

PIONEER UNION SCHOOL DISTRICT

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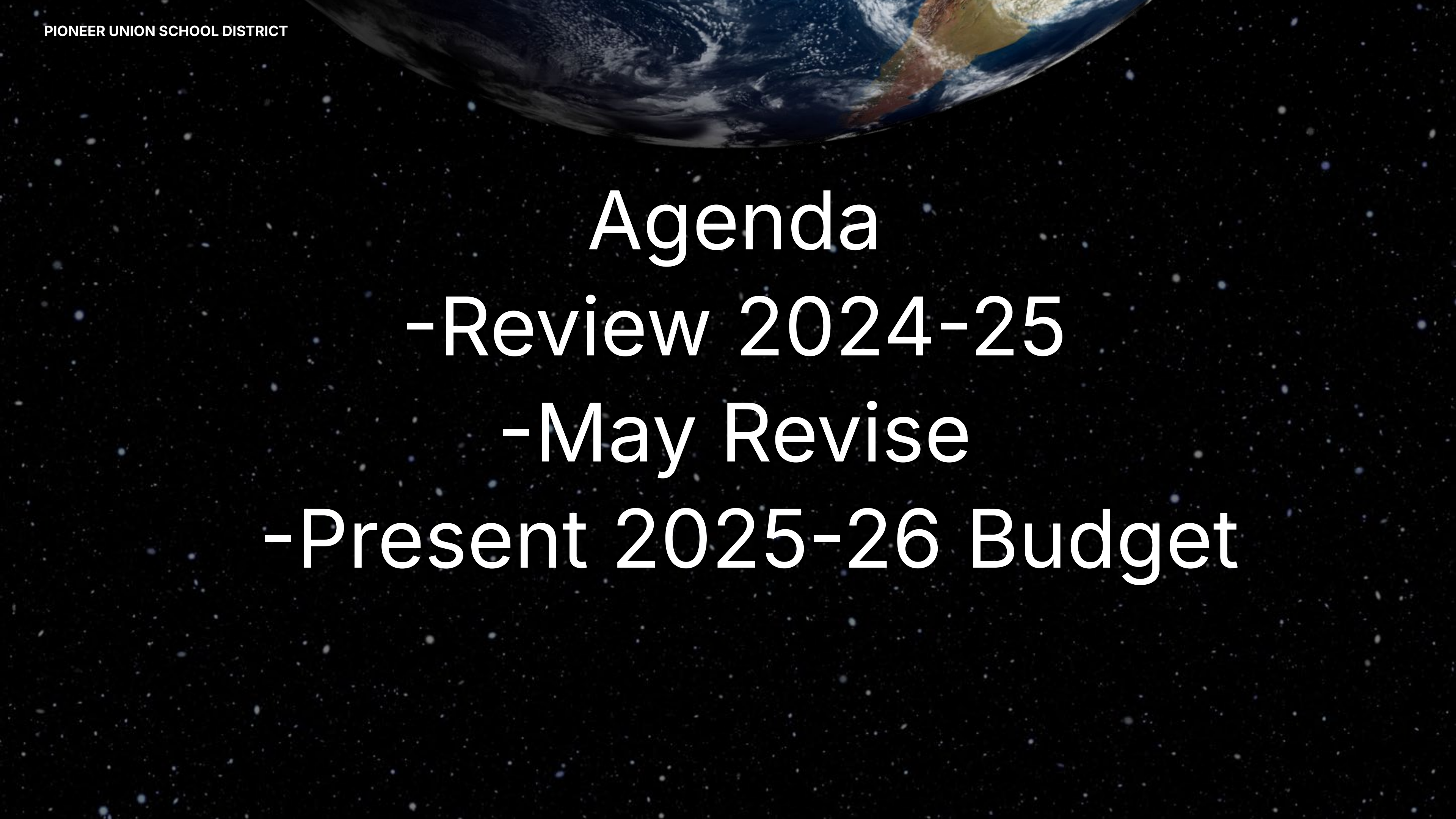
STAFF:

PATRICK PATUREL - SUPERINTENDENT

KELLY HOWARD - CHIEF BUSINESS OFFICER

Public Hearing June 12, 2025

2024-25 June Estimated Actuals & 2025-26 Adopted Budget



Agenda

- Review 2024-25
- May Revise
- Present 2025-26 Budget

2024/2025 June Estimates

BUDGET ADJUSTED TO REPRESENT YTD REVENUE AND EXPENSES

REVENUES:

LCFF - Negative prior year adjustment for \$46k which will be replaced at unaudited actuals by a positive adjustment of ~\$5k, this was a timing issue with the LCFF calculator

Federal - Title funds reduced by amt of unused current and prior year grant amounts

State - Universal Pre-Kinder grant reduced by amt of unused

Expenditures:

Adjusted salaries and benefits to actuals (\$5k certificated reduced, \$2600 classified increased, \$10k benefits reduced)

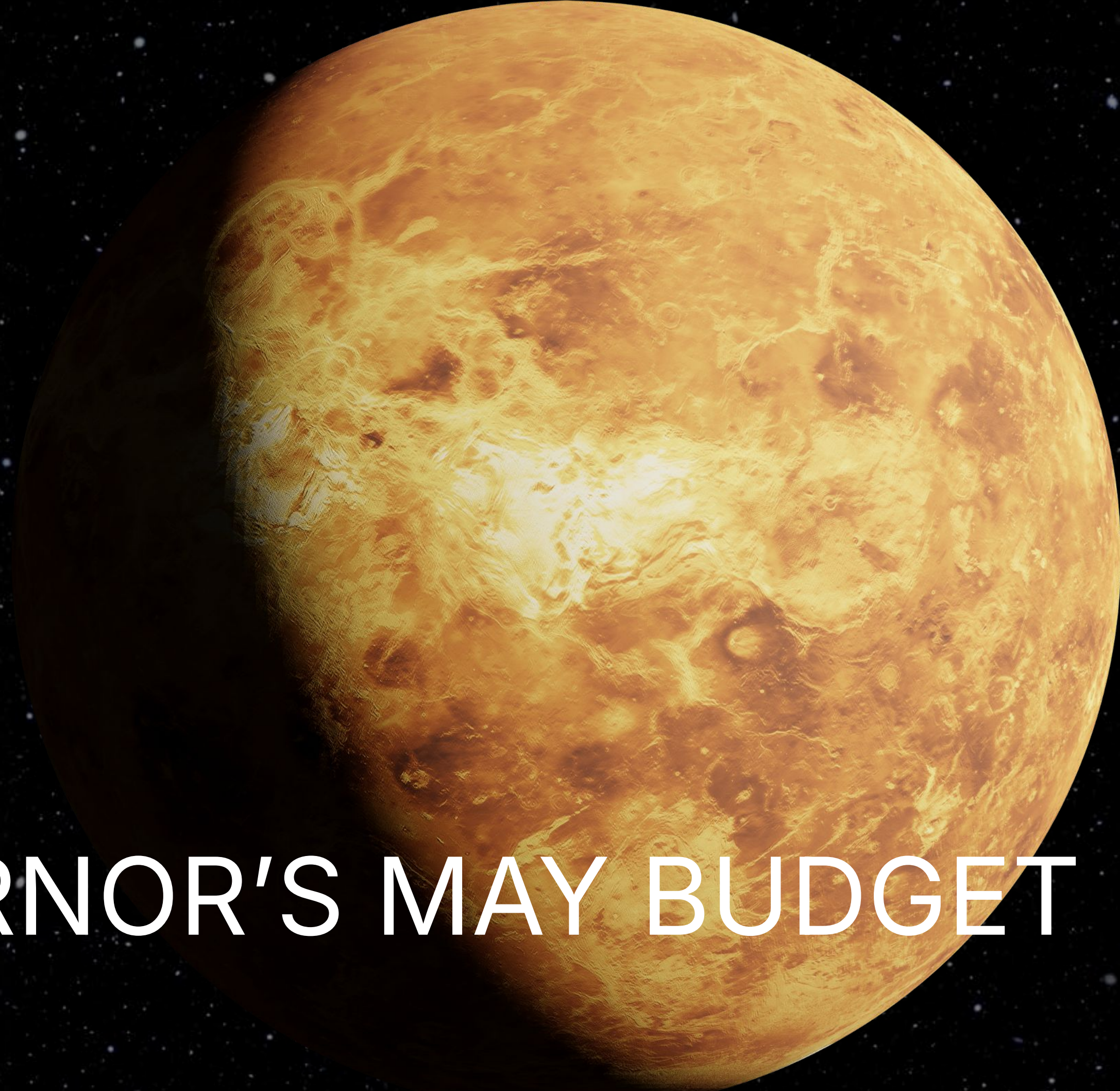
Reduced \$38k from supplies (did not purchase planned curriculum, deferred to 25/26)

Reduced \$26k from services (\$13,966 from professional development not used, \$4k out of water testing deferred to 25/26, multiple adjustments plus and minus across all other services.

Reduced transfer out by \$45k for 1-1 aides not required in 24/25

Description	Resource	Object	2024-25		
			Unrestricted	Restricted	Total
LCFF Sources	8010-8099		3,502,557.00	0.00	3,502,557.00
Federal Revenue	8100-8299		0.00	339,057.00	339,057.00
Other State Revenue	8300-8599		58,531.00	328,124.00	386,655.00
Other Local Revenue	8600-8799		121,810.00	345,767.00	467,577.00
Total Revenues			3,682,898.00	1,012,948.00	4,695,846.00
Expenditures					
Certificated Salaries	1000-1999		1,298,245.00	406,263.00	1,704,508.00
Classified Salaries	2000-2999		597,203.00	215,234.00	812,437.00
Employee Benefits	3000-3999		649,129.00	394,473.00	1,043,602.00
Books and Supplies	4000-4999		130,550.00	119,276.00	249,826.00
Services and Other Operating	5000-5999		642,468.00	401,850.00	1,044,318.00
Capital Outlay	6000-6999		0.00	438,137.00	438,137.00
Other Outgo (excluding Transfers	7100-7299				
of Indirect Costs)	7400-7499		58,231.00	183,506.00	241,737.00
Other Outgo - Transfers of Indirect Costs	7300-7399		(111,458.00)	94,708.00	(16,750.00)
Total Expenditures			3,264,368.00	2,253,447.00	5,517,815.00
Excess (Deficiency) of Revenues Over Expenditures			418,530.00	(1,240,499.00)	(821,969.00)
Other Financing Sources/Uses					
Interfund Transfers					
Transfers In	8900-8929		0.00	0.00	0.00
Transfers Out	7600-7629		0.00	0.00	0.00
Other Sources/Uses					
Sources	8930-8979		0.00	0.00	0.00
Uses	7630-7699		0.00	0.00	0.00
Contributions	8980-8999		(755,195.00)	755,195.00	0.00
Total Other Financing Sources/Uses			(755,195.00)	755,195.00	0.00
Reductions needed to maintain reserves					0.00
Net Increase (Decrease) in Fund Balance			(336,665.00)	(485,304.00)	(821,969.00)
Fund Balance, Reserves					
Beginning Fund Balance, July 1			1,465,773.05	952,928.41	2,418,701.46
Ending Balance, June 30			1,129,108.05	467,624.41	1,596,732.46

DescriptionResource CodesObject Codes			2024-25 Estimated Actuals		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)
A. REVENUES					
1) LCFF Sources		8010-8099	3,456,075.00	0.00	3,456,075.00
2) Federal Revenue		8100-8299	0.00	303,887.00	303,887.00
3) Other State Revenue		8300-8599	58,531.00	308,976.00	367,507.00
4) Other Local Revenue		8600-8799	121,958.00	345,595.00	467,553.00
5) TOTAL, REVENUES			3,636,564.00	958,458.00	4,595,022.00
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,301,745.00	396,961.00	1,698,706.00
2) Classified Salaries		2000-2999	601,090.00	213,959.00	815,049.00
3) Employee Benefits		3000-3999	645,191.00	388,218.00	1,033,409.00
4) Books and Supplies		4000-4999	129,550.00	82,192.00	211,742.00
5) Services and Other Operating Expenditures		5000-5999	615,289.00	405,355.00	1,020,644.00
6) Capital Outlay		6000-6999	0.00	438,137.00	438,137.00
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-72997400-7499	54,697.00	141,599.00	196,296.00
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(106,356.00)	89,655.00	(16,701.00)
9) TOTAL, EXPENDITURES			3,241,206.00	2,156,076.00	5,397,282.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			395,358.00	(1,197,618.00)	(802,260.00)
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.00
b) Transfers Out		7600-7629	0.00	0.00	0.00
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.00
b) Uses		7630-7699	0.00	0.00	0.00
3) Contributions		8980-8999	(763,301.00)	763,301.00	0.00
4) TOTAL, OTHER FINANCING SOURCES/USES			(763,301.00)	763,301.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(367,943.00)	(434,317.00)	(802,260.00)
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
c) As of July 1 - Audited (F1a + F1b)			1,465,773.05	952,928.41	2,418,701.46
d) Other Restatements		9795	0.00	0.00	0.00
e) Adjusted Beginning Balance (F1c + F1d)			1,465,773.05	952,928.41	2,418,701.46
2) Ending Balance, June 30 (E + F1e)			1,097,830.05	518,611.41	1,616,441.46



GOVERNOR'S MAY BUDGET REVISE

STATE BUDGET

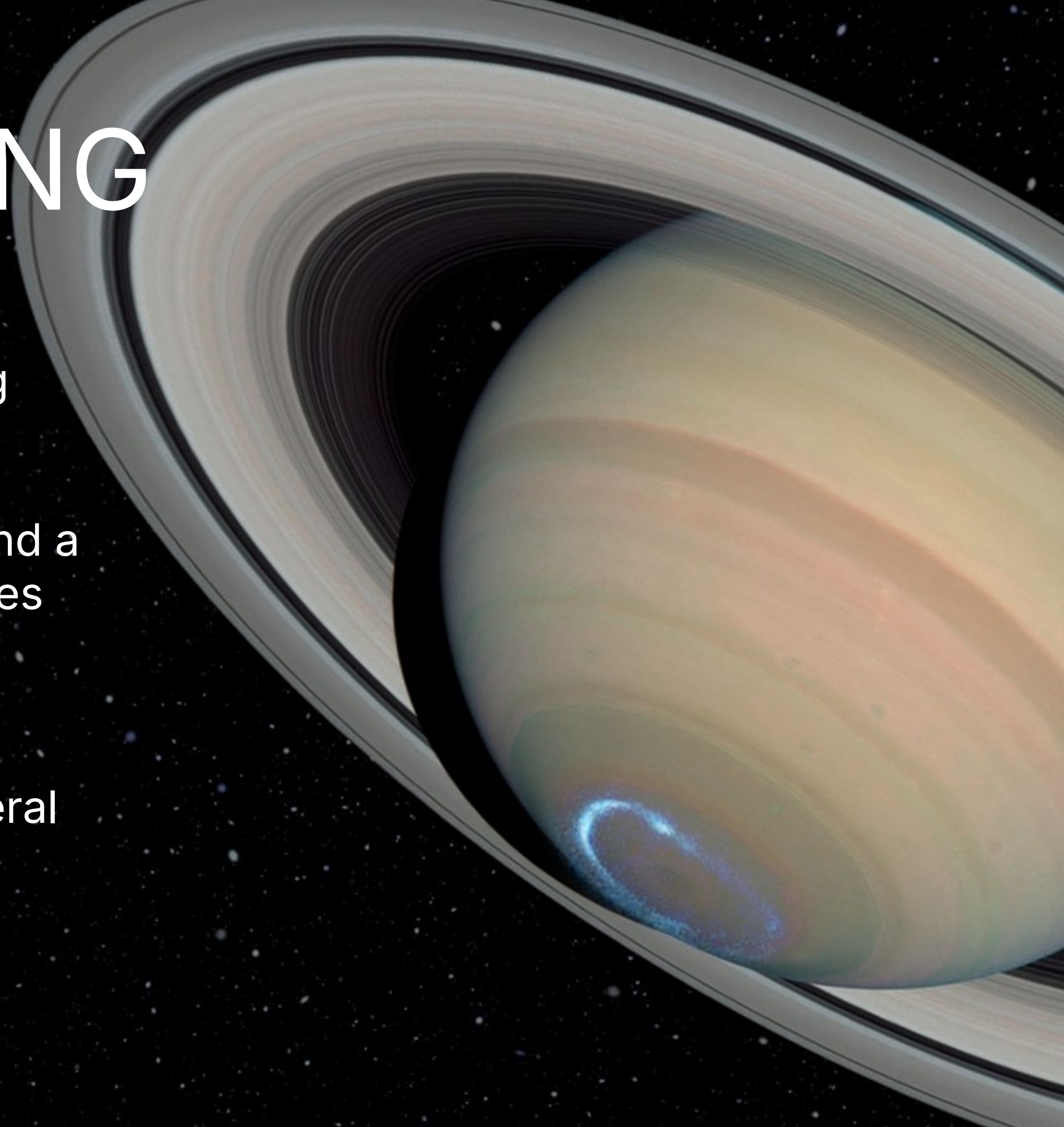
The Governor's budget projects deficit spending for the State at \$14 billion.

Proposals (not an exhaustive list):

- Deferrals of \$1.8 billion in payments to TK-12 schools from the end of 2025-26 to the beginning of 2026-27
- Using up all of the Prop 98 reserve funds \$8.4 billion
- Withdrawing and reducing community college proposals
- COLA - lowered from 2.43% in January to 2.3% in May
- Increases to the ELO-P
- New round of funding for the LREBG (Learning recovery through 2027/2028)
- Teacher Recruitment Incentive Grant Program (student teacher stipends)
- Suspension of COLA for California State Preschool Program
- Fully funding Universal Meals for 2025/26

FEDERAL FUNDING

- Keep Title I grants at the same funding amount as 2024
- K-12 Simplified Funding Program
 - Consolidate 18 programs into one and a reduction in overall funding - includes Title II-A, Title IV-A, Rural Education Achievement Program
- Special Education Funding
 - Level funding, consolidating of several programs into one



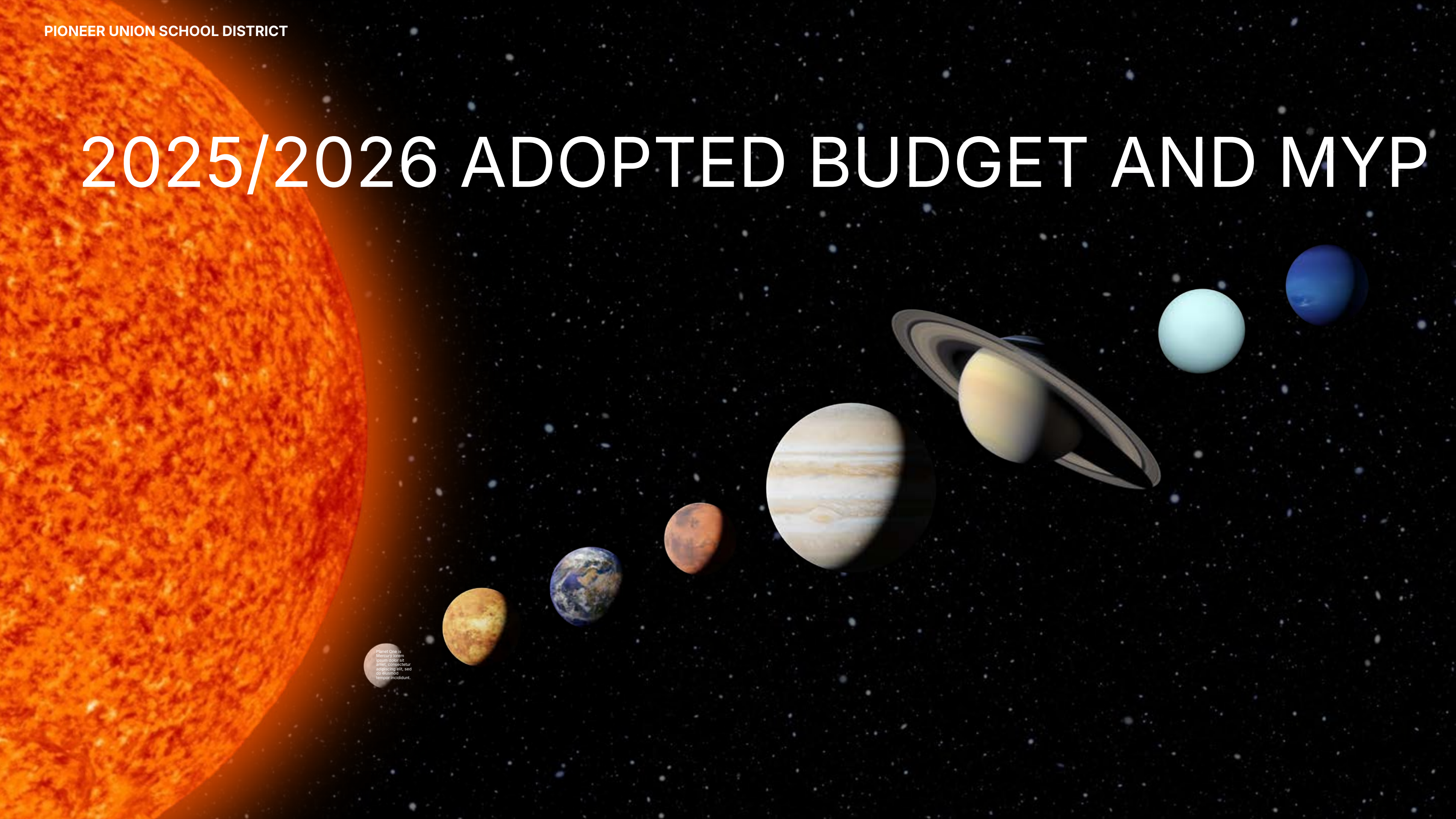
SUMMARY

Projected COLA's are down 0.14% for 25/26, 0.13% for 26/27, and .5% for 27/28 and deferrals are being implemented.

There are various cuts coming at the state and federal levels

Categoricals remain

2025/2026 ADOPTED BUDGET AND MYP



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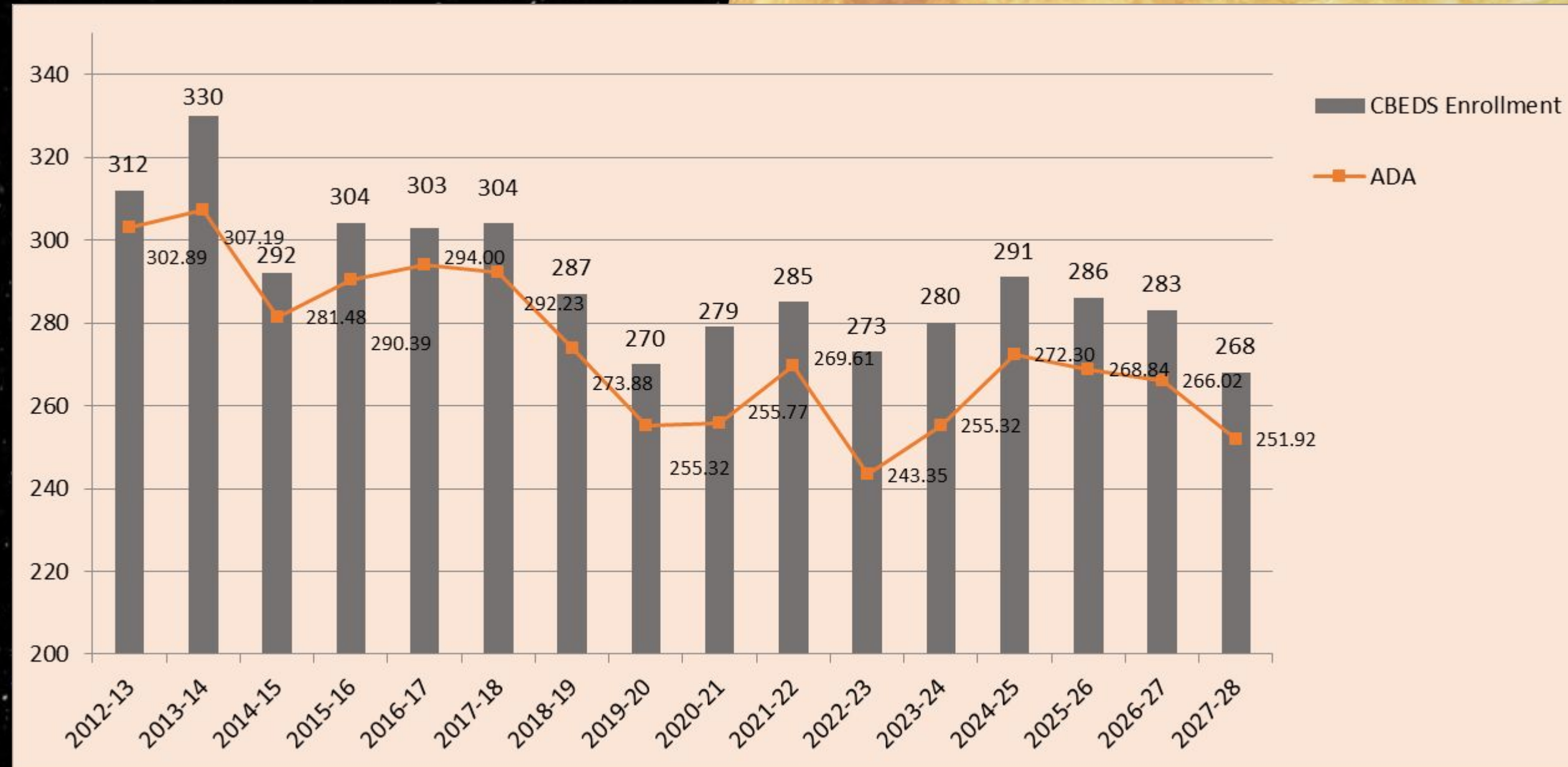
ENROLLMENT AND ADA

Pioneer Union Elementary (61945) - Assuming no NSS opening	6/6/2025							
DETAILED ADA CALCULATION	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Current Year ADA								
Grades TK-3	107.74	115.52	123.88	131.60	112.80	102.46	92.12	94.00
Grades 4-6	71.63	78.79	92.30	81.78	88.36	94.94	94.94	78.96
Grades 7-8	42.93	53.68	56.12	55.46	64.86	54.52	55.46	60.16
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	222.30	247.99	272.30	268.84	266.02	251.92	242.52	233.12
NSS	21.05	7.33	-	-	-	-	-	-
Combined Subtotal	243.35	255.32	272.30	268.84	266.02	251.92	242.52	233.12
Change in LCFF ADA (excludes NSS ADA)	(25.02)	25.69	16.98	(3.46)	(2.82)	(14.10)	(9.40)	(9.40)
	Decline	Increase	Increase	Decline	Decline	Decline	Decline	Decline
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	119.98	115.52	123.88	123.88	131.60	122.76	115.62	102.46
Grades 4-6	71.20	78.79	92.30	92.30	81.78	87.48	88.36	92.75
Grades 7-8	56.14	53.68	56.12	56.12	55.46	58.81	58.28	58.28
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	247.32	247.99	272.30	272.30	268.84	269.05	262.26	253.49
	Prior Year	Current Year	Current Year	Prior Year	Prior Year	3PY Average	3PY Average	3PY Average

TRENDS

ADA/ENROLLMENT ASSUMPTIONS

- New TK enrollments based on birth rates in our zip code - assuming they all enroll
- Projecting for 94% attendance rate across 25/26, 26/27, and 27/28
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MULTI-YEAR PROJECTIONS



PIONEER UNION SCHOOL DISTRICT

Description	2025/26	2026/27	2027/28
A. Revenues	3,620,412.00	3,673,274.00	3,829,770.00
1)LCFF Sources			
2)Federal Revenue	146,485.00	145,477.00	145,477.00
3)Other State Revenue	567,764.00	506,858.00	502,617.00
4)Other Local Revenue	257,303.00	242,511.00	242,511.00
5)Total Revenue	4,591,964.00	4,568,120.00	4,720,375.00
B. Expenditures	1,586,238.00	1,615,395.00	1,640,047.00
1)Certificated Salaries			
2)Classified Salaries	878,787.00	899,169.00	913,018.00
3)Employee Benefits	1,042,503.00	1,056,768.00	1,071,523.00
4)Books and Supplies	232,416.00	165,470.00	169,024.00
5)Services and Other	1,075,190.00	1,103,705.00	1,131,193.00
6)Capital Outlay	43,000.00	0.00	0.00
7)Other Outgo	286,902.00	288,489.00	290,470.00
8)Indirect Costs	(18,499.00)	(18,499.00)	(18,499.00)
9)TOTAL EXP	5,126,537.00	4,907,718.00	4,896,743.00
10)Other Adjustments		(202,779.00)	(300,033.00)
E. NET INCREASE/DECREASE FUND BALANCE	(534,573.00)	(339,598.00)	(176,368.00)
F. Fund Balance, Reserves			
1) Beginning Fund Balance	1,616,441.46	1,081,868.46	742,270.46
2) Ending Balance, 06/30	1,081,868.46	742,270.46	565,902.46

ASSUMPTIONS

- No backfill of principal position
- Hire of additional 1:1 aide for newly enrolled student
- Hire of additional 4hr custodian/Keep M&O coordinator
- 21 new TK students and 18 Kinder for 25/26
- 15 new TK in 26/27, 26 in 27/28, 18 in 28/29, 20 in 29/30 - based on birth rates for 95684
- 94% attendance rate
- 2% increase to supply and services costs
- Step/column increases for staff
- Reduction to interest income as fund balance decreases
- Preschool fund and cafeteria fund remain solvent on their own
- Federal funding remains static
- Adjusted revenues to Mandate Block Grant, Unrestricted and Restricted lottery based on ADA estimates
- All other revenues remain static
- Increased aides in regional program budget based on information from special services
- No other costs included/increased for exceptional needs students
- Budget reductions in 26/27 of \$202,779 and in 27/28 \$300,033
 - Not yet tied to any specific actions



It is the District's recommendation that the board adopt the 2024/25 Estimated Actuals, 2025/26 Adopted Budget, and Multi-Year Projections, including the following statement:

In preparing the 2025-26 Adopted Budget, the board acknowledges its fiduciary responsibility to maintain fiscal solvency for the current year and two subsequent fiscal years.

The district's budget stabilization plan includes position reductions, non-personnel cost reductions, and established timelines for ongoing budget planning and actions. These plans are based on the current state budget, anticipated revenue losses due to declining student enrollment, and rising ongoing costs. Under these assumptions, the board projects the need for \$202,779 in budget reductions in 2026-27 and an additional \$300,033 in reductions in 2027-28 to maintain fiscal solvency.

Thank you!