Rescue Union School District

Multi-Year Projected Budget

2023-24 1ST INTERIM		E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
		2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	DIFFERENCE	2024-25	2024-25	2024-25	DIFFERENCE	2025-26	2025-26	2025-26	DIFFERENCE
		Budget Adoption	Budget Adoption	Budget Adoption	1st INTERIM	1st INTERIM	1st INTERIM	J - G	1st INTERIM	1st INTERIM	1st INTERIM	N - J	1st INTERIM	1st INTERIM	1st INTERIM	R - N
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total		Unrestricted	Restricted	Total		Unrestricted	Restricted	Total	
COLA		5.10%			8.22%				3.94%				3.29%			
LCFF Enrollment		3,518			3,518				3,518				3,518			
LCFF ADA:		3,422.64			3,422.64				3,391.50				3,410.13			
A. REVENUE: UPC %		18.70%			18.70%				17.89%				17.74%			
LCFF Sources	8010-8099	37,457,480	-	37,457,480	38,560,671	-	38,560,671	1,103,191	39,630,789	-	39,630,789	1,070,118	41,134,558	-	41,134,558	1,503,769
Federal Revenue	8100-8299	-	747,641	747,641	-	889,860	889,860	142,219	-	628,130	628,130	(261,730)	-	610,069	610,069	(18,061)
Other State Revenue	8300-8599	946,973	3,965,193	4,912,166	975,242	4,760,176	5,735,418	823,252	975,242	4,197,191	5,172,433	(562,986)	975,242	4,177,778	5,153,020	(19,413)
Local Revenue	8600-8799	2,142,451	2,275,771	4,418,222	2,386,026	3,323,665	5,709,691	1,291,469	311,675	2,395,144	2,706,819	(3,002,872)	295,603	2,395,144	2,690,747	(16,072)
TOTAL REVENUE		40,546,904	6,988,605	47,535,509	41,921,939	8,973,702	50,895,640	3,360,131	40,917,706	7,220,465	48,138,171	(2,757,470)	42,405,403	7,182,992	49,588,395	1,450,224
B. EXPENDITURES:																
Certificated Salaries	1000-1999	16,584,107	2,686,230	19,270,337	17,443,575	3,416,884	20,860,459	1,590,123	17,827,548	3,247,287	21,074,835	214,376	17,972,078	3,232,287	21,204,365	129,530
Classified Salaries	2000-2999	5,223,750	2,524,408	7,748,158	5,575,849	2,618,579	8,194,428	446,270	5,831,722	2,548,308	8,380,031	185,602	6,015,766	2,548,308	8,564,074	184,044
Benefits	3000-3999	6,907,872	4,191,501	11,099,373	6,587,157	4,913,890	11,501,047	401,674	6,920,071	4,794,226	11,714,297	213,251	7,812,265	4,084,861	11,897,127	182,829
Books & Supplies	4000-4999	800,858	1,077,414	1,878,273	852,192	1,604,576	2,456,768	578,496	1,318,926	874,618	2,193,544	(263,225)	829,276	819,269	1,648,544	(545,000)
Services	5000-5999	2,438,912	2,512,613	4,951,525	2,543,304	4,114,743	6,658,047	1,706,522	2,434,465	3,467,464	5,901,930	(756,117)	2,435,650	2,479,105	4,914,755	(987,174)
Capital Outlay	6000-6599	1,676,670	100,000	1,776,670	1,676,670	2,002,425	3,679,095	1,902,425	6,400	100,000	106,400	(3,572,695)	6,400	100,000	106,400	-
Other Outgo	7100-7299	274,270	1,347,329	1,621,599	274,270	1,349,529	1,623,799	2,200	274,270	1,275,985	1,550,255	(73,544)	274,270	1,275,985	1,550,255	-
Direct Support/Indirect Costs	7300-7399	(179,414)	138,683	(40,731)	(251,965)	211,496	(40,469)	262	(334,711)	294,242	(40,469)	-	(263,493)	223,024	(40,469)	-
TOTAL EXPENDITURES		33,727,024	14,578,179	48,305,203	34,701,051	20,232,123	54,933,174	6,627,971	34,278,692	16,602,130	50,880,822	(4,052,352)	35,082,213	14,762,839	49,845,052	(1,035,771)
C. EXCESS (DEFICIENCY)		6,819,880	(7,589,574)	(769,694)	7,220,887	(11,258,421)	(4,037,534)	(3,267,839)	6,639,014	(9,381,665)	(2,742,651)	1,294,882	7,323,190	(7,579,847)	(256,657)	2,485,995
D. OTHER FINANCING SOURCES/USES																
Interfund Transfers In	8910-8929	-	-	-			-	-			-	-			-	-
Interfund Transfers Out	7610-7629	230,418	-	230,418	703,596		703,596	473,178	-		-	(703,596)	-	-	-	-
Other Sources	8930-8979	-	-	-			-	-			-	-			-	-
Other Uses	7630-7699	-	-	-			-	-			-	-			-	-
Contributions	8980-8999	(6,211,299)	6,211,299	-	(7,658,187)	7,658,187	-	-	(7,487,591)	7,487,591	-	-	(6,815,567)	6,815,567	-	-
TOTAL SOURCES/USES		(6,441,717)	6,211,299	(230,418)	(8,361,783)	7,658,187	(703,596)	(473,178)	(7,487,591)	7,487,591	-	703,596	(6,815,567)	6,815,567	-	-
E. NET INCREASE (DECREASE)		378,163	(1,378,275)	(1,000,112)	(1,140,895)	(3,600,235)	(4,741,130)	(3,741,018)	(848,576)	(1,894,075)	(2,742,651)	1,998,478	507,623	(764,280)	(256,657)	2,485,995
BEGINNING BALANCE		9,241,304	7,076,441	16,317,745	9,241,304	7,076,441	16,317,745	-	8,100,409	3,476,206	11,576,615	(4,741,130)	7,251,832	1,582,132	8,833,964	(2,742,651)
Audit adj		-	-	-			-	-			-	-			-	-
F. RESTATED BEGINNING BALANCE		9,241,304	7,076,441	16,317,745	9,241,304	7,076,441	16,317,745	-	8,100,409	3,476,206	11,576,615	(4,741,130)	7,251,832	1,582,132	8,833,964	(2,742,651)
PROJECTED ENDING BALANCE		9,619,467	5,698,166	15,317,633	8,100,409	3,476,206	11,576,615	(3,741,018)	7,251,832	1,582,132	8,833,964	(2,742,651)	7,759,456	817,851	8,577,307	(256,657)
		1,271,533														
G. COMPONENTS OF THE ENDING BALANCE:																
a) Nonspendable																
Revolving Cash		***6,250***		***6,250***	***6,500***		***6,500***	250	***6,500***		***6,500***	-	***6,500***		***6,500***	-
Stores		-		-			-	-			-	-			-	-
Prepaid expenses				-			-	-			-	-			-	-
All Others		-		-			-	-			-	-			-	-
b) Restricted			***5,698,166***	***5,698,166***		***3,476,206***	***3,476,206***	*(2,221,960)*		***1,582,132***	***1,582,132***	(1,894,075)		***817,851***	***817,851***	(764,280)
Expanded Learning Opportunities (ELOP) RS 2600			*695,760*	*695,760*		*519,127*	*519,127*	*(176,633)*		*292,494*	*292,494*	*(226,633)*		*30,860*	*30,860*	*(261,633)*
Educator Effectiveness RS 6266			*627,066*	*627,066*		*438,404*	*438,404*	*(188,662)*		*249,742*	*249,742*	*(188,662)*		-	-	*(249,742)*
Lottery Instructional Materials RS 6300			*917,923*	*917,923*		*790,385*	*790,385*	*(127,538)*		*621,829*	*621,829*	*(168,556)*		*453,272*	*453,272*	*(168,556)*
ERMHS RS 6546			*301*			*27,289*	*27,289*	*27,289*		*22,361*	*22,361*	*(4,928)*		*59,882*	*59,882*	*37,521*
CTEIG RS 9054			*268,083*	*268,083*		-	-	*(268,083)*		-	-	-			-	-
Early Intervention RS 6547			*388,843*	*388,843*		*377,174*	*377,174*	*(11,669)*		*325,506*	*325,506*	*(51,669)*		*273,837*	*273,837*	*(51,669)*
COVID Expanded Learning			*137,989*	*137,989*			-	*(137,989)*			-	-			-	-
Learning Recovery Emer Grant RS 7435			*803,732*	*803,732*		*393,024*	*393,024*	*(410,708)*		-	-	*(393,024)*			-	-
Medi-Cal Billing						*43,772*	*43,772*				-	*(43,772)*			-	-
TUPE						*2,029*	*2,029*				-	*(2,029)*			-	-
Arts & Music Block Grant RS 6762			*1,596,682*	*1,596,682*		*885,001*	*885,001*	*(711,680)*		*70,200*	*70,200*	*(814,801)*			-	*(70,200)*
c) Committed								-				-				
Stabilization Arrangements								-				-				
Other Commitments		***4,759,655***		***4,759,655***	***2,530,232***		***2,530,232***	*(2,229,423)*	***2,173,285***		***2,173,285***	*(356,946)*	***2,768,451***		***2,768,451***	595,165
Liability - Compensated Absences		*150,000*		*150,000*	*150,000*		*150,000*	-	*150,000*		*150,000*	-	*150,000*		*150,000*	
Liability - H/W Prior Year adjust		*200,000*		*200,000*	*200,000*		*200,000*	-	*200,000*		*200,000*	-	*200,000*		*200,000*	
U/R Lottery - Instr Supplies / Textbook Adopt		*1,271,533*		*1,271,533*	*1,263,715*		*1,263,715*	*(7,818)*	*698,019*		*698,019*	*(565,696)*	*632,323*		*632,323*	
MAA - Health services		*87,800*		*87,800*	*86,300*		*86,300*	*(1,500)*	*63,368*		*63,368*	*(22,932)*	*40,436*		*40,436*	
Emergency Facility Needs		*600,000*		*600,000*	*132,425*		*132,425*	*(467,575)*			-	*(132,425)*			-	
Safety Improvements		-		-	*50,000*		*50,000*	*50,000*			-	*(50,000)*				
CalPERS/CalSTRS		*650,000*		*650,000*			-	*(650,000)*			-	-				
SPED residential reserve													*1,000,000*			
Declining Enrollment Mitigation		*1,800,322*		*1,800,322*	*647,792*		*647,792*	*(1,152,530)*	*1,061,899*		*1,061,899*	*414,107*	*745,692*		*745,692*	
								-				-				
d) Assigned		-		-	-		-	-	-	-	-	-		-	-	-
Assigned Descriptions:								-			-	-			-	-
				-			-	-			-	-			-	-
e) Unassigned								-								
Reserve for Economic Uncertainties 10%		***4,853,562***		***4,853,562***	***5,563,677***	-	***5,563,677***	710,115	***5,072,047***	-	***5,072,047***	(491,630)	***4,984,505***	-	***4,984,505***	(87,542)
Unassigned/Unappropriated				-		-	-	-		-	-	-		-	-	-
Ending Fund Balance		9,619,467	5,698,166	15,317,633	8,100,409	3,476,206	11,576,615	(1,511,595)	7,251,832	1,582,132	8,833,964	(4,993,673)	7,759,456	817,851	8,577,307	(1,020,937)

12/8/2023