March 13, 2025

2024–25 2nd Interim Presentation

Pioneer Union School District

2nd Interim

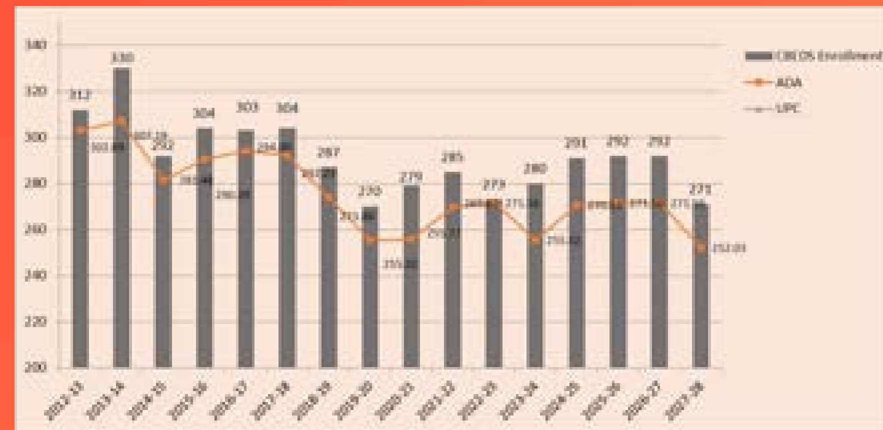
- January State Budget Proposal
- PUSD Budget Assumptions
- Review 3 Multi-Year Projection Scenarios
- Adopt/Revise Budget

Governor's Budget Proposal

COLA	Proposals	Economy	2025–26
2025/26 **2.43% (-.43%)**	Universal TK – Student to adult ratios drop to 10:1, increase TK add on to LCFF funding Currently $3,077/ADA = $18,924	Uncertainty about federal policies	**Attendance Recovery Program**
2026/27 **3.52% (+.71%)**	Student Support and Professional Dev Discretionary Block Grant – One time funds	Delayed tax deadlines due to January fires – personal income tax is more than half of general fund revenue	**Needs Assement for LCAP**
2027/28 **3.63% (+.78%)**	ELO-P higher rate for UPP counts above 55% (down from 75%) PUSD = 50.29	Governor is projecting a budget surplus over the three year period of 2023-24, 2024-25, 2025-26	**Instructional continuity plans**
2028/29 **3.49%**	Learning Recovery Emergency Block Grant – Possible second allocation	Capital gains revenue projected to make 8.5% of GF revenue for 2025 assumes a stock market consistent with November 2024 levels	

PUSD 2nd Interim Budget Assumptions

Statistical Analysis



Birth rates for zip codes 95684 & 95636
- 28 TK eligible for 2025/26
- 24 TK eligible for 2026/27
- 24 TK Eligible for 2027/28

- District assumptions include that 20 of the eligible TK age students born in district boundaries, still live in the area, and will enroll in public school
- Average new K enrollments over 4 years have been 17.5 - add to 6 existing TK and round up to 25

Adopted	Enrollment/ADA Est		grade	ENR	ADA	ENR	ADA	ENR	ADA	ENR	ADA	ENR	ADA
grade	#	[illegible]		2024-25		2025-26		2026-27		2027-28		2028-29	
TK	6	5.58	TK	6	5.58	20	18.60	20	18.60	20	18.60	20	18.60
K	34	31.62	K	34	31.62	25	23.25	20	18.60	20	18.60	20	18.60
1	34	31.62	1	34	31.62	34	31.62	25	23.25	20	18.60	20	18.60
2	33	30.69	2	33	30.69	34	31.62	34	31.62	25	23.25	20	18.60
3	26	24.18	3	26	24.18	33	30.69	34	31.62	34	31.62	25	23.25
4	31	28.83	4	31	28.83	26	24.18	33	30.69	34	31.62	34	31.62
5	28	26.04	5	28	26.04	31	28.83	26	24.18	33	30.69	34	31.62
6	41	38.13	6	41	38.13	28	26.04	31	28.83	26	24.18	33	30.69
7	20	18.60	7	20	18.60	41	38.13	28	26.04	31	28.83	26	24.18
8	38	35.34	8	38	35.34	20	18.60	41	38.13	28	26.04	31	28.83
	291	270.63		291	270.63	292	271.56	292	271.56	271	252.03	263	244.59
				2024-25		2025-26		2026-27		2027-28		2028-29	

	New Enrollments										
	Grade										
Year	TK	K	1	2	3	4	5	6	7	8	Totals
2021-22	11	17	9	6	5	1	1				50
2022-23	18	11	5	1	3	4	4	4			50
2023-24	15	23	10	2	6	3	5	5	5		74
2024-25	8	19	5	11	1	3	2	3	5	6	63
2025-26											0
2026-27											0
2027-28											0
2028-29											0
2029-30											0
Avg	13	17.5	7.25	5	3.75	2.75	3	4	5	6	67.25

	New Enrollments										
	Month										
Year	August	Septembe	October	Novembe	Decembe	January	February	March	April	May	Totals
2021-22	38	1		2	1	3		2	3		50
2022-23	39		3	1		6	1				50
2023-24	53	1	3	1	3	2	1	1	6	3	74
2024-25	45	4	2	1	2	7	2				63
2025-26											0
2026-27											0
2027-28											0
2028-29											0
2029-30											0
PCT/Enrol	0.74	0.03	0.05	0.02	0.05	0.08	0.02	0.01	0.04	0.01	237

	Disenrollments										
	Grade										
Year	TK	K	1	2	3	4	5	6	7	8	Totals
2021-22	10	10	11	13	12	7	5	7	4	6	85
2022-23	0	3	9	4	6	5	5	9	10	5	56
2023-24	2	4	6	2	2	6	4	7	4	0	37
2024-25	2	4	2	4	3	0	1	3	5	0	24
2025-26											0
2026-27											0
2027-28											0
2028-29											0
2029-30											0
Avg	3.50	5.25	7.00	5.75	5.75	4.50	3.75	6.50	5.75	2.75	50.50

	Disenrollments										
	Month										
Year	August	Septembe	October	Novembe	Decembe	January	February	March	April	May	Totals
2021-22	32	30	8	6	2	1	1	3	2		85
2022-23	12	4	6	5	7	1	12	7	1	1	56
2023-24	6	0	6	6	8	0	4	3	3	1	37
2024-25	4	2	5	2	3	3	5	0	0	0	24
2025-26											0
2026-27											0
2027-28											0
2028-29											0
2029-30											0
PCT/Enrol	0.27	0.18	0.12	0.09	0.10	0.02	0.11	0.06	0.03	0.01	202

	Disenrollments - Reason										
	Reason Code										
Year	160	167	180	200	230	240	400	420	450/460	470	Totals
2021-22	67	1	2	11			4				85
2022-23	40	0	1	13			2				56
2023-24	28	0	1	3			4		1		37
2024-25	17	0	3	2			1		1		24
2025-26											0
2026-27											0
2027-28											0
2028-29											0
2029-30											0
Avg	0.75	0.00	0.03	0.14	0.00	0.00	0.05	0.00	0.01	0	202

Statistical Analysis

67.25
Average New Enrollments
Calculated over the last 4 school years

50.5
Average Disenrollments
Not counting matriculation

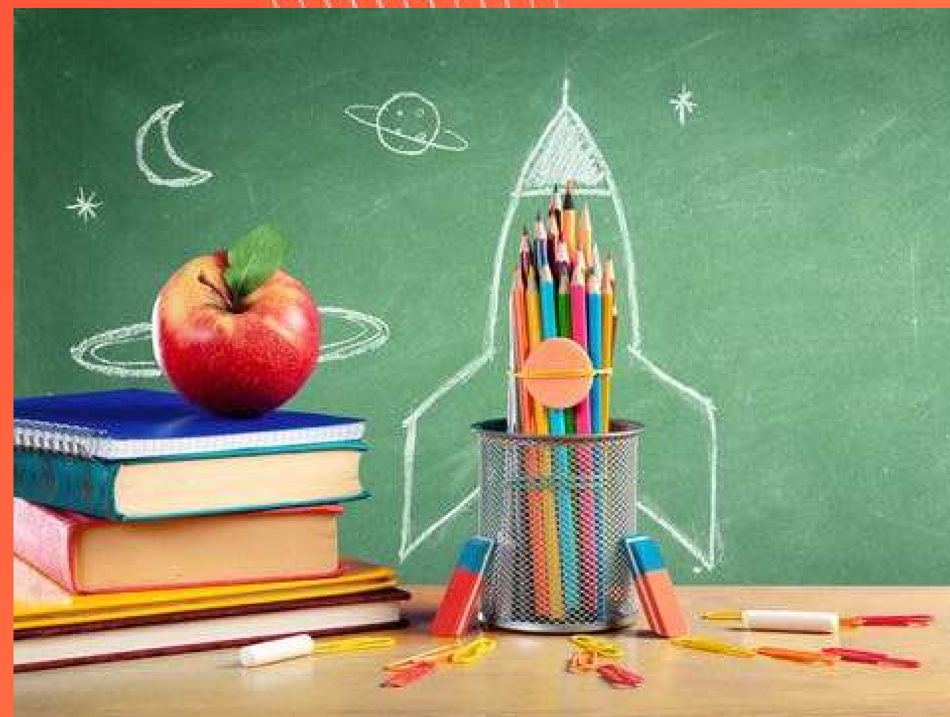
75%
Of Disenrollments
"Moved-verified in other CA public school"

80%
New Enrollments
Arrive August-October

57%
Disenrollments
Happen August-October

Other assumptions

- Reduction of .7 FTE Certificated staff for 2025/26
- Reduction of 1.652 Classified staff for 2025/26
- Addition of $50k Assignment in the Components of ending fund balance for a potential Non Public School Placement
  - There have been significant changes to the El Dorado County SELPA Shared Risk Pool
- No other increases to SPED costs
- Moving costs of PERS/STRS paid from the Arts, Music, and Instructional Materials Discretionary Block Grant which is now fully spent, back to unrestricted expenses in 2025/26
- STRS rates across all three years of 19.1%
- PERS rates of 27.05%, 27.4%, and 27.5% respectively
- Continued shared SPED teacher contract with Indian Diggings
- Increased costs by 2% year over year in both supplies and services.
  - Over the last 4 years, supplies have increased between 15% increase to -26%
  - Over the last 4 years, services have increased between 19% and -5%
- Budget does not assume increases for salaries or benefit caps
- MYP's assume Walt Tyler Elementary opens in 2026/27 with one teacher, one aide, under 25 ADA



Multi-year and Fund Balance

Let’s Look

3 MYP’s to review and adopt as appropriate

MYP A, MYP B, MYP C

MYP A

PIONEER UNION SCHOOL DISTRICT

2024-25 2nd Interim, T1 NSS

Description	Resource	Object	2024-25 Unrestricted	2024-25 Restricted	2024-25 Total	2025-26 Unrestricted	2025-26 Restricted	2025-26 Total	2026-27 Unrestricted	2026-27 Restricted	2026-27 Total
LCFF Sources		8010-8099	[illegible]	0.00	[illegible]	[illegible]	0.00	[illegible]	[illegible]	0.00	[illegible]
Federal Revenue		8100-8299	0.00	[illegible]	[illegible]	0.00	[illegible]	[illegible]	0.00	[illegible]	[illegible]
Other State Revenue		8300-8599	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Other Local Revenue		8600-8799	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total Revenues			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Expenditures											
Certificated Salaries		1000-1999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Classified Salaries		2000-2999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Employee Benefits		3000-3999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Books and Supplies		4000-4999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Services and Other Operating		5000-5999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Capital Outlay		6000-6999	0.00	[illegible]	[illegible]	0.00	0.00	0.00	[illegible]	0.00	[illegible]
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Other Outgo - Transfers of Indirect Costs		7300-7399	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total Expenditures			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Excess (Deficiency) of Revenues Over Expenditures			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
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	[illegible]	[illegible]	0.00	[illegible]	[illegible]	0.00	[illegible]	[illegible]	0.00
Total Other Financing Sources/Uses			[illegible]	[illegible]	0.00	[illegible]	[illegible]	0.00	[illegible]	[illegible]	0.00
Reductions needed to maintain reserves					[illegible]			[illegible]			[illegible]
Net Increase (Decrease) in Fund Balance			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Fund Balance, Reserves											
Beginning Fund Balance, July 1			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Ending Balance, June 30			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Components of Ending Fund Balance											
Nonspendable											
Revolving Cash		9711	[illegible]		[illegible]	[illegible]		[illegible]	[illegible]		[illegible]
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		[illegible]	[illegible]		[illegible]	[illegible]		[illegible]	[illegible]
Committed		9760			0.00			0.00			0.00
Assigned			[illegible]	0.00	[illegible]	[illegible]	0.00	[illegible]	[illegible]	0.00	[illegible]
[illegible]		9780	[illegible]		[illegible]	[illegible]		[illegible]	[illegible]		[illegible]
El Dorado Community Foundation Grant		9780	[illegible]		[illegible]	[illegible]		[illegible]	0.00		0.00
District Library		9780	[illegible]		[illegible]	[illegible]		[illegible]	[illegible]		[illegible]
District Technology		9780	[illegible]		[illegible]	[illegible]		[illegible]	[illegible]		[illegible]
Site Donations		9780	[illegible]		[illegible]	[illegible]		[illegible]	[illegible]		[illegible]
PTO Classroom Donations		9780	[illegible]		[illegible]	[illegible]		[illegible]	[illegible]		[illegible]
Pupil Transportation		9780	0.00		0.00			0.00			0.00
[illegible]		9780	[illegible]		[illegible]	[illegible]		[illegible]	[illegible]		[illegible]
[illegible]		9780	[illegible]		[illegible]	[illegible]		[illegible]	[illegible]		[illegible]
[illegible]		9780	0.00		0.00	0.00		0.00	0.00		0.00
[illegible]		9780	[illegible]		[illegible]	[illegible]		[illegible]	[illegible]		[illegible]
[illegible]		9780	[illegible]		[illegible]	0.00		0.00	0.00		0.00
[illegible]		9780	0.00		0.00	0.00		0.00	0.00		0.00
[illegible]		9780	[illegible]		[illegible]	[illegible]		[illegible]	[illegible]		[illegible]
Unrestricted Lottery		9780	[illegible]		[illegible]	[illegible]		[illegible]	[illegible]		[illegible]
Unassigned/Unappropriated											
Reserve for Economic Uncertainties		9789	[illegible]		[illegible]	[illegible]		[illegible]	[illegible]		[illegible]
Unassigned/Unappropriated Amount		9790	[illegible]	0.00	[illegible]	[illegible]	0.00	[illegible]	[illegible]	0.00	[illegible]

	2024-25	2025-26	2026-27
Total Expenditures	[illegible]	[illegible]	[illegible]
Total District Reserves (excluding Assigned)	[illegible]	[illegible]	[illegible]
Reserve Percent	[illegible]	[illegible]	[illegible]
Reserve Percent above minimum	[illegible]	[illegible]	[illegible]

	2024-25	2025-26	2026-27
Total Expenditures	[illegible]	[illegible]	[illegible]
Total District Reserves (including Assigned)	[illegible]	[illegible]	[illegible]
Reserve Percent	[illegible]	[illegible]	[illegible]
Reserve Percent above minimum	[illegible]	[illegible]	[illegible]

MYP B
PIONEER UNION SCHOOL DISTRICT
2024-25 2nd Interim, T2 NSS

Description	Resource	Object	2024-25 Unrestricted	2024-25 Restricted	2024-25 Total	2025-26 Unrestricted	2025-26 Restricted	2025-26 Total	2026-27 Unrestricted	2026-27 Restricted	2026-27 Total
LCFF Sources		8010-8099	5,462,145.00	0.00	5,462,145.00	5,027,505.00	0.00	5,027,505.00	4,962,159.00	0.00	4,962,159.00
Federal Revenue		8100-8299	0.00	339,057.00	339,057.00	0.00	125,351.00	125,351.00	0.00	125,351.00	125,351.00
Other State Revenue		8300-8599	50,911.00	505,124.00	556,035.00	85,841.00	454,171.00	540,012.00	86,868.00	454,171.00	541,037.00
Other Local Revenue		8600-8799	123,850.00	349,767.00	467,577.00	124,850.00	152,527.00	277,527.00	124,850.00	152,527.00	277,527.00
Total Revenues			5,661,438.00	1,213,948.00	6,875,434.00	5,237,834.00	752,039.00	4,549,875.00	4,552,889.00	752,039.00	5,305,064.00
Expenditures											
Certificated Salaries		1000-1999	1,290,253.00	406,255.00	1,796,418.00	1,291,864.00	416,093.00	1,707,897.00	1,374,474.00	420,171.00	1,794,645.00
Classified Salaries		2000-2999	598,003.00	215,234.00	813,237.00	603,069.00	191,174.00	794,243.00	645,764.00	195,246.00	841,052.00
Employee Benefits		3000-3999	650,017.00	394,473.00	1,045,398.00	735,453.00	307,693.00	1,043,144.00	727,652.00	352,557.00	1,080,209.00
Books and Supplies		4000-4999	152,478.00	118,278.00	270,752.00	111,513.00	71,796.00	183,309.00	119,743.00	75,120.00	188,863.00
Services and Other Operating		5000-5999	654,847.00	401,050.00	1,056,497.00	657,917.34	406,027.00	1,064,744.34	602,456.23	414,063.54	1,096,519.77
Capital Outlay		6000-6999	0.00	430,137.00	430,137.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00
Other Outgo (excluding Transfers		7100-7299									
of Indirect Costs)		7400-7499	56,231.00	183,506.00	241,737.00	80,931.00	163,506.00	244,439.00	83,746.00	163,506.00	247,252.00
Other Outgo - Transfers of Indirect Costs		7300-7399	(103,456.00)	84,706.00	(18,750.00)	(100,162.00)	84,706.00	(15,456.00)	(100,161.00)	84,706.00	(15,454.00)
Total Expenditures			3,298,879.00	2,253,447.00	5,504,328.00	3,292,317.34	1,671,795.00	5,024,112.34	3,548,873.23	1,754,273.54	5,282,848.77
Excess (Deficiency) of Revenues Over Expenditures			351,867.00	(1,240,499.00)	(656,895.00)	445,506.66	(939,756.00)	(474,237.34)	1,084,295.77	(1,002,234.54)	2,057.23
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	(780,295.00)	780,295.00	0.00	(775,600.00)	775,600.00	0.00	(785,600.00)	785,600.00	0.00
Total Other Financing Sources/Uses			(780,295.00)	780,295.00	0.00	(775,600.00)	775,600.00	0.00	(785,600.00)	785,600.00	0.00
Reductions needed to maintain reserves					0.00	0.00		0.00	0.00		0.00
Net Increase (Decrease) in Fund Balance			(398,455.00)	(460,204.00)	(858,659.00)	(330,093.34)	(164,156.00)	(474,237.34)	298,695.77	(216,634.54)	2,057.23
Fund Balance, Reserves											
Beginning Fund Balance, July 1			1,485,773.05	862,926.41	2,418,785.46	1,087,605.05	482,724.41	1,559,008.48	756,985.71	328,568.41	1,085,542.12
Ending Balance, June 30			1,087,605.05	482,724.41	1,559,008.46	756,985.71	328,568.41	1,085,542.12	875,603.48	111,933.87	1,087,619.35
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		482,724.41	482,724.41		328,568.41	328,568.41		111,933.87	111,933.87
Committed		9760			0.00			0.00			0.00
Assigned			226,885.74	0.00	226,885.74	206,764.74	0.00	206,764.74	206,764.74	0.00	206,764.74
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	30,000.00		30,000.00	30,000.00		30,000.00	0.00		0.00
District Library		9780	2,833.00		2,833.00	2,833.00		2,833.00	2,833.00		2,833.00
District Technology		9780	11,298.00		11,298.00	11,298.00		11,298.00	11,298.00		11,298.00
Site Donations		9780	7,519.00		7,519.00	7,519.00		7,519.00	7,519.00		7,519.00
PTO Classroom Donations		9780	1,329.00		1,329.00	300.00		300.00	300.00		300.00
Pupil Transportation		9780	0.00		0.00			0.00			0.00
Oral Interpretation		9780	3,233.00		3,233.00	3,233.00		3,233.00	3,233.00		3,233.00
Box Tops/PTO		9780	336.00		336.00	336.00		336.00	336.00		336.00
Betty Hruh		9780	0.00		0.00	0.00		0.00	0.00		0.00
Inst Mat Realignment (IMPR)		9780	25,684.00		25,684.00	25,684.00		25,684.00	25,684.00		25,684.00
IAT Refunds		9780	2,712.00		2,712.00	0.00		0.00	0.00		0.00
Wellness Space Grants		9780	0.00		0.00	0.00		0.00	0.00		0.00
NPS		9780	30,000.00		30,000.00	30,000.00		30,000.00	30,000.00		30,000.00
Unrestricted Carryover		9780	88,301.74		88,301.74	75,510.74		75,510.74	75,510.74		75,510.74
Unassigned/Unappropriated											
Reserve for Economic Uncertainties		9789	276,716.30		276,716.30	251,206.12		251,206.12	264,147.50		264,147.50
Unassigned/Unappropriated Amount		9790	555,003.01	0.00	555,003.01	276,022.85	0.00	276,022.85	385,773.00	0.00	385,773.00

	2024-25	2025-26	2026-27
Total Expenditures	5,504,328.00	5,024,112.34	5,282,848.77
Total District Reserves (excluding Assigned)	832,019.31	508,228.97	787,920.54
Reserve Percent	15.07%	10.14%	14.50%
Reserve Percent above minimum	10.07%	5.14%	9.54%

	2024-25	2025-26	2026-27
Total Expenditures	5,504,328.00	5,024,112.34	5,282,848.77
Total District Reserves (including Assigned)	1,087,605.05	756,985.71	875,603.48
Reserve Percent	19.25%	15.07%	15.47%
Reserve Percent above minimum	14.25%	10.07%	13.47%

MYP C

PIONEER UNION SCHOOL DISTRICT

2024-25 2nd Interim, no NBS

Description	Resource	Object	2024-25 Unrestricted	2024-25 Restricted	2024-25 Total	2025-26 Unrestricted	2025-26 Restricted	2025-26 Total	2026-27 Unrestricted	2026-27 Restricted	2026-27 Total
LCFF Sources		8010-8099	3,482,335.00	0.00	3,482,335.00	3,627,305.00	0.00	3,627,305.00	3,738,218.00	0.00	3,738,218.00
Federal Revenue		8100-8299	0.00	339,057.00	339,057.00	0.00	145,351.00	145,351.00	0.00	145,351.00	145,351.00
Other State Revenue		8300-8599	58,531.00	520,124.00	588,655.00	45,641.00	454,171.00	499,812.00	90,038.00	454,171.00	590,107.00
Other Local Revenue		8600-8799	121,810.00	365,767.00	487,577.00	124,810.00	152,517.00	277,327.00	124,810.00	152,517.00	277,327.00
Total Revenues			3,662,426.00	1,012,948.00	4,675,424.00	3,817,256.00	752,039.00	4,569,275.00	3,950,045.00	752,039.00	4,682,084.00
Expenditures											
Certificated Salaries		1000-1999	1,298,210.00	406,265.00	1,704,436.00	1,291,604.00	416,093.00	1,707,697.00	1,306,974.00	420,171.00	1,725,145.00
Classified Salaries		2000-2999	598,003.00	215,234.00	813,237.00	603,069.00	191,174.00	794,243.00	620,794.00	195,248.00	816,042.00
Employee Benefits		3000-3999	650,827.00	390,673.00	1,045,500.00	735,655.00	307,491.00	1,043,146.00	700,197.00	352,557.00	1,055,754.00
Books and Supplies		4000-4999	152,476.00	119,276.00	271,752.00	111,513.00	71,796.00	183,309.00	113,743.00	75,120.00	188,863.00
Services and Other Operating		5000-5999	654,447.00	401,050.00	1,056,497.00	657,917.34	406,827.00	1,064,744.34	665,056.23	414,963.54	1,080,019.77
Capital Outlay		6000-6999	0.00	435,137.00	435,137.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00
Other Outgo (excluding Transfers		7100-7299									
of Indirect Costs)		7400-7499	58,231.00	183,506.00	241,737.00	59,591.00	183,506.00	243,097.00	61,565.00	183,506.00	245,071.00
Other Outgo - Transfers of Indirect Costs		7300-7399	(111,458.00)	90,700.00	(20,758.00)	(108,162.00)	90,700.00	(17,454.00)	(106,162.00)	90,700.00	(15,434.00)
Total Expenditures			3,300,579.00	2,253,447.00	3,554,326.00	3,350,905.34	1,671,795.00	5,022,700.34	3,427,567.23	1,754,173.54	5,181,640.77
Excess (Deficiency) of Revenues Over Expenditures			361,847.00	(1,240,499.00)	(878,902.00)	466,350.66	(919,756.00)	(473,905.34)	502,477.77	(1,002,234.54)	(499,756.77)
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	(760,295.00)	760,295.00	0.00	(775,600.00)	775,600.00	0.00	(785,600.00)	785,600.00	0.00
Total Other Financing Sources/Uses			(760,295.00)	760,295.00	0.00	(775,600.00)	775,600.00	0.00	(785,600.00)	785,600.00	0.00
Reductions needed to maintain reserves					0.00	0.00		0.00	0.00		0.00
Net Increase (Decrease) in Fund Balance			(398,448.00)	(480,204.00)	(878,652.00)	(308,749.34)	(164,156.00)	(473,905.34)	(283,122.23)	(216,634.54)	(499,756.77)
Fund Balance, Reserves											
Beginning Fund Balance, July 1			1,469,775.05	962,928.41	2,432,703.46	1,067,005.05	482,724.41	1,559,009.46	758,255.71	328,568.41	1,086,824.12
Ending Balance, June 30			1,067,005.05	482,724.41	1,559,609.46	758,255.71	328,568.41	1,086,824.12	475,133.48	111,933.87	587,147.35
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		482,724.41	482,724.41		328,568.41	328,568.41		111,933.87	111,933.87
Committed		9760			0.00			0.00			0.00
Assigned			234,085.74	0.00	234,085.74	246,764.74	0.00	246,764.74	206,764.74	0.00	206,764.74
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	0.00		0.00
District Library		9780	2,833.00		2,833.00	2,833.00		2,833.00	2,833.00		2,833.00
District Technology		9780	11,298.00		11,298.00	11,298.00		11,298.00	11,298.00		11,298.00
Site Donations		9780	7,319.00		7,319.00	7,319.00		7,319.00	7,319.00		7,319.00
PTO Classroom Donations		9780	1,526.00		1,526.00	500.00		500.00	500.00		500.00
Pupil Transportation		9780	0.00		0.00			0.00			0.00
Oral Interpretation		9780	3,255.00		3,255.00	3,255.00		3,255.00	3,255.00		3,255.00
Box Tops/PTO		9780	336.00		336.00	336.00		336.00	336.00		336.00
[illegible]		9780	0.00		0.00	0.00		0.00	0.00		0.00
Inst Mat Realignment (IMPR)		9780	23,684.00		23,684.00	23,684.00		23,684.00	23,684.00		23,684.00
WF Rebate		9780	2,712.00		2,712.00	0.00		0.00	0.00		0.00
Wellness Space Grant		9780	0.00		0.00	0.00		0.00	0.00		0.00
NPS		9780	30,000.00		30,000.00	30,000.00		30,000.00	30,000.00		30,000.00
Unrestricted Lottery		9780	69,801.74		69,801.74	75,038.74		75,038.74	75,038.74		75,038.74
Unassigned/Unappropriated											
Reserve for Economic Uncertainties		9789	278,718.30		278,718.30	251,139.62		251,139.62	259,082.04		259,082.04
Unassigned/Unappropriated Amount		9790	555,303.01	0.00	555,303.01	259,451.95	0.00	259,451.95	8,556.70	0.00	8,556.70

	2024-25	2025-26	2026-27
Total Expenditures	3,554,326.00	5,022,700.34	5,181,640.77
Total District Reserves (excluding Assigned)	832,919.31	510,570.97	267,446.74
Reserve Percent	23.00%	10.17%	5.10%
Reserve Percent above minimum	20.00%	5.17%	0.10%

	2024-25	2025-26	2026-27
Total Expenditures	3,554,326.00	5,022,700.34	5,181,640.77
Total District Reserves (including Assigned)	1,067,005.05	758,255.71	475,213.48
Reserve Percent	29.22%	15.10%	9.22%
Reserve Percent above minimum	14.22%	10.10%	4.22%

Notable Budget Details

$300k **Ongoing Structural Deficit**	**Enrollment** **Kept flat for out years**	**Reserves** **Below 20%** 2026/27 Reserves don't support one month of payroll

Conclusion

The district recommends approval of the budget with MYP - A.

We have established a budget committee and will continue to work with our educational partners to reduce the strain on the budget and maintain fiscal solvency.

Thank you!