Rescue Union School District

Multi-Year Projected Budget

2023-24 2ND 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
		1st INTERIM	1st INTERIM	1st INTERIM	2nd INTERIM	2nd INTERIM	2nd INTERIM	J - G	2nd INTERIM	2nd INTERIM	2nd INTERIM	N - J	2nd INTERIM	2nd INTERIM	2nd INTERIM	R - N
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total		Unrestricted	Restricted	Total		Unrestricted	Restricted	Total	
COLA		8.22%			8.22%				0.76%				2.73%			
LCFF Enrollment		3,518			3,512				3,512				3,512			
LCFF ADA:		3,422.64			3,425.35				3,382.46				3,398.90			
A. REVENUE: UPC %		18.70%			18.85%				18.19%				18.18%			
LCFF Sources	8010-8099	38,560,671	-	38,560,671	38,534,410	-	38,534,410	(26,261)	38,309,543	-	38,309,543	(224,867)	39,540,571	-	39,540,571	1,231,028
Federal Revenue	8100-8299	-	889,860	889,860	-	1,040,661	1,040,661	150,801	-	764,363	764,363	(276,299)	-	748,967	748,967	(15,395)
Other State Revenue	8300-8599	975,242	4,760,176	5,735,418	959,990	4,600,697	5,560,687	(174,732)	959,990	4,263,025	5,223,015	(337,672)	959,990	4,257,133	5,217,122	(5,893)
Local Revenue	8600-8799	2,386,026	3,323,665	5,709,691	2,518,159	3,586,356	6,104,515	394,824	915,343	2,505,808	3,421,152	(2,683,363)	893,729	2,505,808	3,399,537	(21,614)
TOTAL REVENUE		41,921,939	8,973,702	50,895,640	42,012,559	9,227,714	51,240,273	344,632	40,184,877	7,533,196	47,718,073	(3,522,200)	41,394,290	7,511,908	48,906,198	1,188,126
B. EXPENDITURES:																
Certificated Salaries	1000-1999	17,443,575	3,416,884	20,860,459	17,202,993	3,284,618	20,487,611	(372,848)	17,819,774	3,206,097	21,025,871	538,260	18,915,886	3,130,506	22,046,392	1,020,521
Classified Salaries	2000-2999	5,575,849	2,618,579	8,194,428	5,542,859	2,569,190	8,112,050	(82,379)	5,656,139	2,552,410	8,208,548	96,499	5,873,016	2,481,872	8,354,888	146,340
Benefits	3000-3999	6,587,157	4,913,890	11,501,047	6,431,032	4,909,479	11,340,512	(160,535)	7,569,392	4,888,048	12,457,439	1,116,928	7,845,347	4,025,195	11,870,542	(586,897)
Books & Supplies	4000-4999	852,192	1,604,576	2,456,768	911,462	1,440,387	2,351,849	(104,920)	1,418,837	801,725	2,220,562	(131,287)	931,282	840,208	1,771,490	(449,072)
Services	5000-5999	2,543,304	4,114,743	6,658,047	2,657,558	4,068,198	6,725,757	67,710	2,577,204	3,826,894	6,404,098	(321,659)	2,078,693	2,369,526	4,448,219	(1,955,879)
Capital Outlay	6000-6599	1,676,670	2,002,425	3,679,095	1,853,670	1,408,347	3,262,016	(417,079)	151,400	598,892	750,292	(2,511,724)	151,400	-	151,400	(598,892)
Other Outgo	7100-7299	274,270	1,349,529	1,623,799	274,270	1,349,482	1,623,752	(47)	274,270	1,275,938	1,550,208	(73,544)	274,270	1,275,938	1,550,208	-
Direct Support/Indirect Costs	7300-7399	(251,965)	211,496	(40,469)	(202,848)	162,379	(40,469)	-	(302,422)	261,953	(40,469)	-	(258,645)	218,176	(40,469)	-
TOTAL EXPENDITURES		34,701,051	20,232,123	54,933,174	34,670,997	19,192,080	53,863,077	(1,070,097)	35,164,594	17,411,955	52,576,549	(1,286,528)	35,811,250	14,341,421	50,152,670	(2,423,879)
C. EXCESS (DEFICIENCY)		7,220,887	(11,258,421)	(4,037,534)	7,341,562	(9,964,366)	(2,622,804)	1,414,729	5,020,282	(9,878,759)	(4,858,477)	(2,235,672)	5,583,041	(6,829,513)	(1,246,472)	3,612,005
D. OTHER FINANCING SOURCES/USES																
Interfund Transfers In	8910-8929	-	-	-			-	-			-	-			-	-
Interfund Transfers Out	7610-7629	703,596	-	703,596	762,662		762,662	59,066	749,553		749,553	(13,109)	-	-	-	(749,553)
Other Sources	8930-8979	-	-	-			-	-			-	-			-	-
Other Uses	7630-7699	-	-	-			-	-			-	-			-	-
Contributions	8980-8999	(7,658,187)	7,658,187	-	(7,079,961)	7,079,961	-	-	(7,306,857)	7,306,857	-	-	(6,794,788)	6,794,788	-	-
TOTAL SOURCES/USES		(8,361,783)	7,658,187	(703,596)	(7,842,623)	7,079,961	(762,662)	(59,066)	(8,056,410)	7,306,857	(749,553)	13,109	(6,794,788)	6,794,788	-	749,553
E. NET INCREASE (DECREASE)		(1,140,895)	(3,600,235)	(4,741,130)	(501,061)	(2,884,405)	(3,385,466)	1,355,664	(3,036,127)	(2,571,902)	(5,608,030)	(2,222,563)	(1,211,748)	(34,724)	(1,246,472)	4,361,557
BEGINNING BALANCE		9,241,304	7,076,441	16,317,745	9,241,304	7,076,441	16,317,745	-	8,740,243	4,192,036	12,932,279	(3,385,466)	5,704,115	1,620,134	7,324,249	(5,608,030)
Audit adj		-	-	-			-	-				-			-	-
F. RESTATED BEGINNING BALANCE		9,241,304	7,076,441	16,317,745	9,241,304	7,076,441	16,317,745	-	8,740,243	4,192,036	12,932,279	(3,385,466)	5,704,115	1,620,134	7,324,249	(5,608,030)
PROJECTED ENDING BALANCE		8,100,409	3,476,206	11,576,615	8,740,243	4,192,036	12,932,279	1,355,664	5,704,115	1,620,134	7,324,249	(5,608,030)	4,492,368	1,585,410	6,077,777	(1,246,472)
		1,263,715														
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			***3,476,206***	***3,476,206***		***4,192,036***	***4,192,036***	*715,830*		***1,620,134***	***1,620,134***	(2,571,902)		***1,585,410***	***1,585,410***	(34,724)
Expanded Learning Opportunities (ELOP) RS 2600			*519,127*	*519,127*		*519,903*	*519,903*	*776*		-	-	*(519,903)*		-	-	-
Educator Effectiveness RS 6266			*438,404*	*438,404*		*438,404*	*438,404*	-		*249,745*	*249,745*	*(188,659)*		-	-	*(249,745)*
Lottery Instructional Materials RS 6300			*790,385*	*790,385*		*781,780*	*781,780*	*(8,605)*		*604,618*	*604,618*	*(177,161)*		*427,457*	*427,457*	*(177,161)*
ERMHS RS 6546			*27,289*			-	-	-		-	-	-		*456,392*	*456,392*	*456,392*
Early Intervention RS 6547			*377,174*	*377,174*		*384,027*	*384,027*	*6,853*		*331,804*	*331,804*	*(52,223)*		*279,580*	*279,580*	*(52,223)*
Learning Recovery Emer Grant RS 7435			*393,024*	*393,024*		*265,185*	*265,185*	*(127,839)*		-	-	*(265,185)*			-	-
Medi-Cal Billing			*43,772*			*43,772*	*43,772*			*11,986*	*11,986*	*(31,786)*		-	-	*(11,986)*
TUPE			*2,029*			*29*	*29*				-	*(29)*		-	-	-
Arts, Music & Inst Matl's Block Grant RS 6762			*885,001*	*885,001*		*850,771*	*850,771*	*(34,231)*		-	-	*(850,771)*		-	-	-
Arts & Music In Schools (Prop 28) RS 6770						*409,273*	*409,273*			*421,981*	*421,981*			*421,981*		
Kitchen Infrastructure RS 7032						*498,892*	*498,892*			-	-					
c) Committed								-				-				
Stabilization Arrangements								-				-				
Other Commitments		***2,530,232***		***2,530,232***	***3,271,169***		***3,271,169***	*740,937*	***381,040***		***381,040***	*(2,890,128)*	***(0)***		***(0)***	(381,041)
Liability - Compensated Absences		*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)*			-	
U/R Lottery - Instr Supplies / Textbook Adopt		*1,263,715*		*1,263,715*	*1,240,041*		*1,240,041*	*(23,674)*	*256,040*		*256,040*	*(984,001)*			-	
MAA - Health services		*86,300*		*86,300*	*86,300*		*86,300*	-			-	*(86,300)*			-	
Emergency Facility Needs		*132,425*		*132,425*	*132,425*		*132,425*	-			-	*(132,425)*			-	
Safety Improvements		*50,000*		*50,000*	*50,000*		*50,000*	-			-	*(50,000)*				
Declining Enrollment Mitigation		*647,792*		*647,792*	*1,412,403*		*1,412,403*	*764,611*	*125,000*		*125,000*	*(1,287,403)*	*(0)*		*(0)*	
								-				-				
d) Assigned		-		-	-		-	-	-	-	-	-		-	-	-
Assigned Descriptions:								-			-	-			-	-
				-			-	-			-	-			-	-
e) Unassigned								-								
Reserve for Economic Uncertainties 10%		***5,563,677***		***5,563,677***	***5,462,574***	-	***5,462,574***	(101,103)	***5,316,575***	-	***5,316,575***	(145,999)	***4,485,868***	***0***	***4,485,868***	(830,707)
Unassigned/Unappropriated				-		-	-	-		-	-	-		-	-	-
Ending Fund Balance		8,100,409	3,476,206	11,576,615	8,740,243	4,192,036	12,932,279	614,727	5,704,115	1,620,134	7,324,249	(10,583,876)	4,492,368	1,585,410	6,077,777	(1,281,196)