**Rescue Union School District**

**Multi-Year Projected Budget**

| 2022-23 1st Interim MYP | | B<br>2022-23<br>ADOPTED BUDGET<br>Unrestricted | C<br>2022-23<br>ADOPTED BUDGET<br>Restricted | D<br>2022-23<br>ADOPTED BUDGET<br>Total | E<br>2022-23<br>1st INTERIM<br>Unrestricted | F<br>2022-23<br>1st INTERIM<br>Restricted | G<br>2022-23<br>1st INTERIM<br>Total | H<br>DIFFERENCE<br>G -D | I<br>2023-24<br>1st INTERIM<br>Unrestricted | J<br>2023-24<br>1st INTERIM<br>Restricted | K<br>2023-24<br>1st INTERIM<br>Total | L<br>DIFFERENCE<br>K - G | M<br>2024-25<br>1st INTERIM<br>Unrestricted | N<br>2024-25<br>1st INTERIM<br>Restricted | O<br>2024-25<br>1st INTERIM<br>Total | P<br>DIFFERENCE<br>O - K |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| COLA | | 6.56% | | | 6.56% | | | | 5.38% | | | | 4.02% | | | |
| LCFF Enrollment | | 3,569 | | | 3,518 | | | | 3,518 | | | | 3,518 | | | |
| LCFF ADA: | | 3,401.38 | | | 3,503.93 | | | | 3,424.21 | | | | 3,417.46 | | | |
| A. REVENUE: | UPC % | 19.52% | | | 18.78% | | | | 18.63% | | | | 17.86% | | | |
| LCFF Sources | 8010-8099 | 34,233,418 | - | 34,233,418 | 36,328,149 | - | 36,328,149 | 2,094,731 | 37,509,972 | - | 37,509,972 | 1,181,823 | 38,852,359 | - | 38,852,359 | 1,342,387 |
| Federal Revenue | 8100-8299 | - | 2,012,111 | 2,012,111 | - | 2,097,885 | 2,097,885 | 85,774 | - | 548,993 | 548,993 | (1,548,892) | - | 536,764 | 536,764 | (12,229) |
| Other State Revenue | 8300-8599 | 676,839 | 3,685,546 | 4,362,385 | 744,513 | 7,902,498 | 8,647,011 | 4,284,626 | 744,513 | 3,815,714 | 4,560,226 | (4,086,784) | 744,513 | 3,765,714 | 4,510,226 | (50,000) |
| Local Revenue | 8600-8799 | 528,012 | 2,130,407 | 2,658,419 | 2,189,678 | 2,377,411 | 4,567,089 | 1,908,670 | 351,507 | 2,158,436 | 2,509,944 | (2,057,145) | 351,507 | 2,158,436 | 2,509,944 | - |
| TOTAL REVENUE | | 35,438,269 | 7,828,064 | 43,266,333 | 39,262,340 | 12,377,794 | 51,640,134 | 8,373,801 | 38,605,992 | 6,523,143 | 45,129,135 | (6,510,999) | 39,948,379 | 6,460,914 | 46,409,293 | 1,280,158 |
| B. EXPENDITURES: | | | | | | | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 15,754,430 | 2,363,732 | 18,118,162 | 16,322,472 | 2,933,824 | 19,256,296 | 1,138,134 | 17,084,147 | 2,373,961 | 19,458,108 | 201,812 | 17,286,907 | 2,373,961 | 19,660,868 | 202,761 |
| Classified Salaries | 2000-2999 | 5,006,536 | 2,604,105 | 7,610,641 | 5,099,605 | 2,684,752 | 7,784,357 | 173,716 | 5,479,456 | 2,465,685 | 7,945,141 | 160,784 | 5,652,240 | 2,465,685 | 8,117,926 | 172,785 |
| Benefits | 3000-3999 | 6,843,111 | 3,817,429 | 10,660,539 | 7,167,183 | 4,073,443 | 11,240,626 | 580,087 | 7,515,080 | 3,805,758 | 11,320,838 | 80,212 | 7,573,193 | 3,805,758 | 11,378,951 | 58,113 |
| Books & Supplies | 4000-4999 | 680,939 | 1,443,824 | 2,124,764 | 794,184 | 1,866,410 | 2,660,594 | 535,830 | 1,047,786 | 606,238 | 1,654,024 | (1,006,570) | 1,071,884 | 768,366 | 1,840,250 | 186,226 |
| Services | 5000-5999 | 2,133,999 | 2,587,798 | 4,721,796 | 2,117,707 | 3,198,346 | 5,316,053 | 594,257 | 2,134,397 | 2,483,430 | 4,617,827 | (698,226) | 2,134,397 | 2,492,175 | 4,626,572 | 8,745 |
| Capital Outlay | 6000-6599 | 6,400 | 100,000 | 106,400 | 1,714,670 | 170,852 | 1,885,522 | 1,779,122 | 6,400 | 100,000 | 106,400 | (1,779,122) | 6,400 | 100,000 | 106,400 | - |
| Other Outgo | 7100-7299 | 253,533 | 1,073,938 | 1,327,471 | 253,533 | 1,073,938 | 1,327,471 | - | 267,461 | 1,073,938 | 1,341,399 | 13,928 | 278,204 | 1,073,938 | 1,352,142 | 10,743 |
| Direct Support/Indirect Costs | 7300-7399 | (166,711) | 134,093 | (32,618) | (187,187) | 156,036 | (31,151) | 1,467 | (219,740) | 188,589 | (31,151) | - | (227,782) | 196,631 | (31,151) | - |
| TOTAL EXPENDITURES | | 30,512,237 | 14,124,919 | 44,637,155 | 33,282,168 | 16,157,599 | 49,439,768 | 4,802,612 | 33,314,986 | 13,097,599 | 46,412,586 | (3,027,182) | 33,775,444 | 13,276,514 | 47,051,958 | 639,372 |
| C. EXCESS ( DEFICIENCY) | | 4,926,032 | (6,296,855) | (1,370,823) | 5,980,171 | (3,779,805) | 2,200,366 | 3,571,189 | 5,291,006 | (6,574,456) | (1,283,451) | (3,483,817) | 6,172,935 | (6,815,600) | (642,665) | 640,785 |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | | | | | | | | |
| Interfund Transfers In | 8910-8929 | | | - | | | - | - | | | - | - | | | - | - |
| Interfund Transfers Out | 7610-7629 | | | - | | | - | - | | | - | - | | | - | - |
| Other Sources | 8930-8979 | | | - | | | - | - | | | - | - | | | - | - |
| Other Uses | 7630-7699 | | | - | | | - | - | | | - | - | | | - | - |
| Contributions | 8980-8999 | (5,291,686) | 5,291,686 | - | (5,681,350) | 5,681,350 | - | - | (5,834,744) | 5,834,744 | - | - | (5,863,028) | 5,863,028 | - | - |
| TOTAL SOURCES/USES | | (5,291,686) | 5,291,686 | - | (5,681,350) | 5,681,350 | - | - | (5,834,744) | 5,834,744 | - | - | (5,863,028) | 5,863,028 | - | - |
| E. NET INCREASE (DECREASE) | | (365,655) | (1,005,168) | (1,370,823) | 298,821 | 1,901,545 | 2,200,366 | 3,571,189 | (543,739) | (739,712) | (1,283,451) | (3,483,817) | 309,907 | (952,572) | (642,665) | 640,785 |
| BEGINNING BALANCE | | 7,468,207 | 2,475,272 | 9,943,479 | 7,468,207 | 2,475,272 | 9,943,479 | - | 7,767,029 | 4,376,817 | 12,143,845 | 2,200,366 | 7,223,290 | 3,637,105 | 10,860,395 | (1,283,450) |
| Audit adj | | - | - | - | - | - | - | - | | | - | - | | | - | - |
| F. RESTATED BEGINNING BALANCE | | 7,468,207 | 2,475,272 | 9,943,479 | 7,468,207 | 2,475,272 | 9,943,479 | - | 7,767,029 | 4,376,817 | 12,143,845 | 2,200,366 | 7,223,290 | 3,637,105 | 10,860,395 | (1,283,451) |
| PROJECTED ENDING BALANCE | | 7,102,553 | 1,470,104 | 8,572,657 | 7,767,029 | 4,376,817 | 12,143,845 | 3,571,188 | 7,223,290 | 3,637,105 | 10,860,395 | (1,283,450) | 7,533,197 | 2,684,532 | 10,217,730 | (642,665) |
| G. COMPONENTS OF THE ENDING BALANCE: | | | | | | | | | | | | | | | | |
| a) Nonspendable | | | | | | | | | | | | | | | | |
| Revolving Cash | | 6,500 | | ***6,500*** | ***6,500*** | | ***6,500*** | - | ***6,500*** | | ***6,500*** | - | ***6,500*** | | ***6,500*** | - |
| Stores | | | | - | | | - | - | | | - | - | | | - | - |
| Prepaid expenses | | | | - | | | - | - | | | - | - | | | - | - |
| All Others | | | | - | | | - | - | | | - | - | | | - | - |
| b) Restricted | | | ***1,470,104*** | ***1,470,104*** | | ***4,376,817*** | ***4,376,817*** | 2,906,713 | | ***3,637,105*** | ***3,637,105*** | (739,712) | | ***2,684,532*** | ***2,684,532*** | (952,572) |
| *Educator Effectiveness* | | | *613,422* | *613,422* | | *610,683* | *610,683* | *(2,739)* | | *423,483* | *423,483* | *(187,200)* | | *28,283* | *28,283* | *(395,200)* |
| *Lottery Instructional Materials RS 6300* | | | *101,233* | *101,233* | | *182,352* | *182,352* | *81,120* | | *181,829* | *181,829* | *(523)* | | *224,139* | | |
| *Learning Recover SpEd RS 6537* | | | - | | | *247,374* | | | | *247,374* | | | | *247,374* | | |
| *SpEd Early Intervntion Preschool RS 6547* | | | - | | | | | | | | | | | | | |
| *Medi-Cal RS 9008* | | | *36,632* | *36,632* | | - | - | *(36,632)* | | - | - | - | | - | | |
| *CTEIG RS 9054* | | | *90,437* | *90,437* | | *40,225* | *40,225* | *(50,212)* | | *65,755* | *65,755* | *25,530* | | *43,593* | | |
| *ELOP* | | | - | - | | - | | | | - | | | | - | | |
| *Early Intervention* | | | | - | | *220,106* | | | | *220,106* | | | | *220,106* | | |
| *Additional 21-22 carryover* | | | *628,380* | *628,380* | | - | | | | | | | | | | |
| *KIT PD* | | | | - | | - | | | | | | | | | | |
| *CESAP* | | | | - | | - | | | | | | | | | | |
| *P-EBT Admin Funds* | | | | - | | - | | | | | | | | | | |
| *Education Connectivity Grant* | | | | - | | *(0)* | | | | | | | | | | |
| *Donations* | | | | - | | - | - | - | | - | - | - | | - | | |
| *Student Body* | | | | - | | - | | | | - | | | | - | | |
| *ESSER II RS 7425* | | | | - | | - | - | - | | | - | - | | | | |
| *Learning Recovery Emer Grant* | | | | | | *928,870* | | | | *448,235* | | | | - | | |
| *Arts & Music Block Grant* | | | | - | | *2,147,206* | *2,147,206* | *2,147,206* | | *2,050,322* | *2,050,322* | *(96,884)* | | *1,921,038* | *1,921,038* | *(129,284)* |
| c) Committed | | | | | | | | - | | | | - | | | | |
| Stabilization Arrangements | | | | | | | | | | | | | | | | |
| Other Commitments | | ***2,632,337*** | | ***2,632,337*** | ***2,816,552*** | | ***2,816,552*** | 184,215 | ***2,575,531*** | | ***2,575,531*** | (241,021) | ***2,837,536*** | | ***2,837,536*** | 262,005 |
| *Liability - Compensated Absences* | | *58,375* | | *58,375* | *100,000* | | *100,000* | | *100,000* | | *100,000* | | *100,000* | | *100,000* | |
| *Liability - H/W Prior Year adjust* | | *174,887* | | *174,887* | *150,000* | | *150,000* | | *150,000* | | *150,000* | | *150,000* | | *150,000* | |
| *U/R Lottery - Instr Supplies / Textbook Adopt* | | *1,133,812* | | *1,133,812* | *1,115,739* | | *1,115,739* | | *1,049,487* | | *1,049,487* | | *983,235* | | *983,235* | |
| *MAA - Health services* | | *86,768* | | *86,768* | *92,540* | | *92,540* | | *71,296* | | *71,296* | | *50,052* | | *50,052* | |
| *Emergency Facility Needs* | | *168,973* | | *168,973* | *500,000* | | *500,000* | | *500,000* | | *500,000* | | *500,000* | | *500,000* | |
| *Declining Enrollment Mitigation* | | *1,009,522* | | *1,009,522* | *858,273* | | *858,273* | | *704,748* | | *704,748* | | *1,054,249* | | *1,054,249* | |
| d) Assigned | | - | - | - | - | | - | - | - | | - | - | - | - | - | - |
| *Assigned Descriptions:* | | | | | | | | - | | | | - | | | - | - |
| *Liability - Compensated Absences* | | | | - | | | - | - | | | - | - | | | - | - |
| *Liability - H/W Prior Year adjust* | | | | - | | | - | - | | | - | - | | | - | - |
| *U/R Lottery - Instr Supplies / Textbook Adopt* | | | | - | | | - | - | | | - | - | | | - | - |
| *Emergency Facility Needs* | | | | - | | | - | - | | | - | - | | | | |
| *Misc Reserves* | | | | - | | | - | - | | | - | - | | | - | - |
| | | | | - | | | - | - | | | - | - | | | - | - |
| e) Unassigned | | | | - | | | | - | | | | - | | | | |
| Reserve for Economic Uncertainties 10% | | ***4,463,716*** | | ***4,463,716*** | ***4,943,977*** | | ***4,943,977*** | 480,261 | ***4,641,259*** | | ***4,641,259*** | (302,718) | ***4,689,161*** | | ***4,689,161*** | 47,902 |
| Unassigned/Unappropriated | | - | | - | | | - | - | | | - | - | | | - | - |
| Ending Fund Balance | | 7,102,553 | 1,470,104 | 8,572,657 | 7,767,029 | 4,376,817 | 12,143,845 | 3,386,974 | 7,223,290 | 3,637,105 | 10,860,395 | (1,042,430) | 7,533,197 | 2,684,532 | 10,217,730 | (1,167,149) |