





PIONEER UNION SCHOOL DISTRICT



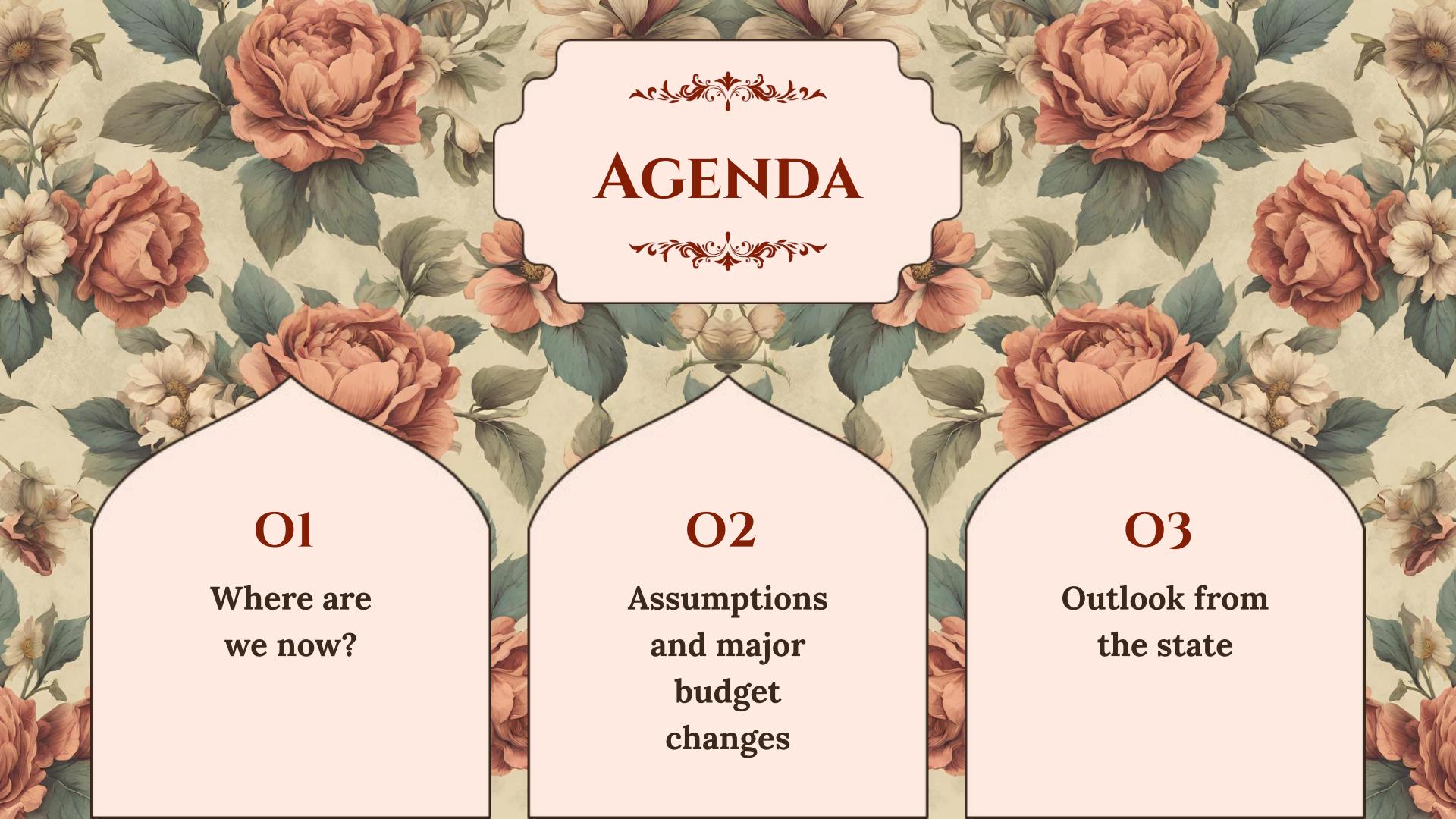
# BOARD OF TRUSTEES

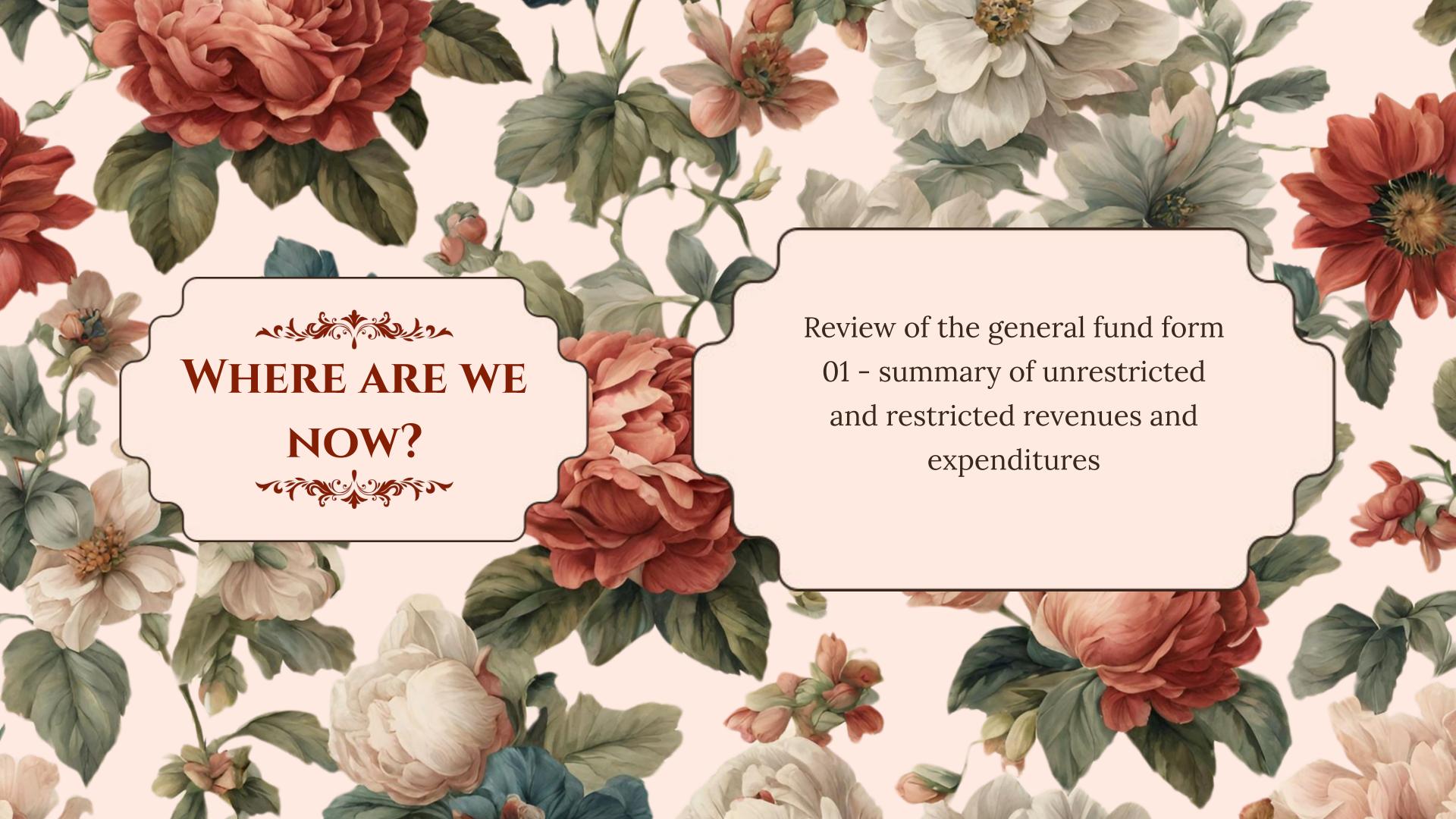
Jonathan Russell - President
Nanette Hargo - Vice President
Cory Morrison - Clerk
Nathaniel Houston - Member
Tricia Ciampa - Member

### **STAFF**

Patrick Paturel - Superintendent Kelly Howard - Chief Business Officer



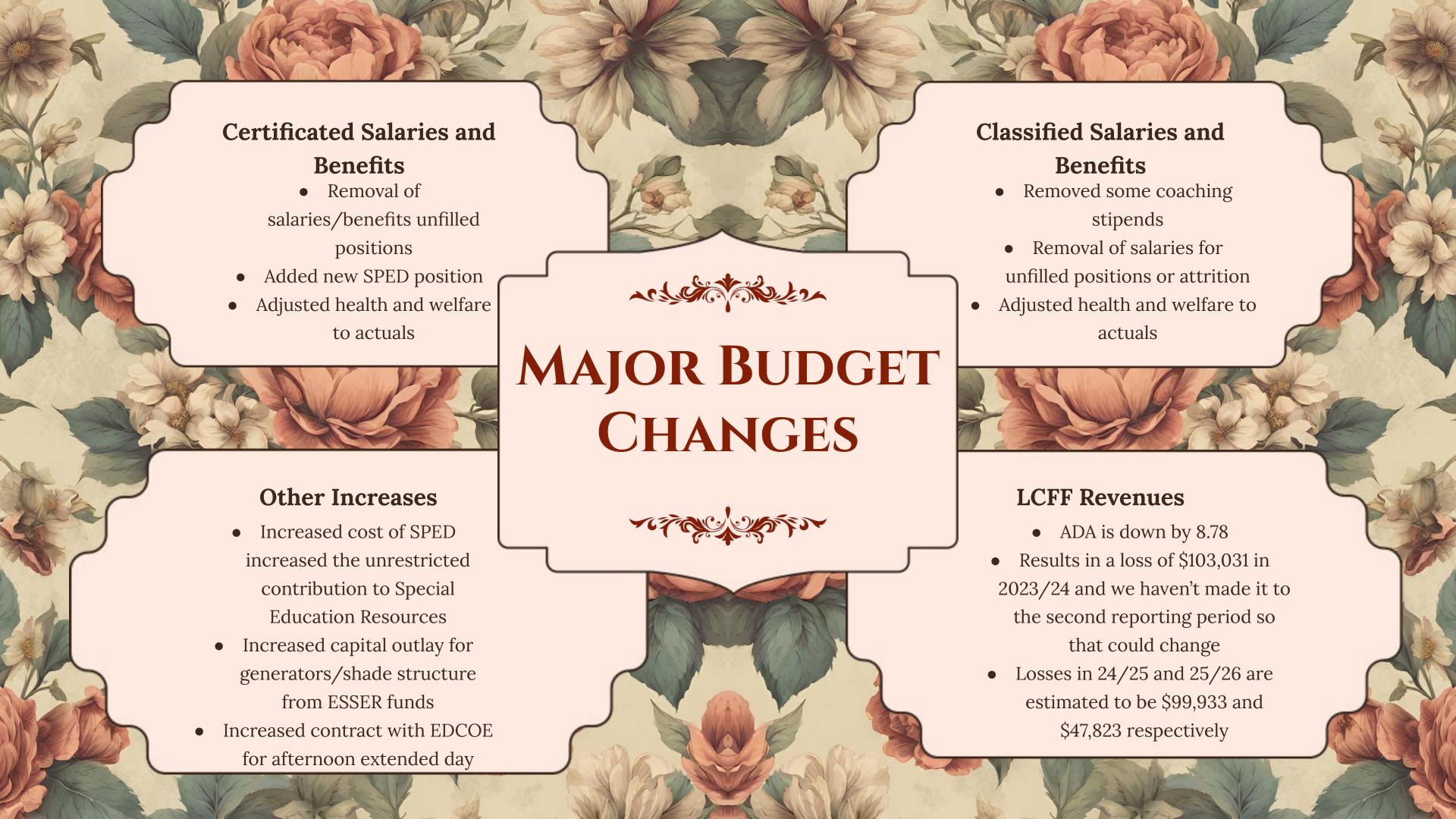




	2023-24 Second Interim General Fund Summary - Unrestricted/Restricted				
Description	Original Budget (a)	1st Interim (b)	Projected Year Totals (c)	Difference (Col b - Col c)	
A. Revenues 1)LCFF Sources	3,377,327.00	3,640,986.00	3,537,955.00	(103,031.00)	
2)Federal Revenue	632,651.00	714,298.00	775,231.00	60,933.00	
3)Other State Revenue	661,973.00	627,567.00	627,828.00	261.00	
4)Other Local Revenue	235,474.00	232,658.00	274,312.00	41,654.00	
5)Total Revenue	4,907,425.00	5,215,509.00	5,215,326.00	2	
B. Expenditures 1)Certificated Salaries	1,495,013.00	1,534,093.00	1,427,636.00	(106,457.00)	
2)Classified Salaries	950,506.00	881,167.00	870,605.00	(10,562.00)	
3)Employee Benefits	1,053,191.00	1,031,234.71	990,598.00	(40,636.71)	
4)Books and Supplies	206,758.00	202,385.00	200,275.00	(2,110.00)	
5)Services and Other	905,874.00	967,692.00	961,245.00	(6,447.00)	
6)Capital Outlay	308,000.00	420,181.00	587,187.00	167,006.00	
7)Other Outgo	110,741.00	178,746.00	209,093.00	30,347.00	
8)Indirect Costs	(13,791.00)	(13,208.00)	(13,228.00)	20.00	
9)TOTAL EXP	5,016,292.00	5,202,290.71	5,233,411.00		
C. EXCESS / DEFICIENCY	(108,867.00)	13,218.29	(18,085.00)		
E. NET INCREASE/DECREASE FUND BALANCE	(108,867.00)	13,218.29	(18,085.00)		
F. Fund Balance, Reserves  1) Beginning Fund Balance	2,143,977.38	2,143,977.38	2,143,977.38		
2) Ending Balance, 06/30	2,035,110.38	2,157,195.67	2,125,892.38		









# ASSUMPTIONS FOR THE OUT YEARS

- Reduction of 2.0 general ed Certificated FTE
- Addition of 1.0 Intervention Specialist and Teacher on Special Assignment
- Fill Counselor position at 0.8 FTE, Fill Band Teacher at 1.0 FTE
- Reduction of 0.875 general ed Instructional Aide FTE
- Reduction of 0.594 Outreach Coordinator FTE
- Reduction of 0.25 Health Attendant FTE
- Enrollment down to 277 from 280 (-23 8th Grade + 20 TK)
- ADA back up to 93%
- State COLA funded at 0.76%
- Walt Tyler open

- Maintain FTE from 24/25
- Enrollment down to 263 (graduating 34 8th graders, enter 20 TK)
- ADA at 93% drops 13.02 from 24/25 to 25/26
- State COLA funded at 2.73%

2024/25

2025/26



# MULTIYEAR PROJECTIONS

Description	2023/24	2024/25	2025/26
A. Revenues 1)LCFF Sources	3,618,583.00	3,568,572.00	3,618,583.00
2)Federal Revenue	775,231.00	176,718.00	176,718.00
3)Other State Revenue	627,828.00	440,798.00	437,219.00
4)Other Local Revenue	274,312.00	232,607.00	232,607.00
5)Total Revenue	5,215,326.00	4,418,695.00	4,465,127.00
B. Expenditures 1)Certificated Salaries	1,427,636.00	1,495,776.00	1,519,499.00
2)Classified Salaries	870,605.00	889,712.00	908,445.00
3)Employee Benefits	990,598.00	1,017,566.00	1,035,140.00
4)Books and Supplies	200,275.00	176,025.00	176,025.00
5)Services and Other	961,245.00	962,565.00	968,611.00
6)Capital Outlay	587,187.00	0.00	0.00
7)Other Outgo	209,093.00	209,093.00	209,093.00
8)Indirect Costs	(13,228.00)	(13,413.00)	(13,413.00)
9)TOTAL EXP	5,233,411.00	4,737,324.00	4,803,400.00
C. EXCESS / DEFICIENCY	(18,085.00)	(318,629.00)	(338,273.00)
E. NET INCREASE/DECREASE FUND BALANCE	(18,085.00)	(318,629.00)	(338,273.00)
F. Fund Balance, Reserves 1) Beginning Fund Balance	2,143,977.38	2,125,892.38	1,807,263.38
2) Ending Balance, 06/30	2,125,892.38	1,807,263.38	1,468,990.38

2023/24

20.75%

Reserves

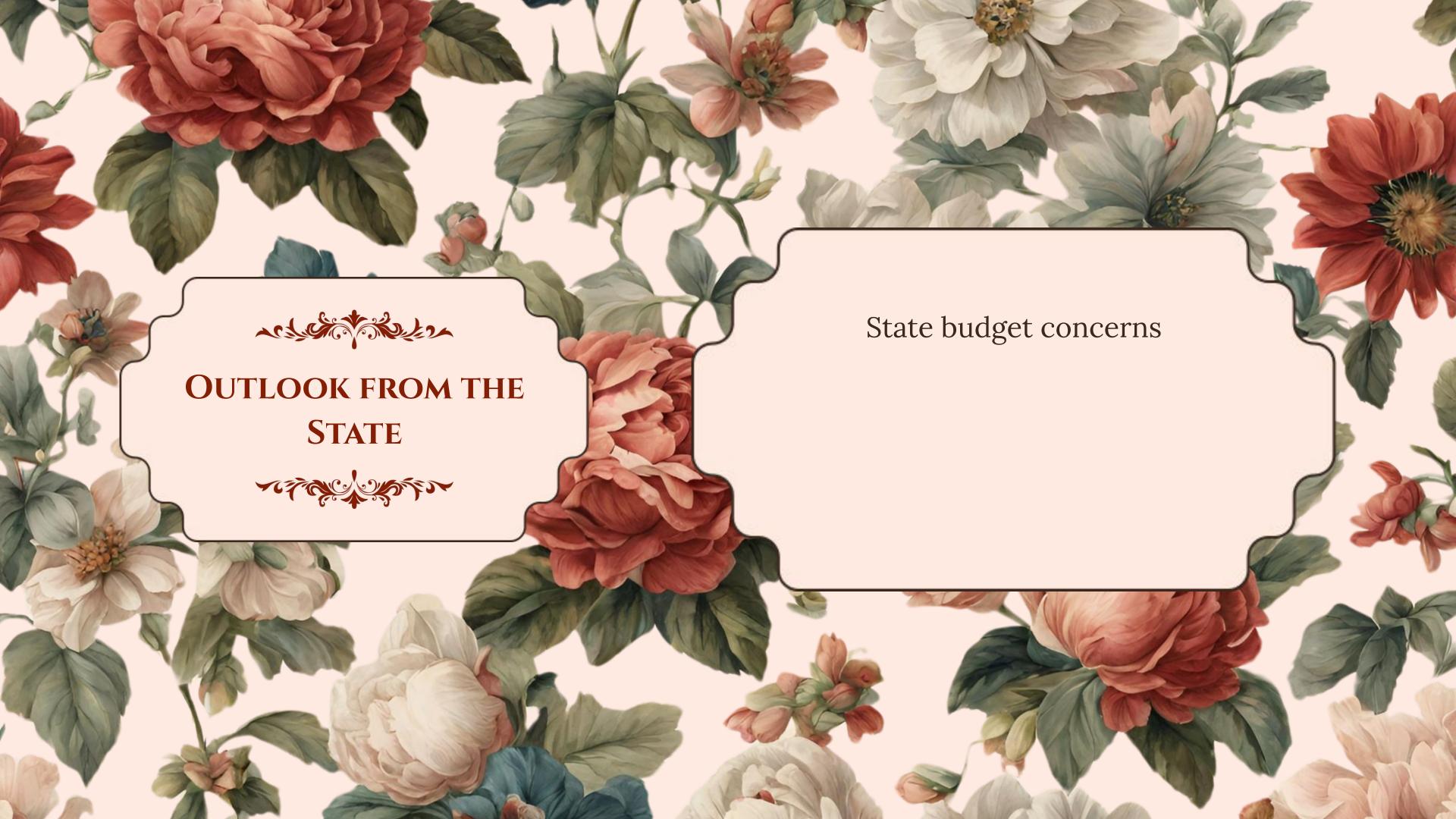
2024/25

20.91%

Reserves

2025/26

18.57%





# JANUARY PROPOSED STATE BUDGET



### **Revenues Low**

State taxes delayed and were \$43 billion lower than expected

Lower than anticipated at 0.76%

**COLA** 

### **Deficit**

Estimated to have \$58 billion deficit

### **Preserved**

Luckily, there were no significant reductions to education

### **Proposals**

Reserve draw-downs, spending reductions, internal borrowing

# **Declining Enrollment**

Statewide, many LEA's are still in declining enrollment and chronic absenteeism



## **IMPORTANT TO WATCH**

The prop 98 guarantee is a guaranteed minimum level of funding based on three tests that track percentage of state general fund revenues or prior year with measures for attendance and inflation.

2022-23 funding levels were over appropriated to schools. The governor proposes to use general funds to pay back the shortfall of \$8 billion by dividing the "loan" repayments over 5 years beginning in 2025/26. This repayment would not be considered as part of the funding of prop 98.

Prop 98 can be suspended with a 2/3 majority vote.



