



Pioneer Union School District



2022-23 Adopted Budget and 2022-23 Estimated Actuals

Board of Trustees:

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Annette Lane – Superintendent
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June 9, 2022

Assumptions

- These numbers will change:
 - 22/23 State budget proposals that have not been approved
 - May revise suggested COLA 6.56% (2nd Interim was 6.17)
 - \$2.1b investment to the LCFF base grant
 - 21/22
 - ADA cliff relief – True ADA 249.77 – Relief ADA 269.5
 - NSS recognition – though ADA was below 24.95 and first tier funding will be shown 22/23-24/25

Estimated Actuals – Changes since 2nd Interim

- A portion of Capital Outlay for generators and shade structures remains and the rest was moved to 22/23- hoping to begin over summer at least the shade structures (6xxx)
- Received UPK grant and added to capital outlay for facilities (6xxx)
- Minor adjustment to ELO grant – overstated revenue in 20/21 (-7,582)
- Minor reduction to LCFF funds – NSS tier 1, ADA assistance projected almost makes up the difference
- Reduction of coaching stipends that were not used (1xxx, 2xxx)
- Changes to overtime and extra time to reflect actuals. (1xxx, 2xxx, 3xxx)
- Added ECF grant to replace technology – Using for expiring chrome books to maintain 1-1 computing (4xxx)
- Reduction to liability insurance (5xxx)
- Reduced COVID testing (5xxx) by \$38K in 21/22 as costs were lower than original projections (Federal funding was allocated later that allowed us to not be charged most of the year)
- Reduced field trips (5xxx)

Revenues

2021-22	Adopted		1st Interim		2nd Interim		June Update		June - 2nd Interim	
Description	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
LCFF	3,029,033		2,716,339		2,730,791		2,727,049		-3,742	0
Federal		908,316		921,468		921,906		630,305	0	(291,601)
State	47,865	239,916	49,482	311,837	49,921	441,000	49,921	433,418	0	(7,582)
Local	37,608	83,996	39,129	158,136	42,129	131,973	106,369	131,973	64,240	-
TOTAL REVENUE	3,114,506	1,232,228	2,804,950	1,391,441	2,822,841	1,494,879	2,883,339	1,195,696	60,498	-299,183

Expenditures

2021-22	Adopted		1st Interim		2nd Interim		June Update		June - 2nd Interim	
Description	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Certificated Salaries	1,006,722	343,213	1,024,092	342,369	1,049,236	344,205	1,045,693	356,495	-3,543	12,290
Classified Salaries	460,493	276,606	508,646	292,528	515,778	291,208	509,248	274,377	-6,530	-16,831
Employee Benefits	543,632	374,141	569,136	393,941	575,022	394,634	571,412	396,590	-3,610	1,956
Books & Supplies	102,200	76,144	124,572	148,582	124,535	150,862	150,533	148,368	25,998	-2,494
Services/Operating	476,013	152,519	483,499	226,142	483,499	230,893	478,236	175,145	-5,263	-55,748
Capital Outlay	0	0	0	255,000	0	0	0	85,590	0	85,590
Out of District Support/Services	18,248	15,343	18,248	16,178	23,049	16,178	23,049	55,866	0	39,688
Indirect Costs	-71,762	58,996	-79,625	69,003	-80,297	70,938	-63,196	53,826	17,101	-17,112
TOTAL EXPENDITURES	2,535,546	1,296,962	2,648,568	1,743,743	2,690,822	1,498,918	2,714,975	1,546,257	24,153	47,339

Adopted Budget

- Two MYP's for review
 - Scenario 1 – No cuts to salaries/benefits for positions and hours added with one time dollars (Not recommended to adopt – demonstration purposes only)
 - Scenario 2 – Cuts made to positions affected by the fully expended one time revenues and additional positions both certificated and classified (**recommended to adopt**)

MYP with no cuts to current expenditure levels for salaries and benefits

Description	Resource	Object	2022-23			2023-24			2024-25		
			Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
LCFF Sources		8010-8099	3,097,600.00	0.00	3,097,600.00	3,293,788.00	0.00	3,293,788.00	3,446,549.00	0.00	3,446,549.00
Federal Revenue		8100-8299	0.00	618,962.00	618,962.00	0.00	326,270.00	326,270.00	0.00	189,495.00	189,495.00
Other State Revenue		8300-8599	52,113.00	308,236.00	360,349.00	55,529.00	303,365.00	358,894.00	56,803.00	303,681.00	360,484.00
Other Local Revenue		8600-8799	70,846.00	126,444.00	197,290.00	73,407.00	126,444.00	199,851.00	73,407.00	126,444.00	199,851.00
Total Revenues			3,220,559.00	1,053,642.00	4,274,201.00	3,422,724.00	756,079.00	4,178,803.00	3,576,759.00	619,620.00	4,196,379.00
Expenditures											
Certificated Salaries		1000-1999	1,142,755.00	207,284.00	1,350,039.00	1,163,834.00	210,208.00	1,374,042.00	1,172,722.00	213,206.00	1,385,928.00
Classified Salaries		2000-2999	633,510.00	255,637.00	889,147.00	657,632.00	255,637.00	913,269.00	669,168.00	255,637.00	924,805.00
Employee Benefits		3000-3999	729,174.00	339,018.00	1,068,192.00	741,650.00	333,581.00	1,075,231.00	738,670.00	331,501.00	1,058,171.00
Books and Supplies		4000-4999	112,106.00	88,889.00	200,995.00	114,348.00	55,828.00	170,176.00	116,635.00	56,945.00	173,580.00
Services and Other Operating		5000-5999	549,151.00	190,989.00	740,140.00	566,580.00	171,332.00	737,912.00	584,079.00	174,759.00	758,838.00
Capital Outlay		6000-6999	0.00	298,633.00	298,633.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo (excluding		7100-7299									
Transfers of Indirect Costs)		7400-7499	25,320.00	125,866.00	151,186.00	25,320.00	125,866.00	151,186.00	25,320.00	125,866.00	151,186.00
Other Outgo - Transfers of Indirect											
Costs		7300-7399	(67,137.00)	54,697.00	(12,440.00)	(67,137.00)	54,697.00	(12,440.00)	(67,137.00)	54,697.00	(12,440.00)
Total Expenditures			3,124,879.00	1,561,013.00	4,685,892.00	3,202,227.00	1,207,149.00	4,409,376.00	3,239,457.00	1,212,611.00	4,440,068.00
Excess (Deficiency) of Revenues Over Expenditures			95,680.00	(507,371.00)	(411,691.00)	220,497.00	(451,070.00)	(230,573.00)	337,302.00	(592,991.00)	(243,689.00)
Before Other Financing Sources and Uses											
Other Financing Sources/Uses											
Interfund Transfers											
Transfers In		8900-8929	0.00	0.00	0.00			0.00			0.00
Transfers Out		7600-7629	25,160.00	0.00	25,160.00	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00
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	(480,699.00)	480,699.00	0.00	(415,411.00)	415,411.00	0.00	(425,411.00)	425,411.00	0.00
Total Other Financing Sources/Uses			(505,859.00)	480,699.00	(25,160.00)	(420,411.00)	415,411.00	(5,000.00)	(430,411.00)	425,411.00	(5,000.00)
Reductions needed to maintain reserves					0.00			0.00			0.00
Net Increase (Decrease) in Fund Balance			(410,179.00)	(26,672.00)	(436,851.00)	(199,914.00)	(35,659.00)	(235,573.00)	(93,109.00)	(167,580.00)	(248,689.00)

*Not Recommended for Adoption

MYP with no cuts

Fund Balance, Reserves									
Beginning Fund Balance, July 1	843,099.00	241,109.00	1,084,208.00	432,920.00	214,437.00	647,357.00	233,006.00	178,778.00	411,784.00
Ending Balance, June 30	432,920.00	214,437.00	647,357.00	233,006.00	178,778.00	411,784.00	139,897.00	11,198.00	163,095.00
Components of Ending Fund Balance									
Nonspendable									
Revolving Cash	9711	1,000.00		1,000.00	1,000.00		1,000.00		1,000.00
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		191,937.00	191,937.00	295,311.00	295,311.00		298,508.00	298,508.00
Committed	9760			0.00			0.00		0.00
Assigned		98,669.00	0.00	98,669.00	94,065.00	0.00	94,065.00	93,946.00	0.00
Compensated Absences	9780	20,000.00		20,000.00	20,000.00	20,000.00	20,000.00		20,000.00
Early Separation Incentive	9780			0.00		0.00	0.00		0.00
District Library	9780	54.00		54.00	0.00	0.00	0.00		0.00
District Technology	9780	7,135.00		7,135.00	0.00	0.00	0.00		0.00
Site Donations	9780	5,052.00		5,052.00	5,000.00	5,000.00	5,000.00		5,000.00
PTO Classroom Donations	9780	0.00		0.00	0.00	0.00	0.00		0.00
Pupil Transportation	9780	1,077.00		1,077.00	0.00	0.00	0.00		0.00
Oral Interpretation	9780	4,294.00		4,294.00	5,359.00	5,359.00	5,348.00		5,348.00
Box Tops/PTO	9780	645.00		645.00	322.00	322.00	322.00		322.00
Betty Irwin	9780	412.00		412.00	412.00	412.00	412.00		412.00
Inst Mat Realignment (IMFRP)	9780	60,000.00		60,000.00	60,000.00	60,000.00	60,000.00		60,000.00
Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789	235,552.60		235,552.60	220,718.80	220,718.80	222,253.40		222,253.40
Unassigned/Unappropriated Amount	9790	97,698.40	22,500.00	120,198.40	(82,777.80)	(116,533.00)	(199,310.80)	(177,302.40)	(452,612.40)

Total Expenditures	4,711,052.00			4,414,376.00		4,445,068.00
Total District Reserves (excluding Assigned)	355,751.00			21,408.00		(230,359.00)
Reserve Percent	7.55%			0.48%		-5.18%
Reserve Percent above minimum	2.55%			-4.52%		-10.18%

Total Expenditures	4,711,052.00			4,414,376.00		4,445,068.00
Total District Reserves (including Assigned)	455,420.00			116,473.00		(135,413.00)
Reserve Percent	9.67%			2.64%		-3.05%
Reserve Percent above minimum	4.67%			-2.36%		-8.05%

*Not Recommended for Adoption

MYP with recommended cuts

Description	Resource	Object	2022-23			2023-24			2024-25		
			Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
LCFF Sources		8010-8099	3,097,600.00	0.00	3,097,600.00	3,293,788.00	0.00	3,293,788.00	3,446,549.00	0.00	3,446,549.00
Federal Revenue		8100-8299	0.00	618,962.00	618,962.00	0.00	326,270.00	326,270.00	0.00	189,495.00	189,495.00
Other State Revenue		8300-8599	52,113.00	308,236.00	360,349.00	55,529.00	303,365.00	358,894.00	56,803.00	303,681.00	360,484.00
Other Local Revenue		8600-8799	70,846.00	126,444.00	197,290.00	73,407.00	126,444.00	199,851.00	73,407.00	126,444.00	199,851.00
Total Revenues			3,220,559.00	1,053,642.00	4,274,201.00	3,422,724.00	756,079.00	4,178,803.00	3,576,759.00	619,620.00	4,196,379.00
Expenditures											
Certificated Salaries		1000-1999	1,142,755.00	207,284.00	1,350,039.00	1,113,834.00	179,005.00	1,292,839.00	1,122,722.00	182,003.00	1,304,725.00
Classified Salaries		2000-2999	633,510.00	255,637.00	889,147.00	657,632.00	189,687.00	847,319.00	649,168.00	167,331.00	816,499.00
Employee Benefits		3000-3999	729,174.00	339,018.00	1,068,192.00	727,313.00	301,701.00	1,029,014.00	717,707.00	292,733.00	1,010,440.00
Books and Supplies		4000-4999	112,106.00	88,889.00	200,995.00	114,348.00	55,828.00	170,176.00	116,635.00	56,945.00	173,580.00
Services and Other Operating		5000-5999	549,151.00	190,989.00	740,140.00	566,580.00	171,332.00	737,912.00	584,079.00	174,759.00	758,838.00
Capital Outlay		6000-6999	0.00	298,663.00	298,663.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	25,320.00	125,866.00	151,186.00	25,320.00	125,866.00	151,186.00	25,320.00	125,866.00	151,186.00
Other Outgo - Transfers of Indirect Costs		7300-7399	(67,137.00)	54,697.00	(12,440.00)	(67,137.00)	54,697.00	(12,440.00)	(67,137.00)	54,697.00	(12,440.00)
Total Expenditures			3,124,879.00	1,561,043.00	4,685,922.00	3,137,890.00	1,078,116.00	4,216,006.00	3,148,494.00	1,054,334.00	4,202,828.00
Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses			95,680.00	(507,401.00)	(411,721.00)	284,834.00	(322,037.00)	(37,203.00)	428,265.00	(434,714.00)	(6,449.00)
Other Financing Sources/Uses											
Interfund Transfers											
Transfers In		8900-8929	0.00	0.00	0.00			0.00			0.00
Transfers Out		7600-7629	25,160.00	0.00	25,160.00	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00
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	(480,699.00)	480,699.00	0.00	(415,411.00)	415,411.00	0.00	(425,411.00)	425,411.00	0.00
Total Other Financing Sources/Uses			(505,859.00)	480,699.00	(25,160.00)	(420,411.00)	415,411.00	(5,000.00)	(430,411.00)	425,411.00	(5,000.00)
Reductions needed to maintain reserves					0.00	(7,499.30)		(7,499.30)	(1,379.10)		(1,379.10)
Net Increase (Decrease) in Fund Balance			(410,179.00)	(26,702.00)	(436,881.00)	(128,077.70)	93,374.00	(34,703.70)	(766.90)	(9,303.00)	(10,069.90)

*Recommended for Adoption

MYP with cuts continued

Fund Balance, Reserves									
Beginning Fund Balance, July 1	843,099.00	241,708.00	1,084,807.00	432,920.00	215,006.00	647,926.00	304,842.30	308,380.00	613,222.30
Ending Balance, June 30	432,920.00	215,006.00	647,926.00	304,842.30	308,380.00	613,222.30	304,075.40	299,077.00	603,152.40
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		215,006.00	215,006.00		308,380.00	308,380.00		299,077.00	299,077.00
Committed 9760			0.00			0.00			0.00
Assigned	103,475.00	0.00	103,475.00	92,792.00	0.00	92,792.00	92,684.00	0.00	92,684.00
Compensated Absences 9780	20,000.00		20,000.00	20,000.00		20,000.00	20,000.00		20,000.00
Early Separation Incentive 9780			0.00	0.00		0.00	0.00		0.00
District Library 9780	1,915.00		1,915.00	0.00		0.00	0.00		0.00
District Technology 9780	7,135.00		7,135.00	0.00		0.00	0.00		0.00
Site Donations 9780	4,660.00		4,660.00	5,000.00		5,000.00	5,000.00		5,000.00
PTO Classroom Donations 9780	0.00		0.00	0.00		0.00	0.00		0.00
Pupil Transportation 9780	1,077.00		1,077.00	0.00		0.00	0.00		0.00
Oral Interpretation 9780	4,294.00		4,294.00	5,359.00		5,359.00	5,359.00		5,359.00
Box Tops/PTO 9780	645.00		645.00	645.00		645.00	645.00		645.00
Betty Irwin 9780	412.00		412.00	412.00		412.00	412.00		412.00
Inst Mat Realignment (IMFRP) 9780	60,000.00		60,000.00	60,000.00		60,000.00	60,000.00		60,000.00
WT Rebuild 9780	2,837.00		2,837.00	0.00		0.00	0.00		0.00
Wellness Space Trants 9780	500.00		500.00	0.00		0.00	0.00		0.00
Unassigned/Unappropriated									
Reserve for Economic Uncertainties 9789	235,554.10		235,554.10	211,050.30		211,050.30	210,391.40		210,391.40
Unassigned/Unappropriated Amount 9790	92,890.90	0.00	92,890.90	0.00	0.00	0.00	0.00	0.00	0.00

Total Expenditures	4,711,082.00	4,221,006.00	4,207,828.00
Total District Reserves (excluding Assigned)	328,445.00	211,050.30	210,391.40
Reserve Percent	6.97%	5.00%	5.00%
Reserve Percent above minimum	1.97%	0.00%	0.00%

22/23 Restricted Fund Balance contains
 \$80,006 – ELOP
 \$42,239 Educator Effectiveness for subsequent years
 \$20,755 SPED Learning Recovery
 \$1,971 Classified PD Grant – Unearned
 \$15,984 Low Performing Student Block Grant – Unearned
 \$3,529 TUPE
 \$35,543 Restricted lottery

*Recommended for Adoption

Staffing reductions as estimated beginning in 23/24

	One time	Recommended additional
Salaries	-31,000	-50,000
Statutories	-8,900	-14,000
TOTAL	-39,900	-64,000

Staffing reductions as estimated beginning in 24/25

	One time	Recommended additional
Salaries	-22,000	-20,000
Statutories	-7,800	-7,000
TOTAL	-29,800	-27,000

Final thoughts

The staffing reductions for one time funds were anticipated and are necessary as revenues are fully spent. The additional reductions are a worst case scenario. There are many proposals floating around in the May revise and by August it will be much more clear. As the State budget is finalized more information will be brought to the August board meeting.