.00)	60,021.00	14,414.00	115,543.00	(50,000.00)	65,543.00	36,351.00	(50,000.00)	(13,649.00)
Fund Balance, Reserves											
Beginning Fund Balance, July 1			1,250,432.00	893,546.00	2,143,978.00	1,204,825.00	953,567.00	2,158,392.00	1,320,368.00	903,567.00	2,223,935.00
Ending Balance, June 30			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
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			0.00			0.00			0.00
Prepaid Items		9713			0.00			0.00			0.00
All Others		9719			0.00			0.00			0.00
Restricted		9740		953,567.00	953,567.00		903,567.00	903,567.00		853,567.00	853,567.00
Committed		9760			0.00			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			0.00			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		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		69,133.00	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		9780	0.00		0.00	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		63,816.29	63,816.00		63,816.00	63,816.00		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	5,201,095.00	4,562,153.00	4,621,078.00
Total District Reserves (excluding Assigned)	973,774.71	1,079,614.00	1,105,965.00
Reserve Percent	18.72%	23.66%	23.93%
Reserve Percent above minimum	13.72%	18.66%	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
 - .3790 Outreach
 - .2445 SPED Aide
 - 1.0298 Regular Aide



SCENARIO C

Description	Resource	Object	2023-24			2024-25			2025-26		
			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											
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 Transfers of Indirect Costs)		7100-7299									
		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		7300-7399	(108,162.00)	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			3,243,790.00	1,958,500.00	5,202,290.00	3,469,244.00	1,259,132.00	4,728,376.00	3,516,061.00	1,271,647.00	4,787,708.00
Excess (Deficiency) of Revenues Over Expenditures			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											
Interfund Transfers											
Transfers In		8900-8929	0.00	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	0.00	0.00
Other Sources/Uses											
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					0.00	0.00		0.00	0.00		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											
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			0.00			0.00			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			0.00			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			0.00			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		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
VVI Rebuild		9780	2,712.00		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	0.00		0.00
EPA		9780	0.00		0.00	0.00		0.00	0.00		0.00
Unrestricted Lottery		9780	63,816.29		63,816.29	63,816.00		63,816.00	63,816.00		63,816.00
Unassigned/Unappropriated											
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	5,202,290.00	4,728,376.00	4,787,708.00
Total District Reserves (excluding Assigned)	973,774.71	805,807.00	476,887.00
Reserve Percent	18.72%	17.04%	9.96%
Reserve Percent above minimum	13.72%	12.04%	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.



SCENARIO D

Description	Resource Object	2023-24			2024-25			2025-26		
		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										
Certificated Salaries	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	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	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	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 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	(14,403.00)
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	4,621,078.00
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)	(202,290.00)
Other Financing Sources/Uses										
Interfund Transfers										
Transfers In	8900-8929	0.00	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	0.00	0.00
Other Sources/Uses										
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	(473,676.00)	473,676.00	0.00	(487,057.00)	487,057.00	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
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)	(202,290.00)
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	2,115,156.00
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	1,912,866.00
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			0.00			0.00			0.00
Prepaid Items	9713			0.00			0.00			0.00
All Others	9719			0.00			0.00			0.00
Restricted	9740		953,567.00	953,567.00		903,567.00	903,567.00		853,567.00	853,567.00
Committed	9760			0.00			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			0.00			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	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 Rebala	9780	2,712.00		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	0.00		0.00
EPA	9780	0.00		0.00	0.00		0.00	0.00		0.00
Unrestricted Lottery	9780	63,816.29		63,816.29	63,816.00		63,816.00	63,816.00		63,816.00
Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	260,114.50		260,114.50	228,107.65		228,107.65	231,053.90		231,053.90
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	577,491.10

Total Expenditures	5,202,290.00	4,562,153.00	4,621,078.00
Total District Reserves (excluding Assigned)	972,579.71	970,835.00	808,545.00
Reserve Percent	18.70%	21.28%	17.50%
Reserve Percent above minimum	13.70%	16.28%	12.50%

- 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
 - .3790 Outreach
 - .2445 SPED Aide
 - 1.0298 Regular Aide



Key Points

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.

Expiring One Time \$

Current budget includes \$712,549 of one time revenues

MYP Options

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





Discussion

Thank you!

