Rescue Union School District

Multi-Year Projected Budget

2022-23 BUDGET ADOPTION MYP		B 2021-22 2ND INTERIM Unrestricted	C 2021-22 2ND INTERIM Restricted	D 2021-22 2ND INTERIM TOTAL	E 2021-22 JUNE UPDATE Unrestricted	F 2021-22 JUNE UPDATE Restricted	G 2021-22 JUNE UPDATE Total	H DIFFERENCE G - D	I 2022-23 BUDGET ADOPTION Unrestricted	J 2022-23 BUDGET ADOPTION Restricted	K 2022-23 BUDGET ADOPTION Total	L DIFFERENCE K - G	M 2023-24 BUDGET ADOPTION Unrestricted	N 2023-24 BUDGET ADOPTION Restricted	O 2023-24 BUDGET ADOPTION Total	P DIFFERENCE O-K	Q 2024-25 BUDGET ADOPTION Unrestricted	R 2024-25 BUDGET ADOPTION Restricted	S 2024-25 BUDGET ADOPTION Total	T DIFFERENCE S - O
COLA		5.07%			5.07%				6.56%				5.38%				4.02%			
LCFF Enrollment		3,569			3,569				3,569				3,569				3,569			
LCFF ADA:		3,517.34			3,517.34				3,401.38				3,437.07				3,456.00			
A. REVENUE: UPC %		18.61%			18.61%				19.52%				20.11%				20.09%			
LCFF Sources	8010-8099	31,895,852	-	31,895,852	31,886,624	-	31,886,624	(9,228)	34,233,418	-	34,233,418	2,346,794	36,454,007	-	36,454,007	2,220,589	38,099,411	-	38,099,411	1,645,404
Federal Revenue	8100-8299	-	2,999,304	2,999,304	80,768	2,913,495	2,994,263	(5,040)	-	2,012,111	2,012,111	(982,152)	-	648,492	648,492	(1,363,619)	-	648,492	648,492	-
Other State Revenue	8300-8599	669,589	3,649,958	4,319,547	669,589	3,733,596	4,403,185	83,638	676,839	3,685,546	4,362,385	(40,800)	676,839	3,406,398	4,083,237	(279,148)	676,839	3,406,398	4,083,237	-
Local Revenue	8600-8799	1,713,555	2,865,411	4,578,967	1,811,164	3,051,240	4,862,404	283,437	528,012	2,130,407	2,658,419	(2,203,985)	395,919	2,120,000	2,515,920	(142,499)	392,028	2,120,000	2,512,029	(3,891)
TOTAL REVENUE		34,278,996	9,514,673	43,793,670	34,448,145	9,698,331	44,146,476	352,806	35,438,269	7,828,064	43,266,333	(880,143)	37,526,765	6,174,890	43,701,655	435,322	39,168,278	6,174,890	45,343,168	1,641,513
B. EXPENDITURES:																				
Certificated Salaries	1000-1999	15,249,156	3,344,669	18,593,825	15,188,414	3,378,053	18,566,467	(27,358)	15,754,430	2,363,732	18,118,162	(448,305)	16,357,082	1,952,994	18,310,075	191,913	16,584,842	1,952,994	18,537,836	227,761
Classified Salaries	2000-2999	4,661,941	2,444,289	7,106,230	4,679,744	2,476,829	7,156,573	50,343	5,006,536	2,604,105	7,610,641	454,068	5,340,726	2,435,788	7,776,513	165,872	5,533,511	2,435,788	7,969,298	192,785
Benefits	3000-3999	6,234,804	3,970,037	10,204,841	6,743,860	3,967,584	10,711,444	506,602	6,843,111	3,817,429	10,660,539	(50,904)	7,132,405	3,611,625	10,744,029	83,490	7,207,678	3,611,625	10,819,303	75,274
Books & Supplies	4000-4999	495,461	1,798,114	2,293,575	570,597	1,472,768	2,043,365	(250,210)	680,939	1,443,824	2,124,764	81,399	934,514	549,028	1,483,542	(641,222)	958,613	710,497	1,669,110	185,568
Services	5000-5999	1,927,720	1,696,877	3,624,597	2,000,903	1,543,583	3,544,486	(80,112)	2,133,999	2,587,798	4,721,796	1,177,310	2,150,689	2,184,767	4,335,455	(386,341)	2,150,689	2,196,325	4,347,013	11,558
Capital Outlay	6000-6599	1,359,241	677,110	2,036,351	1,359,241	677,110	2,036,351	-	6,400	100,000	106,400	(1,929,951)	6,400	100,000	106,400	-	6,400	100,000	106,400	-
Other Outgo	7100-7299	230,398	901,972	1,132,370	230,398	990,221	1,220,619	88,249	253,533	1,073,938	1,327,471	106,852	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	(268,961)	236,343	(32,618)	(155,160)	122,542	(32,618)	-	(166,711)	134,093	(32,618)	-	(217,176)	184,558	(32,618)	-	(164,813)	132,195	(32,618)	-
TOTAL EXPENDITURES		29,889,760	15,069,412	44,959,172	30,617,997	14,628,690	45,246,687	287,515	30,512,237	14,124,919	44,637,155	(609,531)	31,972,100	12,092,697	44,064,796	(572,359)	32,555,123	12,213,362	44,768,485	703,688
C. EXCESS (DEFICIENCY)		4,389,236	(5,554,738)	(1,165,502)	3,830,149	(4,930,359)	(1,100,211)	65,291	4,926,032	(6,296,855)	(1,370,823)	(270,612)	5,554,665	(5,917,807)	(363,141)	1,007,682	6,613,155	(6,038,472)	574,684	937,825
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	(4,826,424)	4,826,424	-	(4,655,775)	4,655,775	-	-	(5,291,686)	5,291,686	-	-	(5,655,786)	5,655,786	-	-	(5,611,283)	5,611,283	-	-
TOTAL SOURCES/USES		(4,826,424)	4,826,424	-	(4,655,775)	4,655,775	-	-	(5,291,686)	5,291,686	-	-	(5,655,786)	5,655,786	-	-	(5,611,283)	5,611,283	-	-
E. NET INCREASE (DECREASE)		(437,188)	(728,314)	(1,165,502)	(825,626)	(274,584)	(1,100,211)	65,291	(365,655)	(1,005,168)	(1,370,823)	(270,612)	(101,120)	(262,021)	(363,141)	1,007,682	1,001,872	(427,189)	574,684	937,825
BEGINNING BALANCE		7,284,311	2,121,476	9,405,788	7,284,311	2,121,476	9,405,788	-	6,458,685	1,846,892	8,305,577	(1,100,211)	6,093,031	841,723	6,934,754	(1,370,823)	5,991,910	579,703	6,571,613	(363,141)
Audit adj		-	-	-	-	-	-	-	-	-	-	-			-	-			-	-
F. RESTATED BEGINNING BALANCE		7,284,311	2,121,476	9,405,788	7,284,311	2,121,476	9,405,788	-	6,458,685	1,846,892	8,305,577	(1,100,211)	6,093,031	841,723	6,934,754	(1,370,823)	5,991,910	579,703	6,571,613	(363,141)
PROJECTED ENDING BALANCE		6,847,123	1,393,162	8,240,286	6,458,685	1,846,892	8,305,577	65,291	6,093,031	841,723	6,934,754	(1,370,823)	5,991,910	579,703	6,571,613	(363,141)	6,993,783	152,514	7,146,297	574,684
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***	-	***1,000***		***1,000***	(5,500)
Stores				-			-	-			-	-			-	-			-	-
Prepaid expenses		45,543		45,543	***45,543***		***45,543***	-			-	(45,543)			-	-			-	-
All Others				-			-	-			-	-			-	-			-	-
b) Restricted			***1,393,162***	***1,393,162***		***1,846,892***	***1,846,892***	453,730		***841,723***	***841,723***	(1,005,168)		***579,703***	***579,703***	(262,021)		***152,514***	***152,514***	(427,189)
Educator Effectiveness			*765,622*	*765,622*		*800,622*	*800,622*	*35,000*		*613,422*	*613,422*	*(187,200)*		*426,222*	*426,222*	*(187,200)*		*31,022*	*31,022*	*(395,200)*
Lottery Instructional Materials RS 6300			*447,673*	*447,673*		*447,673*	*447,673*	*(0)*		*101,233*	*101,233*	*(346,440)*		*54,792*	*54,792*	*(46,440)*		*51,184*		
Medi-Cal RS 9008			*39,522*	*39,522*		*39,522*	*39,522*	*(0)*		*36,632*	*36,632*	*(2,890)*		*31,626*	*31,626*	*(5,006)*		*26,620*		
CTEIG RS 9054			*113,812*	*113,812*		*113,812*	*113,812*	*1*		*90,437*	*90,437*	*(23,375)*		*67,062*	*67,062*	*(23,375)*		*43,687*		
ELOP			*26,534*	*26,534*		*-*	*-*	*(26,534)*												
Donations				*-*		*436,391*	*436,391*	*436,391*			*-*	*(436,391)*			*-*	*-*				
Student Body						*8,872*														
ESSER II RS 7425			*-*	*-*		*-*	*-*	*-*			*-*	*-*			*-*	*-*				
				-			*-*	*-*			*-*	*-*			*-*	*-*		*-*	*-*	*-*
c) Committed								*-*				*-*								
Stabilization Arrangements				-	***1,881,973***		***1,881,973***	1,881,973	***1,622,815***		1,622,815	(259,159)	***1,578,930***		1,578,930	(43,884)	***2,531,970***		2,531,970	953,039
Other Commitments				-				-			-	-			-	-			-	-
Liability - Compensated Absences					58,375		*58,375*		58,375		*58,375*		58,375		*58,375*		58,375		*58,375*	
Liability - H/W Prior Year adjust					174,887		*174,887*		174,887		*174,887*		174,887		*174,887*		174,887		*174,887*	
U/R Lottery - Instr Supplies / Textbook Adopt					1,101,965		*1,101,965*		1,133,812		*1,133,812*		1,165,658		*1,165,658*		1,197,505		*1,197,505*	
MAA - Health services					108,012		*108,012*		86,768		*86,768*		65,524		*65,524*		44,280		*44,280*	
Emergency Facility Needs					447,328		*447,328*		168,973		*168,973*		114,486		*114,486*		500,000		*500,000*	
Misc Reserves					(8,594)		*(8,594)*		0		*0*		0		*0*		556,923		*556,923*	
d) Assigned		***2,299,163***		***2,299,163***	-	-	-	(2,299,163)	-		-	-	-		-	-	-	-	-	-
Assigned Descriptions:												-				-			-	-
Liability - Compensated Absences		*58,375*		*58,375*			*-*	*(58,375)*			*-*	*-*			*-*	*-*			*-*	*-*
Liability - H/W Prior Year adjust		*174,887*		*174,887*			*-*	*(174,887)*			*-*	*-*			*-*	*-*			*-*	*-*
U/R Lottery - Instr Supplies / Textbook Ad		*1,105,187*		*1,105,187*			*-*	*(1,105,187)*			*-*	*-*			*-*	*-*			*-*	*-*
Emergency Facility Needs		*500,000*		*500,000*			*-*				*-*	*-*			*-*	*-*				
Misc Reserves		*460,714*		*460,714*			*-*	*(460,714)*			*-*	*-*			*-*	*-*			*-*	*-*
				-			*-*	*-*			*-*	*-*			*-*	*-*			*-*	*-*
e) Unassigned							*-*	*-*				*-*								
Reserve for Economic Uncertainties 10%		***4,495,917***		***4,495,917***	***4,524,669***		***4,524,669***	28,752	***4,463,716***		***4,463,716***	(60,953)	***4,406,480***		***4,406,480***	(57,236)	***4,460,813***	***0***	***4,460,813***	54,333
Unassigned/Unappropriated		-	-	-	-		-	-			-	-			-	-		-	-	-
7/6/2022																				
Ending Fund Balance		6,847,124	1,393,162	8,240,286	6,458,685	1,846,892	8,305,577	(1,816,682)	6,093,031	841,723	6,934,754	(1,111,664)	5,991,910	579,703	6,571,613	(319,257)	6,993,783	152,514	7,146,297	179,484