



Presentation

Objectives

Review Assumptions

Data used to project forward.

Review MyP

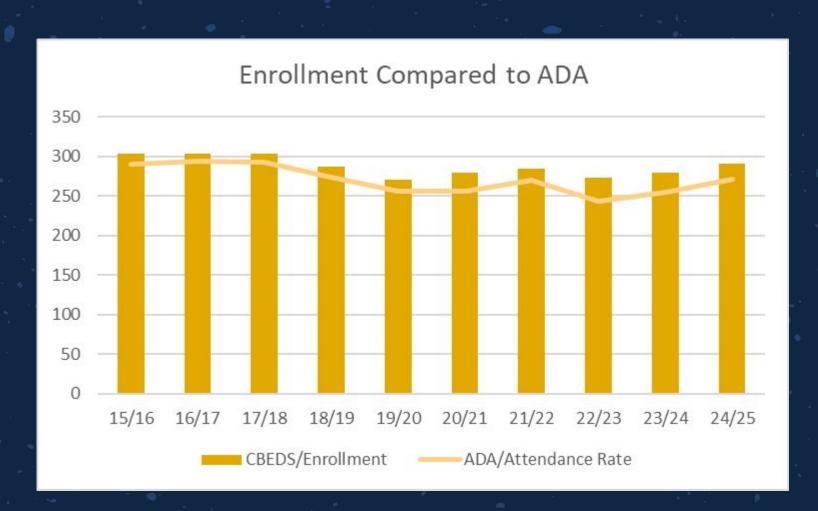
The District is certifying a positive budget

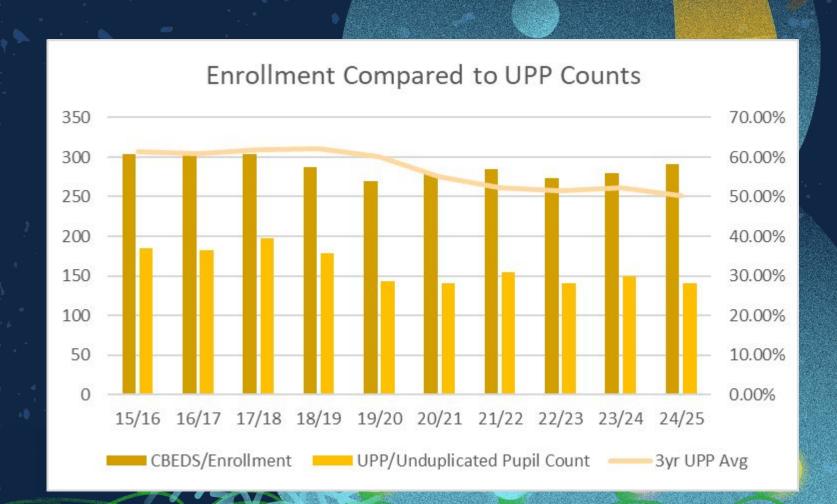
Description	Adopted Budget (A)	First Interim (B)	Difference (A-B)
A. Revenues 1)LCFF Sources	3,581,321.00	3,512,622.00	(68,699.00)
2)Federal Revenue	216,538.00	335,222.00	118,684.00
3)Other State Revenue	502,359.00	460,471.00	(41,888.00)
4)Other Local Revenue	274,278.00	440,508.00	166,230.00
5)Total Revenue	4,574,496.00	4,748,823.00	(174,327.00)
B. Expenditures 1)Certificated Salaries	1,714,342.00	1,703,452.00	10,890.00
2)Classified Salaries	817,303.00	831,372.00	(14,069.00)
3)Employee Benefits	1,012,839.00	1,014,008.00	(1,169.00)
4)Books and Supplies	220,625.00	246,147.00	(25,522.00)
5)Services and Other	854,126.00	940,705.00	(86,579.00)
6)Capital Outlay	0.00	438,137.00	(438,137.00)
7)Other Outgo	183,588.00	232,504.00	(48,916.00)
8)Indirect Costs	(13,228.00)	(17,829.00)	4,601.00
9)TOTAL EXP	4,789,595.00	5,388,496.00	(598,987.00)
C. EXCESS / DEFICIENCY	(215,099.00)	(639,673.00)	424,660.00
E. NET INCREASE/DECREASE FUND BALANCE	(215,099.00)	(639,673.00)	
F. Fund Balance, Reserves 1) Beginning Fund Balance	2,418,701.46	2,418,701.46	
2) Ending Balance, 06/30	2,203,602.46	1,779,028.46	424,574.00



Data Here is a look at data and assumptions used to build the budget. Building ADA Projections

Historical District Trends

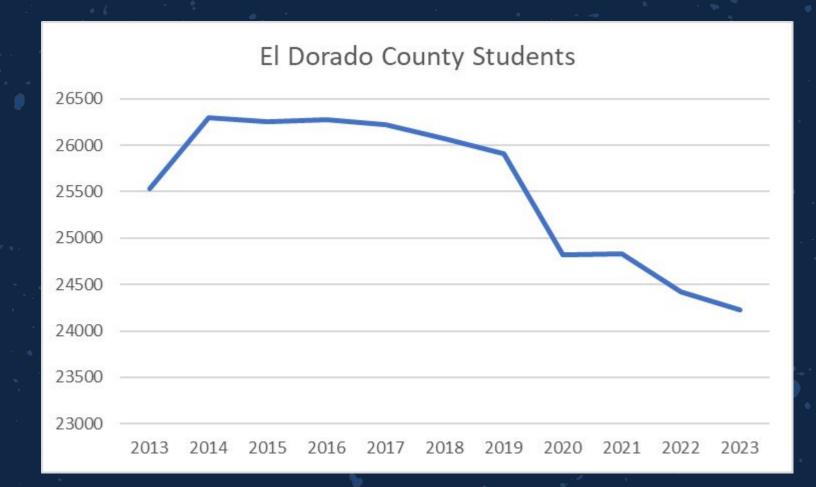




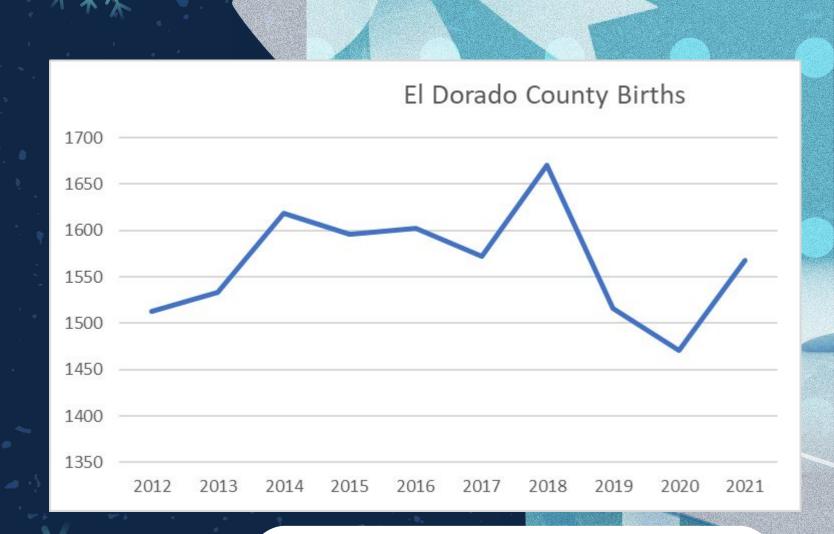
ADA/Enrollment Data

Year	15/16	16/14	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
CBEDS (Enrollment)	304	303	304	287	270	279	285	273	280	291
ADA (Average Daily Attendance	290	294	292.23	273.84	255.42	255.42	270.19	243.35	255.32	270.63
ADA Percentage	95%	97%	96%	95%	95%	91%	95% (ADA Relief 88% Actual)	89%	91%	93% projected
UPP (Unduplicate d)	185	182	197	179	143	141	155	141	149	140
3yr UPP Percentage (Funded)	61.38%	60.79%	61.92%	62.05%	60.14%	55.09%	52.38%	51.53%	52.34%	50.29%

Other Sources of Info



Data Source: El Dorado County Office of Education 2023-24 School District Financials Report



Data Source: <u>As cited on kidsdata.org</u>, California Dept. of Public Health, Birth Statistical Master Files & California Vital Data (Cal-ViDa) Query Tool; California Dept. of Finance, Population Estimates and Projections; CDC WONDER Online Database, Natality Public-Use Data (Feb. 2022).

Enrollment Calculations

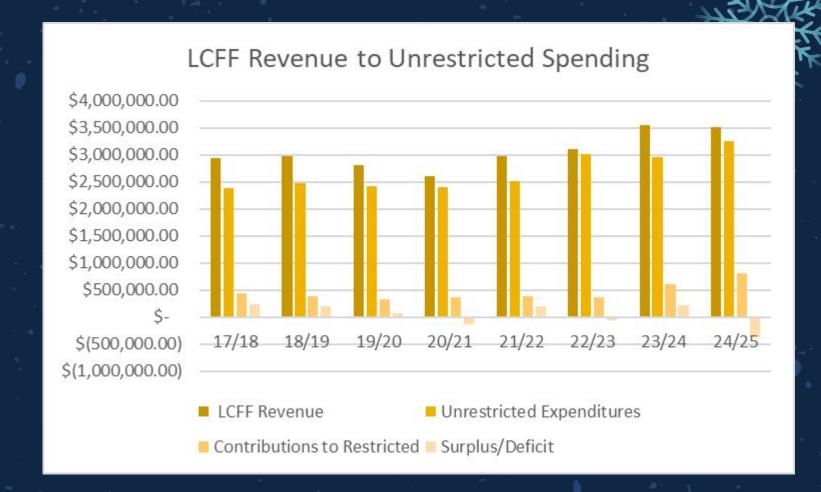


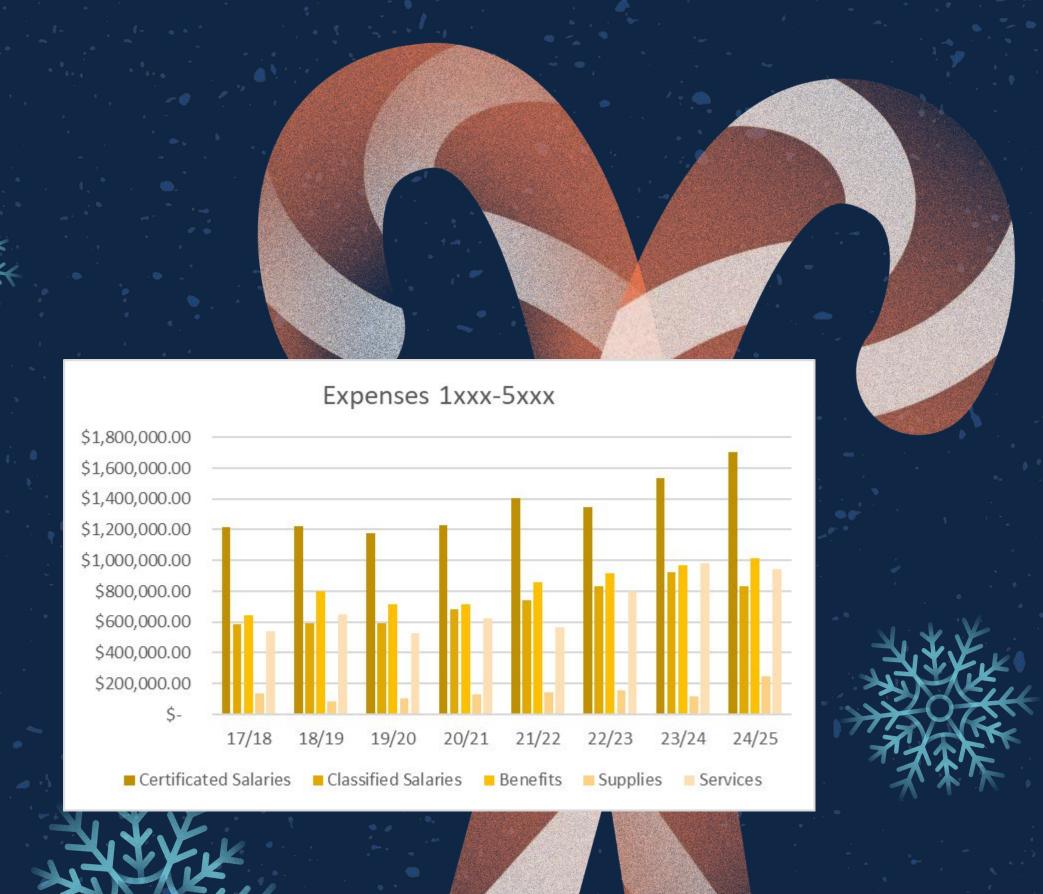
Current year enrollment is used to calculate forward, while future new enrollments are also

Y ₀														
a decreased	F	. /ADA F.L		FNID	454	ENID	454	ENID	454	ENID	454			ma
Adopted	Enrollmer	nt/ADA Est	grade	ENR	ADA	ENR	ADA	ENR	ADA	ENR	ADA	ENR	ADA	
grade	#	0.93		2024	1-2 5	2025	5-26	202	6-27	2027	7-2 8	2028	3-29	
TK	6	5.58	TK	6	5.58	15	13.95	20	18.60	20	18.60	20	18.60	
K	34	31.62	К	34	31.62	20	18.60	15	13.95	20	18.60	20	18.60	
1	34	31.62	1	34	31.62	34	31.62	20	18.60	15	13.95	20	18.60	
2	33	30.69	2	33	30.69	34	31.62	34	31.62	20	18.60	15	13.95	
3	26	24.18	3	26	24.18	33	30.69	34	31.62	. 34	31.62	20	18.60	
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	282	262.26	282	262.26	261	242.73	253	235.29	
				*above pro	iections b	ased on cui	rent enroll	lment						

TK enrollment was lower than expected for 24/25

Historical Spending Trends





Multi Yea Projections

Des	scription	2024/25	2025/26	2026/27
A.	Revenues 1)LCFF Sources	3,512,622.00	3,639,666.00	3,668,153.00
	2)Federal Revenue	335,222.00	167,149.00	167,149.00
	3)Other State Revenue	460,471.00	453,023.00	453,340.00
	4)Other Local Revenue	440,508.00	282,258.00	282,258.00
	5)Total Revenue	4,748,823.00	4,542,096.00	4,570,900.00
В.	Expenditures 1)Certificated Salaries	1,703,452.00	1,741,854.00	1,759,799.00
	2)Classified Salaries	831,372.00	863,050.00	880,781.00
	3)Employee Benefits	1,014,008.00	1,065,094.00	1,079,081.00
	4)Books and Supplies	246,147.00	177,704.00	181,258.00
	5)Services and Other	940,705.00	948,075.00	958,252.00
	6)Capital Outlay	438,137.00	0.00	0.00
	7)Other Outgo	232,504.00	235,206.00	238,019.00
	8)Indirect Costs	(17,829.00)	(8,368.00)	(8,368.00)
	9)TOTAL EXP	5,388,496.00	5,022,615.00	5,088,822.00
E. FUN	NET INCREASE/DECREASE ND BALANCE	(639,673.00)	(480,519.00)	(517,922.00)
F. F 1)	und Balance, Reserves Beginning Fund Balance	2,418,701.46	1,779,028.46	1,298,509.46
2)	Ending Balance, 06/30	1,779,028.46	1,298,509.46	780,587.46

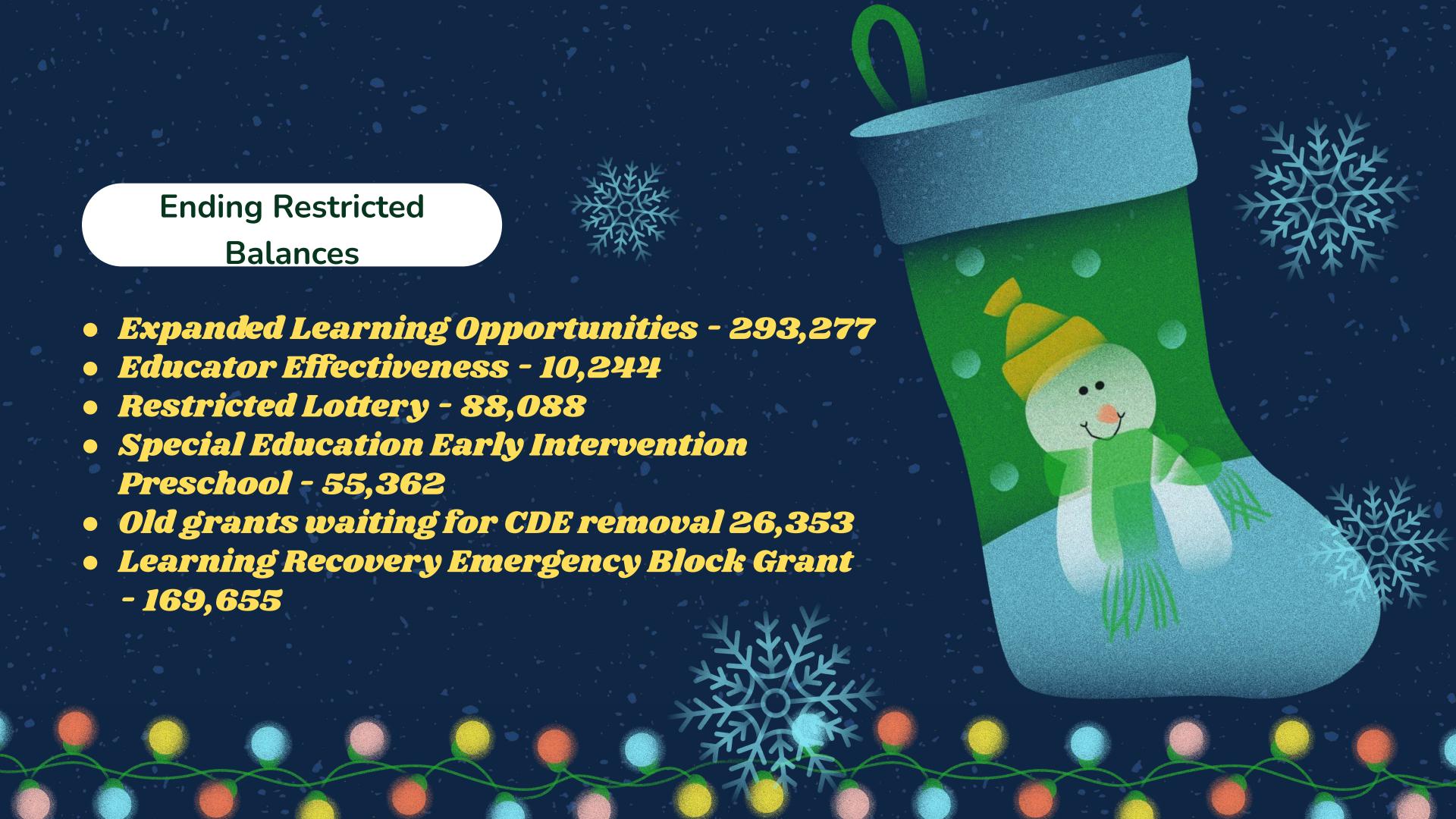
Projected Ending Fund Balances

	2024/2025
Restricted Balance	694,910.75
Assigned Balance	185,738.74
5% Required Reserve	269,424.75
Unassigned/Unappropriated	627,954.22
% of EUR	16.7%



	2025/2026
Restricted Balance	486,565.41
Assigned Balance	188,121.00
5% Required Reserve	258,103.70
Unassigned/Unappropriated	364,719.35
% of EUR	12.4%





Contributions from LCFF



- Title I 22,645
- IDEA (SPED) 57,507
- Special Education 444,092
- Routine Maintenance 225,999.00
- Bus Grant 54,695



Positive Certification

The budget is fragile and mitigatio measures will be needed to stay solvent. For now, the District is bringing a positive certification for 1st Interim and it is the District's recommendati to approve as is.