



Rescue Union School District 2023-24 Budget 45 Day Revise

August 8, 2023



Board of Trustees

Michael Gordon, President Kim White, Vice-President
Michelle Bebout, Clerk Jamie Hunter, Member Michael Flaherty, Member



The promise of public education is for every child to succeed in school and life. To realize this promise, every child must be given resources, support, and interventions based on his or her needs. Our school district is uniquely positioned to fulfill this promise to all of our students.

The concept of educational equity can mean different things to different people so the Rescue Union School District Board of Trustees and Superintendent want to be very clear with our intention:

- ✦ We affirm in our actions that each student can, will, and shall learn.
- ✦ We believe educational equity is the intentional allocation of resources, instruction, and opportunities according to need.
- ✦ We affirm that factors including but not limited to disability, race, ethnicity, and socio-economic status, should not affect our students rights to quality educational opportunities.



Timeline and Certifications

- Education Code requires school districts to adopt a budget before July 1, 2023
- This presentation is a user-friendly summary of the budget proposed for adoption.
- Financial Cycle for 2023-24
 - √ **June 13, 2023** – Public Hearing
 - √ **June 27, 2023** – Board Approval/Budget Adoption
 - √ **August 2023** - If there are material changes in the District budget due to state budget adoption or revision, budget revisions are due 45 days afterwards.
 - ⊕ **December 2023** - First Interim Budget
 - ⊕ **March 2024** - Second Interim Budget
 - ⊕ **June 2024** - June Budget Update (with 2024-25 budget adoption)
 - ⊕ **September 2024** - Unaudited Actual Financials
 - ⊕ **December 2024** - Audit Report



2023-24 State Budget Highlights





2023-24 State Budget Highlights

- The funded cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), special education and several other categorical programs outside the LCFF is 8.22%.
 - ⊕ Rescue will continue to maintain 5.1% COLA in the budget until First Interim after 2022 taxes are collected in October.
 - The difference in LCFF revenue between 8.22% and 5.1% COLA each of the budget years is as follows:
 - 2023-24 \$1,098,000
 - 2024-25 \$1,130,000
 - 2025-26 \$1,382,000
- \$1 billion reduction to the Learning Recovery Emergency Block Grant (see Learning Recovery Emergency Block Grant below for further details).



2023-24 State Budget Highlights

- \$300 million (ongoing) increase to create an LCFF Equity Multiplier intended to close opportunity gaps. These funds will be allocated to schools serving more than 70% socioeconomically disadvantaged students and more than 25% transient students.
- Delay support to 2024-25 for TK and Full-Day Kindergarten full day Facilities Grant Program.
- Proposition 28 Art and Music Funding – Allocations are still not known and key provisions lack clarity. LEAs have a three-year timeline to spend each year's allocation.



2023-24 State Budget Highlights

- \$200 million reduction to the Arts, Music and Instructional Materials Discretionary Block Grant
 - ⊕ Art, Music, and Instructional Materials Discretionary Block Grant
 - Rescue's adopted budget included a 50% reduction
 - The State Adopted Budget includes approximately 6% reduction, which is 44% increase to our 2022-23 revenue. \$ 980k

- Learning Recovery Block Grant
 - ⊕ Rescue's adopted budget included zero reduction
 - ⊕ The State Adopted Budget includes approximately 14% reduction, which is decrease to our 2022-23 revenue. <\$209k>



2023-24 State Budget Highlights

- Multiple changes to Local Control Accountability Plan (LCAP) requirements. This includes new requirements to:
 - ⊕ Add focused goals to address educator preparation and student performance for schools receiving Equity Multiplier funding.
 - ⊕ Add specific actions to address any school or student group assigned the lowest performance level on any California School Dashboard indicator.
 - ⊕ Change actions deemed ineffective over a three-year period.
 - ⊕ Tie schoolwide and districtwide actions to specific outcome metrics.



2023-24 State Budget Highlights

- The 2023-24 State Budget makes three significant changes to TK staffing requirements as compared with the May Revision:
 - ⊕ Beginning in 2025-26, all TK classrooms must be staffed at a 10-to-1 student-to-adult ratio. While it is the intent of the legislature to provide funding to support this staffing ratio, the 10-to-1 requirement is no longer contingent upon the receipt of additional funding.
 - ⊕ Beginning in 2023-24, any LEA that opts to enroll children in TK who meet the definition of “early enrollment children” (those whose fourth birthday falls between June 2 and September 1 preceding the school year in which they are enrolled in TK) must adhere to a 10-to-1 student-to-adult ratio and maintain a maximum class size of 20 for classes that include an early enrollment child.
 - ⊕ The credentialed teacher requirement and the qualification requirements for adults assigned to a TK classroom that were part of the Governor's January Budget and May Revision are not included in the state’s adopted budget.



Budget Assumptions

2022-23	2023-24	2024-25	2025-26
COLA 6.56% Plus "raise the base"	COLA 5.1%	COLA 3.94%	COLA 3.29%
Enrolled 3,518	Enrolled 3,518	Enrolled 3,518	Enrolled 3518
ADA 94.7%	ADA 95.8%	ADA 96.3%	ADA 96.3%
Funded ADA 3,473.83	Funded ADA 3,422.64	Funded ADA 3,388.60	Funded ADA 3,388.60
UPP 18.79%	UPP 18.64%	UPP 17.83%	UPP 17.74%
PERS: 25.37% STRS: 19.1%	PERS: 27.0% STRS: 19.1%	PERS: 28.1% STRS: 19.1%	PERS: 28.8% STRS: 19.1%

COLA = Cost Of Living Adjustment
ADA = Average Daily Attendance
UPP = Unduplicated Pupil Percent



General Fund 2023-24

Rescue Union District Financial Status Comparison 2023-24										
b		c	d	e	f	g	h	i	j	k
		June Update 2022-23			Budget Adopt 2023-24			Compare 2022-23 to 2023-24		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted Variance	Restricted Variance	Total Variance
4										
5										
6	Revenue Detail									
7	LCFF Sources (8010-8099)	36,143,150	-	36,143,150	37,457,480	-	37,457,480	1,314,330	-	1,314,330
8	Federal Revenue (8100-8299)	-	1,994,139	1,994,139	-	747,641	747,641	-	(1,246,499)	(1,246,499)
9	Other State Revenue (8300-8599)	899,893	6,711,458	7,611,352	946,973	3,965,193	4,912,166	47,080	(2,746,265)	(2,699,185)
10	Other Local Revenue (8600-8799)	558,186	3,378,938	3,937,123	2,142,451	2,275,771	4,418,222	1,584,265	(1,103,167)	481,099
11	Total Revenue	37,601,229	12,084,536	49,685,764	40,546,904	6,988,605	47,535,509	2,945,675	(5,095,930)	(2,150,255)
12										
13	Expenditure Detail									
14	Certificated	16,357,556	2,818,461	19,176,018	16,584,107	2,686,230	19,270,337	226,550	(132,231)	94,319
15	Classified	4,947,875	2,406,783	7,354,658	5,223,750	2,524,408	7,748,158	275,875	117,625	393,500
16	Employee benefits	6,947,344	3,970,892	10,918,236	6,907,872	4,191,501	11,099,373	(39,472)	220,609	181,137
17	Books & Supplies	817,985	1,769,113	2,587,098	800,858	1,077,414	1,878,273	(17,127)	(691,698)	(708,825)
18	Service, Other Operating	2,451,977	2,341,326	4,793,303	2,438,912	2,512,613	4,951,525	(13,065)	171,287	158,222
19	Capital Outlay	44,400	890,317	934,717	1,676,670	100,000	1,776,670	1,632,270	(790,317)	841,952
20	Other Outgo	253,533	1,157,942	1,411,475	274,270	1,347,329	1,621,599	20,737	189,387	210,124
21	Indirect Costs	(157,018)	116,717	(40,301)	(179,414)	138,683	(40,731)	(22,396)	21,966	(430)
22	Total Expenditures	31,663,652	15,471,551	47,135,203	33,727,024	14,578,179	48,305,203	2,063,372	(893,372)	1,170,000
23										
24	Excess/(Deficiency)	5,937,577	(3,387,016)	2,550,561	6,819,880	(7,589,574)	(769,694)	882,303	(4,202,558)	(3,320,255)
25										
26	Other Financing Sources/uses									
27	Transfers In			-			-	-	-	-
28	Transfers Out			-	230,418		230,418	230,418	-	230,418
29	Other Sources			-			-	-	-	-
30	Other Uses			-			-	-	-	-
31	Contributions (8800-8999)	(5,089,784)	5,089,784	-	(6,211,299)	6,211,299	-	(1,121,515)	1,121,515	-
32	Total Other Sources/Uses	(5,089,784)	5,089,784	-	(6,441,717)	6,211,299	(230,418)	(1,351,933)	1,121,515	(230,418)
33										
34	Net Inc/Dcr to Fund Balance	847,793	1,702,768	2,550,561	378,163	(1,378,275)	(1,000,112)	(469,630)	(3,081,043)	(3,550,673)
35										
36	Beginning Balance	7,468,207	2,475,272	9,943,479	8,316,000	4,178,040	12,494,040	847,793	1,702,768	
37	Ending Balance	8,316,000	4,178,040	12,494,040	8,694,163	2,799,766	11,493,928	378,163	(1,378,275)	(1,000,112)



Questions?

