Rescue Union School District

Multi-Year Projected Budget

		E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
2023-24 June Update		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
2024-25 Budget Adoption		2nd INTERIM	2nd INTERIM	2nd INTERIM	June Update	June Update	June Update	J - G	Budget Adoption	Budget Adoption	Budget Adoption	N - J	Budget Adoption	Budget Adoption	Budget Adoption	R - N
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total		Unrestricted	Restricted	Total		Unrestricted	Restricted	Total	
COLA		8.22%			8.22%				1.07%				2.93%			
LCFF Enrollment		3,518			3,512				3,488				3,401			
LCFF ADA:		3,422.64			3,425.35				3,403.46				3,358.59			
A. REVENUE:	UPC %	18.70%			18.85%				18.26%				18.44%			
LCFF Sources	8010-8099	38,534,410	-	38,534,410	38,688,098	-	38,688,098	153,688	38,563,378	-	38,563,378	(124,720)	39,184,857	-	39,184,857	621,479
Federal Revenue	8100-8299	-	1,040,661	1,040,661	-	994,819	994,819	(45,842)	-	808,804	808,804	(186,015)	-	759,693	759,693	(49,111)
Other State Revenue	8300-8599	959,990	4,600,697	5,560,687	959,990	4,599,222	5,559,212	(1,475)	1,136,150	4,343,255	5,479,405	(79,807)	1,136,150	4,099,768	5,235,918	(243,487)
Local Revenue	8600-8799	2,518,159	3,586,356	6,104,515	2,540,201	3,986,674	6,526,875	422,360	819,000	2,604,799	3,423,799	(3,103,075)	780,694	2,604,799	3,385,493	(38,306)
TOTAL REVENUE		42,012,559	9,227,714	51,240,273	42,188,288	9,580,715	51,769,004	528,731	40,518,528	7,756,858	48,275,386	(3,493,618)	41,101,701	7,464,260	48,565,961	290,575
B. EXPENDITURES:																
Certificated Salaries	1000-1999	17,202,993	3,284,618	20,487,611	17,184,665	3,234,141	20,418,805	(68,806)	17,810,419	3,102,405	20,912,824	494,019	18,274,157	3,026,118	21,300,276	387,452
Classified Salaries	2000-2999	5,542,859	2,569,190	8,112,050	5,544,743	2,557,421	8,102,165	(9,885)	5,679,881	2,530,777	8,210,658	108,493	5,887,312	2,460,240	8,347,552	136,894
Benefits	3000-3999	6,431,032	4,909,479	11,340,512	6,419,962	4,886,819	11,306,781	(33,731)	6,833,295	4,783,334	11,616,629	309,848	7,818,237	3,997,965	11,816,202	199,573
Books & Supplies	4000-4999	911,462	1,440,387	2,351,849	917,408	1,352,231	2,269,639	(82,209)	1,441,035	957,051	2,398,086	128,447	954,021	866,124	1,820,145	(577,941)
Services	5000-5999	2,657,558	4,068,198	6,725,757	3,019,493	4,386,884	7,406,377	680,620	3,011,068	3,595,020	6,606,088	(800,289)	2,513,684	3,167,543	5,681,227	(924,861)
Capital Outlay	6000-6599	1,853,670	1,408,347	3,262,016	1,853,670	1,362,204	3,215,873	(46,143)	-	685,035	685,035	(2,530,838)	-	148,520	148,520	(536,515)
Other Outgo	7100-7299	274,270	1,349,482	1,623,752	274,270	1,409,651	1,683,921	60,169	274,270	1,551,679	1,825,949	142,028	274,270	1,551,679	1,825,949	-
Direct Support/Indirect Costs	7300-7399	(202,848)	162,379	(40,469)	(188,844)	143,844	(45,000)	(4,531)	(267,280)	222,280	(45,000)	-	(238,426)	193,426	(45,000)	-
															-	
															-	
TOTAL EXPENDITURES		34,670,997	19,192,080	53,863,077	35,025,366	19,333,195	54,358,561	495,484	34,782,688	17,427,581	52,210,269	(2,148,292)	35,483,256	15,411,614	50,894,870	(1,315,399)
C. EXCESS (DEFICIENCY)		7,341,562	(9,964,366)	(2,622,804)	7,162,923	(9,752,480)	(2,589,558)	33,247	5,735,840	(9,670,723)	(3,934,883)	(1,345,325)	5,618,445	(7,947,354)	(2,328,909)	1,605,974
D. OTHER FINANCING SOURCES/USES																
Interfund Transfers In	8910-8929	-	-	-			-	-			-	-			-	-
Interfund Transfers Out	7610-7629	762,662	-	762,662	762,662		762,662	-	792,624		792,624	29,962	-	-	-	(792,624)
Other Sources	8930-8979	-	-	-			-	-			-	-			-	-
Other Uses	7630-7699	-	-	-			-	-			-	-			-	-
Contributions	8980-8999	(7,079,961)	7,079,961	-	(7,060,797)	7,060,797	-	-	(7,437,064)	7,437,064	-	-	(7,157,932)	7,157,932	-	-
TOTAL SOURCES/USES		(7,842,623)	7,079,961	(762,662)	(7,823,459)	7,060,797	(762,662)	-	(8,229,688)	7,437,064	(792,624)	(29,962)	(7,157,932)	7,157,932	-	792,624
E. NET INCREASE (DECREASE)		(501,061)	(2,884,405)	(3,385,466)	(660,537)	(2,691,683)	(3,352,219)	33,247	(2,493,848)	(2,233,659)	(4,727,507)	(1,375,287)	(1,539,487)	(789,422)	(2,328,909)	2,398,598
BEGINNING BALANCE		9,241,304	7,076,441	16,317,745	9,241,304	7,076,441	16,317,745	-	8,580,767	4,384,758	12,965,526	(3,352,219)	6,086,919	2,151,099	8,238,019	(4,727,507)
Audit adj		-	-	-			-	-			-				-	-
F. RESTATED BEGINNING BALANCE		9,241,304	7,076,441	16,317,745	9,241,304	7,076,441	16,317,745	-	8,580,767	4,384,758	12,965,526	(3,352,219)	6,086,919	2,151,099	8,238,019	(4,727,507)
PROJECTED ENDING BALANCE		8,740,243	4,192,036	12,932,279	8,580,767	4,384,758	12,965,526	33,247	6,086,919	2,151,099	8,238,019	(4,727,507)	4,547,432	1,361,678	5,909,110	(2,328,909)
		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			***4,192,036***	***4,192,036***		***4,384,758***	***4,384,758***	*192,722*		***2,151,099***	***2,151,099***	(2,233,659)		***1,361,678***	***1,361,678***	(789,422)
Expanded Learning Opportunities (ELOP) RS 2600			*519,127*	*519,127*		*519,903*	*519,903*	*776*		*343,574*	*343,574*	*(176,329)*		*194,946*	*194,946*	*(148,628)*
Educator Effectiveness RS 6266			*438,404*	*438,404*		*438,404*	*438,404*	-		*207,934*	*207,934*	*(230,470)*		-	-	*(207,934)*
Lottery Instructional Materials RS 6300			*790,385*	*790,385*		*901,780*	*901,780*	*111,395*		*690,636*	*690,636*	*(211,143)*		*479,493*	*479,493*	*(211,143)*
ERMHS RS 6546			*27,289*			*33,719*	*33,719*	*33,719*		*78,442*	*78,442*	*44,724*		*44,776*	*44,776*	*(33,666)*
CTEIG RS 9054			-	-		-	-	-		-	-	-		-	-	-
Early Intervention RS 6547			*377,174*	*377,174*		*415,383*	*415,383*	*38,209*		*390,170*	*390,170*	*(25,213)*		*213,221*	*213,221*	*(176,949)*
COVID Expanded Learning			-	-		*40,942*	*40,942*	*40,942*			-	*(40,942)*			-	-
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*			*8,467*	*8,467*	*(35,305)*		-	-	*(8,467)*
TUPE			*2,029*			*1,529*	*1,529*				-	*(1,529)*		-	-	-
Arts, Music & Inst Matl's Block Grant RS 6762			*885,001*	*885,001*		*865,015*	*865,015*	*(19,986)*		-	-	*(865,015)*		-	-	-
Arts & Music In Schools (Prop 28) RS 6770						*394,091*	*394,091*			*431,875*	*431,875*			*429,242*		
Kitchen Infrastructure RS 7032						*465,035*	*465,035*			-	-					
c) Committed								-				-				
Stabilization Arrangements								-				-				
Other Commitments		***2,530,232***		***2,530,232***	***3,062,145***		***3,062,145***	*531,914*	***780,130***		***780,130***	*(2,282,015)*	***0***		***0***	(780,130)
Liability - Compensated Absences		*150,000*		*150,000*	*150,000*		*150,000*	-	*41,861*		*41,861*	*(108,139)*			-	
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*	*1,272,125*		*1,272,125*	*8,411*	*693,207*		*693,207*	*(578,919)*			-	
MAA - Health services		*86,300*		*86,300*	*86,300*		*86,300*	-	*45,063*		*45,063*	*(41,237)*			-	
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)*				
CalPERS/CalSTRS		-		-			-	-			-	-				
SPED residential reserve		-														
Declining Enrollment Mitigation		*647,792*		*647,792*	*1,171,295*		*1,171,295*	*523,503*	*0*		*0*	*(1,171,295)*	*0*		*0*	
								-				-				
d) Assigned		-		-	-		-	-	-	-	-	-		-	-	-
Assigned Descriptions:								-			-	-			-	-
				-			-	-			-	-			-	-
e) Unassigned								-								
Reserve for Economic Uncertainties 10%		***5,563,677***		***5,563,677***	***5,512,122***	-	***5,512,122***	(51,555)	***5,300,289***	-	***5,300,289***	(211,833)	***4,540,932***	-	***4,540,932***	(759,357)
Unassigned/Unappropriated				-		-	-	-		-	-	-		-	-	-
Ending Fund Balance		8,100,409	4,192,036	12,292,445	8,580,767	4,384,758	12,965,526	141,167	6,086,919	2,151,099	8,238,019	(8,815,930)	4,547,432	1,361,678	5,909,110	(3,115,698)