Rescue Union School District

Multi-Year Projected Budget

2023-24 BUDGET ADOPTION		B	C	D	E	F	G	H	I	J	K	L	M	N	O	P				
		2022-23	2022-23	2022-23	2022-23	2022-23	2022-23	DIFFERENCE	2023-24	2023-24	2023-24	DIFFERENCE	2024-25	2024-25	2024-25	DIFFERENCE	2025-26	2025-26	2025-26	DIFFERENCE
		2nd Interim	2nd Interim	2nd Interim	June Update	June Update	June Update	G -D	Budget Adopt	Budget Adopt	Budget Adopt	K - G	Budget Adopt	Budget Adopt	Budget Adopt	O - K	Budget Adopt	Budget Adopt	Budget Adopt	M - I
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total		Unrestricted	Restricted	Total		Unrestricted	Restricted	Total		Unrestricted	Restricted	Total	
	COLA	6.56%			6.56%				5.10%				3.94%				3.29%			
	LCFF Enrollment	3,518			3,518				3,518				3,518				3,518			
	LCFF ADA:	3,503.93			3,501.59				3,422.64				3,388.60				3,388.60			
A. REVENUE:	UPC %	18.78%			18.83%				18.64%				17.83%				17.74%			
LCFF Sources	8010-8099	36,141,809	-	36,141,809	36,143,150	-	36,143,150	1,341	37,457,480	-	37,457,480	1,314,330	38,497,500	-	38,497,500	1,040,020	39,752,170	-	39,752,170	1,254,670
Federal Revenue	8100-8299	-	2,102,378	2,102,378	-	1,994,139	1,994,139	(108,239)	-	747,641	747,641	(1,246,499)	-	613,601	613,601	(134,040)	-	613,830	613,830	229
Other State Revenue	8300-8599	899,893	7,909,492	8,809,386	899,893	6,711,458	7,611,352	(1,198,034)	946,973	3,965,193	4,912,166	(2,699,185)	946,973	3,733,275	4,680,248	(231,918)	946,973	3,733,275	4,680,248	-
Local Revenue	8600-8799	2,189,971	2,577,336	4,767,307	558,186	3,378,938	3,937,123	(830,183)	2,142,451	2,275,771	4,418,222	481,099	340,774	2,275,771	2,616,545	(1,801,677)	325,166	2,275,771	2,600,937	(15,608)
TOTAL REVENUE		39,231,673	12,589,207	51,820,880	37,601,229	12,084,536	49,685,764	(2,135,115)	40,546,904	6,988,605	47,535,509	(2,150,255)	39,785,247	6,622,647	46,407,894	(1,127,615)	41,024,309	6,622,876	47,647,185	1,239,291
B. EXPENDITURES:																				
Certificated Salaries	1000-1999	16,308,620	2,990,944	19,299,564	16,357,556	2,818,461	19,176,018	(123,546)	16,584,107	2,686,230	19,270,337	94,319	16,814,476	2,806,230	19,620,706	350,369	17,324,548	2,411,466	19,736,014	115,308
Classified Salaries	2000-2999	5,117,973	2,773,771	7,891,744	4,947,875	2,406,783	7,354,658	(537,086)	5,223,750	2,524,408	7,748,158	393,500	5,439,002	2,509,969	7,948,972	200,813	5,641,874	2,406,792	8,048,666	99,694
Benefits	3000-3999	7,145,953	4,151,014	11,296,967	6,947,344	3,970,892	10,918,236	(378,731)	6,907,872	4,191,501	11,099,373	181,137	7,106,485	4,228,501	11,334,986	235,613	7,536,822	3,819,619	11,356,440	21,454
Books & Supplies	4000-4999	797,143	2,274,268	3,071,411	817,985	1,769,113	2,587,098	(484,313)	800,858	1,077,414	1,878,273	(708,825)	1,332,176	830,644	2,162,820	284,548	843,215	785,083	1,628,299	(534,521)
Services	5000-5999	2,322,285	2,726,167	5,048,451	2,451,977	2,341,326	4,793,303	(255,148)	2,438,912	2,512,613	4,951,525	158,222	2,440,244	2,473,261	4,913,505	(38,020)	2,441,602	2,431,270	4,872,871	(40,634)
Capital Outlay	6000-6599	1,714,670	198,355	1,913,025	44,400	890,317	934,717	(978,307)	1,676,670	100,000	1,776,670	841,952	6,400	100,000	106,400	(1,670,270)	6,400	100,000	106,400	-
Other Outgo	7100-7299	253,533	1,157,942	1,411,475	253,533	1,157,942	1,411,475	-	274,270	1,347,329	1,621,599	210,124	274,270	1,277,794	1,552,064	(69,535)	274,270	1,277,794	1,552,064	-
Direct Support/Indirect Costs	7300-7399	(194,938)	158,039	(36,899)	(157,018)	116,717	(40,301)	(3,402)	(179,414)	138,683	(40,731)	(430)	(249,513)	208,782	(40,731)	-	(224,626)	183,895	(40,731)	-
TOTAL EXPENDITURES		33,465,237	16,430,501	49,895,737	31,663,652	15,471,551	47,135,203	(2,760,534)	33,727,024	14,578,179	48,305,203	1,170,000	33,163,540	14,435,182	47,598,722	(706,481)	33,844,106	13,415,918	47,260,023	(338,699)
C. EXCESS (DEFICIENCY)		5,766,436	(3,841,294)	1,925,142	5,937,577	(3,387,016)	2,550,561	625,419	6,819,880	(7,589,574)	(769,694)	(3,320,255)	6,621,707	(7,812,535)	(1,190,828)	(421,134)	7,180,204	(6,793,042)	387,162	1,577,990
D. OTHER FINANCING SOURCES/USES																				
Interfund Transfers In	8910-8929			-			-	-			-	-			-	-			-	-
Interfund Transfers Out	7610-7629			-			-	-	230,418		230,418	230,418	230,418		230,418	-	-	-	-	(230,418)
Other Sources	8930-8979			-			-	-			-	-			-	-			-	-
Other Uses	7630-7699			-			-	-			-	-			-	-			-	-
Contributions	8980-8999	(5,315,986)	5,315,986	-	(5,089,784)	5,089,784	-	-	(6,211,299)	6,211,299	-	-	(6,229,854)	6,229,854	-	-	(6,248,105)	6,248,105	-	-
TOTAL SOURCES/USES		(5,315,986)	5,315,986	-	(5,089,784)	5,089,784	-	-	(6,441,717)	6,211,299	(230,418)	(230,418)	(6,460,272)	6,229,854	(230,418)	-	(6,248,105)	6,248,105	-	230,418
E. NET INCREASE (DECREASE)		450,450	1,474,692	1,925,142	847,793	1,702,768	2,550,561	625,419	378,163	(1,378,275)	(1,000,112)	(3,550,673)	161,435	(1,582,681)	(1,421,246)	(421,134)	932,098	(544,937)	387,162	1,808,407
BEGINNING BALANCE		7,468,207	2,475,272	9,943,479	7,468,207	2,475,272	9,943,479	-	8,316,000	4,178,040	12,494,040	2,550,561	8,694,163	2,799,766	11,493,928	(1,000,112)	8,855,598	1,217,085	10,072,683	(1,421,245)
Audit adj		-	-	-	-	-	-	-			-	-			-	-			-	-
F. RESTATED BEGINNING BALANCE		7,468,207	2,475,272	9,943,479	7,468,207	2,475,272	9,943,479	-	8,316,000	4,178,040	12,494,040	2,550,561	8,694,163	2,799,766	11,493,928	(1,000,112)	8,855,598	1,217,085	10,072,683	(1,421,246)
PROJECTED ENDING BALANCE		7,918,658	3,949,964	11,868,621	8,316,000	4,178,040	12,494,040	625,419	8,694,163	2,799,766	11,493,928	(1,000,112)	8,855,598	1,217,085	10,072,683	(1,421,245)	9,787,696	672,148	10,459,844	387,161
					1,139,278															
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	-	6,500		6,500	-
Stores		-	-	-			-	-			-	-			-	-			-	-
Prepaid expenses		-	-	-	61,051		61,051	61,051			-	(61,051)			-	-			-	-
All Others		-	-	-			-	-			-	-			-	-			-	-
b) Restricted		-	3,949,964	3,949,964		4,178,040	4,178,040	228,077		2,799,766	2,799,766	(1,378,275)		1,217,085	1,217,085	(1,582,681)		672,148	672,148	(544,937)
Expanded Learning Opportunities (ELOP) RS 2600						605,970	605,970	605,970		437,374	437,374	(168,596)		268,778				100,183		
Educator Effectiveness RS 6266		-	610,683	610,683		610,683	610,683	-		422,963	422,963	(187,720)		235,243	235,243	(187,720)		47,523	47,523	(187,720)
Lottery Instructional Materials RS 6300		-	9,347	9,347		729,518	729,518	720,172		629,990	629,990	(99,528)		489,443				348,897		
ERMHS RS 6546						42,449		-		42,449	42,449	42,449								
Learning Recover SpEd RS 6537		-	-			-	-	-		-	-	-								
CTEIG RS 9054		-	40,150	40,150		40,222	40,222	72		96,371	96,371	56,149		12,708						
Early Intervention RS 6547		-	215,419	215,419		281,647	281,647	66,227		246,280	246,280	(35,367)		210,913				175,546		
COVID Expanded Learning						134,617	134,617	134,617			-	(134,617)								
Learning Recovery Emer Grant RS 7435		-	927,296			1,081,216	1,081,216	1,081,216		605,699	605,699	(475,517)		-						
Arts & Music Block Grant RS 6762		-	2,147,069	2,147,069		651,719	651,719	(1,495,350)		318,640	318,640	(333,079)		-	-	(318,640)			-	-
c) Committed		-	-					-				-				-				
Stabilization Arrangements		-	-					-				-				-				
Other Commitments		2,922,584	-	2,922,584	3,534,929		3,534,929	612,345	3,834,101		3,834,101	299,172	4,082,219		4,082,219	248,118	5,055,194		5,055,194	972,975
Liability - Compensated Absences		100,000	-	100,000	150,000		150,000	50,000	150,000		150,000	-	150,000		150,000	-	150,000		150,000	
Liability - H/W Prior Year adjust		150,000	-	150,000	200,000		200,000	50,000	200,000		200,000	-	200,000		200,000	-	200,000		200,000	
U/R Lottery - Instr Supplies / Textbook Adopt		1,123,544	-	1,123,544	1,139,278		1,139,278	15,735	1,081,401		1,081,401	(57,878)	523,523		523,523	(557,878)	465,645		465,645	
MAA - Health services		92,540	-	92,540	100,957		100,957	8,417	79,525		79,525	(21,432)	58,093		58,093	(21,432)	36,661		36,661	
Emergency Facility Needs		500,000	-	500,000	500,000		500,000	-	600,000		600,000	100,000	500,000		500,000	(100,000)	600,000		600,000	
Safety Improvements					20,000		20,000	20,000	50,000		50,000	30,000	50,000		50,000	-				
Facility Needs 2023-24					250,000		250,000	250,000			-	(250,000)			-	-				
CalPERS/CalSTRS					650,000		650,000	650,000	650,000		650,000	-	1,300,000		1,300,000	650,000	1,600,000			
Declining Enrollment Mitigation		956,500	-	956,500	524,693		524,693	(431,807)	1,023,175		1,023,175	498,482	1,300,603		1,300,603	277,428	2,002,888		2,002,888	
		-	-					-				-				-				
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%		4,989,574		4,989,574	4,713,520		4,713,520	(276,054)	4,853,562		4,853,562	140,042	4,766,879		4,766,879	(86,683)	4,726,002	-	4,726,002	(40,877)
Unassigned/Unappropriated		-		-			-	-			-	-			-	-			-	-
Ending Fund Balance		7,918,658	3,949,964	11,868,621	8,316,000	4,178,040	12,494,040	13,074	8,694,163	2,799,766	11,493,928	(1,299,284)	8,855,598	1,217,085	10,072,683	(1,679,488)	9,787,696	672,148	5,404,650	199,442