

# Sierra County Office of Education



## Adopted Budget 2023/2024

June 21, 2023  
James Berardi/Superintendent

**Sierra County Office of Education**  
**2023-2024 Adopted Budget**  
**Presented June 21, 2023**

Sierra County Office of Education (SCOE) is required by law to adopt a budget each year by June 30th of the preceding year. The budget encompasses the General Fund of the district, and is also accompanied by a cash-flow projection and a multi-year projection covering the 2023/24 budget and two subsequent years.



The following narrative provides the major assumption used in the preparation of the County's 2023-2024 June Adopted Budget. Keep in mind that a budget and multi-year projection are just that-projections, not forecasts. Projections are expected to change as various factors change, they are not predictions. Projections are the mathematical result of today's decisions based on a given set of assumptions. Forecasts, on the other hand, are predictions of the future; there is a higher implied reliability factor than for projections. Projections will change anytime the underlying factors change.

## **The Big Picture**

According to the California Legislative Analyst's Office (LAO), economic conditions weigh on revenues. The Federal Reserve which is tasked with maintaining stable price growth has repeatedly enacted large interest rate increases throughout 2022 with the aim of cooling the economy and, in turn, slowing inflation. The longer inflation persists and the higher the Federal Reserve increases interest rates in response, the greater the risk to the economy.

California faces a \$24 Billion budget problem and ongoing deficits. The LAO indicates the budget problem is mainly attributed to lower revenue estimates by \$41 Billion. Efforts to tame inflation are slowing the economy. The impacts of recent interest rate hikes are apparent, home sales have dropped by 1/3, car sales are at the lowest level in over a decade and stock prices are down 20% from recent highs. Recession fears and other factors are already having an effect on the budget, turning what Governor Newsom and legislators thought was a nearly \$100 Billion surplus last summer into a multi-billion dollar deficit due to sharp declines in projected revenue, mostly taxes from high-income Californians.

EdSource indicates that compared with other states, California falls near the bottom in terms of how much it spends on K-12 schools in relation to the total wealth it generates. Despite its reputation as an overtaxed state, California's education funding has not paralleled the growth of its economy, its state gross domestic product or GDP. The Education Law Center provides a report ranking the grade for California's school finance measures: Funding Level – Grade D. California spends less than \$1,760 below the national average per student. Funding equity – Grade B. California redistributes a significant portion of funding based on the proportion of low-income children. Funding effort – Grade F. California has lagged behind the national average in effort for decades. California's ranking in effort fell from 35<sup>th</sup> in 08/09 to 43<sup>rd</sup> in 19/20.

- ❖ COLA of 8.22% projected for 23/24
- ❖ COLA of 3.94% projected for 24/25 and
- ❖ COLA of 3.29% projected for 25/26



## **GENERAL FUND**

### **REVENUE**

Below are the changes in revenue projections since the second interim and are reflected in the 2022/23 Estimated Actuals.

### **Local Control Funding Formula**

Local Control Funding Formula had a decrease of **(\$57,936)**

### **Federal Revenue**

Federal Revenues decreased by **(\$50,481)** for the following reasons:

<u>Funding Description</u>	Favorable <u>(Unfavorable)</u>
• Expanded Learning Opp	(\$ 10,901)
• ELO/GEER II	(\$ 2,502)
• ELO/ESSER III	(\$ 7,107)
• ELO/ESSER III Learning Loss	(\$ 12,250)
• SpEd RS3305 Local Assist	(\$ 15,276)
• SpEd RS3308 Fed Preschool	( 1,309)
• SpEd RS3310 Local Assist Part B	\$ 2,463
• SRSA/REAP	<u>(\$ 3,599)</u>
Net Change	(\$ 50,481)

### **State Revenue**

State Revenues decreased by **(\$157,521)** for the following reasons:

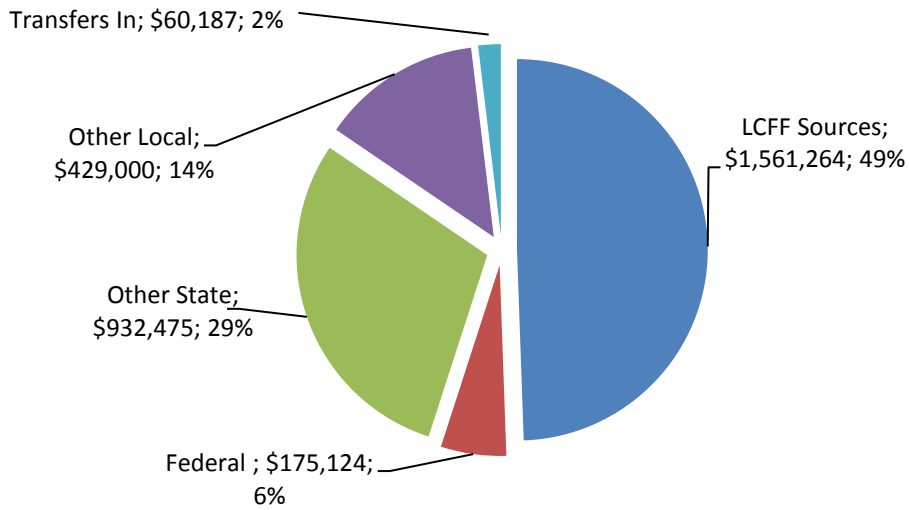
<u>Funding Description</u>	Favorable <u>(Unfavorable)</u>
• SpEd RS6500	\$ 77,405
• TUPE RS6680	(\$ 90,553)
• TUPE RS6685	(\$ 20,248)
• Foster Youth RS7366	(\$ 29,825)
• Foster Youth RS7368 – 1 time funding	(\$ 77,935)
• Learning Recovery Block Grant	<u>(\$ 16,365)</u>
Net Change	(\$ 157,521)

### **Local Revenue**

Local Revenues decreased by **(\$36,750)** for the following reasons:

<u>Funding Description</u>	Favorable <u>(Unfavorable)</u>
• Unrestricted Interest	\$ 15,000
• SBHIP Assessment	(\$ 53,800)
• McKinney Vento – 1 time funding	(\$ 2,450)
• Other Local Funding	<u>\$ 4,500</u>
Net Change	(\$ 36,750)

## Total Resources \$3,158,050



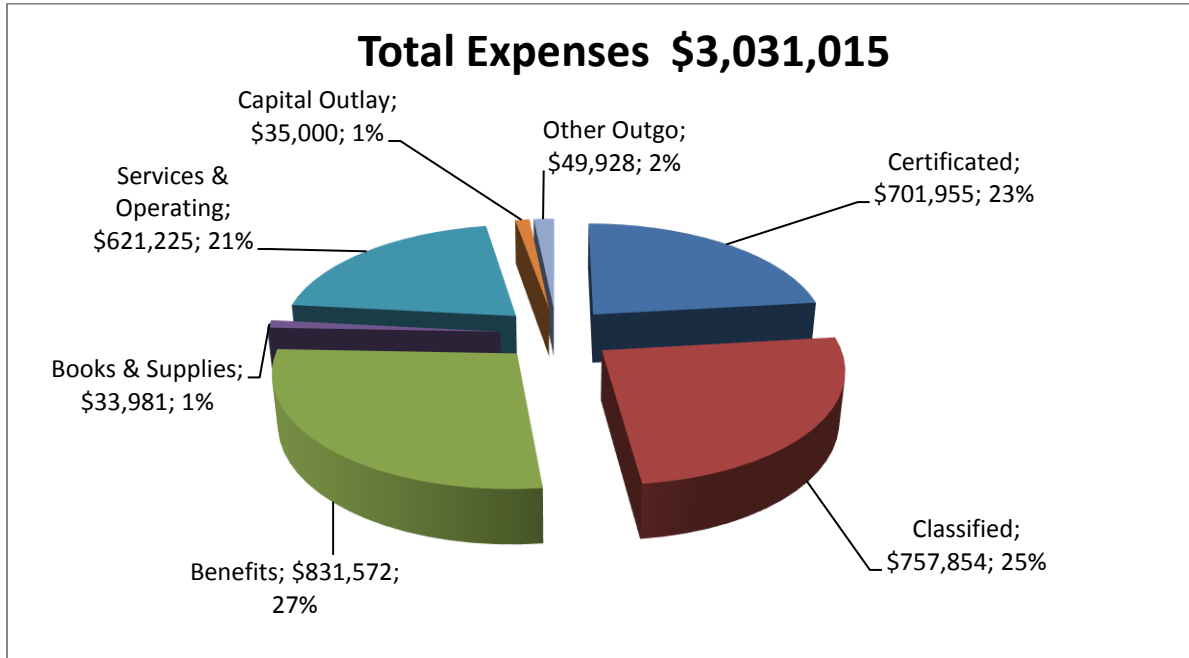
Description	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget
LCFF Resources	\$1,004,442	\$1,360,567	\$1,895,364	\$1,619,200	\$1,561,264
Federal	153,833	164,529	160,263	225,605	175,124
Other State	789,338	906,883	902,715	1,089,996	932,475
Other Local	451,949	445,915	467,632	465,750	429,000
Transfers-in	61,357	55,928	58,401	64,604	60,187
<b>Total</b>	<b>\$2,460,919</b>	<b>\$2,933,822</b>	<b>\$3,484,375</b>	<b>\$3,465,155</b>	<b>\$3,158,050</b>



## EXPENDITURES

### General Fund Expenditures

Expenditures decreased by **(\$324,960)** from the 2022-23 Estimated Actuals.



### Expenditures Comparison

Description	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget
Certificated	\$ 563,831	\$ 591,047	\$ 520,374	\$ 679,315	\$ 701,955
Classified	400,060	416,033	526,487	727,907	757,854
Benefits	511,330	556,890	596,509	781,970	831,572
Books & Supplies	33,156	24,326	44,977	94,517	33,981
Services & Operating	462,156	466,163	443,085	899,048	621,225
Capital Outlay	83,784	49,733	32,648	123,790	35,000
Other Outgo	19,958	-0-	58,401	49,428	49,428
<b>Total</b>	<b>2,074,275</b>	<b>2,104,192</b>	<b>2,222,481</b>	<b>3,355,975</b>	<b>3,031,015</b>

### Net Increase (Decrease) in Fund Balance

Fiscal Year	Amount
2019-20 actuals	386,644
2020-21 actuals	829,630
2021-22 actuals	(68,226)
2022-23 estimated actuals	109,180
2023-24 projected	127,035

**Projected Ending Fund Balance**

2019-20	\$2,896,329 actuals
2020-21	\$3,752,959 actuals
2021-22	\$5,046,255 actuals
2022-23	\$5,155,435 estimated actuals
2023-24	\$5,282,470 projected

<b><u>Personnel</u></b>	<b><u>FTE</u></b>	
Certificated	5.06	} 20.05 FTE
Superintendent	.16	
Administrative	2.60	
Classified	9.23	
Confidential	3.00	

**Direct Services Contracted to provide special education services**

- Speech
- Occupational Therapy
- Adapted P.E.
- Public Nurse

**Comments**

1. 23/24 COLA 8.22%, 24/25 COLA 3.394 and 25/26 COLA 3.29%
2. Certificated health and welfare (H/W) soft cap selected plan employee range (14,398.50 to 17,536.50); Certificated employees hired effective 2017/18 hard capped at \$17,536; all other employees H/W is capped at \$17,536. H/W cost is \$283,445.
3. PERS rate increase from 25.37% to 26.68%, for a projected annual cost of \$197,841.
4. STRS rate did not change, remains at 19.10%.for a projected annual cost of \$200,793.
5. Reimburse Sierra-Plumas JUSD to provide business, curriculum, and technology services.
6. Forest Reserve Revenue budget is \$46,000. Award increased for 23/24. No additional renewal projected.
7. Positive Certification
8. Projected ending cash balance: \$5,282,470

## Gen Fund Budget Comparison Worksheet

	Year:	Unrestricted				Restricted				Total			
		22/23	23/24	Pos (Neg)	%	22/23	23/24	Pos (Neg)	%	22/23	23/24	Pos (Neg)	%
		Estimated Actuals	Adopted Budget	Difference	Change	Estimated Actuals	Adopted Budget	Difference	Change	Estimated Actuals	Adopted Budget	Difference	Change
<b>Revenues</b>													
LCFF Revenues	8010-8099	1,619,200	1,561,264	(57,936)	-3.58%	-	-	-	-	1,619,200	1,561,264	(57,936)	-3.58%
Federal Revenues	8100-8299	-	-	-	-	225,605	175,124	(50,481)	-22.38%	225,605	175,124	(50,481)	-22.38%
State Revenues	8300-8599	6,564	6,564	-	0.00%	1,083,432	925,911	(157,521)	-14.54%	1,089,996	932,475	(157,521)	-14.45%
Local Revenues	8600-8799	458,800	420,000	(38,800)	-8.46%	6,950	9,000	2,050	29.50%	465,750	429,000	(36,750)	-7.89%
<b>Total Revenues</b>		2,084,564	1,987,828	(96,736)	-4.64%	1,315,987	1,110,035	(205,952)	-15.65%	3,400,551	3,097,863	(302,688)	-8.90%
<b>Expenditures</b>													
Certificated Salaries	1000-1999	313,565	378,032	64,467	20.56%	365,750	323,923	(41,827)	-11.44%	679,315	701,955	22,640	3.33%
Classified Salaries	2000-2999	418,705	458,095	39,390	9.41%	309,202	299,759	(9,443)	-3.05%	727,907	757,854	29,947	4.11%
Benefits & Taxes	3000-3999	405,421	474,846	69,425	17.12%	376,549	356,726	(19,823)	-5.26%	781,970	831,572	49,602	6.34%
Materials & Supplies	4000-4999	18,064	13,064	(5,000)	-27.68%	76,453	20,917	(55,536)	-72.64%	94,517	33,981	(60,536)	-64.05%
Operating Expenditures	5000-5999	418,261	405,789	(12,472)	-2.98%	480,787	215,436	(265,351)	-55.19%	899,048	621,225	(277,823)	-30.90%
Capital Outlay	6000-6599	45,855	35,000	(10,855)	-23.67%	77,935	-	(77,935)	-100.00%	123,790	35,000	(88,790)	-71.73%
Other Outgo	7xxx's	24,428	24,428	-	0.00%	25,000	25,000	-	0.00%	49,428	49,428	-	0.00%
Other Outgo	7300-7399	(24,172)	(98,158)	(73,986)	306.08%	24,172	98,158	73,986	306.08%	-	-	-	-
<b>Total Expenditures</b>		1,620,127	1,691,096	70,969	4.38%	1,735,848	1,339,919	(395,929)	-22.81%	3,355,975	3,031,015	(324,960)	-9.68%
<b>Rev less Exp</b>		464,437	296,732	(167,705)	-36.11%	(419,861)	(229,884)	189,977	-45.25%	44,576	66,848	22,272	49.96%
<b>Other Sources/Uses</b>													
Transfers In	8910-8979	64,604	60,187	(4,417)	-6.84%	-	-	-	-	64,604	60,187	(4,417)	-6.84%
Contributions	8980-8999	(167,373)	(229,884)	(62,511)	37.35%	167,373	229,884	62,511	37.35%	-	-	-	-
Transfers Out	7610-7699	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Sources</b>		(102,769)	(169,697)	(66,928)	65.12%	167,373	229,884	62,511	37.35%	64,604	60,187	(4,417)	-6.84%
<b>Change in Fund Bal</b>		361,668	127,035	(234,633)	-64.88%	(252,488)	-	252,488		109,180	127,035	17,855	16.35%
<b>Beg Fund Bal</b>		4,793,767	5,155,435	361,668	7.54%	252,488	-	(252,488)		5,046,255	5,155,435	109,180	2.16%
Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		4,793,767	5,155,435	361,668	7.54%	252,488	-	(252,488)		5,046,255	5,155,435	109,180	2.16%
<b>End Fund Bal</b>		5,155,435	5,282,470	127,035	2.46%	-	-	-		5,155,435	5,282,470	127,035	2.46%
Non Spendable		500	500	-	-	-	-	-	-	500	500	-	-
Restricted		-	-	-	-	-	-	-	-	-	-	-	-
Committed		-	-	-	-	-	-	-	-	-	-	-	-
OPEB		62,794	62,794	-	-	-	-	-	-	62,794	62,794	-	-
Assigned		-	-	-	-	-	-	-	-	-	-	-	-
Deferred Maintenance		-	-	-	-	-	-	-	-	-	-	-	-
REU		454,500	410,000	(44,500)		-	-	-		454,500	410,000	(44,500)	
<b>Unassigned</b>		4,637,641	4,809,176	171,535	3.70%	-	-	-		4,637,641	4,809,176	171,535	3.70%

REU is: 13.5% 13.5%

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 2023/24 Adopted Budget

1	Unrestricted Materials & Supplies expenditures reduced approx (\$5k) due to EPA award elimination.
2	Unrestricted Capital Outlay expenditures reduced approx (\$11k) due to EPA award elimination
3	Unrestricted/Restricted outgo adjustment due to change in Indirect Cost Rate.
4	Restricted Federal Revenues reduced approx (\$11k) due to Expanded Learning Opp, reduced approx (\$2,500) for ELO/GEER II, reduced approx (\$7k) for ELO/ESSER III, reduced approx (\$12k) for ELO/ESSER III learning loss, reduced approx (\$14k) for Special Education and reduced approx (\$4k) for SRSA/REAP award.
5	Restricted State Revenues increased approx \$78k for Special Ed, reduced approx (\$111k) for TUPE PY C/O, reduced approx (\$108K) for Foster Youth PY C/O, reduced approx (\$16k) for Learning Recovery BG.
6	Restricted Materials & Supplies reduced approx approx (\$11k) for SpEd, reduced approx (\$2k) for McKinney Vento, reduced approx (\$3k) for SRSA, reduced approx (\$5k) for Lottery PY C/O, reduced approx (\$26k) for TUPE PY C/O, reduced approx (\$10k) for Foster Youth PY C/O and increased approx \$2k for other local programs.
7	Restricted Operating Expenses reduced approx (\$138K) for SpEd PY C/O, reduced approx (\$7K) for Educator Effectiveness PY C/O, reduced approx. (\$95k) for TUPE PY C/O, reduced approx (\$9K) for Foster Youth PY C/O, reduced approx (\$16K) for Learning Recovery BG PY C/O
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### Multi Year Projection

		2023/24 <i>Budget</i>			2024/25 <i>MYP</i>			2025/26 <i>MYP</i>		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>I</b>
<b>Revenues</b>										
LCFF Revenues	8010-8099	1,561,264	-	1,561,264	1,622,778	-	1,622,778	1,676,167	-	1,676,167
Federal Revenues	8100-8299	-	175,124	175,124	-	175,124	175,124	-	175,124	175,124
State Revenues	8300-8599	6,564	925,911	932,475	6,564	925,911	932,475	6,564	925,911	932,475
Local Revenues	8600-8799	420,000	9,000	429,000	420,000	9,000	429,000	420,000	9,000	429,000
Transfers In	8910-8979	60,187	-	60,187	14,187	-	14,187	14,187	-	14,187
Contributions	8980-8999	(229,884)	229,884	-	(260,893)	260,893	-	(274,590)	274,590	-
<b>Total Revenues</b>		<b>1,818,131</b>	<b>1,339,919</b>	<b>3,158,050</b>	<b>1,802,636</b>	<b>1,370,928</b>	<b>3,173,564</b>	<b>1,842,328</b>	<b>1,384,625</b>	<b>3,226,953</b>
<b>Expenditures</b>										
Certificated Salaries	1000-1999	378,032	323,923	701,955	388,183	331,124	719,307	393,766	339,721	733,487
Classified Salaries	2000-2999	458,095	299,759	757,854	471,085	308,272	779,357	475,599	311,232	786,831
Benefits & Taxes	3000-3999	474,846	356,726	831,572	493,117	372,021	865,138	493,276	374,161	867,437
Materials & Supplies	4000-4999	13,064	20,917	33,981	13,064	20,917	33,981	13,064	20,917	33,981
Operating Expenditures	5000-5999	405,789	215,436	621,225	405,789	215,436	621,225	405,789	215,436	621,225
Capital Outlay	6000-6599	35,000	-	35,000	35,000	-	35,000	35,000	-	35,000
Other Outgo	7xxx's	24,428	25,000	49,428	24,428	25,000	49,428	24,428	25,000	49,428
Other Outgo	7300-7399	(98,158)	98,158	-	(98,158)	98,158	-	(98,158)	98,158	-
Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>1,691,096</b>	<b>1,339,919</b>	<b>3,031,015</b>	<b>1,732,508</b>	<b>1,370,928</b>	<b>3,103,436</b>	<b>1,742,764</b>	<b>1,384,625</b>	<b>3,127,389</b>
<b>Rev less Exp</b>		<b>127,035</b>	<b>-</b>	<b>127,035</b>	<b>70,128</b>	<b>-</b>	<b>70,128</b>	<b>99,564</b>	<b>-</b>	<b>99,564</b>
<b>Change in Fund Bal</b>		<b>127,035</b>	<b>-</b>	<b>127,035</b>	<b>70,128</b>	<b>-</b>	<b>70,128</b>	<b>99,564</b>	<b>-</b>	<b>99,564</b>
<b>Beg Fund Bal</b>		<b>5,155,435</b>	<b>-</b>	<b>5,155,435</b>	<b>5,282,470</b>	<b>-</b>	<b>5,282,470</b>	<b>5,352,598</b>	<b>-</b>	<b>5,352,598</b>
Adjustments		-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		5,155,435	-	5,155,435	5,282,470	-	5,282,470	5,352,598	-	5,352,598
<b>End Fund Bal</b>		<b>5,282,470</b>	<b>-</b>	<b>5,282,470</b>	<b>5,352,598</b>	<b>-</b>	<b>5,352,598</b>	<b>5,452,162</b>	<b>-</b>	<b>5,452,162</b>
Non Spendable		500	-	500	500	-	500	500	-	500
Restricted		-	-	-	-	-	-	-	-	-
Comitted										
OPEB		62,794	-	62,794	62,794	-	62,794	62,794	-	62,794
Assigned										
Deferred Maintenance		-	-	-	-	-	-	-	-	-
REU		410,000	-	410,000	410,000	-	410,000	410,000	-	410,000
Unassigned		<b>4,809,176</b>	<b>-</b>	<b>4,809,176</b>	<b>4,879,304</b>	<b>-</b>	<b>4,942,098</b>	<b>4,978,868</b>	<b>-</b>	<b>5,041,662</b>



# Sierra-Plumas Joint Unified School District



## Adopted Budget 2023/24

June 21, 2023  
James Berardi/Superintendent

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**Student Attendance/Enrollment**

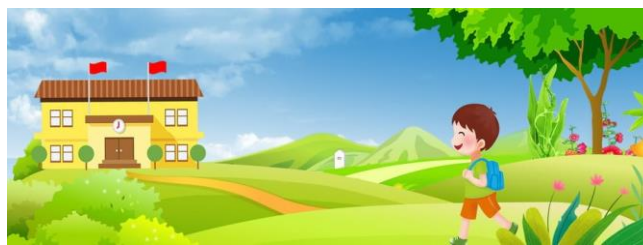
<b>Attendance:</b>	<b>2017/18 P2</b>	<b>2018/19 P2</b>	<b>2019/20 P2</b>	<b>2020/21 P2</b>	<b>2021/22 P2</b>	<b>2022/23 P2</b>	<b>2023/24 Proj</b>
Downieville Elementary	24.73	26.42	29.99	29.86	24.19	27.43	27.43
Downieville Jr. High	7.33	4.65	6.66	6.65	5.43	1.87	1.87
Downieville Sr. High	12.88	18.03	20.55	20.53	12.61	9.99	9.99
Loyalton Elementary	189.68	188.18	186.47	186.47	169.32	163.04	163.04
Loyalton Middle (LHS 7-8)	48.75	55.53	56.98	56.98	58.83	55.20	55.20
Loyalton High	98.70	102.68	108.32	108.32	93.67	89.08	89.08
Sierra Pass – Continuation	0.76	0.69	0.49	0.49	6.05	4.59	4.59
District Total	382.83	396.18	409.48	409.30	370.1	351.2	351.2
	16.83	14.39	18.74	20.43	15.36	15.99	15.99
<b>Enrollment:</b>	<b>CBEDS</b>	<b>CBEDS</b>	<b>CBEDS</b>	<b>CBEDS</b>	<b>CBEDS</b>	<b>CBEDS</b>	<b>CBEDS</b>
District Total	407	428	442	442	399	401	401

**REVENUE**

Below are the changes in revenue projections since the second interim and are reflected in the 2022/23 Estimated Actuals.

**Local Control Funding Formula**

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
• LCFF	\$ 191,962
• Property Taxes	\$ 173,702
• Education Protection Plan (EPA)	<u>(\$ 368,672)</u>
Net Change	(\$ 3,008)



**Federal Revenue**

Federal Revenue decreased by **(\$681,425)** for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>	<u>Comment</u>
• Title I	\$ 197	
• ESSER III RS3213	(\$ 399,003)	One-Time Funding
• ESSER III RS3214	(\$ 100,036)	One-Time Funding
• Learning Opp	(\$ 56,364)	One-Time Funding
• ELO/GEER II	(\$ 12,936)	One-Time Funding
• ELO/ESSER III RS3218	(\$ 36,743)	One-Time Funding
• ELO/ESSER III RS3219	(\$ 63,339)	One-Time Funding
• Perkins	\$ 1,563	
• Title II	\$ 141	
• ARP	(\$ 3,227)	
• SRSA/REAP	<u>(\$ 11,678)</u>	
Net Change	<u>(\$ 681,425)</u>	

**State Revenue**

State resources decreased by **(\$627,835)** for the following reasons:

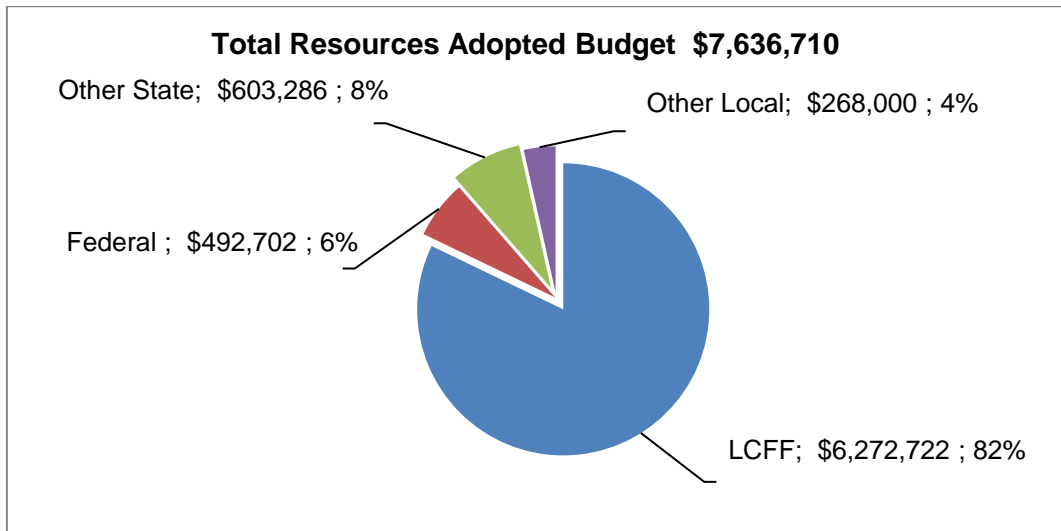
<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>	<u>Comment</u>
• Learning Recovery BG	(\$ 404,818)	One-Time Funding
• Ethnic Studies BG	(\$ 3,017)	One-Time Funding
• North State Together	<u>(\$ 220,000)</u>	Year 2 of 4
Net Change	<u>(\$ 627,835)</u>	

**Local Revenue and Other Financing Sources**

Local Revenue resourced decreased by **(\$465,035)** for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>	<u>Comment</u>
• Music Program	(\$ 53,559)	One-Time Funding
• Mental Health Student Svcs	(\$ 356,476)	
• Farm to School Grant	<u>(\$ 55,000)</u>	One-Time Funding
Net Change	<u>(\$ 465,035)</u>	





**Revenue Comparison Chart**

Description	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget
LCFF/Revenue Limit	\$5,097,589	\$4,694,735	\$6,515,753	\$6,275,730	\$6,272,722
Federal	467,318	879,502	651,202	1,174,127	492,702
Other State	374,726	901,979	849,329	1,231,121	603,286
Local	1,069,998	242,706	182,674	733,035	268,000
Transfer in-Fund 35	0	0	0	0	0
Property Proceeds	0	0	0	0	0
<b>Total</b>	<b>\$7,009,631</b>	<b>\$6,718,922</b>	<b>\$8,198,958</b>	<b>\$7,455,178</b>	<b>\$7,455,178</b>

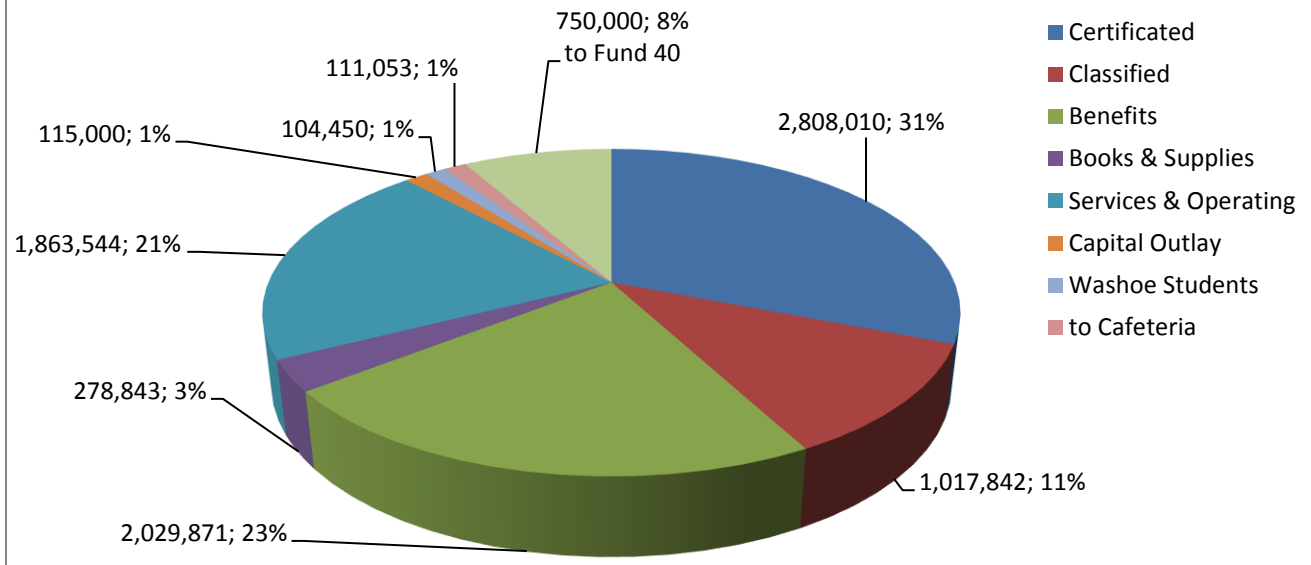
**General Fund Expenditures and Financing Uses:**

Expenditures were decreased by **(\$1,197,789)** from the 2022-23 Estimated Actuals.

**Expenditures:**

Description	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget
Certificated	2,106,088	2,188,874	2,160,863	2,881,797	2,808,010
Classified	888,927	875,034	796,917	1,077,332	1,017,842
Benefits	1,603,186	1,753,050	1,628,729	2,173,798	2,029,871
Books & Supplies	372,503	189,687	396,366	815,349	278,843
Services & Operating	1,134,758	1,086,011	1,441,129	2,746,991	1,863,544
Capital Outlay	928,565	51,269	87,056	360,972	115,000
Other Outgo	86,863	122,512	71,977	104,450	104,450
Transfer-Out	96,760	70,880	73,435	115,713	861,053
<b>Total</b>	<b>\$7,217,650</b>	<b>\$6,337,317</b>	<b>\$6,656,472</b>	<b>10,276,402</b>	<b>9,078,613</b>

### Total Expenditures and Other Financing Uses \$9,078,613



### Net Increase (Decrease) in Fund Balance and Ending Fund Balance

Fiscal Year	Net Increase (Decrease) in Fund Balance	Ending Fund Balance
2018-19 Actuals	(192,656)	3,592,742
2019-20 Actuals	(208,019)	3,384,722
2020-21 Actuals	381,605	3,774,343
2021-22 Actuals	1,583,886	5,358,228
2022-23 Estimated Actuals	(862,389)	4,511,773
2023-24 Adopted Budget	(1,441,903)	3,069,870
2024-25 Projected	(1,669,530)	1,400,340
2025-26 Projected	(1,541,852)	<b>(141,512)</b>

### Multi-Year

Planning Factor	2023-24	2024-25	2025-26	2026-27
COLA	8.22%	3.94%	3.29%	3.19%
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates	26.68%	27.70%	28.30%	28.70%
Lottery - unrestricted per ADA*	\$170	\$170	\$170	\$170
Lottery - Prop 20 per ADA*	\$67	\$67	\$67	\$67
Minimum Proportionality Percentage (MPP)	6.56%	6.18%	6.15%	6.14%
Supplemental Funds	\$346,886	\$333,605	\$342,170	\$352,018
Certificated based on Premier	\$17,536	\$17,536	\$17,536	\$17,536

**Other Comments**

- Positive cash flow for fiscal year 2023-2024 with a projected ending cash balance of \$3,069,870
- Reserve requirement is met for the current budget year, 2023/24 and first out year, 2024/25. The reserve is NOT met for the 2<sup>nd</sup> out year, 2025/26. Qualified Certification
- Health Care premium increases projected to be 11% for members
- Contribution to Fund 40 annually of \$750,000 for Deferred Maintenance and/or Capital Improvement Assignments

<b>Personnel</b>	<b>FTE</b>
Certificated	28.94
Administration	3.00
Classified	24.64
<b>Total FTE:</b>	<b>56.58</b>

note: LES site administrator contracted services through Sierra COE





## Gen Fund Budget Comparison Worksheet

		Unrestricted				Restricted				Total			
Year:	22/23	23/24	Pos (Neg)	%	22/23	23/24	Pos (Neg)	%	22/23	23/24	Pos (Neg)	%	
Period:	Estimated	Adopted	Difference	Change	Estimated	Adopted	Difference	Change	Estimated	Adopted	Difference	Change	
	Actuals	Budget			Actuals	Budget			Actuals	Budget			
<b>Revenues</b>													
LCFF Revenues	8010-8099	6,275,730	6,272,722	(3,008)	-0.05%	-	-	-	-	6,275,730	6,272,722	(3,008)	-0.05%
Federal Revenues	8100-8299	341,000	341,000	-	0.00%	833,127	151,702	(681,425)	-81.79%	1,174,127	492,702	(681,425)	-58.04%
State Revenues	8300-8599	78,745	78,745	-	0.00%	1,152,376	524,541	(627,835)	-54.48%	1,231,121	603,286	(627,835)	-51.00%
Local Revenues	8600-8799	268,000	268,000	-	0.00%	465,035	-	(465,035)	-100.00%	733,035	268,000	(465,035)	-63.44%
<b>Total Revenues</b>		<b>6,963,475</b>	<b>6,960,467</b>	<b>(3,008)</b>	<b>-0.04%</b>	<b>2,450,538</b>	<b>676,243</b>	<b>(1,774,295)</b>	<b>-72.40%</b>	<b>9,414,013</b>	<b>7,636,710</b>	<b>(1,777,303)</b>	<b>-18.88%</b>
<b>Expenditures</b>													
Certificated Salaries	1000-1999	2,259,455	2,599,499	340,044	15.05%	622,342	208,511	(413,831)	-66.50%	2,881,797	2,808,010	(73,787)	-2.56%
Classified Salaries	2000-2999	845,414	895,982	50,568	5.98%	231,918	121,860	(110,058)	-47.46%	1,077,332	1,017,842	(59,490)	-5.52%
Benefits & Taxes	3000-3999	1,552,237	1,632,478	80,241	5.17%	621,561	397,393	(224,168)	-36.07%	2,173,798	2,029,871	(143,927)	-6.62%
Materials & Supplies	4000-4999	427,404	229,895	(197,509)	-46.21%	387,945	48,948	(338,997)	-87.38%	815,349	278,843	(536,506)	-65.80%
Operating Expenditures	5000-5999	1,693,242	1,750,663	57,421	3.39%	1,053,749	112,881	(940,868)	-89.29%	2,746,991	1,863,544	(883,447)	-32.16%
Capital Outlay	6000-6599	288,000	115,000	(173,000)	-60.07%	72,972	-	(72,972)	-100.00%	360,972	115,000	(245,972)	-68.14%
Other Outgo	7100-7299, 7400-7499	104,450	104,450	-	0.00%	-	-	-	-	104,450	104,450	-	0.00%
Other Outgo	7300-7399	(79,954)	(15,034)	64,920	-81.20%	79,954	15,034	(64,920)	-81.20%	-	-	-	-
<b>Total Expenditures</b>		<b>7,090,248</b>	<b>7,312,933</b>	<b>222,685</b>	<b>3.14%</b>	<b>3,070,441</b>	<b>904,627</b>	<b>(2,165,814)</b>	<b>-70.54%</b>	<b>10,160,689</b>	<b>8,217,560</b>	<b>(1,943,129)</b>	<b>-19.12%</b>
<b>Rev less Exp</b>		<b>(126,773)</b>	<b>(352,466)</b>	<b>(225,693)</b>	<b>178.03%</b>	<b>(619,903)</b>	<b>(228,384)</b>	<b>391,519</b>	<b>-63.16%</b>	<b>(746,676)</b>	<b>(580,850)</b>	<b>165,826</b>	<b>-22.21%</b>
<b>Other Sources/Uses</b>													
Transfers In	8910-8979	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	8980-8999	(233,992)	(228,384)	5,608	-2.40%	233,992	228,384	(5,608)	-2.40%	-	-	-	-
Transfers Out	7610-7699	115,713	861,053	745,340	644.13%	-	-	-	-	115,713	861,053	745,340	644.13%
<b>Total Other Sources</b>		<b>(349,705)</b>	<b>(1,089,437)</b>	<b>(739,732)</b>	<b>211.53%</b>	<b>233,992</b>	<b>228,384</b>	<b>(5,608)</b>	<b>-2.40%</b>	<b>(115,713)</b>	<b>(861,053)</b>	<b>(745,340)</b>	<b>644.13%</b>
<b>Change in Fund Bal</b>		<b>(476,478)</b>	<b>(1,441,903)</b>	<b>(965,425)</b>	<b>202.62%</b>	<b>(385,911)</b>	<b>-</b>	<b>385,911</b>		<b>(862,389)</b>	<b>(1,441,903)</b>	<b>(579,514)</b>	<b>67.20%</b>
<b>Beg Fund Bal</b>		<b>4,988,251</b>	<b>4,511,773</b>	<b>(476,478)</b>	<b>-9.55%</b>	<b>385,911</b>	<b>-</b>	<b>(385,911)</b>		<b>5,374,162</b>	<b>4,511,773</b>	<b>(862,389)</b>	<b>-16.05%</b>
Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		4,988,251	4,511,773	(476,478)	-9.55%	385,911	-	(385,911)		5,374,162	4,511,773	(862,389)	-16.05%
<b>End Fund Bal</b>		<b>4,511,773</b>	<b>3,069,870</b>	<b>(1,441,903)</b>	<b>-31.96%</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>4,511,773</b>	<b>3,069,870</b>	<b>(1,441,903)</b>	<b>-31.96%</b>
Non Spendable		4,100	3,400	(700)						4,100	3,400		
Prepaid Items		4,481	-							4,481	-	(4,481)	
Restricted		-	-			-	-			-	-		
Committed		-	-			-	-			-	-		
OPEB		594,385	304,040			-	-			594,385	304,040	(290,345)	
Assigned		-	-			-	-			-	-		
Deferred Maintenance		-	-			-	-			-	-		
REU		1,280,000	1,135,000	(145,000)		-	-			1,280,000	1,135,000	(145,000)	-11.33%
Unassigned		<b>2,628,807</b>	<b>1,627,430</b>	<b>(1,441,903)</b>	<b>-54.85%</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>2,628,807</b>	<b>1,627,430</b>	<b>(1,441,903)</b>	<b>-54.85%</b>

REU is: 12.5% 12.5%

Tickmark Legend

1	Unrestricted certificated expenditures increased approx \$148k for Admin, teacher expenditures increased approx \$192k.
2	Unrestricted M&S reduced approx (\$156k) for Textbooks, other expenditures reduced approx (\$41K).
3	Unrestricted Capital Outlay reduced approx (\$125k) for Building Improvements, Equipment reduced approx (\$48k)
4	Unrestricted/Restricted Indirect costs increased.
5	Unrestricted Transfers Out reduced approx (\$5k) for Cafeteria and increased approx \$750k for Fund 40 Site Deferred Maintenance/Capital Projects.
6	Restricted Certificated expenditures increased approx \$6k for Title I, reduced approx (\$187k) for ESSER, reduced approx (\$200k) for Learning Recovery BG, reduced approx (\$8k) for NST, reduced approx (\$24k) for MHSSA.
7	Restricted Classified expenditures increased approx \$4k for Title I, reduced approx (\$130k) for ESSER, increased approx \$20k for NST,, reduced approx (\$4k) for Farm to School.
8	Restricted M&S reduced approx (\$8k) for Title I, reduced approx (\$95k) for ESSER, increased approx \$2k for Perkins, reduced approx (\$3k) for ARP, reduced approx (\$86k) for Lottery, reduced approx (\$1k) for Ag Voc Ed, reduced approx (\$3k) for Ethnic Studies BG, reduced approx (\$58k) for USDA music grant, reduced approx (\$70k) for MHSSA, reduced approx (\$2k) for Farm to School, reduced approx (\$15k) for Strong Workforce.
9	Restricted operating expenditures reduced approx (\$61k) for Exp. Learning Opp, reduced approx (\$77k) for ESSER, reduced approx (\$44k) for ELO/Learning Loss, reduced approx (\$12k) for SRSA, reduced approx (\$128k) for Educator Effectiveness, reduced approx (\$20k) for A-G Learning Loss, reduced approx (\$94k) for Learning Recovery BG, reduced approx (\$233k) for NST, reduced approx (\$257k) for MHSSA, reduced approx (\$15k) for Strong Workforce.
10	Restricted Capital Outlay reduced approx (\$25k) for Kitchen Infrastructure, reduced approx (\$48k) for Farm to School.
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Sierra-Plumas Joint Unified School District  
2023/24 Adopted Budget

Multi Year Projection

		2023/24			2024/25			2025/26		
		<i>Budget</i>			<i>MYP</i>			<i>MYP</i>		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>I</b>
<b>Revenues</b>										
LCFF Revenues	8010-8099	6,272,722	-	6,272,722	6,394,903	-	6,394,903	6,587,784	-	6,587,784
Federal Revenues	8100-8299	341,000	151,702	492,702	80,000	151,702	231,702	80,000	151,702	231,702
State Revenues	8300-8599	78,745	524,541	603,286	78,745	524,541	603,286	78,745	524,541	603,286
Local Revenues	8600-8799	268,000	-	268,000	268,000	-	268,000	268,000	-	268,000
Contributions	8980-8999	(228,384)	228,384	-	(245,041)	245,041	-	(252,867)	252,867	-
<b>Total Revenues</b>		<b>6,732,083</b>	<b>904,627</b>	<b>7,636,710</b>	<b>6,576,607</b>	<b>921,284</b>	<b>7,497,891</b>	<b>6,761,662</b>	<b>929,110</b>	<b>7,690,772</b>
<b>Expenditures</b>										
Certificated Salaries	1000-1999	2,599,499	208,511	2,808,010	2,641,104	211,291	2,852,395	2,676,572	214,138	2,890,710
Classified Salaries	2000-2999	895,982	121,860	1,017,842	910,632	126,356	1,036,988	920,696	130,061	1,050,757
Benefits & Taxes	3000-3999	1,632,478	397,393	2,029,871	1,683,374	406,774	2,090,148	1,695,219	408,048	2,103,267
Materials & Supplies	4000-4999	229,895	48,948	278,843	229,895	48,948	278,843	229,895	48,948	278,843
Operating Expenditures	5000-5999	1,750,663	112,881	1,863,544	1,750,663	112,881	1,863,544	1,750,663	112,881	1,863,544
Capital Outlay	6000-6599	115,000	-	115,000	80,000	-	80,000	80,000	-	80,000
Other Outgo	7xxx's	104,450	-	104,450	104,450	-	104,450	104,450	-	104,450
Other Outgo	7300-7399	(15,034)	15,034	-	(15,034)	15,034	-	(15,034)	15,034	-
Transfers Out	7600-7629	861,053	-	861,053	861,053	-	861,053	861,053	-	861,053
<b>Total Expenditures</b>		<b>8,173,986</b>	<b>904,627</b>	<b>9,078,613</b>	<b>8,246,137</b>	<b>921,284</b>	<b>9,167,421</b>	<b>8,303,514</b>	<b>929,110</b>	<b>9,232,624</b>
<b>Rev less Exp</b>		<b>(1,441,903)</b>	<b>-</b>	<b>(1,441,903)</b>	<b>(1,669,530)</b>	<b>-</b>	<b>(1,669,530)</b>	<b>(1,541,852)</b>	<b>-</b>	<b>(1,541,852)</b>
<b>Change in Fund Bal</b>		<b>(1,441,903)</b>	<b>-</b>	<b>(1,441,903)</b>	<b>(1,669,530)</b>	<b>-</b>	<b>(1,669,530)</b>	<b>(1,541,852)</b>	<b>-</b>	<b>(1,541,852)</b>
<b>Beg Fund Bal</b>		4,511,773	-	4,511,773	3,069,870	-	3,069,870	1,400,340	-	1,400,340
Adjustments		-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		4,511,773	-	4,511,773	3,069,870	-	3,069,870	1,400,340	-	1,400,340
<b>End Fund Bal</b>		<b>3,069,870</b>	<b>-</b>	<b>3,069,870</b>	<b>1,400,340</b>	<b>-</b>	<b>1,400,340</b>	<b>(141,512)</b>	<b>-</b>	<b>(141,512)</b>
Non Spendable		3,400	-	3,400	3,400	-	3,400	3,400	-	3,400
Restricted		-	-	-	-	-	-	-	-	-
Comitted										
OPEB		304,040	-	304,040	304,040	-	304,040	304,040	-	304,040
Assigned										
Deferred Maintenance		-	-	-	-	-	-	-	-	-
REU		1,135,000	-	1,135,000	1,135,000	-	1,135,000	1,135,000	-	1,135,000
Unassigned		<b>1,627,430</b>	<b>-</b>	<b>1,627,430</b>	<b>(42,100)</b>	<b>-</b>	<b>(42,100)</b>	<b>(1,583,952)</b>	<b>-</b>	<b>(1,583,952)</b>

