



Fiscal Year 2024-25

Budget for Adoption

&

Statement of Reserves

Presented to the Board of Trustees:

June 17, 2024

Section 1:

Introduction Narrative

Presentation and Tables

All Funds Summary



DATE: June 18, 2024

TO: Board of Trustees, Bellevue Union School District
Michael Kellison, Superintendent

FROM: Chris J. Kim, Chief Business

SUBJECT: Fiscal Year 2024/25 Budget for Adoption and Statement of Reserves

Presented is the Bellevue Union School District's Fiscal Year 2024/25 Budget for Adoption which includes the District's updated Multi-Year Assumptions (projected out to FY 2026/27). This report continues the District's commitment to analyze and refine District Budgets to make sound fiscal recommendations to the Board of Trustees.

Key Cost of Living Adjustment (COLA) and Enrollment Assumptions informing the District's FY 2024/25 Budget for Adoption are as follows:

- The Governor's May Revision Cost of Living Adjustment (COLA) of 1.07% has been utilized in projecting the District's Local Control Funding Formula (LCFF) revenue assumptions in FY 2024/25. The Financial Projection "Dartboard" provided by School Services of California has been utilized in projecting out a 2.93% COLA in FY 2025/26, followed by a subsequent 3.08% COLA in FY 2026/27.
- The District commissioned a Demographic and Enrollment projection study by King Consulting which was presented during the May 2024 Regular Board meeting. The "Moderate" enrollment projections outlined on page 42 of the study, calculated utilizing the "cohort survival method" was utilized to project enrollments, taking into account advancements in grade levels, calculated births, birth to kindergarten ratios, grade-to grade migration, student generation rates, and residential development. Enrollment in FY 2024/25 is projected at a combined 1641, which increases to 1652 in FY 2025/26, before trending down again to 1641 in FY 2026/27. The corresponding attendance rate increases are accounted for in the LCFF calculations (v 25.1).

Key Revenue Assumptions:

- The Local Control Funding Formula (LCFF) is the primary source of revenue for school districts in the state of California. Most California school districts' LCFF consist of state aid and property tax collections, with a maximum LCFF allocation based on average daily attendance multiplied by a per student amount. LCFF revenue in FY 2024/25, taking into account the aforementioned 1.07% COLA and enrollment/attendance projections provided by King Consulting, is projected at \$24,177,052.
 - Federal Restricted Revenue in FY 2024/25 is budgeted at \$1,113,596, which is \$3,955,391 lower than Federal Revenue in FY 2023/24 (the prior year). This accounts for the expiration of one time Federal revenue received in FY 2023/24 as part of Section 2001 of the Elementary and Secondary School Emergency Relief (ESSER III).
 - Other State Revenue assumptions in FY 2024/25 remain largely unchanged at \$6,418,170. Importantly, it should be noted that the Restricted State Revenue has a rollover fund balance of Revenue received in prior years, including revenues associated with the FY 2022/23 Learning Loss Mitigation Block Grant and the FY 2022/23 Arts and Music Instructional Block Grant. These fund balances are being drawn down in FY 2024/25, offsetting expenditures that were associated with the exhausted ESSER III funding sources referenced above.
 - Local Revenue includes all revenue resources not derived from Federal or State sources. In FY 2024/25, local revenues are budgeted at \$2,246,186 which is \$803,427 less than that budgeted in FY 2023/24 (the prior year). This reduction in revenue assumptions accounts
-



for removal of one-time Medi-Cal Billing reimbursement revenue associated with a prior year(s) audit, expiration of Kitchen Infrastructure and Training (KIT) funding, and one time special education grants.

Key Expenditure Assumptions:

- Employee salary increases reflected in the FY 2024/25 Budget for Adoption include increases to salaries and benefits due to step and column changes, a 3% increase to salaries associated with the most recent ratified contract with both bargaining units and non-represented employees. The costs associated with the multi-year collective bargaining agreements were presented as part of the District's AB1200 filing in FY 2023/24. The FY 2024/25 budget accounts also accounts for budgetary adjustments associated with the District's reduction in force resolutions, passed in FY 2023/24 to take place in FY 2024/25. With these adjustments, salaries and benefits costs in FY 2024/25 is budgeted at \$24,838,966 which represents 65% of the District's total operating budget.
- The anticipated CalSTRS rate for FY 2024/25 remains at 19.10%. The anticipated CalPERS employer contribution rate increases from 26.68% in FY 2023/24 to 27.05% in FY 2024/25.
- The anticipated rates for OASDI, Medicare, and State Unemployment are 6.20%, 1.45%, and 0.50% respectively for all qualified payroll amounts.
- The District's health and welfare employer contributions increased by \$2500 in FY 2023/24 as part of the District's ratified agreement with its collective bargaining units. In FY 2024/25, this contribution is capped at \$15,580 for a full-time employee.
- Materials and Supply budgets were increased in FY 2024/25 to account for inflationary pressures and projected operational needs. The total cost of Materials and Supplies (inclusive of instructional materials) is \$1,542,565.
- Services and Operating Expenditures in FY 2024/25 is budgeted at \$12,233,068 which represents a 2.69% reduction over the prior year. This budgeted reduction is associated with transfer of contracted services into staff positions (e.g. Independent Study Teacher).
- The District's inherited litigation, under which the District is under a non-disclosure agreement, is reflected in the FY 2024/25 budget and accounted for in subsequent year budget projections as an ongoing \$400,000 expenditure in legal expenditures.

Summary:

In closing, the District's FY 2024/25 Budget for Adoption continues to project a structural deficit with a corresponding budgeted decline in unrestricted reserves to 7.9% in FY 2024/25, down to 5.7% in FY 2025/26, and 3.4% in FY 2026/27. Although the District meets its 3% minimum reserve requirement in all three fiscal years, this projected reserve requirement is only met with a \$750,000 reduction in expenditures against unrestricted resources in FY 2025/26, followed by an additional \$750,000 reduction in FY 2026/27. Additionally, with the expiration of one time restricted revenue, the District's multi year projection also accounts for a planned \$1.6 million expenditure reduction in restricted resources in FY 2025/26, followed by an additional \$1.6 million reduction in FY 2026/27. Although Districts' Budgets for Adoption are not "certified" with a positive, qualified, or negative outlook, the District expects to again self-certify as qualified with its 1st Interim report. As was outlined in the County Office of Education's response to the District's FY 2023/24 2nd Interim Report, the District is required to specify reductions via a Budget Reduction Plan by 1st Interim of FY 2024/25 (in December of 2024).

Chris J. Kim
Chief Business Official
Bellevue Union School District

Fiscal Year 2024-25

Budget for Adoption

Statement of Reserves

Chris J. Kim, Ed.D, MBA

Chief Business Official

ckim@busd.org

BELLEVUE UNION SCHOOL DISTRICT

Subsequent Year Budget & LCAP

In June of the Prior Fiscal Year Develop the Budget for the Following Fiscal Year

3rd Interim (Qualified Certification)

2nd Interim

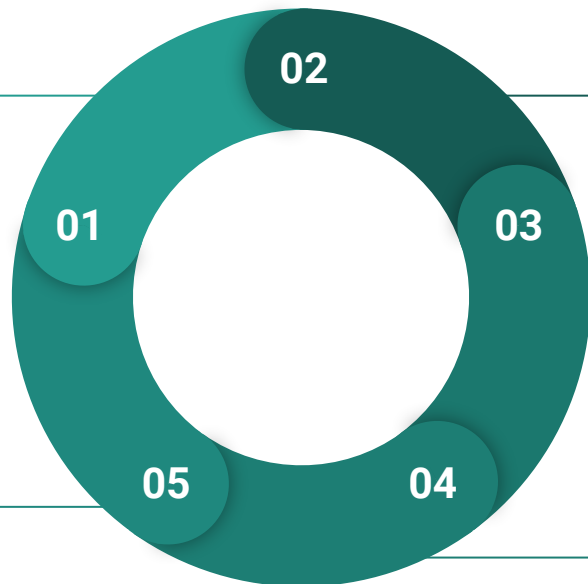
In March of the Current Fiscal Year, update Budget Assumptions (AB1200, COLA etc.)

Governor's Budget Proposal

Proposed 2023-24 California Budget in January

Audit

In January of the Current Fiscal Year, book Audit Adjustments. NOTE: This updates Beginning Fund Balances in CY.



45 Day Budget Revision

In August of the Current Fiscal Year, Update the Budget based on State Revenue Adjustments. FY 2022/23 Included an additional LCAP Revision.

Prior Year Unaudited Actuals

In September of the Current Fiscal Year, close the Financial Books for the Prior Fiscal Year. NOTE: This updates Beginning Fund Balances in the Current Fiscal Year.

1st Interim

In December of the Current Fiscal Year, update Budget Assumptions (enrollment & ADA, Revenue, Expenditures).

BELLEVUE UNION SCHOOL DISTRICT

	<i>P2</i>	<i>BUDGET</i>	<i>CY + 1</i>	<i>CY + 2</i>
Bellevue Union SD	2023/24	2024/25	2025/26	2026/27
Enrollment (w/COE) *	1,596	1,641	1,652	1,641
Actual ADA	1,452	1,515	1,523	1,513
Funded ADA	1,452	1,515	1,523	1,523

* Total Enrollment includes students enrolled through the County Office of Education, but excludes non ADA generating TK Students at Census Day.

BELLEVUE UNION SCHOOL DISTRICT

Moderate Enrollment Projection

Table 11. BUSD Moderate Enrollment Projection

	Actual				Projected						
Grade	21-22	22-23	23-24		24-25	25-26	26-27	27-28	28-29	29-30	30-31
TK	36	107	132		169	182	180	178	179	178	178
K	197	211	200		195	186	193	194	190	190	189
1	216	213	221		216	207	198	207	208	201	202
2	194	224	209		224	217	207	200	210	208	201
3	205	198	213		208	219	212	204	197	205	203
4	211	201	206		220	211	222	217	210	200	207
5	208	218	197		208	219	209	222	217	208	198
6	216	214	218		201	209	218	212	224	217	208
Total	1,483	1,586	1,596		1,641	1,652	1,641	1,634	1,635	1,608	1,586

Page 42, Demographic Study by King Consulting (May 2024)

BELLEVUE UNION SCHOOL DISTRICT

FY24/25 Budget

FY25/26 Projection

FY26/27 Projection

FUND BALANCE

FY23/24 Beginning
Balance

Unrestricted	Restricted	Combined
\$4,611,164	\$5,385,771	\$9,996,935

Unrestricted	Restricted	Combined
\$3,048,994	\$2,288,346	\$5,337,340

Unrestricted	Restricted	Combined
\$2,105,555	\$1,133,246	\$3,238,801

REVENUE

LCFF

Federal

State

Local

Total

Unrestricted	Restricted	Combined
\$23,786,778	\$390,274	\$24,177,052
\$0	\$1,113,596	\$1,113,596
\$774,975	\$5,643,195	\$6,418,170
\$443,696	\$1,802,490	\$2,246,186
\$25,005,449	\$8,949,555	\$33,955,004

Unrestricted	Restricted	Combined
\$24,589,219	\$390,995	\$24,980,214
\$0	\$1,113,596	\$1,113,596
\$774,975	\$5,643,195	\$6,418,170
\$443,696	\$1,802,490	\$2,246,186
\$25,807,890	\$8,950,276	\$34,758,166

Unrestricted	Restricted	Combined
\$25,367,796	\$398,814	\$25,766,610
\$0	\$1,113,596	\$1,113,596
\$774,975	\$5,643,195	\$6,418,170
\$443,696	\$1,802,490	\$2,246,186
\$26,586,467	\$8,958,095	\$35,544,562

Revenue

BELLEVUE UNION SCHOOL DISTRICT

EXPENDITURES	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Certificated Salaries	\$9,180,169	\$3,160,239	\$12,340,408	\$9,364,928	\$3,211,331	\$12,576,259	\$9,549,687	\$3,262,423	\$12,812,110
Classified Salaries	\$3,423,893	\$1,842,904	\$5,266,797	\$3,473,199	\$1,884,659	\$5,357,858	\$3,522,506	\$1,926,415	\$5,448,921
Benefits	\$4,557,498	\$2,674,263	\$7,231,761	\$4,688,652	\$2,719,073	\$7,407,725	\$4,823,634	\$2,764,966	\$7,588,600
Books and Supplies	\$210,650	\$1,331,915	\$1,542,565	\$216,970	\$1,331,915	\$1,548,885	\$223,479	\$1,331,915	\$1,555,394
Services & Op. Exp.	\$2,763,650	\$9,469,418	\$12,233,068	\$2,846,560	\$9,469,418	\$12,315,978	\$2,931,956	\$9,469,418	\$12,401,374
Indirect Costs	-\$192,207	\$192,207	\$0	-\$44,144	\$44,144	\$0	-\$45,468	\$45,468	\$0
<i>Other Adjustments</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>-\$750,000</i>	<i>-\$1,600,000</i>	<i>-\$2,350,000</i>	<i>-\$750,000</i>	<i>-\$1,600,000</i>	<i>-\$2,350,000</i>
Total	\$19,943,653	\$18,670,946	\$38,614,599	\$19,796,165	\$17,060,540	\$36,856,705	\$20,255,794	\$17,200,605	\$37,456,399

Expenditures

BELLEVUE UNION SCHOOL DISTRICT

TRANSFERS	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Contributions	-\$6,623,966	\$6,623,966	\$0	-\$6,955,164	\$6,955,164	\$0	-\$7,163,819	\$7,163,819	\$0
Total	-\$6,623,966	\$6,623,966	\$0	-\$6,955,164	\$6,955,164	\$0	-\$7,163,819	\$7,163,819	\$0

NET	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue	\$25,005,449	\$8,949,555	\$33,955,004	\$25,807,890	\$8,950,276	\$34,758,166	\$26,586,467	\$8,958,095	\$35,544,562
Expenditures	-\$19,943,653	-\$18,670,946	-\$38,614,599	-\$19,796,165	-\$17,060,540	-\$36,856,705	-\$20,255,794	-\$17,200,605	-\$37,456,399
Contributions	-\$6,623,966	\$6,623,966	\$0	-\$6,955,164	\$6,955,164	\$0	-\$7,163,819	\$7,163,819	\$0
Net Increase / (Decrease)	-\$1,562,170	-\$3,097,425	-\$4,659,595	-\$943,439	-\$1,155,100	-\$2,098,539	-\$833,146	-\$1,078,691	-\$1,911,837

Transfers and Net

BELLEVUE UNION SCHOOL DISTRICT

FUND BALANCE	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Projected Ending	\$3,048,994	\$2,288,346	\$5,337,340	\$2,105,555	\$1,133,246	\$3,238,801	\$1,272,409	\$54,555	\$1,326,964
... Restricted Funds	\$0	\$2,288,346	\$2,288,346	\$0	\$1,133,246	\$1,133,246	\$0	\$54,555	\$54,555
... Assigned	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
... 3% Reserve Min	\$1,158,438	\$0	\$1,158,438	\$1,128,201	\$0	\$1,128,201	\$1,146,192	\$0	\$1,146,192
... Unassigned	\$1,890,556	\$0	\$1,890,556	\$977,353	\$0	\$977,353	\$126,217	\$0	\$126,217
Total Unrestricted Reserve %	7.9%			5.7%			3.4%		

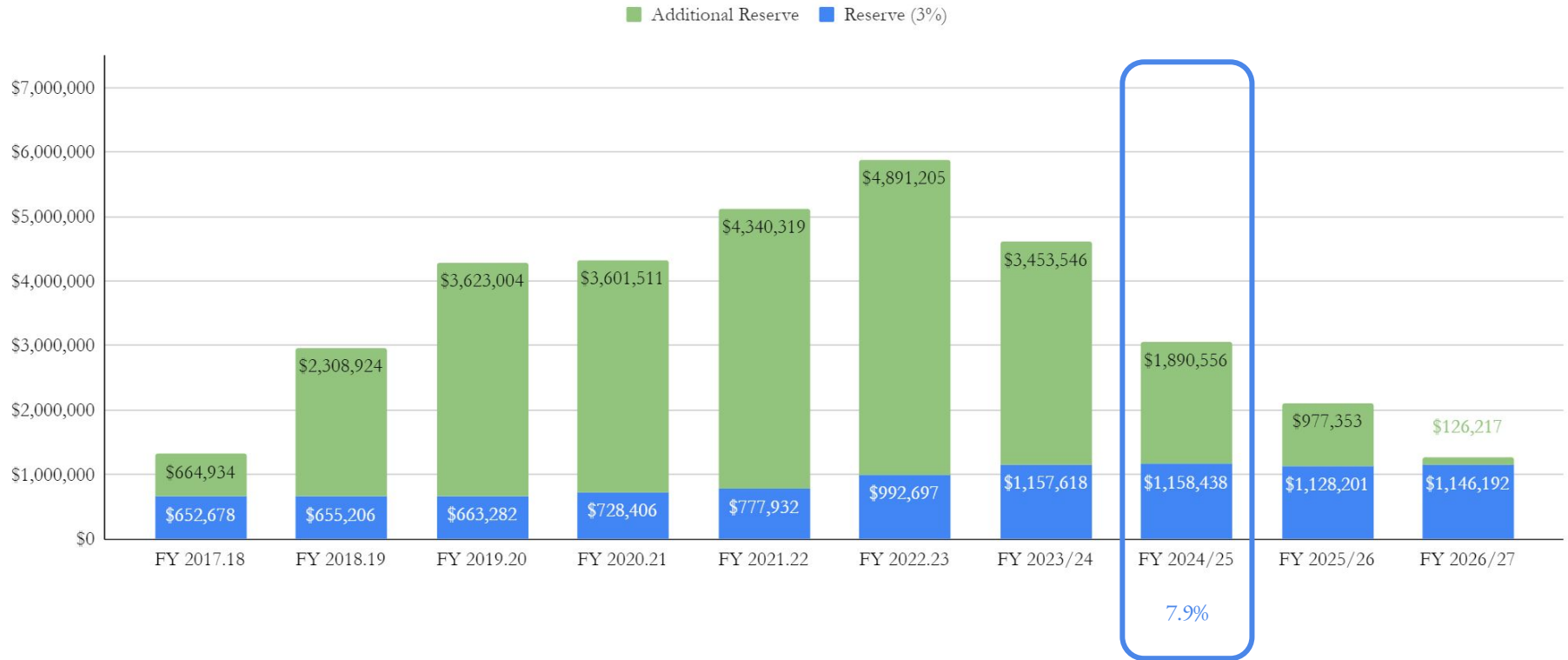
Projected Certification to be Assigned at 1st Interim:

Positive: Assigned when the district will meet its financial obligations for the current and two subsequent fiscal years.

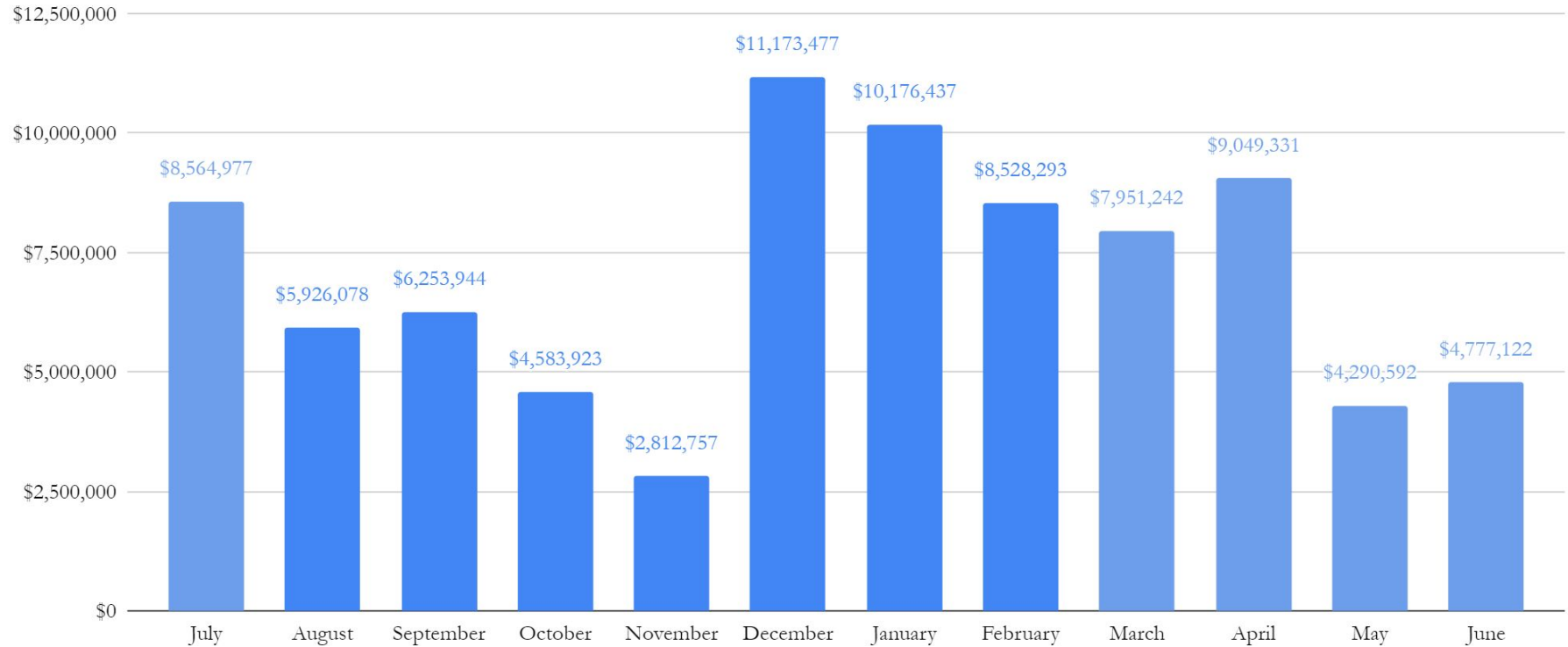
Qualified: Assigned when the district may not meet its financial obligations for the current or two subsequent fiscal years.

Negative: Assigned when a district will be unable to meet its financial obligations for the remainder of the current year or for the subsequent fiscal year.

BELLEVUE UNION SCHOOL DISTRICT



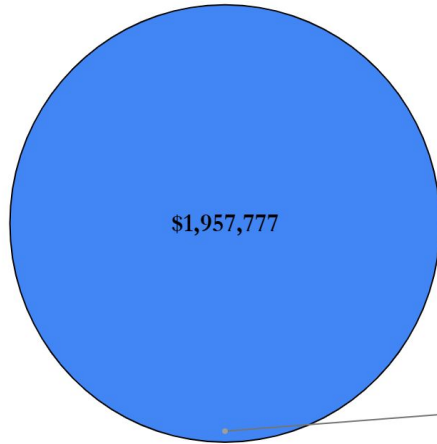
BELLEVUE UNION SCHOOL DISTRICT



General Fund Cash flow Projections

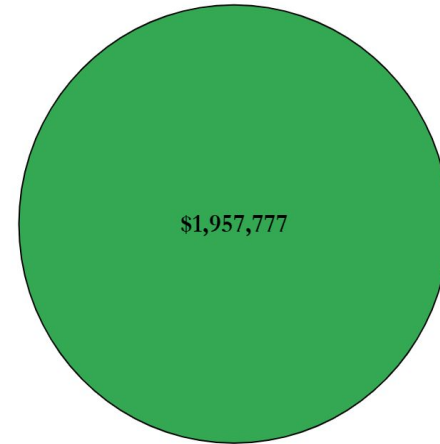
BELLEVUE UNION SCHOOL DISTRICT

REVENUE: \$1,957,777



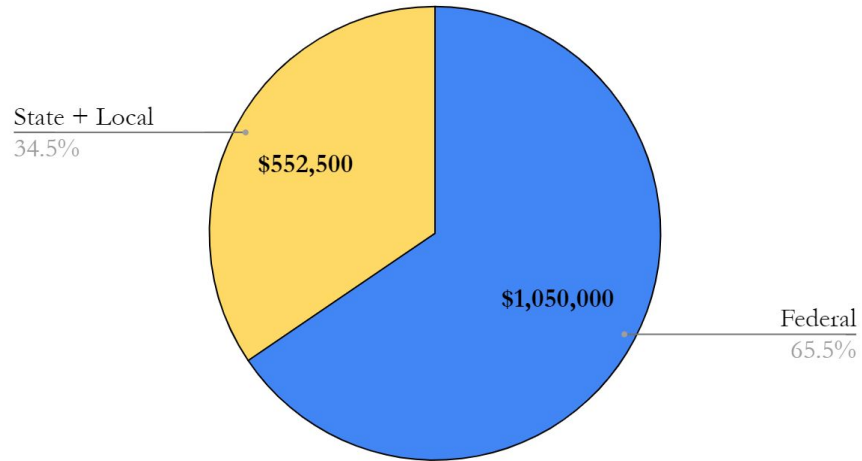
Federal
100.0%

EXPENDITURES (+ Indirect): \$1,957,777

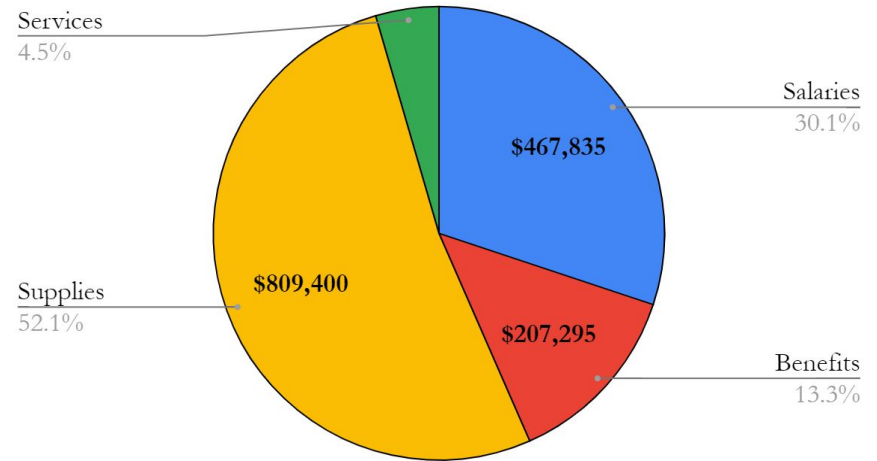


BELLEVUE UNION SCHOOL DISTRICT

REVENUE: \$1,602,500



EXPENDITURES: \$1,555,030

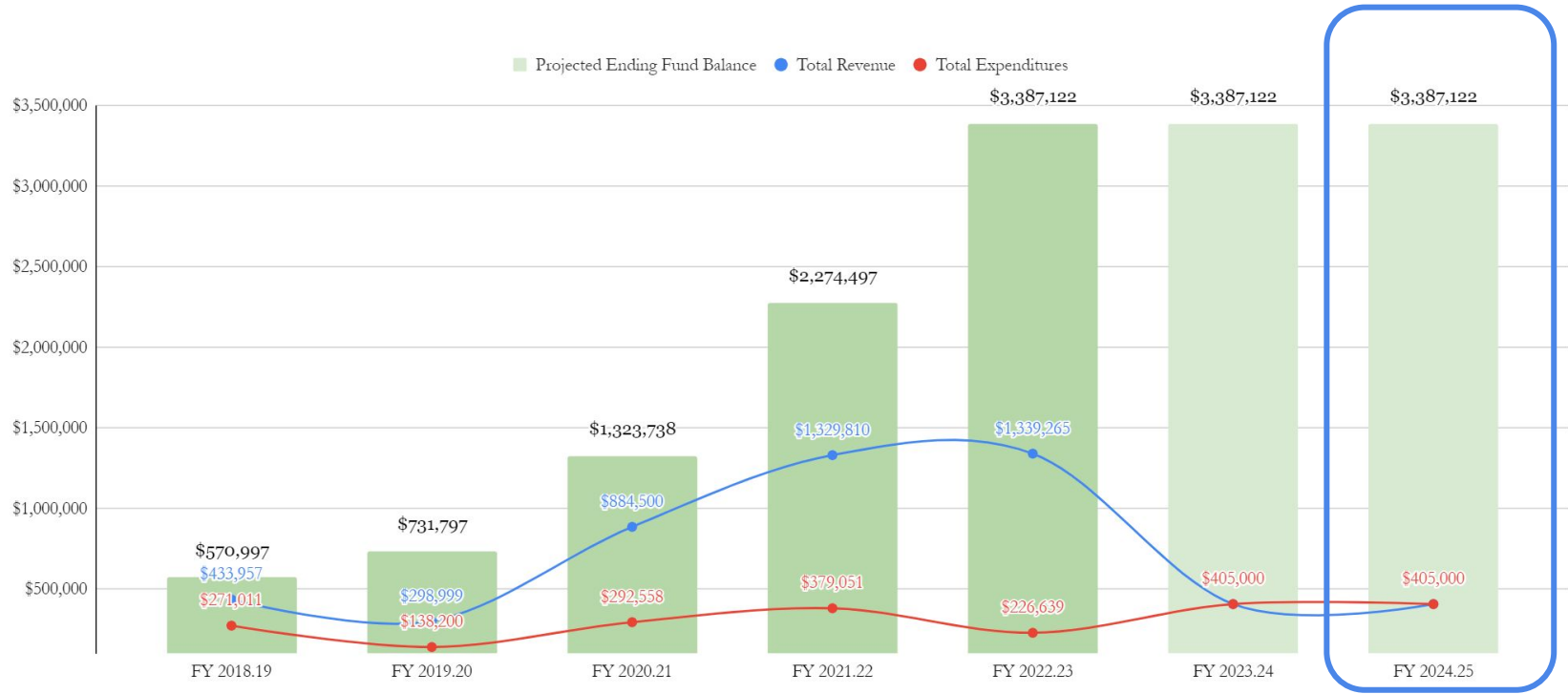


BELLEVUE UNION SCHOOL DISTRICT

Category	<i>Projected</i>	<i>Budget</i>
	FY 2023.24	FY 2024.25
Total Revenue & Transfers In	\$10,562,072	\$180,000
Total Expenditures	\$7,050,000	\$1,550,000
Projected Ending Fund Balance	\$10,325,875	\$8,955,875

NOTE: Targeting General Obligation Bond, Election of 2024

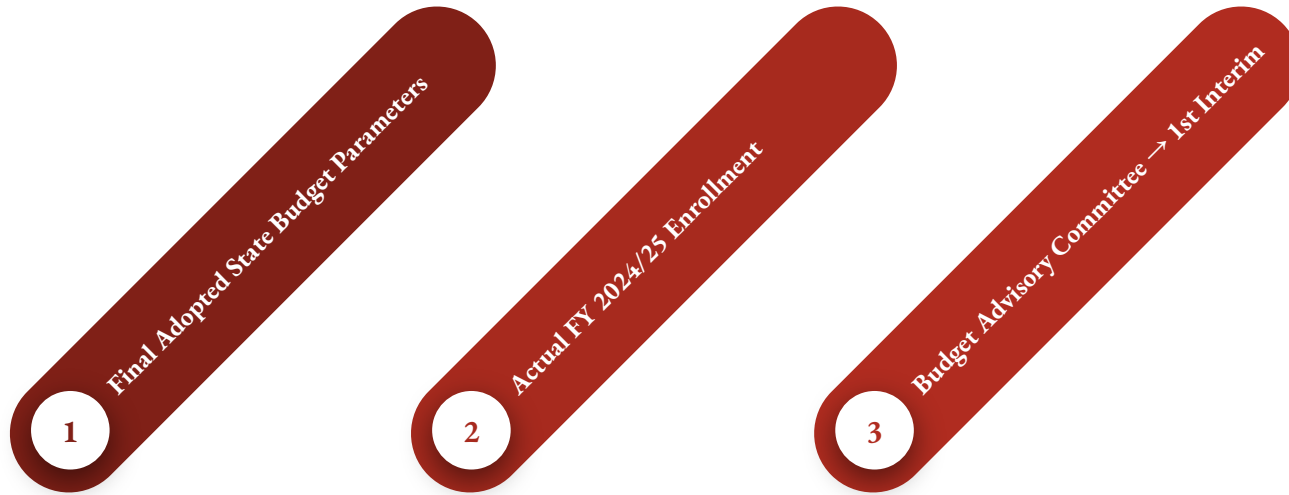
BELLEVUE UNION SCHOOL DISTRICT



NOTE: Developer Fee Usage Guidelines

Developer Fees (Fund 25)

BELLEVUE UNION SCHOOL DISTRICT



Bellevue Union School District
FY 2024/25 Budget for Adoption

		Fund 01	Fund 01		Fund 01	Fund 12	Fund 13	Fund 21	Fund 25	All Funds
		General Fund (Unrestricted)	General Fund (Restricted)	=	General Fund (COMBINED)	Child Development	Food Service	Bond Fund	Developer Fee Fund	
Estimated Beginning Balance		\$4,611,164	\$5,385,771	=	\$9,996,935	\$33,696	\$940,873	\$10,090,367	\$3,271,874	\$24,333,746
A Income										
LCFF	8010-8099	\$23,786,778	\$390,274		\$24,177,052	\$0	\$0	\$0	\$0	\$24,177,052
Federal	8100-8299	\$0	\$1,113,596		\$1,113,596	\$0	\$1,050,000	\$0	\$0	\$2,163,596
State	8300-8599	\$774,975	\$5,643,195		\$6,418,170	\$1,957,777	\$540,000	\$0	\$0	\$8,915,947
Local	8600-8799	\$443,696	\$1,802,490		\$2,246,186	\$0	\$12,500	\$180,000	\$405,000	\$2,843,686
Total Income		\$25,005,449	\$8,949,555	=	\$33,955,004	\$1,957,777	\$1,602,500	\$180,000	\$405,000	\$38,100,281
B Expenditures										
Certificated Salaries	1000-1999	\$9,180,169	\$3,160,239		\$12,340,408	\$0	\$0	\$0	\$0	\$12,340,408
Classified Salaries	2000-2999	\$3,423,893	\$1,842,904		\$5,266,797	\$0	\$467,835	\$0	\$0	\$5,734,632
Employee Benefits	3000-3999	\$4,557,498	\$2,674,263		\$7,231,761	\$0	\$207,295	\$0	\$0	\$7,439,056
Books and Supplies	4000-4999	\$210,650	\$1,331,915		\$1,542,565	\$0	\$809,400	\$0	\$0	\$2,351,965
Services and Expenditures	5000-5999	\$2,763,650	\$9,469,418		\$12,233,068	\$1,957,777	\$70,500	\$0	\$355,000	\$14,616,345
Capital Outlay	6000-6999	\$0	\$0		\$0	\$0	\$0	\$1,550,000	\$50,000	\$1,600,000
Other Outgo	7100-7499	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Trf of Indirect Costs	7300-7399	-\$192,207	\$192,207		\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures		\$19,943,653	\$18,670,946	=	\$38,614,599	\$1,957,777	\$1,555,030	\$1,550,000	\$405,000	\$44,082,406
C	Excess/Deficiency	\$5,061,796	-\$9,721,391		-\$4,659,595	\$0	\$47,470	-\$1,370,000	\$0	-\$5,982,125
D Other Financing Sources / Uses										
Interfund Transfers										
In		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Out		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0

Other Sources/Uses									
Sources	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Uses	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Contributions	-\$6,623,966	\$6,623,966		\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources / Uses	-\$6,623,966	\$6,623,966		\$0	\$0	\$0	\$0	\$0	\$0
E Net Increase/Decrease in Fund Balance	-\$1,562,170	-\$3,097,425	=	-\$4,659,595	\$0	\$47,470	-\$1,370,000	\$0	-\$5,982,125
F Ending Fund Balance	\$3,048,994	\$2,288,346	=	\$5,337,340	\$33,696	\$988,343	\$8,720,367	\$3,271,874	\$18,351,621
Components of Ending Fund Balance									
Restricted	\$0	\$2,288,346		\$2,288,346	\$33,000	\$988,353	\$0	\$3,271,874	\$6,581,573
Committed	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Assigned	\$0	\$0		\$0	\$696	-\$10	\$8,720,367	\$0	\$8,721,054
Reserve for Economic Uncertainty (3%)	\$1,158,438	\$0		\$1,158,438	\$0	\$0	\$0	\$0	\$1,158,438
Unassigned/Unappropriated	\$1,890,556	\$0		\$1,890,556	\$0	\$0	\$0	\$0	\$1,890,556

Section 2:

Certifications

Average Daily Attendance

ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: 3150 Education Drive, Santa Rosa, CA 95407

Date: 6/10/2024

Adoption Date: 6/18/2024

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 3150 Education Drive, Santa Rosa, CA 95407

Date: 6/17/2024

Time: 5:30pm

Contact person for additional information on the budget reports:

Name: Chris J. Kim

Title: Chief Business Official

Telephone: 707-542-5197

E-mail: ckim@busd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	X	
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

Budget, July 1
FINANCIAL REPORTS
2024-25 Budget
School District Certification

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X n/a n/a n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	06/18/2024	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).		X
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	
Less: Amount of total liabilities reserved in budget:	\$	
Estimated accrued but unfunded liabilities:	\$	0.00

☒ This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

Redwood Empire School Insurance Group

<https://resig.org/>

☐ This school district is not self-insured for workers' compensation claims.

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 6/18/2024

For additional information on this certification, please contact:

Name: Chris J. Kim
Title: Chief Business Official
Telephone: 707-542-5197
E-mail: ckim@busd.org

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,454.85	1,458.55	1,458.55	1,519.15	1,519.15	1,519.15
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,454.85	1,458.55	1,458.55	1,519.15	1,519.15	1,519.15
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	12.42	12.42	12.42	12.34	12.34	12.34
c. Special Education-NPS/LCI	3.08	3.08	3.08			
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	15.50	15.50	15.50	12.34	12.34	12.34
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,470.35	1,474.05	1,474.05	1,531.49	1,531.49	1,531.49
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Section 3:

Fund 01: General Fund

Fund 12: Child Development

Fund 13: Child Nutrition

Fund 21: Facilities Bond

Fund 25: Facilities Developer Fees

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	22,583,576.00	390,274.00	22,973,850.00	23,786,778.00	390,274.00	24,177,052.00	5.2%
2) Federal Revenue		8100-8299	0.00	5,068,987.00	5,068,987.00	0.00	1,113,596.00	1,113,596.00	-78.0%
3) Other State Revenue		8300-8599	774,974.93	5,661,540.52	6,436,515.45	774,975.00	5,643,195.00	6,418,170.00	-0.3%
4) Other Local Revenue		8600-8799	443,695.69	2,605,917.00	3,049,612.69	443,696.00	1,802,490.00	2,246,186.00	-26.3%
5) TOTAL, REVENUES			23,802,246.62	13,726,718.52	37,528,965.14	25,005,449.00	8,949,555.00	33,955,004.00	-9.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	8,651,532.81	3,162,949.84	11,814,482.65	9,180,169.00	3,160,239.00	12,340,408.00	4.5%
2) Classified Salaries		2000-2999	3,498,279.19	1,964,983.08	5,463,262.27	3,423,893.00	1,842,904.00	5,266,797.00	-3.6%
3) Employee Benefits		3000-3999	4,638,966.61	2,635,001.89	7,273,968.50	4,557,498.00	2,674,263.00	7,231,761.00	-0.6%
4) Books and Supplies		4000-4999	155,650.00	1,308,752.21	1,464,402.21	210,650.00	1,331,915.00	1,542,565.00	5.3%
5) Services and Other Operating Expenditures		5000-5999	2,081,285.90	10,547,875.15	12,629,161.05	2,763,650.00	9,469,418.00	12,233,068.00	-3.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(405,117.00)	405,117.00	0.00	(192,207.00)	192,207.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,620,597.51	20,024,679.17	38,645,276.68	19,943,653.00	18,670,946.00	38,614,599.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,181,649.11	(6,297,960.65)	(1,116,311.54)	5,061,796.00	(9,721,391.00)	(4,659,595.00)	317.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,050,173.32)	6,050,173.32	0.00	(6,623,966.00)	6,623,966.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,050,173.32)	6,050,173.32	0.00	(6,623,966.00)	6,623,966.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(868,524.21)	(247,787.33)	(1,116,311.54)	(1,562,170.00)	(3,097,425.00)	(4,659,595.00)	317.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,883,905.02	5,633,558.75	11,517,463.77	4,611,163.81	5,385,771.42	9,996,935.23	-13.2%
b) Audit Adjustments		9793	(404,217.00)	0.00	(404,217.00)	0.00	0.00	0.00	-100.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			5,479,688.02	5,633,558.75	11,113,246.77	4,611,163.81	5,385,771.42	9,996,935.23	-10.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,479,688.02	5,633,558.75	11,113,246.77	4,611,163.81	5,385,771.42	9,996,935.23	-10.0%
2) Ending Balance, June 30 (E + F1e)			4,611,163.81	5,385,771.42	9,996,935.23	3,048,993.81	2,288,346.42	5,337,340.23	-46.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,385,771.42	5,385,771.42	0.00	2,288,346.42	2,288,346.42	-57.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,159,358.30	0.00	1,159,358.30	1,158,437.97	0.00	1,158,437.97	-0.1%
Unassigned/Unappropriated Amount		9790	3,449,305.51	0.00	3,449,305.51	1,890,555.84	0.00	1,890,555.84	-45.2%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	10,857,206.10	(1,296,233.32)	9,560,972.78				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	86,695.70	86,695.70				
c) in Revolving Cash Account		9130	2,500.00	0.00	2,500.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	19,706.36	0.00	19,706.36				
4) Due from Grantor Government		9290	0.00	1,186,729.00	1,186,729.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			10,879,412.46	(22,808.62)	10,856,603.84				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	(691,838.97)	0.00	(691,838.97)				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			(691,838.97)	0.00	(691,838.97)				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			11,571,251.43	(22,808.62)	11,548,442.81				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	12,204,872.00	0.00	12,204,872.00	13,031,912.00	0.00	13,031,912.00	6.8%
Education Protection Account State Aid - Current Year		8012	294,811.00	0.00	294,811.00	544,406.00	0.00	544,406.00	84.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	42,940.00	0.00	42,940.00	42,940.00	0.00	42,940.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	8,537,977.00	0.00	8,537,977.00	8,664,544.00	0.00	8,664,544.00	1.5%
Unsecured Roll Taxes		8042	263,061.00	0.00	263,061.00	263,061.00	0.00	263,061.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	340,700.00	0.00	340,700.00	340,700.00	0.00	340,700.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	772,215.00	0.00	772,215.00	772,215.00	0.00	772,215.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	127,000.00	0.00	127,000.00	127,000.00	0.00	127,000.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			22,583,576.00	0.00	22,583,576.00	23,786,778.00	0.00	23,786,778.00	5.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	390,274.00	390,274.00	0.00	390,274.00	390,274.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			22,583,576.00	390,274.00	22,973,850.00	23,786,778.00	390,274.00	24,177,052.00	5.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	419,830.00	419,830.00	0.00	419,830.00	419,830.00	0.0%
Special Education Discretionary Grants		8182	0.00	156,309.00	156,309.00	0.00	34,497.00	34,497.00	-77.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		421,222.00	421,222.00		421,222.00	421,222.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		74,801.00	74,801.00		74,804.00	74,804.00	0.0%
Title III, Immigrant Student Program	4201	8290		17,287.00	17,287.00		17,287.00	17,287.00	0.0%
Title III, English Learner Program	4203	8290		113,570.00	113,570.00		113,572.00	113,572.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		32,384.00	32,384.00		32,384.00	32,384.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	3,833,584.00	3,833,584.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	5,068,987.00	5,068,987.00	0.00	1,113,596.00	1,113,596.00	-78.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	52,562.00	0.00	52,562.00	52,562.00	0.00	52,562.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	230,416.93	77,000.00	307,416.93	230,417.00	77,000.00	307,417.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		612,891.00	612,891.00		612,891.00	612,891.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	491,996.00	4,971,649.52	5,463,645.52	491,996.00	4,953,304.00	5,445,300.00	-0.3%
TOTAL, OTHER STATE REVENUE			774,974.93	5,661,540.52	6,436,515.45	774,975.00	5,643,195.00	6,418,170.00	-0.3%
OTHER LOCAL REVENUE									

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	150,000.00	150,000.00	0.00	150,000.00	150,000.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	258,695.69	0.00	258,695.69	258,696.00	0.00	258,696.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	90,000.00	90,000.00	0.00	90,000.00	90,000.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	185,000.00	962,698.00	1,147,698.00	185,000.00	159,271.00	344,271.00	-70.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,403,219.00	1,403,219.00		1,403,219.00	1,403,219.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			443,695.69	2,605,917.00	3,049,612.69	443,696.00	1,802,490.00	2,246,186.00	-26.3%
TOTAL, REVENUES			23,802,246.62	13,726,718.52	37,528,965.14	25,005,449.00	8,949,555.00	33,955,004.00	-9.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	7,062,347.65	1,731,265.72	8,793,613.37	7,702,712.00	1,937,184.00	9,639,896.00	9.6%
Certificated Pupil Support Salaries		1200	382,318.32	616,715.44	999,033.76	428,221.00	879,150.00	1,307,371.00	30.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,206,866.84	814,968.68	2,021,835.52	1,049,236.00	343,905.00	1,393,141.00	-31.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			8,651,532.81	3,162,949.84	11,814,482.65	9,180,169.00	3,160,239.00	12,340,408.00	4.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	962,137.58	1,464,454.15	2,426,591.73	949,659.00	1,377,096.00	2,326,755.00	-4.1%
Classified Support Salaries		2200	575,288.04	284,748.00	860,036.04	552,036.00	272,150.00	824,186.00	-4.2%
Classified Supervisors' and Administrators' Salaries		2300	347,528.04	136,524.00	484,052.04	301,821.00	144,738.00	446,559.00	-7.7%
Clerical, Technical and Office Salaries		2400	908,689.77	79,256.93	987,946.70	936,378.00	48,920.00	985,298.00	-0.3%
Other Classified Salaries		2900	704,635.76	0.00	704,635.76	683,999.00	0.00	683,999.00	-2.9%
TOTAL, CLASSIFIED SALARIES			3,498,279.19	1,964,983.08	5,463,262.27	3,423,893.00	1,842,904.00	5,266,797.00	-3.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,594,091.11	1,364,598.29	2,958,689.40	1,643,667.00	1,514,981.00	3,158,648.00	6.8%
PERS		3201-3202	925,983.14	545,580.74	1,471,563.88	909,883.00	532,380.00	1,442,263.00	-2.0%
OASDI/Medicare/Alternative		3301-3302	380,747.11	196,054.03	576,801.14	382,448.00	196,507.00	578,955.00	0.4%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	1,571,633.39	462,287.12	2,033,920.51	1,452,441.00	366,578.00	1,819,019.00	-10.6%
Unemployment Insurance		3501-3502	6,530.48	2,378.78	8,909.26	6,722.00	2,334.00	9,056.00	1.6%
Workers' Compensation		3601-3602	159,981.38	64,102.93	224,084.31	162,337.00	61,483.00	223,820.00	-0.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,638,966.61	2,635,001.89	7,273,968.50	4,557,498.00	2,674,263.00	7,231,761.00	-0.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	21,750.00	21,750.00	0.00	12,000.00	12,000.00	-44.8%
Materials and Supplies		4300	155,650.00	1,207,002.21	1,362,652.21	210,650.00	1,239,915.00	1,450,565.00	6.5%
Noncapitalized Equipment		4400	0.00	80,000.00	80,000.00	0.00	80,000.00	80,000.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			155,650.00	1,308,752.21	1,464,402.21	210,650.00	1,331,915.00	1,542,565.00	5.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	310,000.00	5,810,731.00	6,120,731.00	0.00	4,684,164.00	4,684,164.00	-23.5%
Travel and Conferences		5200	80,500.00	0.00	80,500.00	42,500.00	0.00	42,500.00	-47.2%
Dues and Memberships		5300	17,500.00	0.00	17,500.00	17,500.00	0.00	17,500.00	0.0%
Insurance		5400 - 5450	271,850.00	0.00	271,850.00	271,850.00	0.00	271,850.00	0.0%
Operations and Housekeeping Services		5500	0.00	253,500.00	253,500.00	0.00	253,500.00	253,500.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,000.00	18,250.00	33,250.00	15,000.00	18,250.00	33,250.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,328,685.90	4,465,394.15	5,794,080.05	2,359,050.00	4,513,504.00	6,872,554.00	18.6%
Communications		5900	57,750.00	0.00	57,750.00	57,750.00	0.00	57,750.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,081,285.90	10,547,875.15	12,629,161.05	2,763,650.00	9,469,418.00	12,233,068.00	-3.1%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(405,117.00)	405,117.00	0.00	(192,207.00)	192,207.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(405,117.00)	405,117.00	0.00	(192,207.00)	192,207.00	0.00	0.0%
TOTAL, EXPENDITURES			18,620,597.51	20,024,679.17	38,645,276.68	19,943,653.00	18,670,946.00	38,614,599.00	-0.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description Resource Codes Object Codes			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(6,050,173.32)	6,050,173.32	0.00	(6,623,966.00)	6,623,966.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,050,173.32)	6,050,173.32	0.00	(6,623,966.00)	6,623,966.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(6,050,173.32)	6,050,173.32	0.00	(6,623,966.00)	6,623,966.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	22,583,576.00	390,274.00	22,973,850.00	23,786,778.00	390,274.00	24,177,052.00	5.2%
2) Federal Revenue		8100-8299	0.00	5,068,987.00	5,068,987.00	0.00	1,113,596.00	1,113,596.00	-78.0%
3) Other State Revenue		8300-8599	774,974.93	5,661,540.52	6,436,515.45	774,975.00	5,643,195.00	6,418,170.00	-0.3%
4) Other Local Revenue		8600-8799	443,695.69	2,605,917.00	3,049,612.69	443,696.00	1,802,490.00	2,246,186.00	-26.3%
5) TOTAL, REVENUES			23,802,246.62	13,726,718.52	37,528,965.14	25,005,449.00	8,949,555.00	33,955,004.00	-9.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	11,057,838.93	11,659,661.69	22,717,500.62	12,099,299.00	12,161,143.00	24,260,442.00	6.8%
2) Instruction - Related Services	2000-2999		2,263,257.09	1,256,748.08	3,520,005.17	1,980,425.00	702,584.00	2,683,009.00	-23.8%
3) Pupil Services	3000-3999		2,382,870.85	3,817,922.70	6,200,793.55	2,911,525.00	2,943,253.00	5,854,778.00	-5.6%
4) Ancillary Services	4000-4999		8,836.00	51,020.70	59,856.70	0.00	30,000.00	30,000.00	-49.9%
5) Community Services	5000-5999		0.00	612,891.00	612,891.00	0.00	612,891.00	612,891.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,674,584.84	999,872.00	2,674,456.84	2,029,993.00	472,605.00	2,502,598.00	-6.4%
8) Plant Services	8000-8999		1,233,209.80	1,626,563.00	2,859,772.80	922,411.00	1,748,470.00	2,670,881.00	-6.6%
9) Other Outgo	9000-9999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES				18,620,597.51	20,024,679.17	38,645,276.68	19,943,653.00	18,670,946.00	38,614,599.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,181,649.11	(6,297,960.65)	(1,116,311.54)	5,061,796.00	(9,721,391.00)	(4,659,595.00)	317.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,050,173.32)	6,050,173.32	0.00	(6,623,966.00)	6,623,966.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,050,173.32)	6,050,173.32	0.00	(6,623,966.00)	6,623,966.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(868,524.21)	(247,787.33)	(1,116,311.54)	(1,562,170.00)	(3,097,425.00)	(4,659,595.00)	317.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,883,905.02	5,633,558.75	11,517,463.77	4,611,163.81	5,385,771.42	9,996,935.23	-13.2%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	(404,217.00)	0.00	(404,217.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,479,688.02	5,633,558.75	11,113,246.77	4,611,163.81	5,385,771.42	9,996,935.23	-10.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,479,688.02	5,633,558.75	11,113,246.77	4,611,163.81	5,385,771.42	9,996,935.23	-10.0%
2) Ending Balance, June 30 (E + F1e)			4,611,163.81	5,385,771.42	9,996,935.23	3,048,993.81	2,288,346.42	5,337,340.23	-46.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,385,771.42	5,385,771.42	0.00	2,288,346.42	2,288,346.42	-57.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,159,358.30	0.00	1,159,358.30	1,158,437.97	0.00	1,158,437.97	-0.1%
Unassigned/Unappropriated Amount		9790	3,449,305.51	0.00	3,449,305.51	1,890,555.84	0.00	1,890,555.84	-45.2%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	1,350,983.46	1,400,229.46
6266	Educator Effectiveness, FY 2021-22	189,477.13	.13
6500	Special Education	3,473.00	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	761,290.00	19,579.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	232,008.00	232,008.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	205,250.00	0.00
7311	Classified School Employee Professional Development Block Grant	8,984.00	8,984.00
7435	Learning Recovery Emergency Block Grant	1,781,915.00	3,688.00
8210	Student Activity Funds	86,695.70	86,695.70
9010	Other Restricted Local	765,695.13	537,162.13
Total, Restricted Balance		5,385,771.42	2,288,346.42

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,911,891.00	1,957,777.00	2.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,911,891.00	1,957,777.00	2.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,911,891.00	1,957,777.00	2.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,911,891.00	1,957,777.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,732.89	33,695.89	-10.7%
b) Audit Adjustments		9793	(4,037.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			33,695.89	33,695.89	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,695.89	33,695.89	0.0%
2) Ending Balance, June 30 (E + F1e)			33,695.89	33,695.89	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	33,000.00	33,000.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	695.89	695.89	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	83,879.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			83,879.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			83,879.16		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,911,891.00	1,957,777.00	2.4%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,911,891.00	1,957,777.00	2.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			1,911,891.00	1,957,777.00	2.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,778,823.00	1,957,777.00	10.1%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	133,068.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,911,891.00	1,957,777.00	2.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,911,891.00	1,957,777.00	2.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,911,891.00	1,957,777.00	2.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,911,891.00	1,957,777.00	2.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,911,891.00	1,957,777.00	2.4%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,911,891.00	1,957,777.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,732.89	33,695.89	-10.7%
b) Audit Adjustments		9793	(4,037.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			33,695.89	33,695.89	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,695.89	33,695.89	0.0%
2) Ending Balance, June 30 (E + F1e)			33,695.89	33,695.89	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	33,000.00	33,000.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	695.89	695.89	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource		Description	2023-24 Estimated Actuals	2024-25 Budget
5059		Child Development: ARP California State Preschool Program One-time Stipend	33,000.00	33,000.00
Total, Restricted Balance			33,000.00	33,000.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,148,314.00	1,050,000.00	-8.6%
3) Other State Revenue		8300-8599	633,968.20	540,000.00	-14.8%
4) Other Local Revenue		8600-8799	12,500.00	12,500.00	0.0%
5) TOTAL, REVENUES			1,794,782.20	1,602,500.00	-10.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	432,466.00	467,835.00	8.2%
3) Employee Benefits		3000-3999	177,619.29	207,295.00	16.7%
4) Books and Supplies		4000-4999	711,400.00	809,400.00	13.8%
5) Services and Other Operating Expenditures		5000-5999	477,025.00	70,500.00	-85.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,798,510.29	1,555,030.00	-13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,728.09)	47,470.00	-1,373.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,728.09)	47,470.00	-1,373.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	974,525.53	940,873.44	-3.5%
b) Audit Adjustments		9793	(29,924.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			944,601.53	940,873.44	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			944,601.53	940,873.44	-0.4%
2) Ending Balance, June 30 (E + F1e)			940,873.44	988,343.44	5.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	939,883.02	988,353.02	5.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	(9.58)	(9.58)	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	990,544.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			991,544.48		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	334.59		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			334.59		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			991,209.89		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,099,714.00	1,050,000.00	-4.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	48,600.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			1,148,314.00	1,050,000.00	-8.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	633,968.20	540,000.00	-14.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			633,968.20	540,000.00	-14.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,500.00	12,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,500.00	12,500.00	0.0%
TOTAL, REVENUES			1,794,782.20	1,602,500.00	-10.7%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	432,466.00	467,835.00	8.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			432,466.00	467,835.00	8.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	99,318.00	124,347.00	25.2%
OASDI/Medicare/Alternative		3301-3302	32,199.00	35,230.00	9.4%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	40,221.00	41,352.00	2.8%
Unemployment Insurance		3501-3502	213.00	234.00	9.9%
Workers' Compensation		3601-3602	5,668.29	6,132.00	8.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			177,619.29	207,295.00	16.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	29,400.00	29,400.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	682,000.00	780,000.00	14.4%
TOTAL, BOOKS AND SUPPLIES			711,400.00	809,400.00	13.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	260,000.00	0.00	-100.0%
Travel and Conferences		5200	500.00	500.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	216,525.00	70,000.00	-67.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			477,025.00	70,500.00	-85.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,798,510.29	1,555,030.00	-13.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24		2024-25	Percent
			Estimated	Actuals		
All Other Financing Uses		7699		0.00	0.00	0.0%
(d) TOTAL, USES				0.00	0.00	0.0%
CONTRIBUTIONS						
Contributions from Unrestricted Revenues		8980		0.00	0.00	0.0%
Contributions from Restricted Revenues		8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS				0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)				0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,148,314.00	1,050,000.00	-8.6%
3) Other State Revenue		8300-8599	633,968.20	540,000.00	-14.8%
4) Other Local Revenue		8600-8799	12,500.00	12,500.00	0.0%
5) TOTAL, REVENUES			1,794,782.20	1,602,500.00	-10.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,749,910.29	1,555,030.00	-11.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		48,600.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,798,510.29	1,555,030.00	-13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,728.09)	47,470.00	-1,373.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,728.09)	47,470.00	-1,373.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	974,525.53	940,873.44	-3.5%
b) Audit Adjustments		9793	(29,924.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			944,601.53	940,873.44	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			944,601.53	940,873.44	-0.4%
2) Ending Balance, June 30 (E + F1e)			940,873.44	988,343.44	5.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	939,883.02	988,353.02	5.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	(9.58)	(9.58)	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	753,934.95	802,404.95
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	88,916.87	88,916.87
5810	Other Restricted Federal	3,063.00	3,063.00
7033	Child Nutrition: School Food Best Practices Apportionment	93,968.20	93,968.20
Total, Restricted Balance		939,883.02	988,353.02

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	182,761.52	180,000.00	-1.5%
5) TOTAL, REVENUES			182,761.52	180,000.00	-1.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	7,050,000.00	1,550,000.00	-78.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,050,000.00	1,550,000.00	-78.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,867,238.48)	(1,370,000.00)	-80.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	10,379,310.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,379,310.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,512,071.52	(1,370,000.00)	-139.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,813,805.65	10,090,367.17	48.1%
b) Audit Adjustments		9793	(235,510.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,578,295.65	10,090,367.17	53.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,578,295.65	10,090,367.17	53.4%
2) Ending Balance, June 30 (E + F1e)			10,090,367.17	8,720,367.17	-13.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,090,367.17	8,720,367.17	-13.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,676,874.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			10,676,874.28		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	222.45		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			222.45		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			10,676,651.83		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	182,761.52	180,000.00	-1.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			182,761.52	180,000.00	-1.5%
TOTAL, REVENUES			182,761.52	180,000.00	-1.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,050,000.00	1,550,000.00	-78.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,050,000.00	1,550,000.00	-78.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,050,000.00	1,550,000.00	-78.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	10,379,310.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			10,379,310.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			10,379,310.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	182,761.52	180,000.00	-1.5%
5) TOTAL, REVENUES			182,761.52	180,000.00	-1.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,050,000.00	1,550,000.00	-78.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,050,000.00	1,550,000.00	-78.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(6,867,238.48)	(1,370,000.00)	-80.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	10,379,310.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,379,310.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,512,071.52	(1,370,000.00)	-139.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,813,805.65	10,090,367.17	48.1%
b) Audit Adjustments		9793	(235,510.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,578,295.65	10,090,367.17	53.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,578,295.65	10,090,367.17	53.4%
2) Ending Balance, June 30 (E + F1e)			10,090,367.17	8,720,367.17	-13.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,090,367.17	8,720,367.17	-13.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	405,000.00	405,000.00	0.0%
5) TOTAL, REVENUES			405,000.00	405,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	240,000.00	355,000.00	47.9%
6) Capital Outlay		6000-6999	50,000.00	50,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	115,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			405,000.00	405,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,387,122.31	3,271,874.31	-3.4%
b) Audit Adjustments		9793	(115,248.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,271,874.31	3,271,874.31	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,271,874.31	3,271,874.31	0.0%
2) Ending Balance, June 30 (E + F1e)			3,271,874.31	3,271,874.31	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,271,874.31	3,271,874.31	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,310,887.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,310,887.79		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			3,310,887.79		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	80,000.00	80,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	325,000.00	325,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			405,000.00	405,000.00	0.0%
TOTAL, REVENUES			405,000.00	405,000.00	0.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	240,000.00	355,000.00	47.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			240,000.00	355,000.00	47.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	50,000.00	50,000.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,000.00	50,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	115,000.00	0.00	-100.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			115,000.00	0.00	-100.0%
TOTAL, EXPENDITURES			405,000.00	405,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	405,000.00	405,000.00	0.0%
5) TOTAL, REVENUES			405,000.00	405,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		42,500.00	0.00	-100.0%
8) Plant Services	8000-8999		247,500.00	405,000.00	63.6%
9) Other Outgo	9000-9999	Except 7600-7699	115,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			405,000.00	405,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,387,122.31	3,271,874.31	-3.4%
b) Audit Adjustments		9793	(115,248.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,271,874.31	3,271,874.31	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,271,874.31	3,271,874.31	0.0%
2) Ending Balance, June 30 (E + F1e)			3,271,874.31	3,271,874.31	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,271,874.31	3,271,874.31	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	3,271,874.31	3,271,874.31
Total, Restricted Balance		3,271,874.31	3,271,874.31

Section 4:

Criteria and Standards

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1.

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	1,521	1,517		
Charter School				
Total ADA	1,521	1,517	0.3%	Met
Second Prior Year (2022-23)				
District Regular	1,445	1,482		
Charter School				
Total ADA	1,445	1,482	N/A	Met
First Prior Year (2023-24)				
District Regular	1,435	1,459		
Charter School		0		
Total ADA	1,435	1,459	N/A	Met
Budget Year (2024-25)				
District Regular	1,519			
Charter School	0			
Total ADA	1,519			

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Enrollment

Fiscal Year	Budget	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	1,487	1,485		
Charter School				
Total Enrollment	1,487	1,485	0.1%	Met
Second Prior Year (2022-23)				
District Regular	1,551	1,586		
Charter School				
Total Enrollment	1,551	1,586	N/A	Met
First Prior Year (2023-24)				
District Regular	1,551	1,603		
Charter School				
Total Enrollment	1,551	1,603	N/A	Met
Budget Year (2024-25)				
District Regular	1,641			
Charter School				
Total Enrollment	1,641			

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	1,300	1,485	
Charter School		0	
Total ADA/Enrollment	1,300	1,485	87.5%
Second Prior Year (2022-23)			
District Regular	1,397	1,586	
Charter School	0		
Total ADA/Enrollment	1,397	1,586	88.1%
First Prior Year (2023-24)			
District Regular	1,455	1,603	
Charter School			
Total ADA/Enrollment	1,455	1,603	90.8%
Historical Average Ratio:			88.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			89.3%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	1,519	1,641		
Charter School	0			
Total ADA/Enrollment	1,519	1,641	92.6%	Not Met
1st Subsequent Year (2025-26)				
District Regular	1,527	1,652		
Charter School				
Total ADA/Enrollment	1,527	1,652	92.4%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	1,517	1,641		
Charter School				
Total ADA/Enrollment	1,517	1,641	92.4%	Not Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The District is projecting attendance to enrollment ratios to increase due to efforts to address chronic absenteeism.

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA), plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

		Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	1,474.05	1,531.49	1,539.80	1,539.80
b.	Prior Year ADA (Funded)		1,474.05	1,531.49	1,539.80
c.	Difference (Step 1a minus Step 1b)		57.44	8.31	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		3.90%	.54%	0.00%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		22,528,174.00	23,786,778.00	24,589,219.00
b1.	COLA percentage		1.07%	2.93%	3.08%
b2.	COLA amount (proxy for purposes of this criterion)		241,051.46	696,952.60	757,347.95
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.93%	3.08%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			4.97%	3.47%	3.08%
LCFF Revenue Standard (Step 3, plus/minus 1%):			3.97% to 5.97%	2.47% to 4.47%	2.08% to 4.08%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	10,083,893.00	10,210,460.00	10,412,129.00	10,617,832.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	22,583,576.00	23,786,778.00	24,589,219.00	25,367,796.00
District's Projected Change in LCFF Revenue:		5.33%	3.37%	3.17%
LCFF Revenue Standard		3.97% to 5.97%	2.47% to 4.47%	2.08% to 4.08%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

A projected structural deficit that continues into the 2026/27 budget projection requires a reduction to operating budgets that will subsequently increase the proportion of salaries and benefits against overall expenditures.

5. **CRITERION: Salaries and Benefits**

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2021-22)	11,453,643.40	14,415,598.38	79.5%
Second Prior Year (2022-23)	14,060,920.56	16,821,703.50	83.6%
First Prior Year (2023-24)	16,788,778.61	18,620,597.51	90.2%
	Historical Average Ratio:		84.4%
	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.4% to 87.4%	81.4% to 87.4%	81.4% to 87.4%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2024-25)	17,161,560.00	19,943,653.00	86.1%	Met
1st Subsequent Year (2025-26)	17,526,779.00	19,796,165.00	88.5%	Not Met
2nd Subsequent Year (2026-27)	17,895,827.00	20,255,794.00	88.3%	Not Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

A Structural Deficit in Unrestricted Resources requires a projected decrease in the District's overall operating expenditures which subsequently increases the proportion of the the District's unrestricted budet that is related to salaries and benefits.

6. **CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	4.97%	3.47%	3.08%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-5.03% to 14.97%	-6.53% to 13.47%	-6.92% to 13.08%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-0.03% to 9.97%	-1.53% to 8.47%	-1.92% to 8.08%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	5,068,987.00		
Budget Year (2024-25)	1,113,596.00	(78.03%)	Yes
1st Subsequent Year (2025-26)	1,113,596.00	0.00%	No
2nd Subsequent Year (2026-27)	1,113,596.00	0.00%	No

Explanation:
(required if Yes)

Expiration of ESSER III funds in FY 2023/24.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2023-24)	6,436,515.45		
Budget Year (2024-25)	6,418,170.00	(.29%)	Yes
1st Subsequent Year (2025-26)	6,418,170.00	0.00%	No
2nd Subsequent Year (2026-27)	6,418,170.00	0.00%	No

Explanation:
(required if Yes)

State revenue has been updated to reflect the most up to date assumptions for State Revenue in subsequent years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2023-24)	3,049,612.69		
Budget Year (2024-25)	2,246,186.00	(26.35%)	Yes
1st Subsequent Year (2025-26)	2,246,186.00	0.00%	No
2nd Subsequent Year (2026-27)	2,246,186.00	0.00%	No

Explanation:
(required if Yes)

Local Revenue in FY 2024/25 projects removal of a one time Medi-Cal Reimbursements and One Time Special Education Funding that are considered "Local" in nature.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2023-24)	1,464,402.21		
Budget Year (2024-25)	1,542,565.00	5.34%	No
1st Subsequent Year (2025-26)	1,548,885.00	.41%	No
2nd Subsequent Year (2026-27)	1,555,394.00	.42%	No

Explanation:
(required if Yes)

Books and Supplies Budgets have been adjusted to reflect necessary reductions associated with the expiration of one time restricted funds .

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2023-24)	12,629,161.05		
Budget Year (2024-25)	12,233,068.00	(3.14%)	Yes
1st Subsequent Year (2025-26)	12,315,978.00	.68%	No
2nd Subsequent Year (2026-27)	12,401,374.00	.69%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditure Budgets have been adjusted to reflect necessary reductions associated with the expiration of one time restricted funds .

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2023-24)	14,555,115.14		
Budget Year (2024-25)	9,777,952.00	(32.82%)	Not Met
1st Subsequent Year (2025-26)	9,777,952.00	0.00%	Met
2nd Subsequent Year (2026-27)	9,777,952.00	0.00%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2023-24)	14,093,563.26		
Budget Year (2024-25)	13,775,633.00	(2.26%)	Met
1st Subsequent Year (2025-26)	13,864,863.00	.65%	Met
2nd Subsequent Year (2026-27)	13,956,768.00	.66%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

Expiration of ESSER III funds in FY 2023/24.

Explanation:
Other State Revenue
(linked from 6B
if NOT met)

State revenue has been updated to reflect the most up to date assumptions for State Revenue in subsequent years.

Explanation:
Other Local Revenue
(linked from 6B
if NOT met)

Local Revenue in FY 2024/25 projects removal of a one time Medi-Cal Reimbursements and One Time Special Education Funding that are considered "Local" in nature.

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

Books and Supplies
(linked from 6B
if NOT met)

Explanation:

Services and Other Exps
(linked from 6B
if NOT met)

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

Yes

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

37,615,138.00

b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

3% Required

Budgeted Contribution¹

Minimum Contribution

to the Ongoing and Major

(Line 2c times 3%)

Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

37,615,138.00

1,128,454.14

1,450,290.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])

☐ Other (explanation must be provided)

Explanation:

(required if NOT met and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1.	District's Available Reserve Amounts (resources 0000-1999)			
a.	Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b.	Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	4,805,400.72	992,697.00	1,159,358.30
c.	Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	4,888,708.02	3,449,305.51
d.	Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e.	Available Reserves (Lines 1a through 1d)	4,805,400.72	5,881,405.02	4,608,663.81
2.	Expenditures and Other Financing Uses			
a.	District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	25,931,932.11	33,089,889.11	38,645,276.68
b.	Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c.	Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	25,931,932.11	33,089,889.11	38,645,276.68
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	18.5%	17.8%	11.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):		6.2%	5.9%	4.0%

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	855,900.11	14,415,598.38	N/A	Met
Second Prior Year (2022-23)	765,653.79	16,821,703.50	N/A	Met
First Prior Year (2023-24)	(868,524.21)	18,620,597.51	4.7%	Not Met
Budget Year (2024-25) (Information only)	(1,562,170.00)	19,943,653.00		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any , has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2021-22)	4,046,976.00	4,262,351.12	N/A		Met
Second Prior Year (2022-23)	4,845,991.60	5,118,251.23	N/A		Met
First Prior Year (2023-24)	5,050,019.33	5,479,688.02	N/A		Met
Budget Year (2024-25) (Information only)	4,611,163.81				

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1: Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2024-25)	4,777,121.76	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

The District's ending cash balance is being provided via an external balancing worksheet.

10. **CRITERION: Reserves**

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or \$87,000 (greater of)	0 to 300
4% or \$87,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	1,519	1,527	1,517
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): Sonoma County Office of Education

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	38,614,599.00	36,856,705.00	37,456,399.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	38,614,599.00	36,856,705.00	37,456,399.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,158,437.97	1,105,701.15	1,123,691.97
6. Reserve Standard - by Amount			

(\$87,000 for districts with 0 to 1,000 ADA, else 0)		0.00	0.00	0.00
7.	District's Reserve Standard			
(Greater of Line B5 or Line B6)		1,158,437.97	1,105,701.15	1,123,691.97

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):

		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,158,437.97	1,128,201.12	1,146,192.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,890,555.84	977,353.69	126,216.81
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	3,048,993.81	2,105,554.81	1,272,408.81
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.90%	5.71%	3.40%
District's Reserve Standard (Section 10B, Line 7):		1,158,437.97	1,105,701.15	1,123,691.97
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

Yes

- 1b. If Yes, identify the liabilities and how they may impact the budget:

Confidential Litigation. Judgement Obligation Bond with an annual obligation of \$400,000.

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

Yes

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

FY 2024/25 Budget projections utilize restricted fund balance reserves associated with one time revenue received in prior years. Reductions in future years are accounted for in Supplies, Services, and other operating expenditures.

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(6,050,173.32)			
Budget Year (2024-25)	(6,623,966.00)	573,792.68	9.5%	Met
1st Subsequent Year (2025-26)	(6,944,546.00)	320,580.00	4.8%	Met
2nd Subsequent Year (2026-27)	(7,152,882.00)	208,336.00	3.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- Yes
2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	28	Bond Interest and Redemption Fund	Fund 51, Bond Interest and Redemption	49,882,088
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

TOTAL:				49,882,088

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	2,461,221	4,581,796	4,457,016	2,201,306
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	2,461,221	4,581,796	4,457,016	2,201,306
Has total annual payment increased over prior year (2023-24)?	Yes	Yes	Yes	No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(required if Yes
to increase in total
annual pay ments)

Reference 2023/24 Annual Audit, page 33, by Christy White and Associates for details into the District's long term liabilities.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1

Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

No

2

For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3

a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund

Governmental Fund

4

OPEB Liabilities

a. Total OPEB liability

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 4a minus Line 4b)

0.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Estimated

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

5

OPEB Contributions

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method		
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
d. Number of retirees receiving OPEB benefits		

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1

Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2

Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4.

Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

b. Amount contributed (funded) for self-insurance programs

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	102	100	100	100

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

Mar 12, 2024

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

Mar 12, 2024

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

Mar 12, 2024

4. Period covered by the agreement:

Begin Date:

Jul 01, 2023

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

\$438,277

% change in salary schedule from prior year

3.0%

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

The cost of the collective bargaining agreements are funded out of both unrestricted and restricted funding sources in the current year.

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
7.	Amount included for any tentative salary schedule increases			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)

Certificated (Non-management) Health and Welfare (H&W) Benefits

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			
Certificated (Non-management) Prior Year Settlements				
Are any new costs from prior year settlements included in the budget?				
If Yes, amount of new costs included in the budget and MYPs		\$1,142,978		
If Yes, explain the nature of the new costs:				

9% Increase to Salaries + Increase to District Contributions to Health and Wellness Benefits.

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	\$168,031	\$180,395	
3.	Percent change in step & column over prior year			

Certificated (Non-management) Step and Column Adjustments

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Certificated (Non-management) Attrition (layoffs and retirements)

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	104.5	99	99	99

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

Mar 12, 2024

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

Mar 12, 2024

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

Yes

If Yes, date of budget revision board adoption:

Mar 12, 2024

4. Period covered by the agreement:

Begin Date:

Jul 01, 2023

End Date:

Jun 30, 2025

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

\$270,607

% change in salary schedule from prior year

3.0

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

The cost of the collective bargaining agreements are funded out of both unrestricted and restricted funding sources in the current year.

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

--

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?

Yes

Yes

Yes

2. Total cost of H&W benefits

--	--	--

3. Percent of H&W cost paid by employer

--	--	--

4. Percent projected change in H&W cost over prior year

--	--	--

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

Yes

If Yes, amount of new costs included in the budget and MYPs

\$682,480

If Yes, explain the nature of the new costs:

9% Increase to Salaries + \$2500 Additional Contribution to District Provided Health and Wellness Benefits.

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?

Yes

Yes

Yes

2. Cost of step & column adjustments

\$85,616

\$79,246

3. Percent change in step & column over prior year

--	--	--

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?

No

No

No

2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

No

No

No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	16.25	10.625	10.625	10.625

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

N/A

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement
% change in salary schedule from prior year (may enter text, such as "Reopener")

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Yes	Yes	Yes

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step and column adjustments
3. Percent change in step & column over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Yes	Yes	Yes
\$27,075	\$23,890	

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Yes	Yes	Yes

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.
DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?
2. Adoption date of the LCAP or an update to the LCAP.

Yes
Jun 18, 2024

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.
DATA ENTRY: Click the appropriate Yes or No button.
Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	Yes
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	Yes
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

Section A9. The Current Chief Business Official's tenure with the Bellevue Union School District ends on June 30, 2024.

End of School District Budget Criteria and Standards Review

Section 5:

Multi-Year Projections

Cash Flow Projections

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	23,786,778.00	3.37%	24,589,219.00	3.17%	25,367,796.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	774,975.00	0.00%	774,975.00	0.00%	774,975.00
4. Other Local Revenues	8600-8799	443,696.00	0.00%	443,696.00	0.00%	443,696.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(6,623,966.00)	5.00%	(6,955,164.00)	3.00%	(7,163,819.00)
6. Total (Sum lines A1 thru A5c)		18,381,483.00	2.56%	18,852,726.00	3.02%	19,422,648.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,180,169.00		9,364,928.00
b. Step & Column Adjustment				184,759.00		184,759.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,180,169.00	2.01%	9,364,928.00	1.97%	9,549,687.00
2. Classified Salaries						
a. Base Salaries				3,423,893.00		3,473,199.00
b. Step & Column Adjustment				49,306.00		49,307.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,423,893.00	1.44%	3,473,199.00	1.42%	3,522,506.00
3. Employee Benefits	3000-3999	4,557,498.00	2.88%	4,688,652.00	2.88%	4,823,634.00
4. Books and Supplies	4000-4999	210,650.00	3.00%	216,970.00	3.00%	223,479.00
5. Services and Other Operating Expenditures	5000-5999	2,763,650.00	3.00%	2,846,560.00	3.00%	2,931,956.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(192,207.00)	-77.03%	(44,144.00)	3.00%	(45,468.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(750,000.00)		(750,000.00)
11. Total (Sum lines B1 thru B10)		19,943,653.00	-0.74%	19,796,165.00	2.32%	20,255,794.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,562,170.00)		(943,439.00)		(833,146.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,611,163.81		3,048,993.81		2,105,554.81
2. Ending Fund Balance (Sum lines C and D1)		3,048,993.81		2,105,554.81		1,272,408.81
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,158,437.97		1,128,201.12		1,146,192.00
2. Unassigned/Unappropriated	9790	1,890,555.84		977,353.69		126,216.81
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,048,993.81		2,105,554.81		1,272,408.81
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,158,437.97		1,128,201.12		1,146,192.00
c. Unassigned/Unappropriated	9790	1,890,555.84		977,353.69		126,216.81
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		3,048,993.81		2,105,554.81		1,272,408.81
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Reductions to be identified as part of the District's FY2024/25 Budget Reduction Plan, to be submitted as part of the District's 1st Interim Report, by the Budget Advisory Committee.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	390,274.00	0.18%	390,995.00	2.00%	398,814.00
2. Federal Revenues	8100-8299	1,113,596.00	0.00%	1,113,596.00	0.00%	1,113,596.00
3. Other State Revenues	8300-8599	5,643,195.00	0.00%	5,643,195.00	0.00%	5,643,195.00
4. Other Local Revenues	8600-8799	1,802,490.00	0.00%	1,802,490.00	0.00%	1,802,490.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	6,623,966.00	5.00%	6,955,164.00	3.00%	7,163,819.00
6. Total (Sum lines A1 thru A5c)		15,573,521.00	2.13%	15,905,440.00	1.36%	16,121,914.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,160,239.00		3,211,331.00
b. Step & Column Adjustment				51,092.00		51,092.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,160,239.00	1.62%	3,211,331.00	1.59%	3,262,423.00
2. Classified Salaries						
a. Base Salaries				1,842,904.00		1,884,659.00
b. Step & Column Adjustment				41,755.00		41,756.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,842,904.00	2.27%	1,884,659.00	2.22%	1,926,415.00
3. Employee Benefits	3000-3999	2,674,263.00	1.68%	2,719,073.00	1.69%	2,764,966.00
4. Books and Supplies	4000-4999	1,331,915.00	0.00%	1,331,915.00	0.00%	1,331,915.00
5. Services and Other Operating Expenditures	5000-5999	9,469,418.00	0.00%	9,469,418.00	0.00%	9,469,418.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	192,207.00	-77.03%	44,144.00	3.00%	45,468.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(1,600,000.00)		(1,600,000.00)
11. Total (Sum lines B1 thru B10)		18,670,946.00	-8.63%	17,060,540.00	0.82%	17,200,605.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,097,425.00)		(1,155,100.00)		(1,078,691.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,385,771.42		2,288,346.42		1,133,246.42
2. Ending Fund Balance (Sum lines C and D1)		2,288,346.42		1,133,246.42		54,555.42
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,288,346.42		1,133,246.42		54,555.42
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,288,346.42		1,133,246.42		54,555.42
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Reductions to be identified as part of the District's FY2024/25 Budget Reduction Plan, to be submitted as part of the District's 1st Interim Report, by the Budget Advisory Committee.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	24,177,052.00	3.32%	24,980,214.00	3.15%	25,766,610.00
2. Federal Revenues	8100-8299	1,113,596.00	0.00%	1,113,596.00	0.00%	1,113,596.00
3. Other State Revenues	8300-8599	6,418,170.00	0.00%	6,418,170.00	0.00%	6,418,170.00
4. Other Local Revenues	8600-8799	2,246,186.00	0.00%	2,246,186.00	0.00%	2,246,186.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		33,955,004.00	2.37%	34,758,166.00	2.26%	35,544,562.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,340,408.00		12,576,259.00
b. Step & Column Adjustment				235,851.00		235,851.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,340,408.00	1.91%	12,576,259.00	1.88%	12,812,110.00
2. Classified Salaries						
a. Base Salaries				5,266,797.00		5,357,858.00
b. Step & Column Adjustment				91,061.00		91,063.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,266,797.00	1.73%	5,357,858.00	1.70%	5,448,921.00
3. Employee Benefits	3000-3999	7,231,761.00	2.43%	7,407,725.00	2.44%	7,588,600.00
4. Books and Supplies	4000-4999	1,542,565.00	0.41%	1,548,885.00	0.42%	1,555,394.00
5. Services and Other Operating Expenditures	5000-5999	12,233,068.00	0.68%	12,315,978.00	0.69%	12,401,374.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(2,350,000.00)		(2,350,000.00)
11. Total (Sum lines B1 thru B10)		38,614,599.00	-4.55%	36,856,705.00	1.63%	37,456,399.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(4,659,595.00)		(2,098,539.00)		(1,911,837.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,996,935.23		5,337,340.23		3,238,801.23
2. Ending Fund Balance (Sum lines C and D1)		5,337,340.23		3,238,801.23		1,326,964.23
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,288,346.42		1,133,246.42		54,555.42
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,158,437.97		1,128,201.12		1,146,192.00
2. Unassigned/Unappropriated	9790	1,890,555.84		977,353.69		126,216.81
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,337,340.23		3,238,801.23		1,326,964.23
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,158,437.97		1,128,201.12		1,146,192.00
c. Unassigned/Unappropriated	9790	1,890,555.84		977,353.69		126,216.81
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,048,993.81		2,105,554.81		1,272,408.81
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.90%		5.71%		3.40%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Sonoma County Office of Education						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,519.15		1,527.46		1,517.30
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		38,614,599.00		36,856,705.00		37,456,399.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		38,614,599.00		36,856,705.00		37,456,399.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,158,437.97		1,105,701.15		1,123,691.97
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,158,437.97		1,105,701.15		1,123,691.97
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

05 - Bellevue Union School District
Cash Flow Report - (No Actuals, All Projections)
2024-25 Budget for Adoption Cashflow

2024-25 Budget for Adoption Cashflow			Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	
Major Range Description		Beginning Balance 7/1/2024	Month 7/31/2024	Month 8/31/2024	Month 9/30/2024	Month 10/31/2024	Month 11/30/2024	Month 12/31/2024	Month 1/31/2025	Month 2/28/2025	Month 3/31/2025	Month 4/30/2025	Month 5/31/2025	Month 6/30/2025
Fund 01 GENERAL FUND														
Fund Summary														
Balance Sheet														
Beginning Month Cash		8,925,025.93	8,925,025.93	8,564,976.53	5,926,077.92	6,253,943.63	4,583,922.93	2,812,756.78	11,173,476.52	10,176,436.83	8,528,292.68	7,951,241.62	9,049,330.87	4,290,591.57
Income Sheet														
Revenue														
LCFF Principal Apportionment	8010-8019		651,596.00	651,596.00	1,308,973.00	1,172,872.00	1,172,872.00	1,308,974.00	1,172,872.00	1,172,872.00	1,308,973.00	1,172,872.00	1,172,872.00	-
LCFF Property Taxes	8020-8079		-	17,996.29	23,156.65	16,637.77	22,198.07	5,584,620.22	43,427.29	11,254.21	11,464.49	3,502,504.23	248,333.58	728,867.21
LCFF Miscellaneous Funds	8080-8099		-	-	-	-	-	-	-	-	30,720.77	-	-	359,553.23
Federal Revenues	8100-8299		35,428.26	-	7,806.16	81,909.29	-	-	57,707.30	108,532.61	-	244,756.60	176,719.30	167,781.28
Other State Revenues	8300-8599		170,384.19	312,623.48	306,690.90	755,292.45	-	348,795.70	435,383.67	307,989.78	516,587.83	487,702.20	692,809.70	1,705,751.11
Other Local Revenues	8600-8799		49,120.72	243,846.00	92,971.84	126,190.12	473,503.57	25,310.94	225,405.72	133,692.70	79,826.08	142,387.56	99,104.24	503,939.58
Interfund Transfers In	8910-8929		-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue			906,529.17	1,226,061.77	1,739,598.54	2,152,901.64	1,668,573.64	7,267,700.86	1,934,795.98	1,734,341.30	1,947,572.17	5,550,222.59	2,389,838.82	3,465,892.41
Expenditure														
Certificated Salaries	1000-1999		123,736.11	1,094,980.70	1,115,580.30	1,060,808.78	1,076,722.88	1,055,541.40	1,071,114.73	1,063,519.60	1,196,832.30	1,172,537.21	1,172,537.21	882,380.46
Classified Salaries	2000-2999		140,164.71	492,579.77	458,728.23	449,550.53	444,036.75	441,312.69	428,542.32	465,811.88	459,619.52	459,823.43	459,823.43	444,236.20
Employee Benefits	3000-3999		110,090.39	551,612.10	542,144.37	529,811.37	538,213.53	537,019.37	542,444.96	544,218.40	568,056.68	589,463.88	814,527.24	1,276,866.10
Books and Supplies	4000-4999		60,144.94	188,482.29	93,870.04	179,487.89	55,107.08	116,891.86	50,994.93	66,782.10	49,369.24	69,008.63	308,153.16	264,714.11
Services	5000-5999		4,180.88	1,034,614.29	403,001.07	1,104,534.91	1,190,797.82	944,447.18	794,831.33	1,261,918.59	621,551.33	1,586,661.03	780,110.95	707,285.62
Capital Outlay	6000-6999		-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7100-7499		-	-	-	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure			438,317.03	3,362,269.15	2,613,324.02	3,324,193.47	3,304,878.06	3,095,212.49	2,887,928.27	3,402,250.57	2,895,429.07	3,877,494.17	3,535,151.98	3,575,482.48
Revenue Less Expense			468,212.15	(2,136,207.38)	(873,725.47)	(1,171,291.84)	(1,636,304.42)	4,172,488.37	(953,132.30)	(1,667,909.27)	(947,856.90)	1,672,728.42	(1,145,313.16)	(109,590.08)
Balance Sheet														
Assets and Deferred Outflows														
Cash Not In Treasury	9111-9199	(89,195.70)	-	-	-	-	-	-	-	-	-	-	-	89,195.70
Accounts Receivable	9200-9299	(3,042,092.00)	1,073,407.00	-	1,168,788.39	12,850.22	-	4,166,707.77	(34.22)	(8,828.68)	304,402.38	7,162.74	(3,653,661.99)	(28,701.61)
Due From Other Funds	9310	(50,000.00)	-	-	-	-	50,000.00	-	-	-	-	-	-	-
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets		(3,181,287.70)	1,073,407.00	-	1,168,788.39	12,850.22	50,000.00	4,166,707.77	(34.22)	(8,828.68)	304,402.38	7,162.74	(3,653,661.99)	60,494.09
Liabilities and Deferred Inflows														
Accounts Payable	9500-9599	2,228,203.44	-1,901,668.55	-325,469.22	32,802.79	-107,714.53	7,138.27	21,523.60	-43,873.17	28,593.80	66,403.46	-581,801.91	40,235.85	535,626.17
Due To Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenues	9650	773,086.56	-	(177,222.00)	-	(403,864.56)	(192,000.00)	-	-	-	-	-	-	-
Deferred Inflows of Resources	9690	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities		3,001,290.00	(1,901,668.55)	(502,691.22)	32,802.79	(511,579.09)	(184,861.73)	21,523.60	(43,873.17)	28,593.80	66,403.46	(581,801.91)	40,235.85	535,626.17
Nonoperating														
Suspense Clearing	9910	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance Sheet			(828,261.55)	(502,691.22)	1,201,591.18	(498,728.87)	(134,861.73)	4,188,231.37	(43,907.39)	19,765.12	370,805.84	(574,639.17)	(3,613,426.14)	596,120.26
Net Increase/Decrease			(360,049.40)	(2,638,898.60)	327,865.71	(1,670,020.70)	(1,771,166.15)	8,360,719.74	(997,039.68)	(1,648,144.15)	(577,051.06)	1,098,089.25	(4,758,739.30)	486,530.19
Total Ending Cash Balance			8,564,976.53	5,926,077.92	6,253,943.63	4,583,922.93	2,812,756.78	11,173,476.52	10,176,436.83	8,528,292.68	7,951,241.62	9,049,330.87	4,290,591.57	4,777,121.76

Section 6:

LCFF Calculator

LCFF Balancing Worksheet

Statement of Excess Reserves

Technical Review Checklist

Bellevue Union (70615) - 24-25 Original Budget Projection		6/6/2024		
		2024-25	2025-26	2026-27
General Assumptions				
COLA & Augmentation	1.07%	2.93%	3.08%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	
Student Assumptions:				
Enrollment Count	1,641	1,652	1,641	
Unduplicated Pupil Count (UPC)	1,452	1,461	1,452	
Unduplicated Pupil Percentage (UPP)	88.60%	88.30%	88.47%	
Current Year LCFF Average Daily Attendance (ADA)	1,531.49	1,539.80	1,529.64	
Funded LCFF ADA	1,531.49	1,539.80	1,539.80	
LCFF ADA Funding Method	Current Yr	Current Yr	Prior Yr	
Current Year Necessary Small School (NSS) ADA	-	-	-	
Funded NSS ADA	-	-	-	
NSS ADA Funding Method(s)				
LCFF Entitlement Summary				
Base Grant	\$15,442,341	\$15,982,117	\$16,474,751	
Grade Span Adjustment	985,667	1,013,027	1,044,183	
<i>Adjusted Base Grant</i>	\$16,428,008	\$16,995,144	\$17,518,934	
Supplemental Grant	2,911,043	3,001,343	3,099,800	
Concentration Grant	3,587,877	3,678,599	3,811,332	
Total Base, Supplemental and Concentration Grant	\$22,926,928	\$23,675,086	\$24,430,066	
Allowance: Necessary Small School	-	-	-	
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	
Add-on: Home-to-School Transportation	492,201	506,622	522,226	
Add-on: Small School District Bus Replacement Program	-	-	-	
Add-on: Economic Recovery Target	-	-	-	
Add-on: Transitional Kindergarten	367,649	407,511	415,504	
Total Allowance and Add-On Amounts	\$859,850	\$914,133	\$937,730	
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$23,786,778	\$24,589,219	\$25,367,796	
Miscellaneous Adjustments	-	-	-	
Total LCFF Entitlement (excludes Additional State Aid)	\$ 23,786,778	\$ 24,589,219	\$ 25,367,796	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 15,532	\$ 15,969	\$ 16,475	
Additional State Aid	-	-	-	
Total LCFF Entitlement with Additional State Aid	23,786,778	24,589,219	25,367,796	
LCFF Sources Summary				
Funding Source Summary				
Local Revenue and In-Lieu of Property Taxes <i>(net for school districts)</i>	\$ 10,210,460	\$ 10,412,129	\$ 10,617,832	
Education Protection Account Entitlement <i>(includes \$200/minimum per ADA)</i>	\$ 544,406	\$ 717,910	\$ 855,013	
Net State Aid <i>(excludes Additional State Aid)</i>	\$ 13,031,912	\$ 13,459,180	\$ 13,894,951	
Additional State Aid	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 23,786,778	\$ 24,589,219	\$ 25,367,796	
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	\$ 13,031,912	\$ 13,459,180	\$ 13,894,951	
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	\$ 544,406	\$ 717,910	\$ 855,013	
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	\$ -	\$ -	\$ -	
Property Taxes (Object 8021 to 8089)	\$ 10,210,460	\$ 10,412,129	\$ 10,617,832	
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	
Entitlement and Source Reconciliation				
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	
Total LCFF Entitlement	\$ 23,786,778	\$ 24,589,219	\$ 25,367,796	
Additional State Aid	\$ -	\$ -	\$ -	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 23,786,778	\$ 24,589,219	\$ 25,367,796	

Bellevue Union (70615) - 24-25 Original Budget Projection		6/6/2024					
		2024-25		2025-26		2026-27	
LCAP Percentage to Increase or Improve Services Calculation							
Base Grant (Excludes add-ons for TIIG & Transportation)	\$	16,795,657	\$	17,402,655	\$	17,934,438	
Supplemental and Concentration Grant funding in the LCAP year	\$	6,498,920	\$	6,679,942	\$	6,911,132	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	827,972	\$	848,907	\$	879,539	
Percentage to Increase or Improve Services		38.69%		38.38%		38.54%	

Bellevue Union (70615) - 24-25 Original Budget Projection		6/6/2024		
		2024-25	2025-26	2026-27
PER-ADA FUNDING LEVELS				
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$	15,446.50	\$ 15,869.63	\$ 16,375.55
Grades 4-6	\$	14,203.02	\$ 14,592.20	\$ 15,057.76
Grades 7-8	\$	14,623.10	\$ 15,024.04	\$ 15,502.60
Grades 9-12	\$	17,389.18	\$ 17,865.87	\$ 18,435.22
Base Grants				
Grades TK-3	\$	10,025	\$ 10,319	\$ 10,637
Grades 4-6	\$	10,177	\$ 10,475	\$ 10,798
Grades 7-8	\$	10,478	\$ 10,785	\$ 11,117
Grades 9-12	\$	12,144	\$ 12,500	\$ 12,885
Grade Span Adjustment				
Grades TK-3	\$	1,043	\$ 1,073	\$ 1,106
Grades 9-12	\$	316	\$ 325	\$ 335
Supplemental Grant		20%	20%	20%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$	2,214	\$ 2,278	\$ 2,349
Grades 4-6	\$	2,035	\$ 2,095	\$ 2,160
Grades 7-8	\$	2,096	\$ 2,157	\$ 2,223
Grades 9-12	\$	2,492	\$ 2,565	\$ 2,644
Actual - 1.00 ADA, Local UPP as follows:		88.60%	88.30%	88.47%
Grades TK-3	\$	1,961	\$ 2,012	\$ 2,078
Grades 4-6	\$	1,803	\$ 1,850	\$ 1,911
Grades 7-8	\$	1,857	\$ 1,905	\$ 1,967
Grades 9-12	\$	2,208	\$ 2,265	\$ 2,339
Concentration Grant (>55% population)		65%	65%	65%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$	7,194	\$ 7,405	\$ 7,633
Grades 4-6	\$	6,615	\$ 6,809	\$ 7,019
Grades 7-8	\$	6,811	\$ 7,010	\$ 7,226
Grades 9-12	\$	8,099	\$ 8,336	\$ 8,593
Actual - 1.00 ADA, Local UPP >55% as follows:		33.6000%	33.3000%	33.4700%
Grades TK-3	\$	2,417	\$ 2,466	\$ 2,555
Grades 4-6	\$	2,223	\$ 2,267	\$ 2,349
Grades 7-8	\$	2,288	\$ 2,334	\$ 2,419
Grades 9-12	\$	2,721	\$ 2,776	\$ 2,876

BALANCING SPREADSHEET (FY 2024.25 Budget for Adoption) v25.1a
BELLEVUE UNION SCHOOL DISTRICT

				2024/25	2025/26	2026/27
LCFF Calculator (COMPLETE THIS FIRST)				BUDGET	CY+1	CY+2
from calculator		State Aid		\$ 13,031,912.00	\$ 13,459,180.00	\$ 13,894,951.00
		EPA		\$ 544,406.00	\$ 717,910.00	\$ 855,013.00
		Property Taxes		\$ 10,210,460.00	\$ 10,412,129.00	\$ 10,617,832.00
		In-Lieu				
		subtotal		\$ 23,786,778.00	\$ 24,589,219.00	\$ 25,367,796.00
additional sources (not in calculator)		property tax transfer-spec ed		\$ 390,274.00	\$ 390,274.00	\$ 390,274.00
		basic aid supplemental				
		basic aid choice				
		total		\$ 24,177,052.00 °	\$ 24,979,493.00 ~	\$ 25,758,070.00 ~
Escape						
		resource	object			
general fund	0000	8011 State Aid + choice + supplemental		\$ 13,031,912.00		
general fund	1400	8012 EPA (Resource 1400)		\$ 544,406.00		
general fund	0000	8021 Property Taxes, HOX		\$ 42,940.00		
general fund	0000	8041 Property Taxes, Secured		\$ 8,664,544.00		
general fund	0000	8042 Property Taxes, Unsecured		\$ 263,061.00		
general fund	0000	8044 Property Taxes, Supplemental		\$ 340,700.00		
general fund	0000	8045 Property Taxes, Ed. Augmentation		\$ 772,215.00		
general fund	0000	8047 Property Taxes, RDA Passthrough		\$ 127,000.00		
general fund	0000	8047 Property Taxes, RPTTF		\$ -		
		subtotal		\$ 23,786,778.00		
general fund	6500	8097 property tax transfer-spec ed		\$ 390,274.00		
		total		\$ 24,177,052.00		
Multi-year Projection						
MYP- general fund		LCFF Sources (8010-8099)		\$ 24,177,052.00	\$ 24,979,493.00	\$ 25,758,070.00
		Rounding Error				
		total		\$ 24,177,052.00 °	\$ 24,979,493.00 ~	\$ 25,758,070.00 ~

balanced

balanced

balanced

Bellevue Union School District
Budget for Adoption
FY 2024/25
Balances in Excess of Minimum Reserve Requirements

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances		
Form	Fund	2024/25 Budget
01	General Fund/County School Service Fund	\$5,337,340.23
	Total Assigned and Unassigned Ending Fund Balances	\$5,337,340.23
	District Standard Reserve Level	3%
	Less District Minimum Reserve for Economic Uncertainties	\$1,158,437.97
	Remaining Balance to Substantiate Need	\$4,178,902.26

Objects 9780/9789/9790

Form 01

Form 01CS Line 10B-4

Form 01CS Line 10B-7

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2024/25 Budget	Description of Need
01	General Fund/County School Service Fund	\$4,178,902.26	The District's FY 2024/25 Budget for Adoption has a structural deficit of \$1.3 Million in unrestricted resources, where expenditures accounting for the cost of step and column, negotiated increases to salaries and benefits, and the cost of a confidential litigation exceeds revenue assumptions. The District's unrestricted reserve balance supports continued operations while stabilization measures are explored.
	Total of Substantiated Needs	\$4,178,902.26	

Remaining Unsubstantiated Balance \$0.00

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

Budget, July 1
Budget 2024-25

Technical Review Checks

Phase - All

Display - All Technical Checks

Bellevue Union Elementary

Sonoma County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. **Passed**

BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided. **Passed**

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) Explanation: An external cashflow worksheet is being provided.	<u>Exception</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>
WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided.	<u>Passed</u>

Section 7:

The Common Message

SSC Dartboard

Demographic Study by King Consulting



The Common Message

May Revision

BASC

Business and Administration
Services Committee

Writers and Contributors

Topics

Background & Introduction	Committee	
Key Guidance/May Revision	Scott Price, Riverside	Mike Simonson, San Diego
Local Control Funding Formula	Greg Medici, Sonoma	Peter Foggiano, San Joaquin
Attendance Recovery and Instructional Continuity	Greg Medici, Sonoma	Peter Foggiano, San Joaquin
Equity Multiplier	Colleen Stanley, Monterey	Liann Reyes, Santa Cruz
Learning Recovery Block Grant	Josh Schultz, Napa	Steve Torres, Santa Barbara
Arts and Music Block Grant	Josh Schultz, Napa	Steve Torres, Santa Barbara
A-G Completion Improvement Grant	CDE	DOF
Expanded Learning Opportunity Program (ELOP)	Josh Schultz, Napa	Shannon Hansen, San Benito
Planning Factors/MYPs	Nick Schweizer, Sacramento	Shannon Hansen, San Benito
Reserves / Reserve Cap	Lisa Rico, Tuolumne	Karen Kimmel, LACOE
Proposition 98 Risk Factors	Scott Price, Riverside	Mike Simonson, San Diego
Summary	Scott Price, Riverside	Mike Simonson, San Diego

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Sources

Association of California School Administrators
Ball / Frost Group, LLC
California Association of School Business Officials
California Collaborative for Educational Excellence
California Department of Education
California Department of Finance
California Public Employees' Retirement System
California State Teachers' Retirement System
California State Board of Education
California School Boards Association
California School Information Services
Capitol Advisors
Fiscal Crisis and Management Assistance Team
K-12 High Speed Network
National Forest Counties and Schools Coalition
School Services of California
Small School Districts' Association
WestEd

Sonoma County LEAs should read SCOE Biz Bulletin 24-19 dated May 16, 2024. Information included should be used in conjunction with the Common Message in preparation and submission of the LEA's 2024-25 Adopted Budget Report.

Background

Since May 2008, county office chief business officials have crafted common messages to give guidance to districts on assumptions for budget and interim reports. The goal of the Business and Administration Services Committee (BASC) is to provide county office chief business officials with a consistent message, based on assumptions used by the California Department of Finance (DOF), that can be used to provide guidance to school districts.

The BASC would like to thank the DOF, the State Board of Education, the California Department of Education (CDE) the Fiscal Crisis and Management Assistance Team (FCMAT), as well as our colleagues in education listed in the sources section, for providing BASC and our local educational agencies (LEAs) with the most up-to-date information at the time of writing.

Purpose: The BASC Common Message is intended as guidance and recommendations to county offices of education (COEs). Each COE will tailor the guidance to the unique circumstances of the LEAs in their county. Even within a county, COE guidance may vary considerably based on the educational, fiscal and operational characteristics of a particular district. Districts and other entities seeking to understand the guidance applicable to a particular LEA should refer to the information released by the COE in their county.

Key Guidance Based on Governor's May Revision

On May 10, 2024, Governor Gavin Newsom released the May Revision for the proposed 2024-25 State Budget. The deficit has been adjusted both up and down since his January Budget Proposal, recognizing further declines in state revenues and the Legislature's "early action solutions," resulting in the governor now projecting a \$27.6 billion state deficit. The governor is addressing the state's challenges through reserve draw-downs, spending reductions, new revenue proposals, internal borrowing, funding delays, fund shifts, and deferrals.

Major funding provisions in the 2024-25 Governor's May Revision are as follows:

- The funded COLA to the [Local Control Funding Formula](#) (LCFF), special education and several other categorical programs outside the LCFF is 1.07 percent.
- The May Revision includes several proposals to address chronic absenteeism and lost instructional time, including the following (see [Attendance Recovery and Instructional Continuity](#) and [Learning Recovery Emergency Block Grant](#) below for further details):
 - Allowing attendance recovery time to be added to the attendance data submitted to the CDE, both for funding purposes and chronic absenteeism.
 - Requiring schools to give students access to remote instruction or support to enroll in a neighboring LEA when emergency school closures last five days or more.
 - Requiring schools to focus the use of unexpended Learning Recovery Emergency

Block Grant (LREBG) funds on actions to address the needs of students most affected by learning loss.

- No cost-of-living adjustment (COLA) is provided for the California State Preschool Program, pursuant to Chapter 41, Statutes of 2023. Instead, the budget maintains funding to implement the current negotiated agreement between the state and Child Care Providers United – California on rates paid to preschool and child care providers. These rates will be renegotiated for 2025-26.
- The May Revision proposes to pause the expansion of slots in the child care programs administered by the Department of Social Services (DSS). As a result, DSS has notified tentative 2024-25 General Child Care and Development Program (CCTR) expansion awardees that there is insufficient funding to support 2024-25 CCTR expansion awards under the May Revision proposal; that the DSS will not be issuing CCTR expansion contracts or awards until further notice; and that DSS will communicate any status changes in the future.
- An elimination of planned increased investments in the 2025-26 and 2026-27 fiscal years to fund preschool inclusivity. Providers will still be required to serve at least 5% of students with disabilities.
- The May Revision proposed an increase of \$395 million to the Green School Bus Grant Program for the 2024-25 year and a reduction in the remaining out-year budget commitment to support this program, from \$500 million to roughly \$105 million. Approximately \$254 million from unused Inclusive Early Education Expansion Program Grant and other unspent funds will be used to support this program.
- The reduction of \$60.2 million in one-time support for the Golden State Teacher Grant Program. This reduction is subject to change as the DOF received updated program expenditure information after the release of the May Revision.
- The May Revision eliminates the \$375 million proposed in the January Governor’s Budget for the School Facility Program.
- The May Revision proposes to eliminate the \$550 million that was planned for the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program in 2024-25. The Governor’s Budget proposed delaying the \$550 million to 2025-26, which was adopted as part of the budget early action in AB 106; the May Revision proposes eliminating the planned out-year investment.

Although the Governor’s May Revision fully funds the COLA and avoids cuts to most ongoing education programs, LEAs should remain aware of the estimated \$26.7 billion state budget deficit for the 2024-25 fiscal year. The May Revision addresses deficits through an \$8.8 billion accounting shift (see [Proposition 98 Risk Factors](#) below) and a depletion of the \$8.4 billion Public School System Stabilization Account (PSSSA). As a result, there is a risk of further state budget shortfalls that could result in cuts to education spending.

Moreover, many LEAs continue to experience chronic student absences, long-term declining

enrollment, and various cost pressures such as increased pension rates and energy costs. In addition, all remaining COVID-19 fiscal relief funding (e.g., Elementary and Secondary School Emergency Relief Fund and Expanded Learning Opportunities Grant) will expire on September 30, 2024. As a reminder, the Arts, Music and Instructional Materials Discretionary Block Grant and the Educator Effectiveness Block Grant expire on June 30, 2026, and the LREBG expires on June 30, 2028.

Finally, the cap on special education local plan area administrative costs included in the 2024 Budget Act was one-time and is not proposed to be extended into 2024-25.

Local Control Funding Formula

The Governor's Budget includes a 1.07% COLA to the LCFF. When combined with population adjustments and continued reliance on one-time funding, LCFF funding is approximately \$629 million higher for the 2024-25 fiscal year.

To fully fund the LCFF and maintain the level of current-year apportionments, the May Revision proposes withdrawing approximately \$5.8 billion from the Public School System Stabilization Account (PSSSA) for 2023-24 and another \$2.6 billion for 2024-25. However, this was modified by the May 27, 2024, agreement between the Governor and the California Teachers Association (CTA); see [Proposition 98 Risk Factors](#) below.

Declining enrollment protection for school districts will continue, allowing districts to use the greater of current year, prior year, or average of the three most recent prior years' average daily attendance (ADA). Charter schools will continue to be funded based on current year ADA. All LEAs should continue to develop multiple financial projection scenarios using all available options to ensure they are prepared for both best- and worst-case budgets and are better able to adapt to economic uncertainty.

Attendance Recovery and Instructional Continuity

The Governor's Budget proposes statutory changes to allow school districts and classroom-based charter schools to provide attendance recovery opportunities to classroom-based students to make up for lost instructional time.

The intent behind the attendance recovery proposal is to (1) offset student absences and mitigate student learning loss, chronic absenteeism and related fiscal impacts to districts and classroom-based charter schools, and (2) provide attendance and instructional opportunities outside of the regular school day. The intent of the instructional continuity proposal is to facilitate continuity of learning during events that disrupt regular classroom instruction (e.g., emergencies). Highlights of the proposals are as follows:

Attendance Recovery

- In the May Revision, the governor proposed to delay implementation of the attendance recovery proposal until July 1, 2025.

- ADA recovery is capped at the lesser of the number of absences a student has accrued during the school year or 15 days and may be claimed in 15-minute increments of instruction when a student is under the immediate supervision and control of a certificated employee and engaged in educational activities that are substantially equivalent in quality and content to what the student would receive in their regular classroom.
- ADA is credited to a student as a full day of attendance once the student has met the minimum daily instructional minute requirement for their grade span.
- Attendance recovery may be offered before or after school, on weekends, or during intersessional periods, and it must be credited to the school year in which the attendance recovery program is operated.
- Expanded Learning Opportunity Program (ELOP) funds may be used if a certificated staff member of the district or charter school is providing instruction and that instruction is substantially equivalent in quality and content to what the pupil would otherwise receive as part of their regular classroom-based instructional program.
- Participation is not mandatory and shall be at the election of the student, parent, or guardian.

Instructional Continuity

- The proposed implementation date of the instructional continuity proposal is fiscal year 2024-25.
- An instructional continuity program is capped at 15 days per school year unless it is medically necessary or a student is unable to attend due to an emergency situation. The May Revision eliminates the broader exemption for students experiencing significant personal difficulties that directly affect their ability to attend school.
- Instructional content must be substantially equivalent to what a student would receive in their regular classroom-based instructional program.
- A signed parental agreement is required and can be initiated at any time.

Beginning in fiscal year 2025-26, the instructional continuity proposal removes the distinction between short-term and long-term independent study by striking the references to independent study being offered for more than 14 days or less than 15 days (e.g., written agreement timeline).

When submitting J-13A requests for school closures and material decreases in ADA that occur after July 1, 2025, LEAs must certify that, as part of instructional continuity, they offered all affected pupils in-person or remote instruction within the home LEA, or support to enroll in or be temporarily assigned to another LEA, no later than five calendar days after the first day of a school closure or material decrease in attendance.

- In fiscal year 2024-25, LEAs that submit a Form J-13A request are required to adopt a

plan to offer remote instruction through either an instructional continuity (IC) program or independent study within five calendar days of a school closure or material decrease in attendance.

Equity Multiplier and Local Accountability Plan

Equity multiplier funds are calculated based on school sites with prior year “nonstability rates” greater than 25 percent and prior year socioeconomically disadvantaged pupil rates of greater than 70 percent. Funding is allocated per unit based on the school site’s total prior year adjusted cumulative enrollment.

- **School site** is defined as an individual school in an eligible LEA and does not include the district office.
- **Nonstability Rate** means the percentage of pupils who are either enrolled for less than 245 continuous days between July 1 and June 30 of the prior school year or who exited a school between July 1 and June 30 of the prior school year due to truancy, expulsion, or for unknown reasons and without stable subsequent enrollment at another school, as identified in the stability rate data file.
- **Per-unit funding amount** is based on total statewide eligible enrollment and the amount of funds available, as reported in the stability rate data file.

Statutory proposed **changes to the equity multiplier at the May Revision** include:

- The definition of a school site is clarified to exclude a district office from individual schools in an eligible LEA.
- An eligible school site shall not receive funding of less than fifty thousand dollars (\$50,000); the May Revision adjusts this minimum funding amount by applying a COLA to this minimum.
- A school site deemed eligible based on prior-year data shall be deemed ineligible if the school site has closed in the year in which the funds are allocated.
- Unspent funds from any fiscal year provided to an LEA with a school site that has closed would be returned to the CDE. LEAs must report the total amount of unspent funds in accordance with instructions and forms prescribed and furnished by the superintendent of public instruction (SPI).

Learning Recovery & Arts and Music Block Grants

The January Governor’s Budget proposed new restrictions on LREBG expenditures. The proposal would require that LREBG expenditures be evidence-based as defined in federal law, and that they be based on a formal needs assessment that identifies the students who most need learning recovery. It targets services toward those students.

The May Revision eliminates the reference to these new provisions applying to unencumbered funds as of July 1, 2024, and instead clarifies that the new requirements apply to the use and expenditure of LREBG funds for the 2025-26, 2026-27 and 2027-28 school years. The LREBG

needs assessment and planned expenditures would need to be included in the local control and accountability plan (LCAP) for July 1, 2025, through June 30, 2028. The CDE would be required to update the LCAP instructions accordingly by January 31, 2025.

Arts, Music & Instructional Materials Discretionary Block Grant (AMIMDBG)

The May Revision makes one technical adjustment to the AMIMDBG. Current law states that these funds are “available for encumbrance through June 30, 2025.” The May Revision changes the code to state that the funds are “available for expenditure through June 30, 2026.” In addition, the proposed change states that LEAs must report final expenditures to the CDE by September 30, 2026, and provides a mechanism for the CDE to collect any unexpended grant funds.

A-G Completion Improvement Grant

The May Revision makes one technical adjustment to the A-G Completion Grants. Current law states that these funds are “available for **encumbrance or expenditure** through June 30, 2026.” The May Revision changes the code to state that the funds are “available for **expenditure** through June 30, 2026.” The May revision also added a requirement for LEAs to report final expenditures to the CDE by September 30, 2026, and provides a mechanism for the CDE to collect any unexpended grant funds.

Expanded Learning Opportunities Program

The May Revision proposes new expenditure deadlines for both prior year ELOP funds and for future ELOP allocations. Under the proposal, any encumbered 2021-22 and 2022-23 ELOP funds must be expended by September 30, 2024. In addition, starting with the 2023-24 ELOP allocation, LEAs will have two fiscal years to expend the funds, meaning that the 2023-24 allocation would have to be expended by June 30, 2025, and the 2024-25 allocation would have to be expended by June 30, 2026, etc. Any funds not expended by the applicable deadline “shall be returned to the state.” Finally, there is legislative intent language that specifies, starting in 2025-26, “school districts and charter schools shall annually declare their operational intent to run the Expanded Learning Opportunities Program,” meaning that LEAs will need to opt in to the program to receive funding starting in 2025-26 if this intent language becomes law.

Planning Factors for 2024-25 and MYPs

Key planning factors for LEAs to include in their 2024-25 adopted budgets and multiyear projections (MYPs) based on the latest information available are listed below.

Planning Factor	2024-25	2025-26	2026-27
-----------------	---------	---------	---------

Cost of Living Adjustment (COLA)			
LCFF COLA	1.07%	2.93%	3.08%
Special Education COLA	1.07%	2.93%	3.08%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	27.05%	27.60%	28.00%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per ADA	\$177	\$177	\$177
Proposition 20 per ADA	\$72	\$72	\$72
Minimum Wage	\$16.50 ¹	\$17.00 ²	\$17.40 ³
Universal Transitional Kindergarten/ADA LCFF add-on for the 12-to-1 student-to- adult ratio ⁴	\$3,077	\$3,167	\$3,264
Mandated Block Grant			
Districts			
K-8 per ADA	\$38.21 ⁵	\$39.33 ^{5,6}	\$40.54 ^{5,6}
9-12 per ADA	\$73.62	\$75.78 ⁶	\$78.11 ⁶
Charters			
K-8 per ADA	\$20.06 ⁵	\$20.65 ^{5,6}	\$21.29 ^{5,6}
9-12 per ADA	\$55.76	\$57.39 ⁶	\$59.16 ⁶

¹Effective January 1, 2025.

²Effective January 1, 2026.

³Effective January 1, 2027.

⁴This ratio will decrease to 10-to-1 in 2025-26.

⁵These rates do not include the \$25 million proposed in the Governor's Budget for the cost of training to support mandated literacy screenings.

⁶These rates are calculated based on preliminary COLA projections.

Reserves and Reserve Cap

According to the SPI's letter, distributed on March 7, 2024, "the statutory limitation on school district reserves continues to be in effect for the 2024–25 budget period, pursuant to Education Code (EC) Section 42127.01(e)".

The Governor's May Revision includes significant withdrawals from the PSSSA, which serves as the state's budget reserve for K-14 schools. Specifically, there are proposed withdrawals of \$5.8 billion in 2023-24 and \$2.6 billion in 2024-25. Under the proposed revised budget, the PSSSA balance for 2023-24 is projected to be \$2.6 billion, which would make the reserve cap inoperative for 2024-25.

However, since the state budget will not be adopted until after district budgets are adopted, districts are advised to adhere to the 10 percent cap during this original budget cycle. After the state budget is approved, if the PSSSA withdrawals are enacted as outlined, the 10 percent reserve cap may be lifted at the 45-day budget revision.

Proposition 98 Risk Factors

On May 27, 2024, the governor and the CTA reached an agreement that would withdraw the accounting shift proposed in the May Revision and replace it with an alternative solution that changes the scoring of Proposition 98, suspends Proposition 98 in the current year, and adds a maintenance factor to be paid back to education in the future. The Legislature must either concur with this agreement or negotiate an alternate solution.

LEAs should be aware of the following risks if the proposed alternative solution is accepted:

- Cash deferrals. For example, possibly deferring the June 2025 apportionment to July 2025.
- Maintenance factor repaid through a restricted program.
- Possible reductions to existing programs or reductions in expansions to existing programs.
- The possible rescinding of unallocated grants.
- Creating a long-term obligation to education that could lead to future reductions.

How we got to this point

California revenues depend on three major tax revenue sources: sales, corporate, and personal. Of the three tax types, personal income tax is the most volatile. Over the last several years, California has seen significant revenue volatility, which resulted in the 2021 and 2022 budget acts showing higher growth assumptions than achieved, creating a misalignment between expenditures and revenues.

In 2022-23 and 2023-24, the revenue shortfall resulted in an \$8.8 billion overpayment of Proposition 98. To address the overpayment, in January and May the governor proposed an

accounting shift. In essence, the governor's proposal financed payments it had already made to schools by creating internal borrowing that would be repaid in future years. The repayment would have been recognized gradually over five years, beginning in 2025-26. The May 27, 2024 agreement with CTA changes this approach.

Summary

This edition of the Common Message gives LEAs data and guidance for fiscal planning and for developing their 2024-25 budget and multiyear projection. The information provided for fiscal year 2024-25 and beyond includes the latest known proposals and projections to assist with multiyear planning. LEAs face near- and long-term challenges, including risks to the state revenue forecast, reduced ADA due to higher student absence rates, inflationary pressures including pension rate increases, expiring one-time funds, and declining enrollment. Because each LEA has unique funding and program needs, it remains essential that each LEA continually assess its individual situation, work closely with its COE, and plan accordingly to maintain fiscal solvency and educational program integrity.

SSC School District and Charter School Financial Projection Dartboard 2024-25 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2024-25 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2023-24	2024-25 ¹	2025-26	2026-27	2027-28
Department of Finance Statutory COLA	8.22%	1.07%	2.93%	3.08%	3.30%

LCFF GRADE SPAN FACTORS FOR 2024-25				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015
Statutory COLA of 1.07%	\$106	\$108	\$111	\$129
2024-25 Base Grants	\$10,025	\$10,177	\$10,478	\$12,144
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$1,043	—	—	\$316
2024-25 Adjusted Base Grants ²	\$11,068	\$10,177	\$10,478	\$12,460
Transitional Kindergarten (TK) Add-On ³	\$3,077	—	—	—

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2023-24	2024-25	2025-26	2026-27	2027-28
California CPI		3.33%	3.10%	2.86%	2.87%	2.80%
California Lottery	Unrestricted per ADA	\$177	\$177	\$177	\$177	\$177
	Restricted per ADA	\$72	\$72	\$72	\$72	\$72
Mandate Block Grant (District) ⁴	Grades K-8 per ADA	\$37.81	\$38.21	\$39.33	\$40.54	\$41.88
	Grades 9-12 per ADA	\$72.84	\$73.62	\$75.78	\$78.11	\$80.69
Mandate Block Grant (Charter) ⁴	Grades K-8 per ADA	\$19.85	\$20.06	\$20.65	\$21.29	\$21.99
	Grades 9-12 per ADA	\$55.17	\$55.76	\$57.39	\$59.16	\$61.11
Interest Rate for Ten-Year Treasuries		4.32%	4.19%	3.76%	3.70%	3.70%
CalSTRS Employer Rate ⁵		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		26.68%	27.05%	27.60%	28.00%	29.20%
Unemployment Insurance Rate ⁶		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁷		\$16.00	\$16.50	\$17.00	\$17.40	\$17.90

STATE MINIMUM RESERVE REQUIREMENTS FOR 2024-25	
Reserve Requirement	District ADA Range
The greater of 5% or \$87,000	0 to 300
The greater of 4% or \$87,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

¹Also applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers and the American Indian Early Childhood Education Program.

²Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

³Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁴The 2025-26 rate does not factor in the impact of \$25 million for the proposed training to support literacy screenings.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

⁶Unemployment rate in 2024-25 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁷Minimum wage rates are effective January 1 of the respective year.



Demographic Analysis & Enrollment Projections Report

Bellevue Union School District

May 2024

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EXECUTIVE SUMMARY

This Demographic Analysis and Enrollment Projections Report for the Bellevue Union School District (BUSD) was prepared by King Consulting to supply the District with relevant and accurate information on its demographics and enrollment trends. The report contains a vast array of information that District staff in many areas will find useful and informative. This Executive Summary provides the most pertinent findings as they relate to the District's enrollment trends.

King accounts for a range of plausible demographic trends with Low, Moderate, and High projections of BUSD enrollment. While the Low and High projections are useful to see how enrollment could look if the most extreme recent variables repeat in the short term, the Moderate projection is recommended for planning purposes as it provides a balanced long-term look that will normalize fluctuations in enrollment trends over time. The Moderate projection will be highlighted in this Executive Summary.

Historically, Bellevue Union enrollment peaked in 2015-16 before beginning to decrease. This enrollment decrease was exacerbated by the closure of Stony Point Academy, which mostly served students in 7th grade and above, but which contributed to BUSD enrollment totals. Total District enrollment continued to decrease through 2021-22, after which time enrollment has increased. In total, BUSD's current year enrollment is up 7.5% compared to its lowest total from 2021-22.

BUSD's future enrollment trends will be affected by three main factors in the coming years:

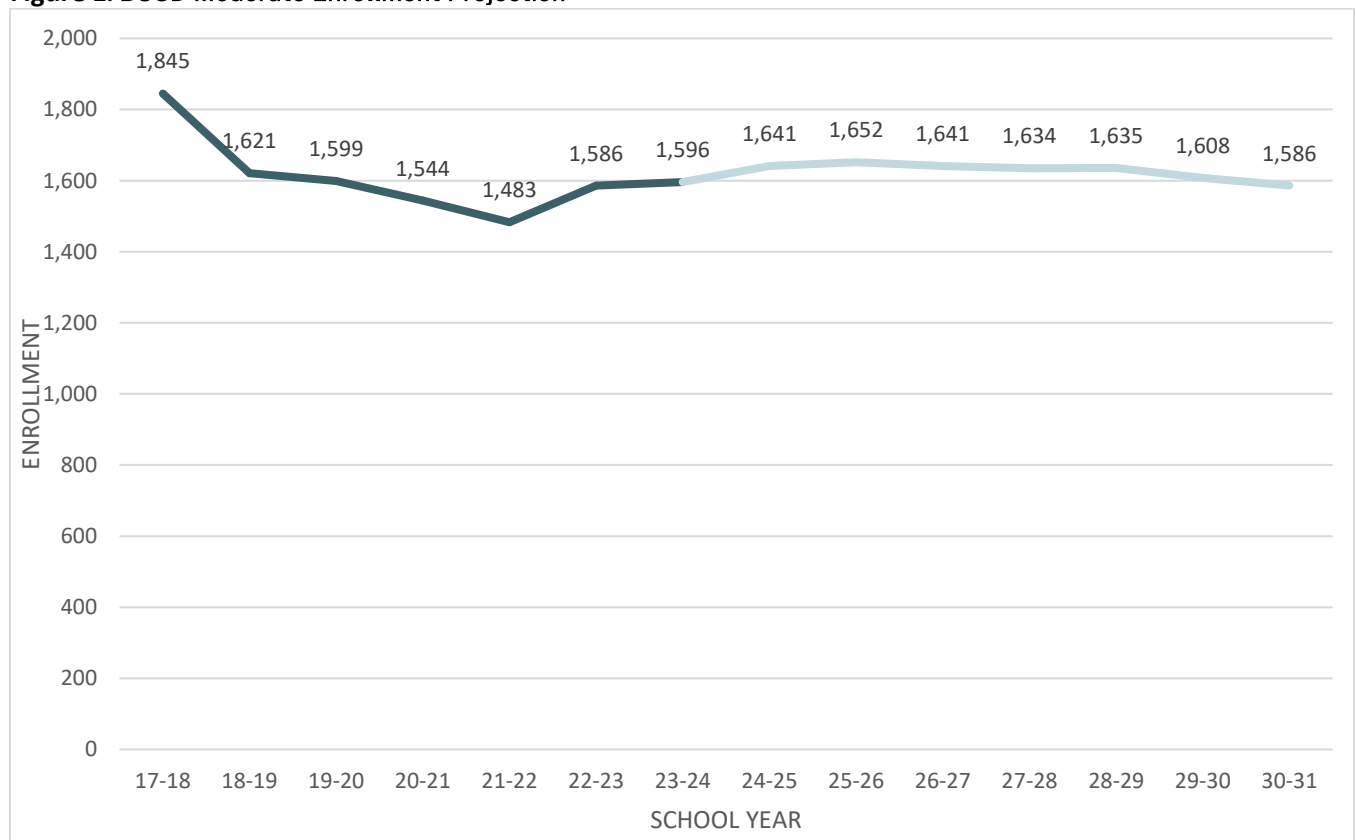
- Universal Transitional Kindergarten – Transitional Kindergarten has been expanding and will continue to add increasingly younger students each year until 2025-26, when every four-year-old in the District will be eligible to enroll in what will become an effective new grade level. This will lead to more enrolled TK students each year of the rollout, thereby boosting the District's total enrollment in the short-term as newly eligible students enroll.
 - It is important to note that while this program will allow BUSD to enroll more students one year sooner, the number of students in each birth/grade cohort is unaffected.
- Incoming Cohorts and Birth Rate – Local birth rates have been decreasing, leading to smaller incoming kindergarten cohorts who replaced older, larger cohorts. Every time the new incoming cohort is smaller than the 6th grade cohort it is replacing in BUSD, total enrollment will decrease absent any other factors. The recent births that will make up the core of the upcoming new cohorts are some of the smallest on record, so new kindergarten cohorts are expected to continue to be smaller than the older cohorts they replace for most of the projection period.
- Residential Development – The area of Santa Rosa served by BUSD has seen the construction of enough new homes in recent years to affect the baseline demographic trajectory for the District's enrollments. While recent new kindergarten cohorts have been smaller the last two years, the existing cohorts of students have either grown or remained around the same size from year to year. Previous to this, when BUSD enrollment was steadily decreasing, this measure was persistently

negative. This recent more positive trend in existing cohort net growth is reflective of new students enrolling with BUSD who were not present the previous year who have moved into newly constructed housing. As even higher levels of residential development are anticipated in the coming years, this should lead to an increase in BUSD enrollment relative to the standard demographic baseline.

Figure 1 visualizes BUSD's Moderate enrollment projection through the 2030-31 school year, along with several years of recent historical enrollment. Projected enrollment is shown in a lighter color. The District's enrollment will increase slightly overall through 2029-30 with a peak projected enrollment in 2025-26 of 1,652. This will primarily be driven by the continuing rollout of Universal TK and corresponding larger TK cohorts, as well as students generated by upcoming residential development. After this time, however, the effects of smaller kindergarten cohorts entering the District each year, based on recent low birth rates, will have a stronger effect, leading to decreasing enrollments.

- Total BUSD enrollment is projected to increase from 1,596 in the current year to 1,652 by 2025-26 (plus 56 or 3.5%)
- After 2025-26, enrollment will eventually decrease back to 1,586 by 2030-31 (minus 66 or 4%)

Figure 1. BUSD Moderate Enrollment Projection



Conclusion and Recommendations

Future enrollment trends for the Bellevue Union School District involve a balance between baseline demographic trends and countering factors. The foundational factor is the replacement of current cohorts with new kindergarten cohorts each year that are likely to be smaller, based on recent trends in local births. Each year that the new cohort is smaller than the exiting 6th grade cohort from the previous year, total enrollment will decrease absent mitigating factors. In the short term, however, the District has mitigating factors that will more than offset these baseline enrollment decreases. Ongoing residential development within the District will add new students to existing cohorts each year, while the expansion of Transitional Kindergarten (TK) will allow the District to simultaneously enroll more students as increasingly younger students become eligible for TK each year through 2025-26. Overall, this will lead to modest enrollment growth before enrollment then begins to decrease back to current levels by the end of the projection period.

Based on the analyses prepared for this study, the following steps are recommended for the Bellevue Union School District. However, it is important to note that these recommendations may be constrained by broader fiscal and policy issues.

1. The District should plan for how it will continue to accommodate the additional TK students it will enroll.
2. Continue to closely monitor residential development throughout the District, as a significant decrease or increase in the pace of new home development will affect the District's future enrollment.
3. Update these projections regularly to account for changes in enrollment trends, local demographics, and residential development schedules.

Bellevue Union School District Demographic Analysis & Enrollment Projections Study 2023-24

This report is divided into eight components:

- A. Introduction
- B. District and Community Demographics
- C. Student Generation Rates
- D. Residential Development
- E. Spatial Analysis
- F. Enrollment Projections
- G. Conclusion and Recommendations

SECTION A: INTRODUCTION

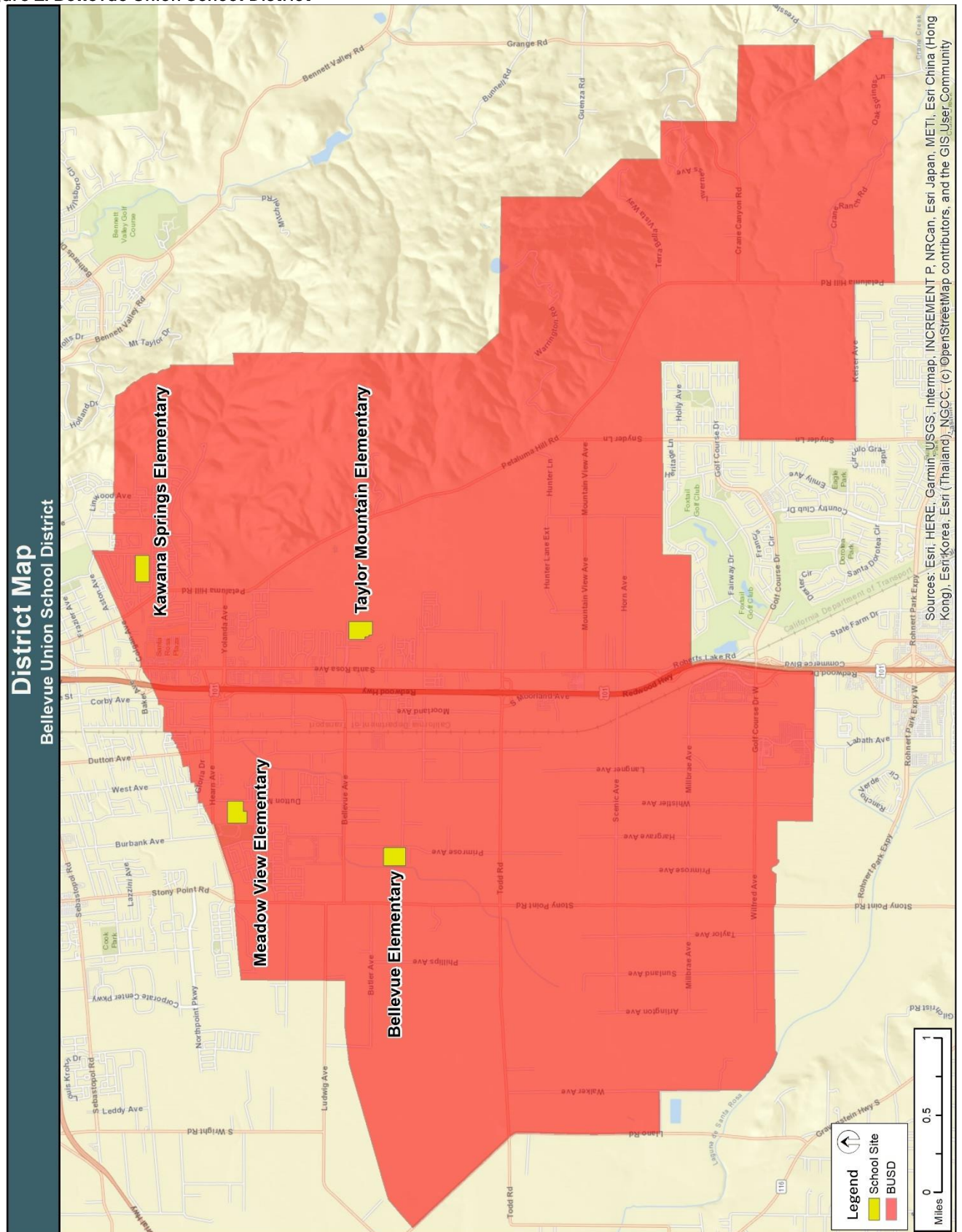
The Bellevue Union School District (BUSD) is located in Sonoma County California and serves a portion of the City of Santa Rosa as well as unincorporated County areas south of Santa Rosa as far as the northern edge of the City of Rohnert Park. Figure 2 demonstrates the full extent of the District.

The Bellevue Union School District serves grades TK-6th and has a total State-certified 2023-24 enrollment of 1,596 according to October 2023 enrollment counts. Table 1 shows enrollment totals for each Bellevue USD school site. The Bellevue Union School District currently operates 4 elementary school sites.

Table 1. School Sites and 2023-24 Enrollments

Elementary Schools	Grade Levels	2023-24 Enrollment
Bellevue ES	TK-6 th	407
Kawana Springs ES	TK-6 th	317
Meadow View ES	TK-6 th	424
Taylor Mountain ES	TK-6 th	448
Total		1,596

Figure 2. Bellevue Union School District



SECTION B: DISTRICT AND COMMUNITY DEMOGRAPHICS

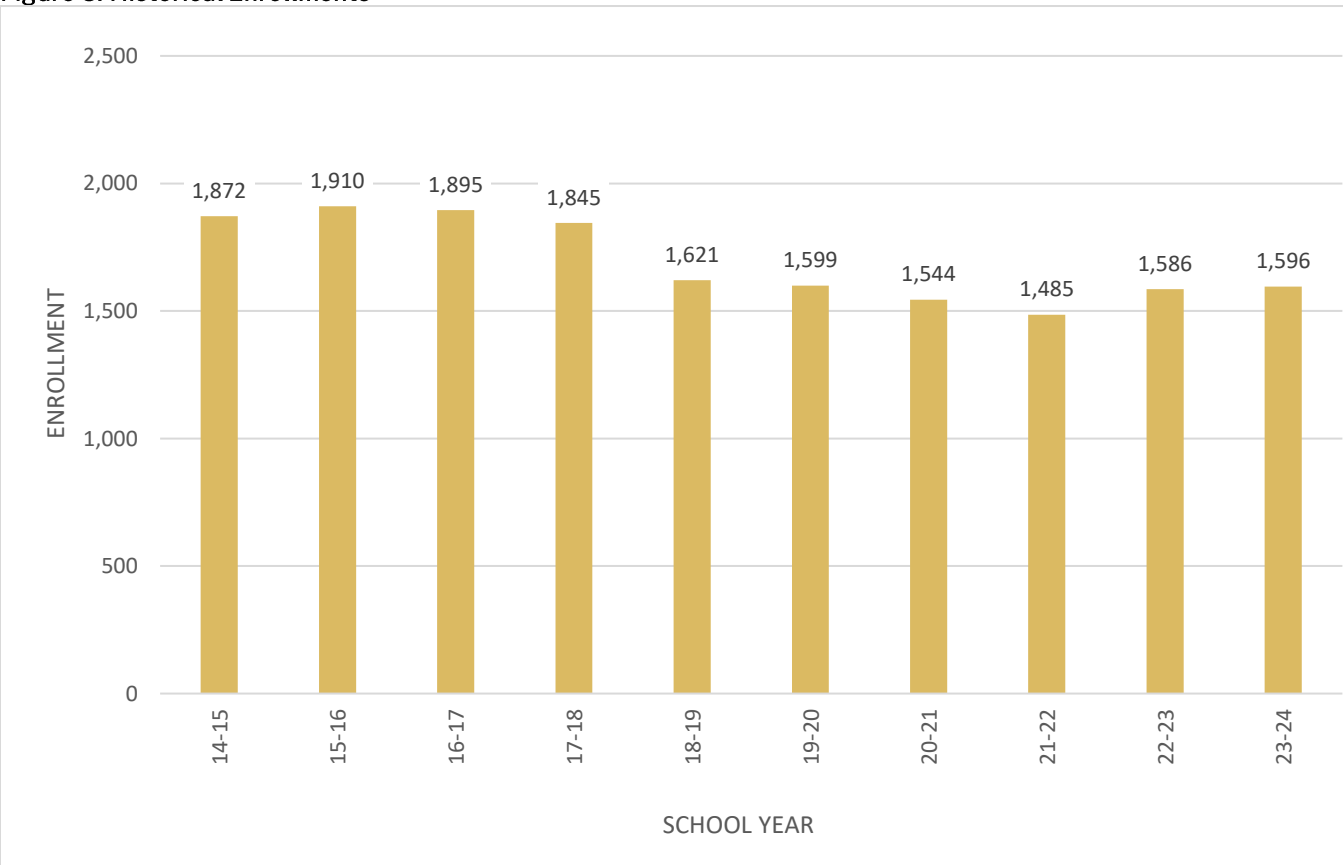
District Enrollment Trends

Historical Enrollments

Historical enrollment trends are based on certified State enrollment totals as provided by the California Department of Education. BUSD's enrollment peaked in 2015-16 at 1,910 students before decreasing to a low point of 1,485 in 2021-22 (a 22.3% decrease). Most of this enrollment decrease, however, appears to result from the closure of Stony Point Academy after the 2017-18 school year. Since the low point in 2021-22, BUSD enrollment has increased 7.5% up to 1,596 in the current year.

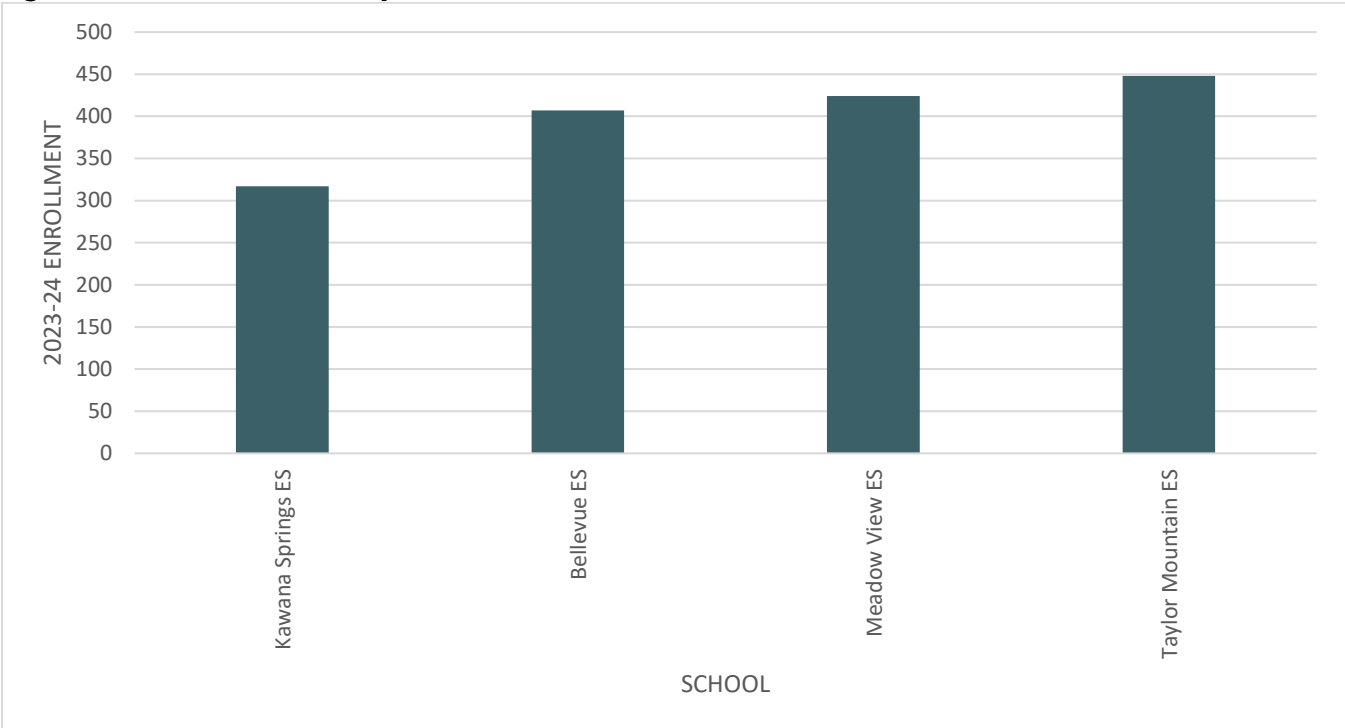
Figure 3 illustrates the District's historical enrollment pattern since 2014-15. Table 2 shows the relative enrollment of each BUSD school, while Figure 4 demonstrates the balance between the District's sites. Kawana Springs Elementary is about 20% smaller than the District's average school enrollment size. Figure 5 illustrates annual total growth/decline in student enrollment and shows the pronounced effect of the Stony Point Academy closure in 2018. Table 3 provides historical enrollments by school since 2014-15. Stony Point Academy historical enrollment, which was mostly comprised of students in grades 7th through 11th, is broken out here.

Figure 3. Historical Enrollments



Source: California Department of Education.

Figure 4. 2023-24 Enrollments by School

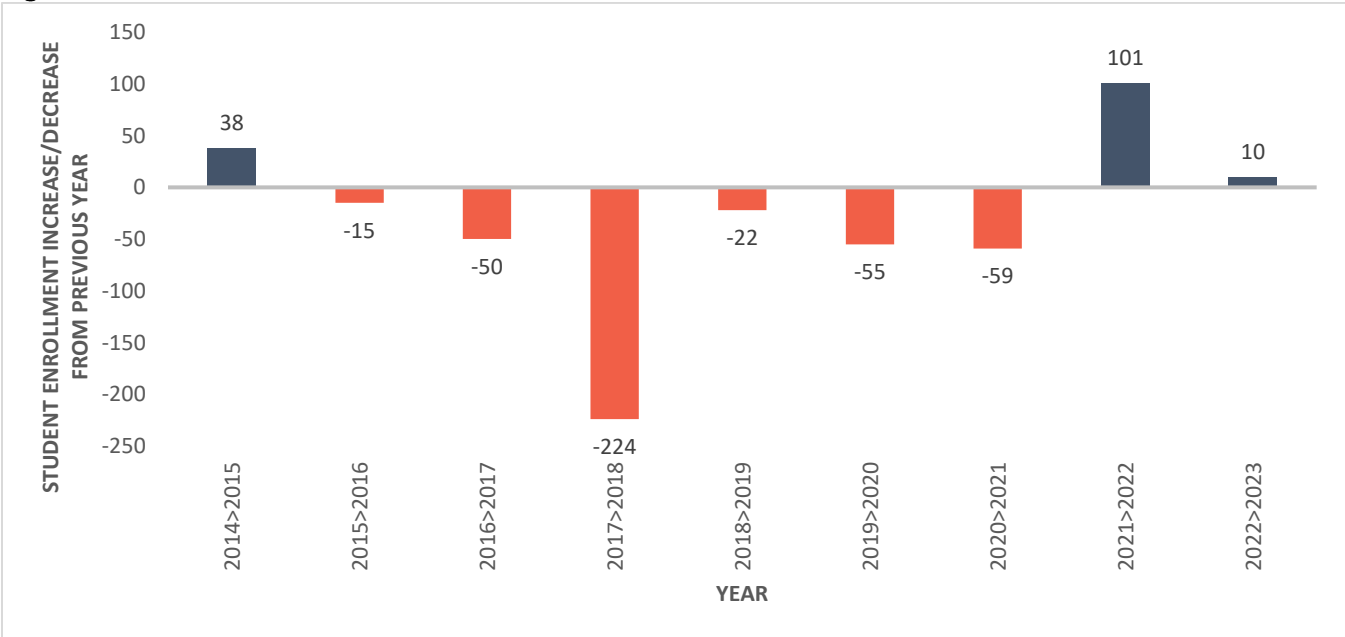


Source: California Department of Education.

Table 2. BUSD Average Site Enrollments

Average Enrollment	Smallest Enrollment (Deviation)	Largest Enrollment (Deviation)
399	317 (-20.6%)	448 (+12.3%)

Figure 5. Annual Growth in Student Enrollment

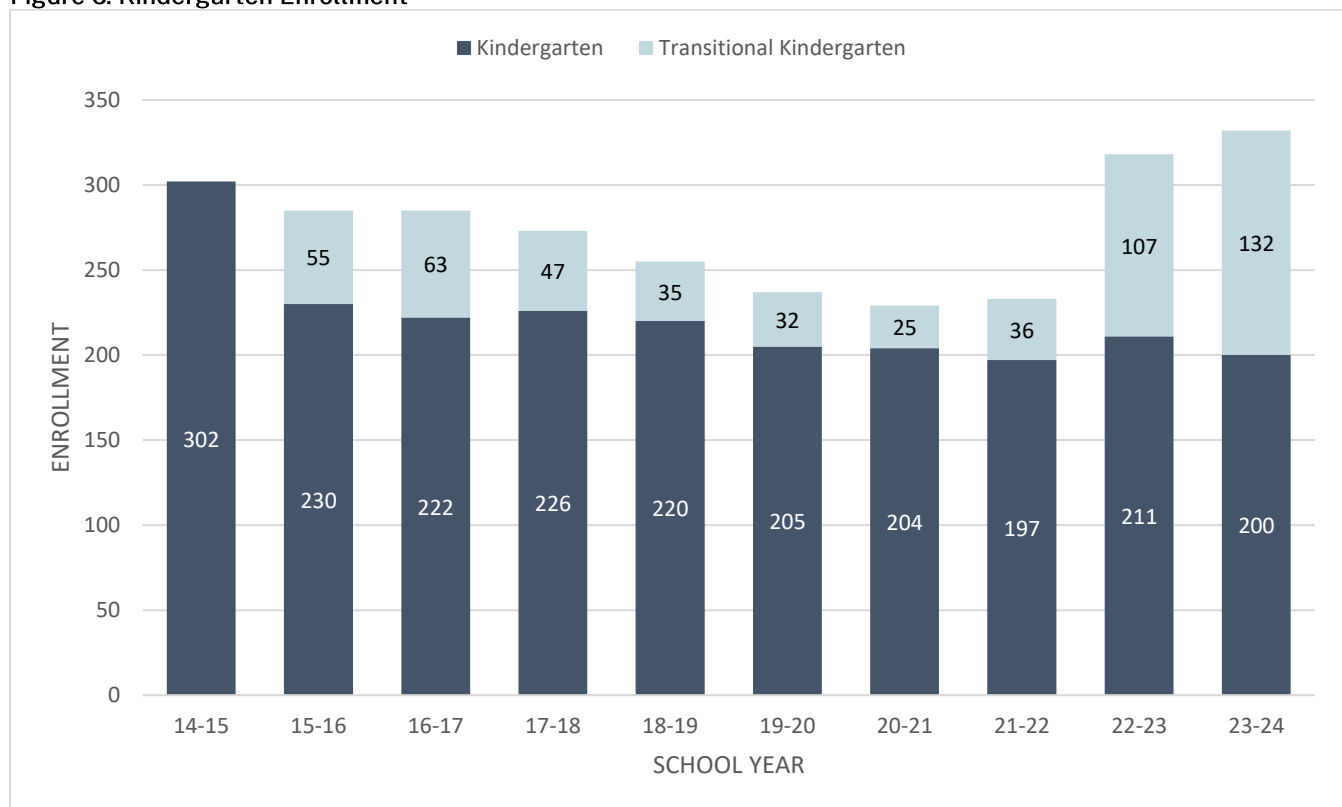


Source: California Department of Education.

BUSD kindergarten enrollment is broken out to demonstrate how the District's incoming cohorts (which drive enrollment change based on their size relative to outgoing cohorts) have trended (Figure 6). Kindergarten enrollment generally decreased steadily from 2015-16 through 2021-22, consistent with the District's overall enrollment decrease (2014-15 kindergarten is shown in Figure 6 but also includes TK students, as the precise split is not available in historical data). In the last two years, however, kindergarten enrollment has increased above the lowest levels seen in 2021-22.

Transitional kindergarten (TK) enrollment reached its highest level since 2016-17 in the 2022-23 school year in the first year of expanded eligibility for the program. Increasingly younger students will be allowed to enroll each year through 2025-26 when all four-year-olds are eligible, and TK enrollment increased again in the current year as a result.

Figure 6. Kindergarten Enrollment



Source: California Department of Education.

Table 3. Historical Enrollments by School

Elementary Schools	Grade Levels	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Bellevue ES	TK-6 th	424	429	410	387	406	415	401	386	417	407
Kawana Springs	TK-6 th	415	405	386	355	354	337	344	286	307	317
Meadow View ES	TK-6 th	417	426	446	458	414	405	375	398	418	424
Taylor Mountain*	TK-6 th	534	536	513	488	439	438	419	413	444	448
Stony Point Academy	TK-12 th	80	108	132	147	0	0	0	0	0	0

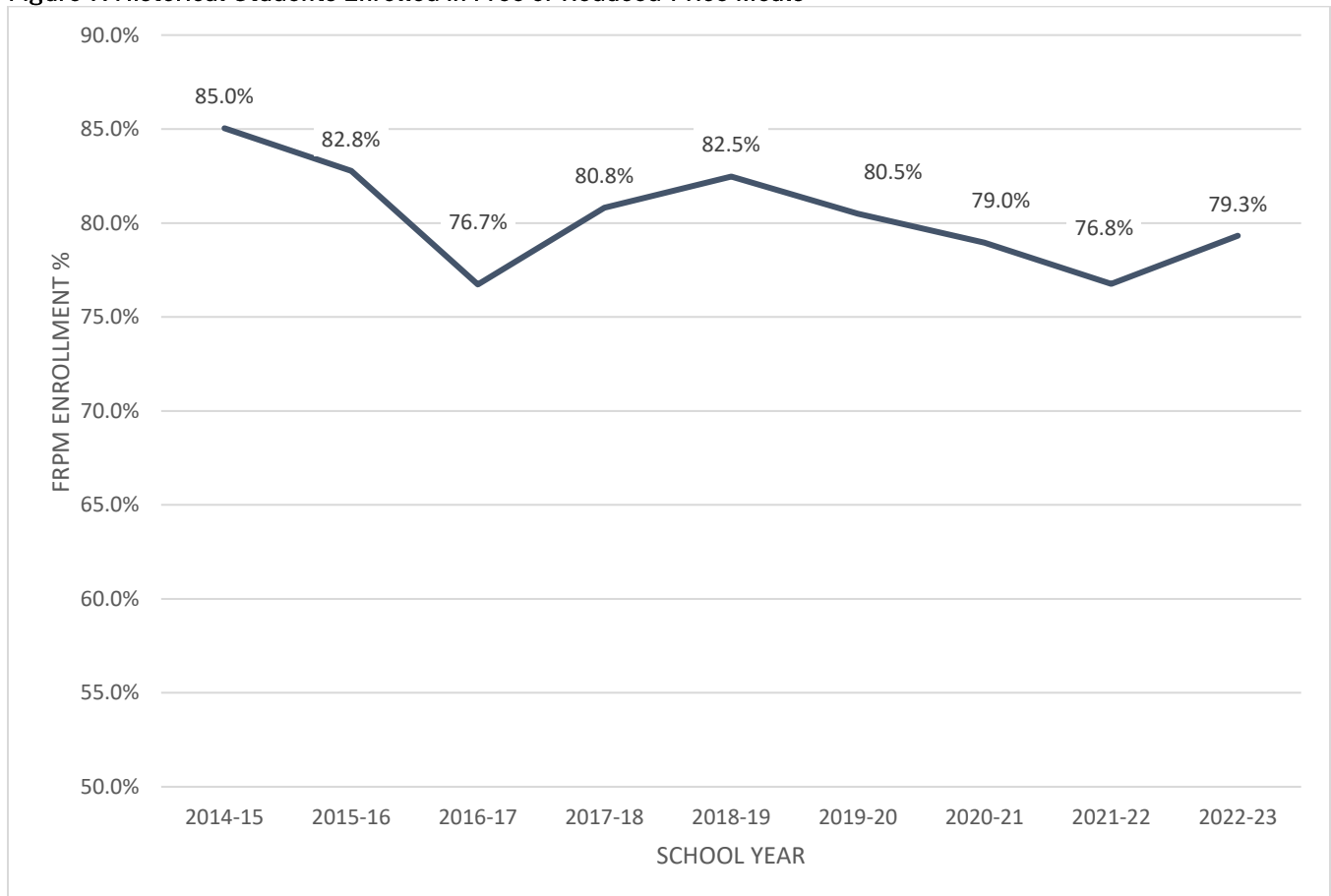
Historical Enrollment by Socioeconomic Status

In order to analyze the District's socioeconomic profile, the consultant utilized participation in the Free or Reduced Price Meals (FRPM) program as a socioeconomic indicator. Table 4 provides the number of BUSD students participating in the FRPM program. The 2014-15 FRMP enrollment peaked at 85% while 2022-23 enrollment was 79.3%. The District's FRMP enrollment figures have stayed between 75%-85% since 2014-15. Figure 7 graphically demonstrates these trends.

Table 4. Historical Students Enrolled in Free or Reduced Price Meals

School Year	Students Enrolled in Free or Reduced Price Meals	Percent FRPM
2014-15	1,592	85.0%
2015-16	1,581	82.8%
2016-17	1,454	76.7%
2017-18	1,491	80.8%
2018-19	1,337	82.5%
2019-20	1,287	80.5%
2020-21	1,219	79.0%
2021-22	1,140	76.8%
2022-23	1,258	79.3%

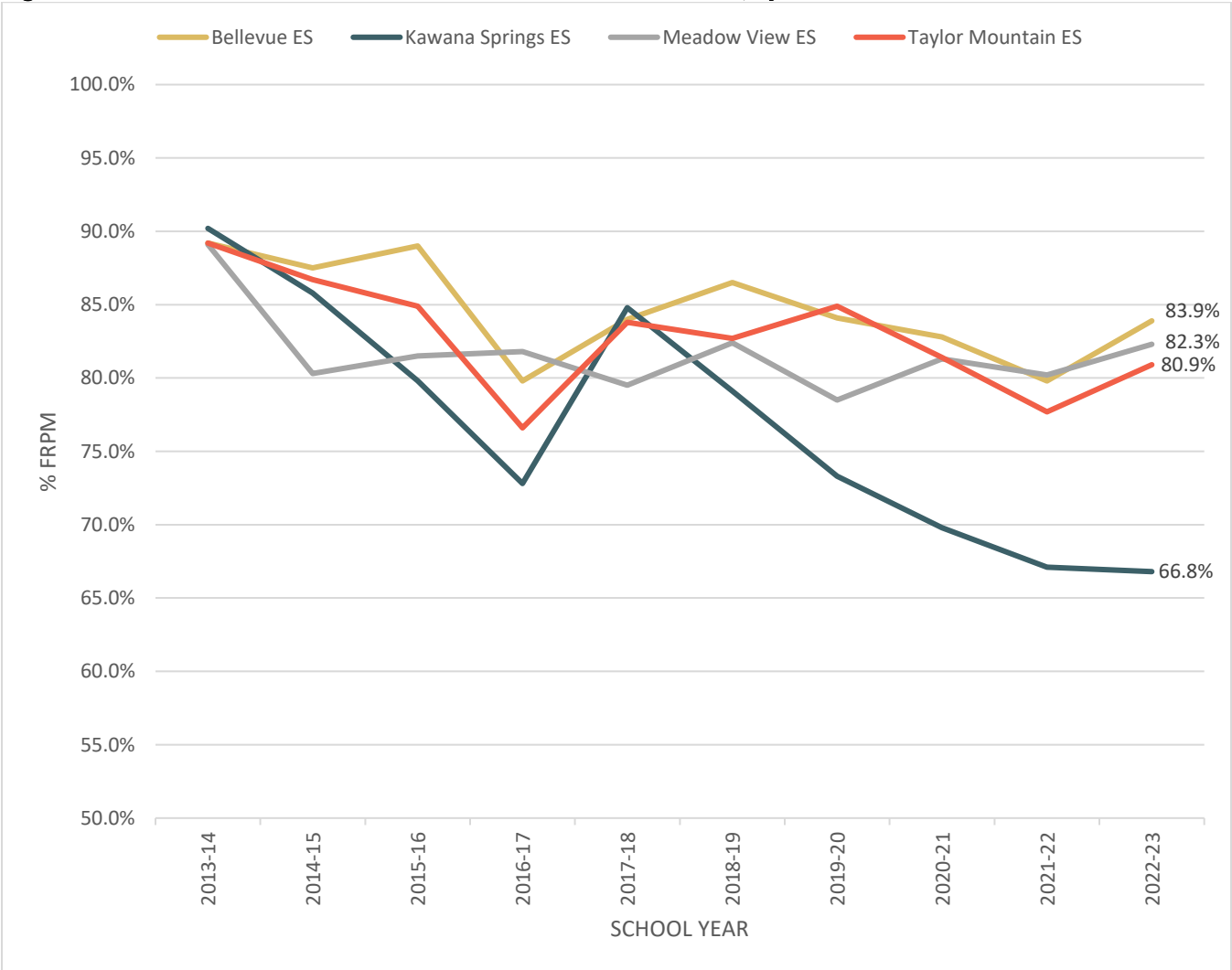
Figure 7. Historical Students Enrolled in Free or Reduced-Price Meals



Source: California Department of Education.

BUSD's District-wide data on FRPM enrollment reveals additional trends when broken out by school. Through the 2018-19 school year, the four BUSD elementary schools had similar rates of student participation in FRPM. Over the last few years, however, the proportion of FRPM students at Kawana Springs has decreased while the proportion at the other three schools has remained more consistent. Even as the District-wide rate of FRPM participation increased District-wide in 2022, the rate continued to decrease at Kawana Springs. Figure 8 visualizes this trend.

Figure 8. Historical Students Enrolled in Free or Reduced-Price Meals, by School

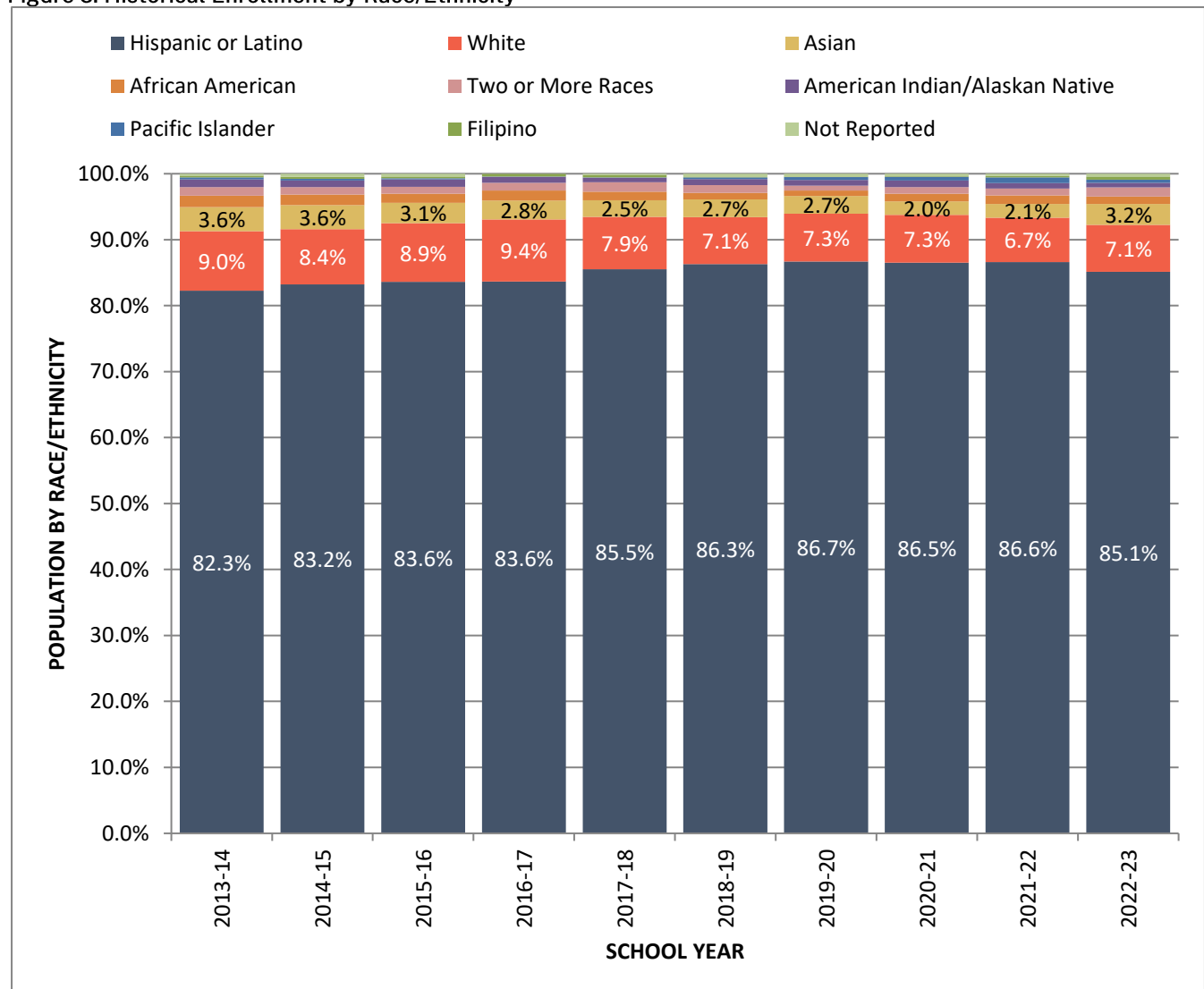


Historical Enrollment by Ethnicity

To analyze the District's race/ethnicity profile, the 2013-14 through 2022-23 CalPADS enrollments by race/ethnicity were used.

Historically, BUSD enrollments have predominantly been comprised of Latino or Hispanic students, and this trend has generally increased over the previous decade, with other categories of race and ethnicity being proportionally less represented over time. However in 2022-23, the District's proportional enrollment of Hispanic/Latino students decreased for only the second time in the last decade, as the proportion of Asian students increased. Overall, BUSD enrollment in 2022-23 consisted of 85.1% Hispanic or Latino students, with a second largest ethnic group of White students (7.1%), and with Asian students being the third largest ethnic group (3.2%). Figure 9 demonstrates the race/ethnicity trends of the District from 2013-14 to the 2022-23 school year, the most recent for which detailed State data is available.

Figure 9. Historical Enrollment by Race/Ethnicity



Source: California Department of Education.

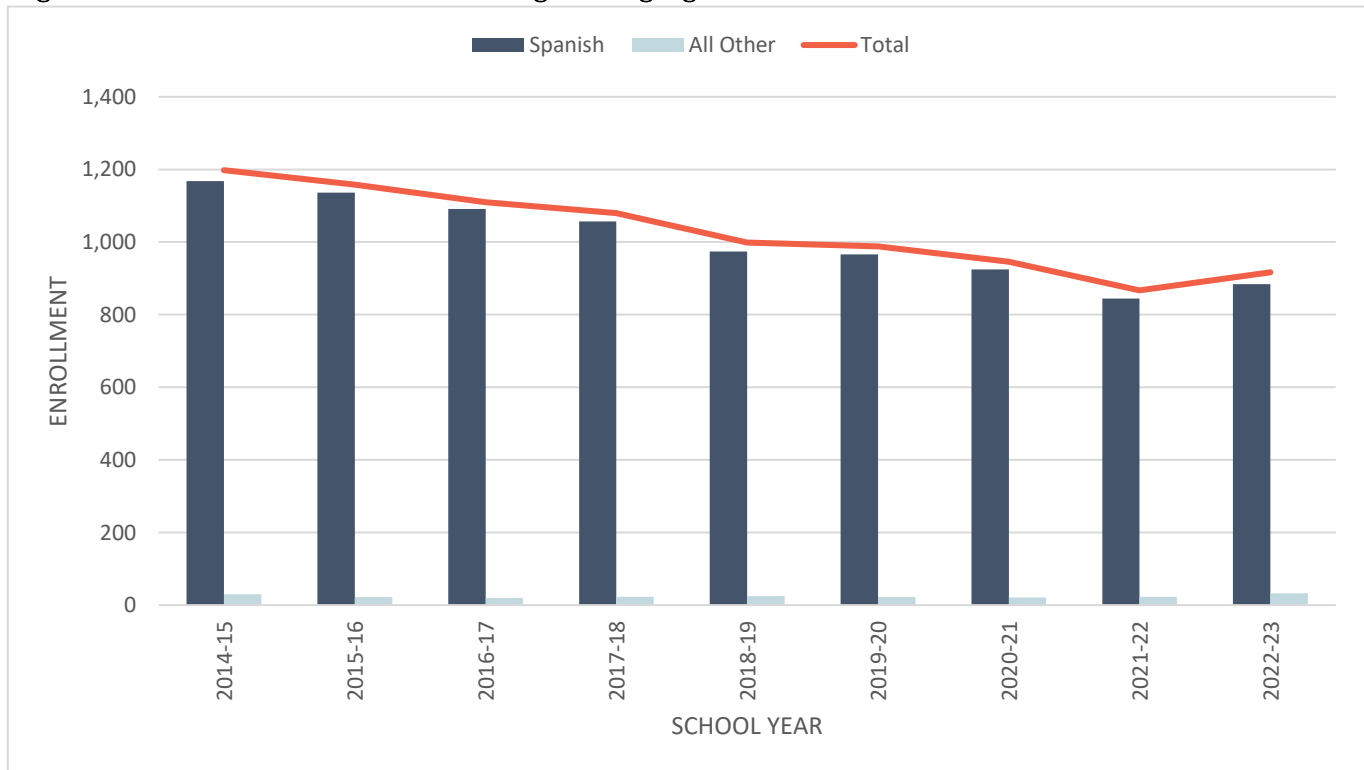
Historical Enrollment of English Language Learners

CalPADS enrollments of English Language Learners (ELL) were also compiled and analyzed. Table 5 contains the number of BUSD students enrolled as ELL students from 2014-14 to 2022-23, as well as a breakdown by primary language spoken. ELL enrollment peaked in 2014-15, after which time it has generally decreased, but with 2022-23 ELL enrollment increasing slightly (but with the ELL percentage of all enrollment still being the lowest compared to previous years). The composition of the ELL student population has consisted of predominantly Spanish speaking students. Figure 10 graphically depicts these trends.

Table 5. Historical Students Enrolled as English Language Learners

School Year	Total Students Enrolled as ELL	Spanish Speaking	All Other Languages	Percent ELL of Total Enrollment
2014-15	1,198	1,168	30	64.0%
2015-16	1,158	1,136	22	60.6%
2016-17	1,110	1,091	19	58.6%
2017-18	1,080	1,057	23	58.5%
2018-19	999	974	25	61.6%
2019-20	988	966	22	61.8%
2020-21	946	925	21	61.3%
2021-22	867	844	23	58.4%
2022-23	917	884	33	57.8%

Figure 10. Historical Students Enrolled as English Language Learners



Source: California Department of Education.

Community Demographics

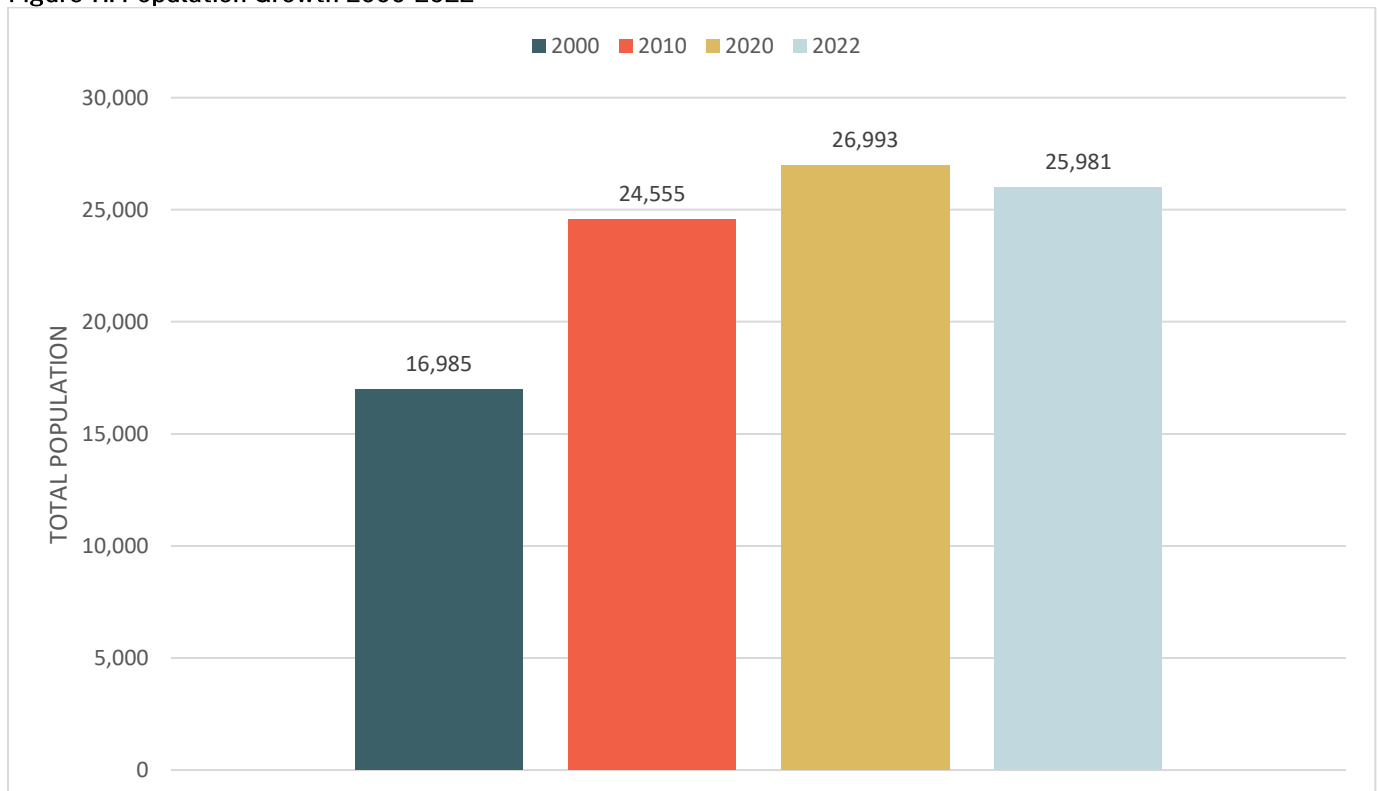
The Bellevue Union School District is located in Sonoma County California and serves a portion of the City of Santa Rosa as well as unincorporated County areas south of Santa Rosa as far as the northern edge of the City of Rohnert Park. This community demographic analysis will focus on the general population residing within the BUSD boundary as shown in Figure 2 in Section A of this document.

Population Trends (2000-2020 Decennial Census and 2022 American Community Survey)

The BUSD Boundary had a total population of 26,993 according to the 2020 Decennial United States Census. This represents growth of 9.9% since 2010 (Figure 11). However, the most recent estimates from the American Community Survey (ACS) indicate the total population may have decreased slightly since then.

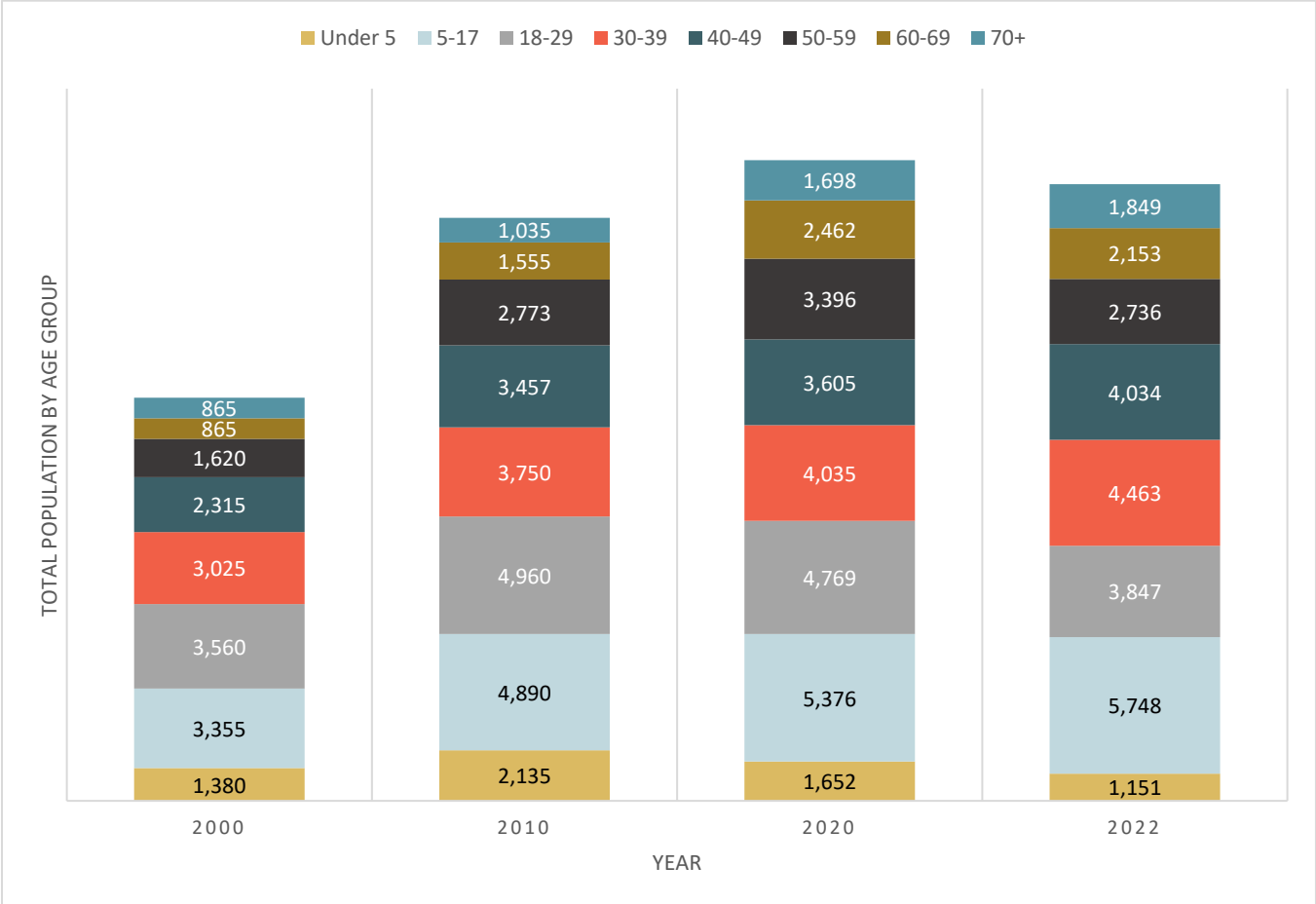
Splitting this population out by age range, however, reveals a different and more significant pattern for BUSD, with the age five and under population decreasing by 22.6% from 2010 to 2020 even as the total population grew. It is important to note the five and under population makes up the core of future cohorts (Figure 12). In contrast, however, the 5-17 year old age population increased significantly (9.9%) from 2010 to 2020. It is important to note that the 2022 values from the ACS are estimates, and it will be important to confirm this trend in future years. However, this estimate shows a growing current school age population and a possible drop in the younger population waiting to enter school. The BUSD community is majority Hispanic or Latino (51.8%), but at a rate much lower than BUSD's student enrollment as previously shown (Figure 13).

Figure 11. Population Growth 2000-2022



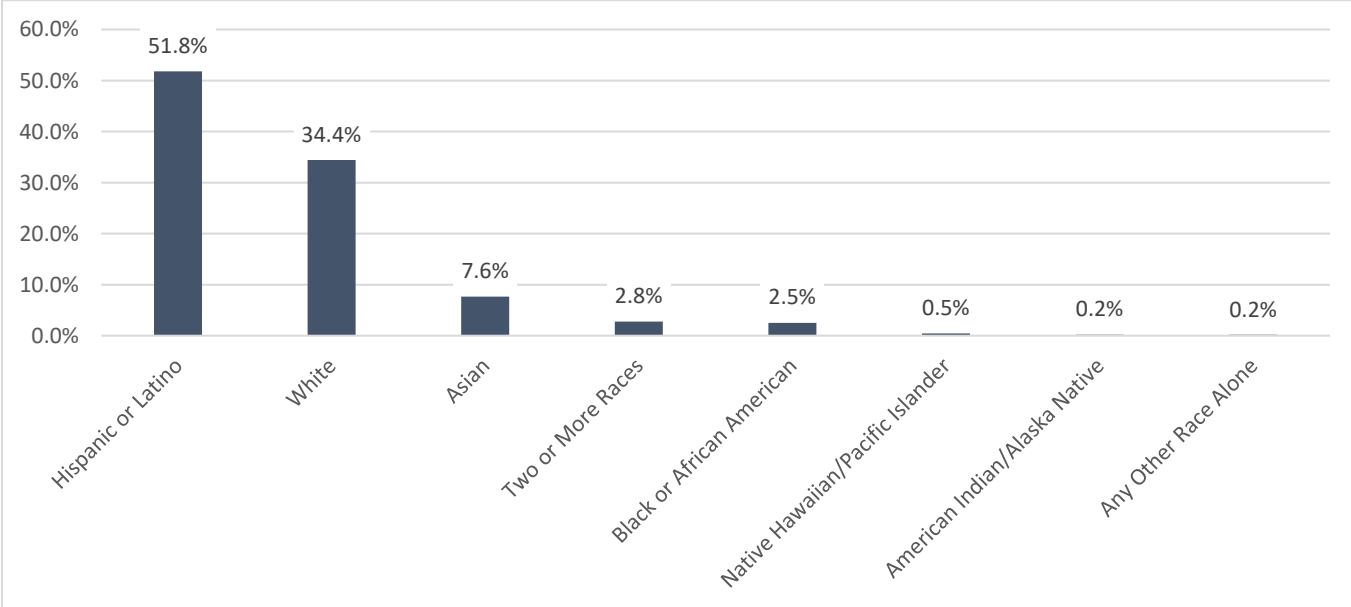
Source: U.S. Census Bureau Decennial Census (2000, 2010, 2020), ACS 2022.

Figure 12. Population Growth by Age Group, 2000-2022



Source: U.S. Census Bureau Decennial Census (2000, 2010, 2020), ACS 2022.

Figure 13. Population by Race and Ethnicity

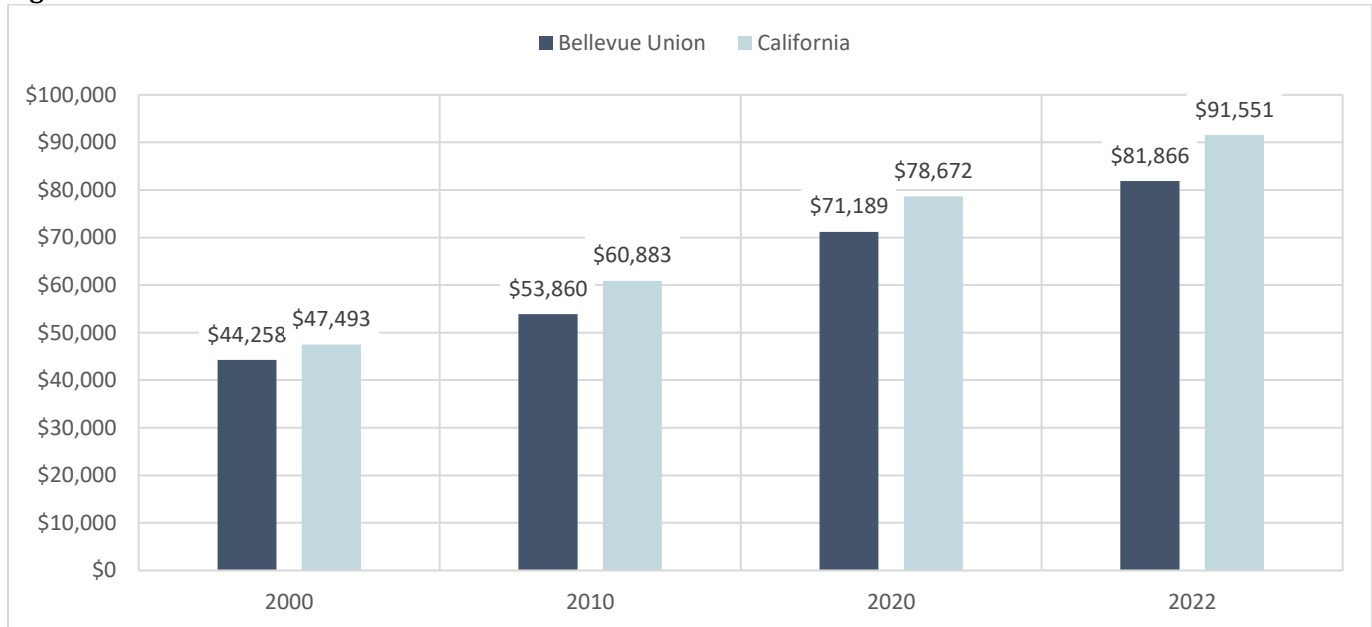


Source: U.S. Census Bureau, ACS 2022.

Household Characteristics (2000-2020 Decennial Census and 2022 American Community Survey)

Median household income is lower in BUSD compared to the State as a whole, per the most recent information available from the U.S. Census's American Community Survey (ACS) (Figure 14). BUSD median household income levels are typically around 90% of the same measure for all of California .

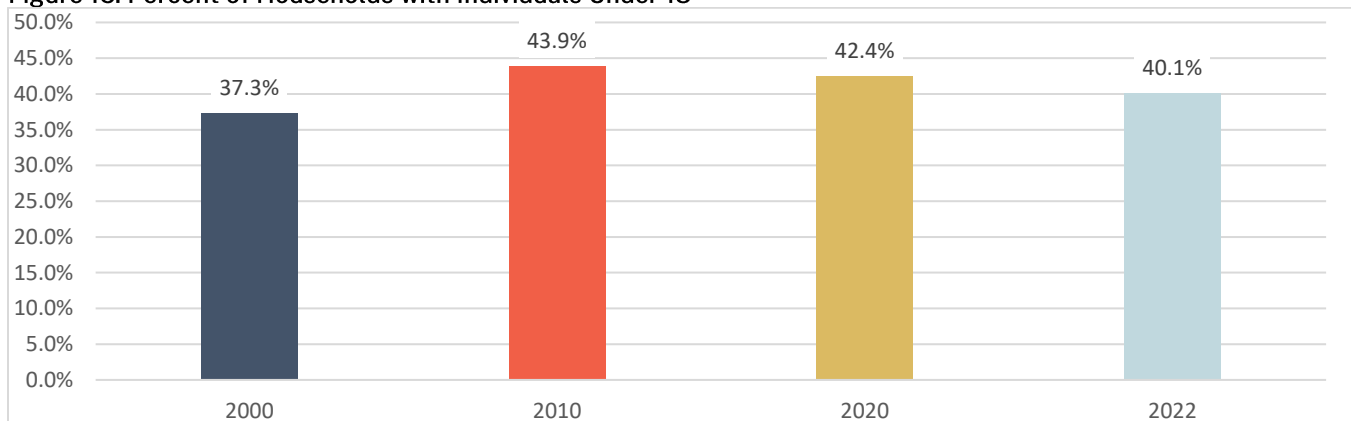
Figure 14. Median Household Income



Source: U.S. Census Bureau Decennial Census (2000, 2010, 2020), ACS 2022.

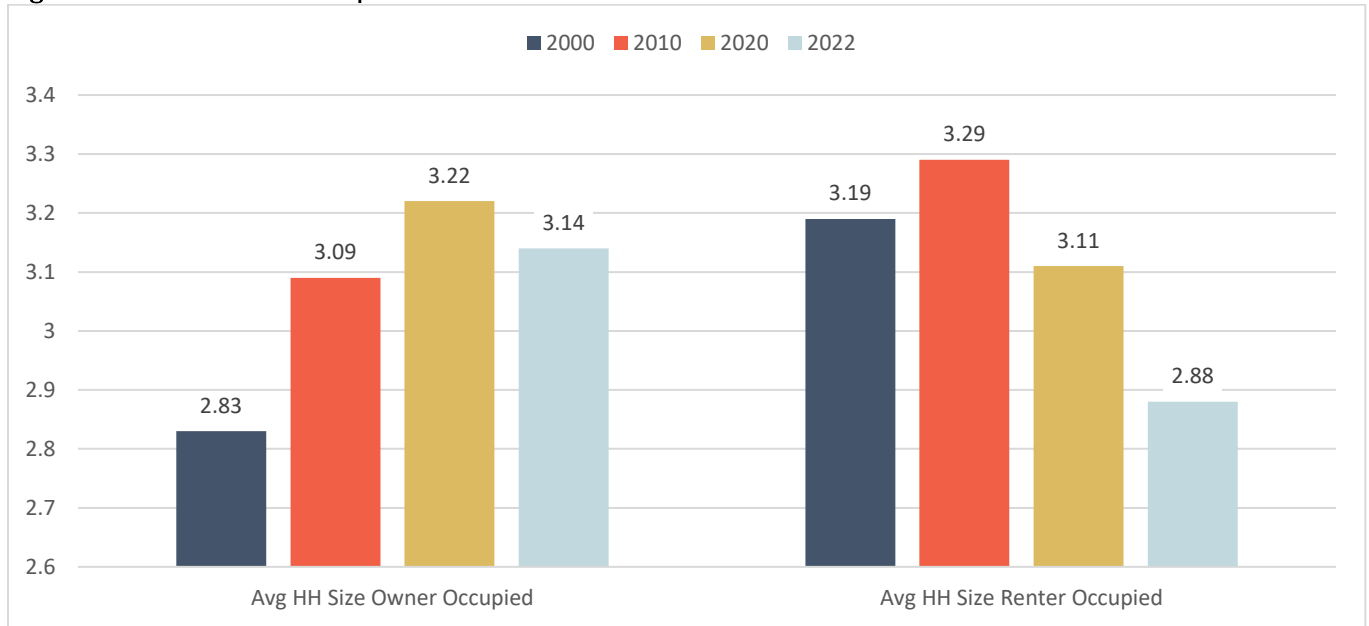
While the percent of households with children under 18 increased in BUSD from 2000 to 2010, the most recent estimated proportion remains lower than the 2010 full-count measure. Meanwhile, the total number of persons per household increased from 2000 to 2020 in owner-occupied homes; however, 2022 estimates indicate a possible decrease in the average size of owner-occupied households. Renter-occupied households increased from 2000 to 2010 before declining in 2020. 2022 estimates indicate a further decrease in the average household size of renter-occupied homes (Figures 15-16).

Figure 15. Percent of Households with Individuals Under 18



Source: U.S. Census Bureau Decennial Census (2000, 2010, 2020), ACS 2022.

Figure 16. Number of Persons per Household

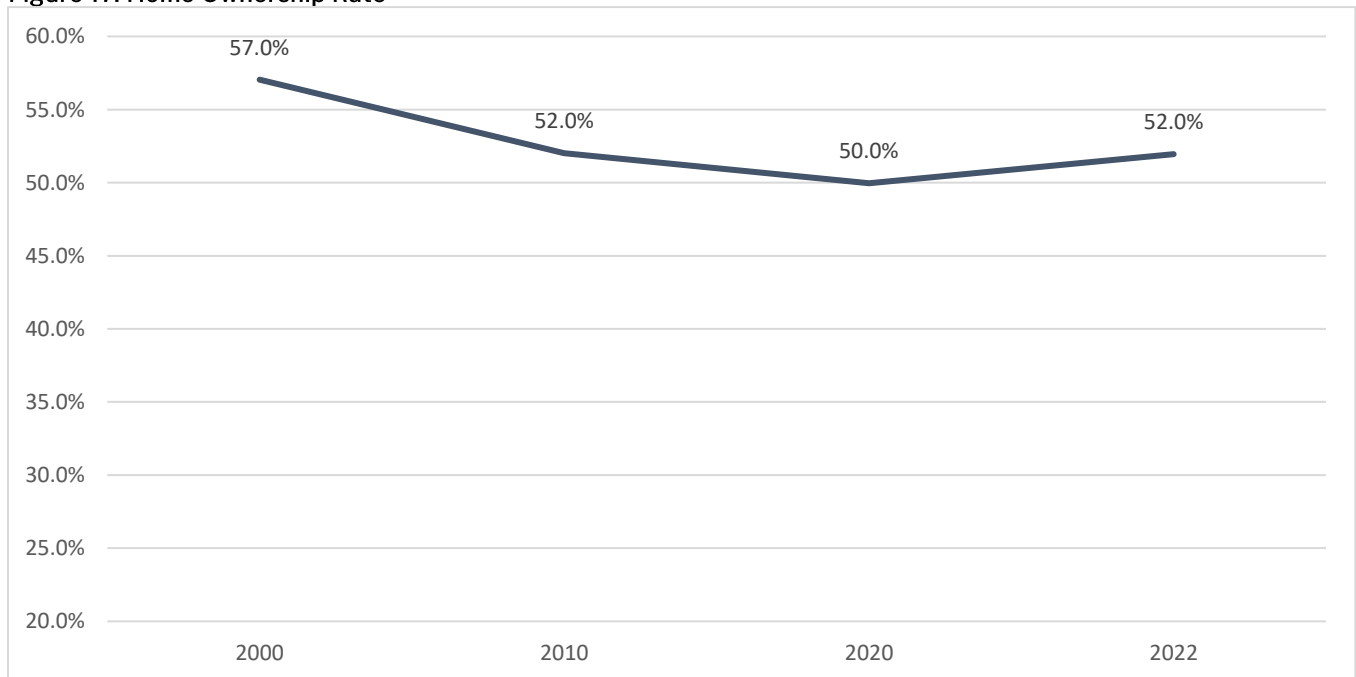


Source: U.S. Census Bureau Decennial Census (2000, 2010, 2020), U.S. Census Bureau, ACS, 2022.

Home Ownership and Median Home Values

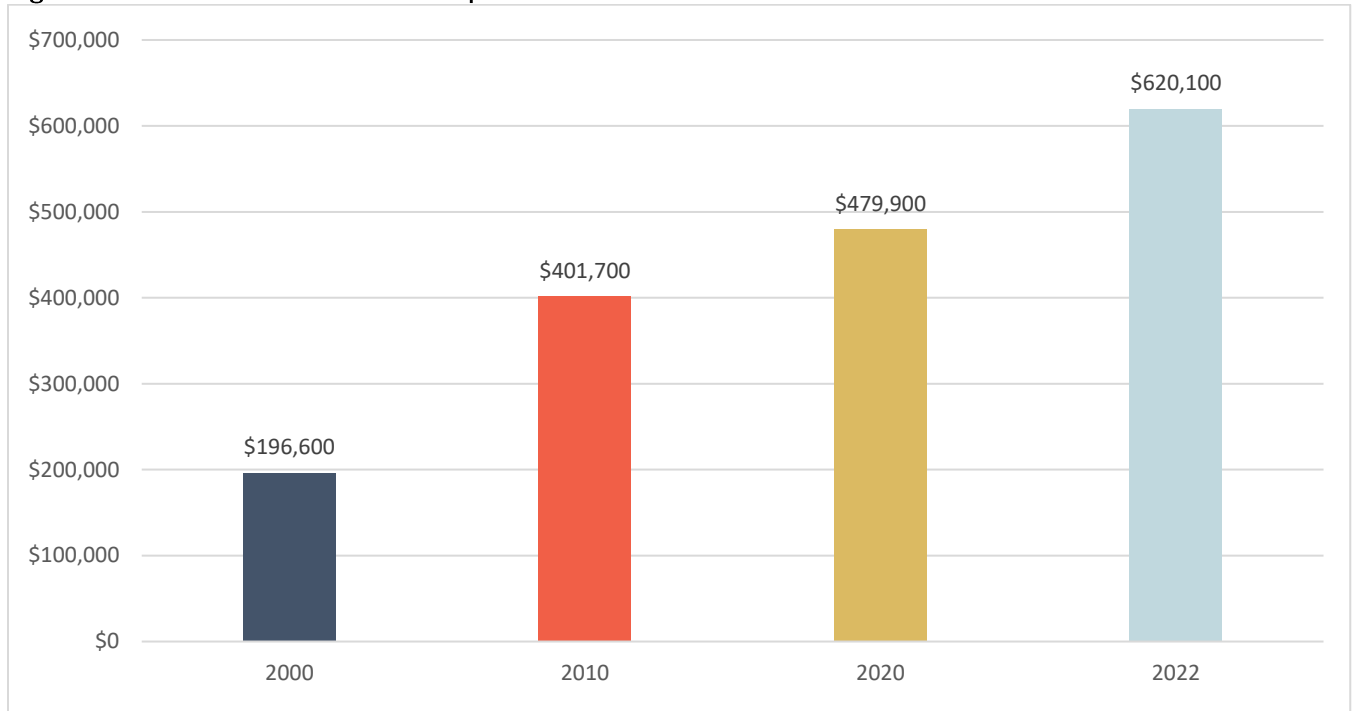
Home-ownership in the District (the percent of non-vacant housing units occupied by the owner) is estimated to have increased since a low point recorded in 2020 (Figure 17). The median home value in the District of owner-occupied housing units, according to Census estimates for 2022, is currently \$620,100 (Figure 18).

Figure 17. Home Ownership Rate



Source: U.S. Census Bureau Decennial Census (2000, 2010, 2020), U.S. Census Bureau, ACS, 2022.

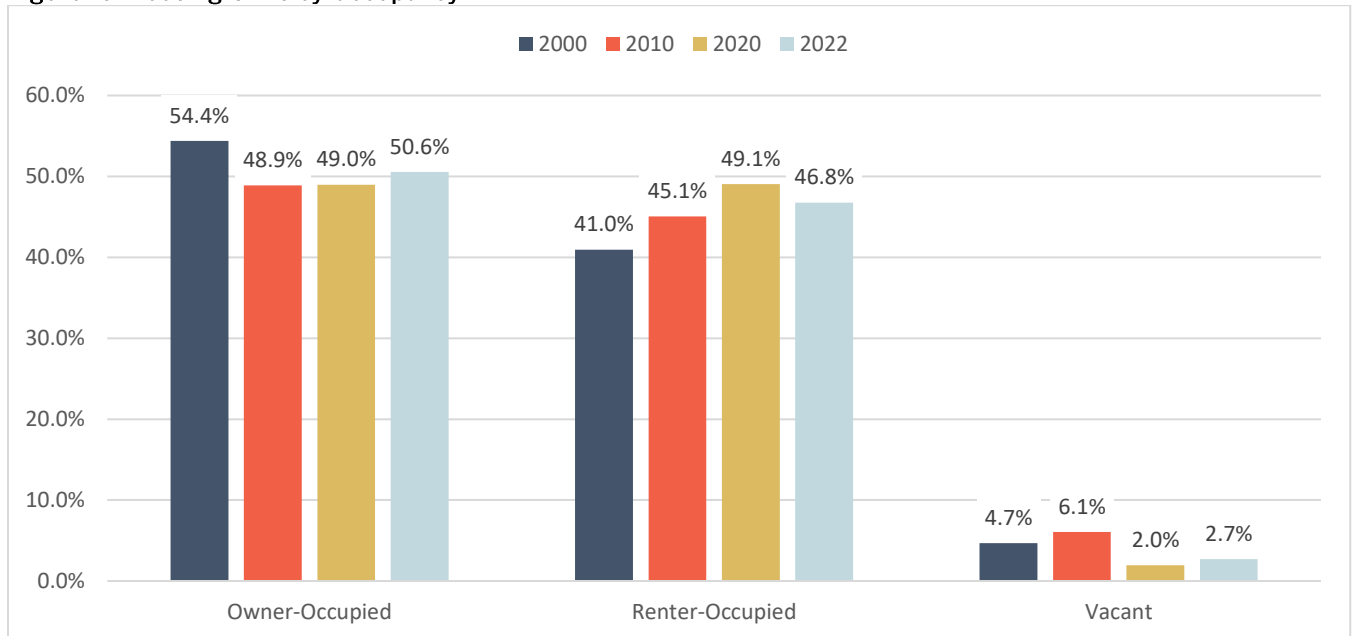
Figure 18. Median Value of Owner-Occupied Units



Source: U.S. Census Bureau Decennial Census (2000, 2010, 2020), U.S. Census Bureau, ACS, 2022.

The percent of owner-occupied units stayed consistent from 2010 to 2020 with a slight estimated increase for 2022, while the percent of renter-occupied housing units increased greatly between 2000 and 2020 and an estimated decrease for 2022. The vacancy rate has decreased since 2010, with most vacant units being units for rent or sale, or rented/sold but not yet occupied.

Figure 19. Housing Units by Occupancy



Source: U.S. Census Bureau Decennial Census (2000, 2010, 2020), ACS 2022.

SECTION C: STUDENT GENERATION RATES

Student Generation Rates: New Construction

Student generation rates are a critical component of facility planning. When analyzing the impacts of future residential development, student generation rates are used to project the number of students the District can expect from planned developments. The data is used to determine if and when new school facilities will be needed and to make critical facility decisions, such as potential boundary adjustments or the addition of new classrooms to existing sites. The housing mix of the planned development, including detached units, attached units, apartments, and affordable units, is compared to similar recently constructed housing in the District to project how many students will reside in the new development. Then, the number of years a new development will take to be completed is calculated with the projected number of students from the various housing types. This determines how many students from each grade level will be generated over the build-out of the new community.

King Consulting utilized a real estate database to survey housing units recently constructed within the District. Recently constructed properties were cross-referenced with the BUSD student list to determine the number of students generated per housing unit by grade level and by housing type.

A total of 52 single-family homes, 164 multi-family units, and 397 affordable units were surveyed throughout the District. The TK-6th grade District-wide student generation rates by typology are outlined in Table 6. Student generation in BUSD is highest in affordable units, which is typical, but the student generation in single-family homes is almost as high, which is more unusual.

Table 6. Student Generation Rates: New Construction

Grade	Single-Family Detached SGR	Multi-Family SGR	Affordable SGR
TK-6	0.212	0.110	0.227

SECTION D: RESIDENTIAL DEVELOPMENT

It is imperative to monitor residential development, as new development will generate additional students for the school district to house and will affect where and how schools will be constructed as well as the fate of older schools within the District. The Bellevue Union School District (BUSD) is located in Sonoma County California and serves a portion of the City of Santa Rosa as well as unincorporated County areas south of Santa Rosa as far as the northern edge of the City of Rohnert Park.

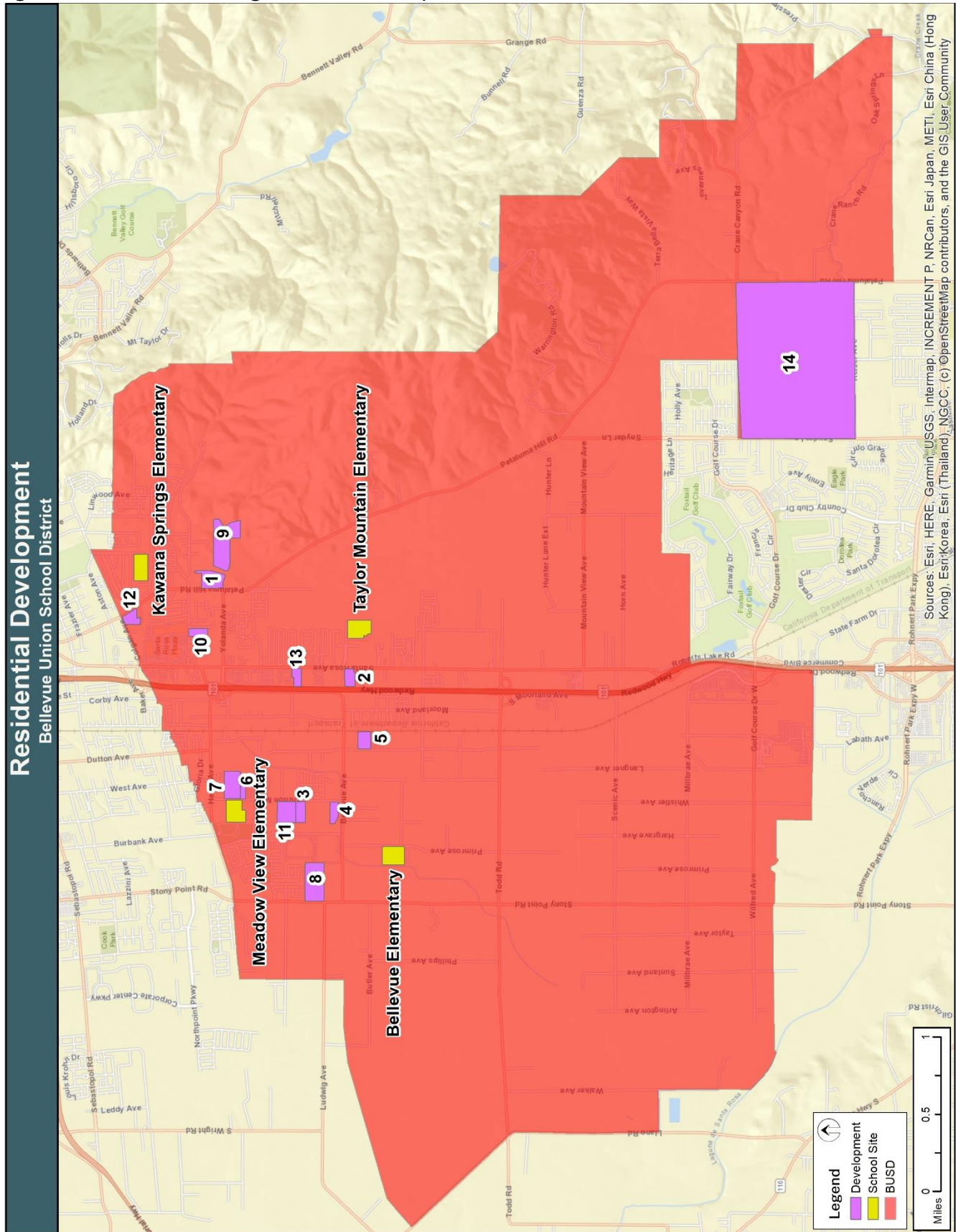
The City of Santa Rosa has several residential projects that are currently under construction or have full approvals and should begin construction soon. Table 7 summarizes these projects while Figure 20 depicts them on a map.

These materials also acknowledge the City of Rohnert Park's Northeast Area Specific Plan, which is in that city's sphere of influence with long term plans for development and annexation. The area is currently in the BUSD area, however, so this will be important to monitor as this project evolves in the future.

Table 7. Residential Development Summary

Map Number	Name	Type	ESB	Units	Students
1	38 Degrees North Apartments	MF/AFF	Kawana Springs	12/18	5
2	Avenue 3111 Apartments	MF	Taylor Mountain	48	5
3	Bellevue Ranch 7	SF	Meadow View	30	6
4	Colgan Creek	SF	Meadow View	130	28
5	Dutton Avenue Residences	MF	Meadow View	107	12
6	Dutton Meadow MF Project	MF	Meadow View	70	8
7	Dutton Meadows Subdivision	SF	Meadow View	137	29
8	Grove Village	SF	Meadow View	157	33
9	Kawana Meadows	MF/SF	Kawana Springs	53/62	13
10	Kawana Springs Apartments	AFF	Kawana Springs	151	34
11	Meadowood Ranch Subdivision	SF	Meadow View	137	29
12	Mosaic Apartments	MF	Kawana Springs	147	16
13	Santa Rosa Avenue Apartments	MF	Taylor Mountain	154	17
14	Rohnert Park Northeast Area SP	TBD	Taylor Mountain	TBD	TBD
Total				1,413	235

Figure 20. Current and Pending Residential Development



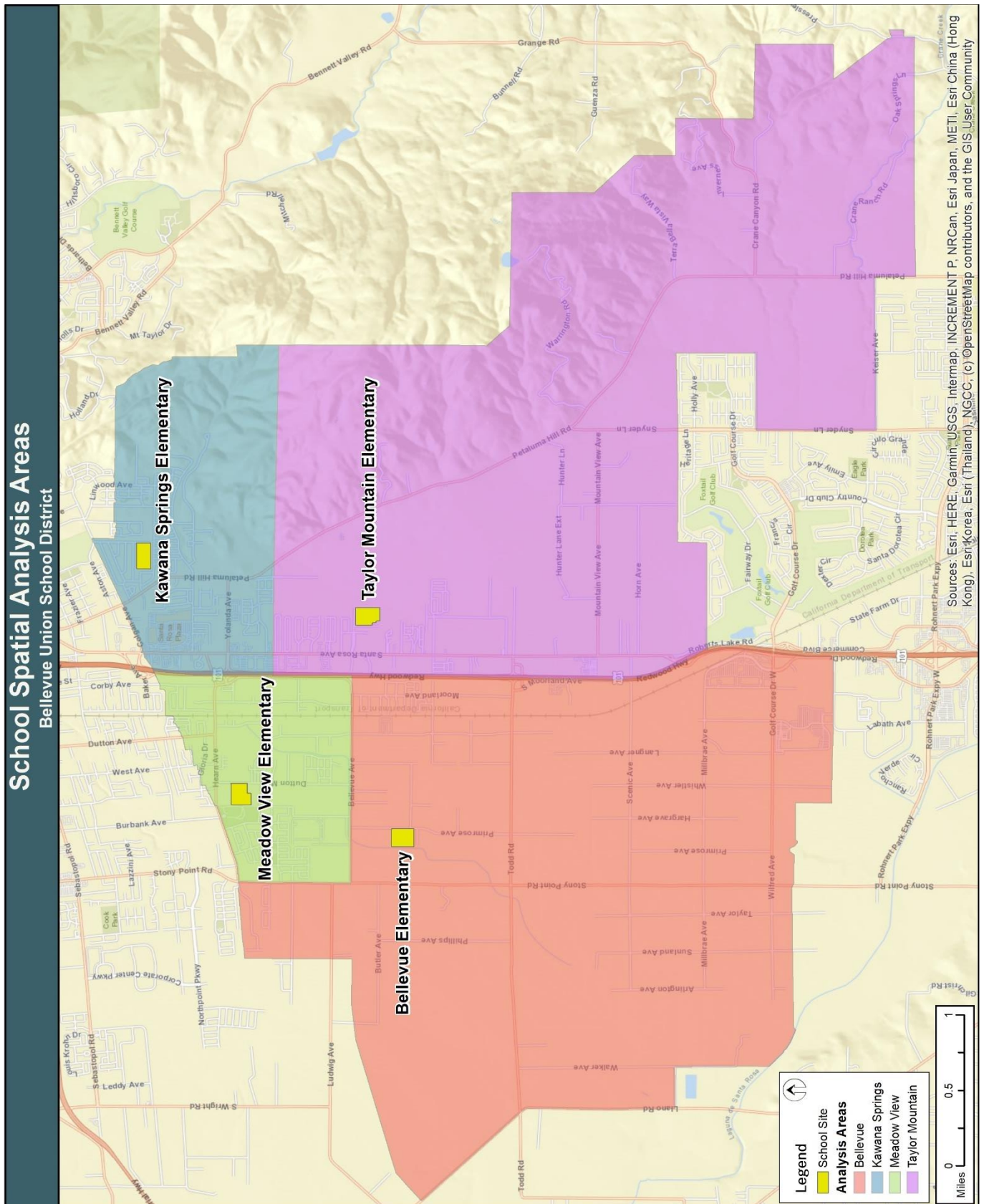
SECTION E: SPATIAL ANALYSIS

The consultant utilized a computer mapping software, a Geographic Information System (GIS), to map and analyze the Bellevue Union School District. A GIS is a collection of computer hardware, software, and geographic data that allows for the capture, storage, editing, analysis, and display of all forms of geographic information. Unlike a one-dimensional paper map, a GIS is dynamic in that it links location to information in various layers to spatially analyze complex relationships. For example, within a GIS you can efficiently analyze where students live vs. where students attend school.

Combining District-specific GIS data (students, attendance areas, land use data, etc.) with basemap data (roads, rivers, school sites, etc.) enables the District to understand data in new ways and enhance its decision-making processes. A map showing the total geographic extent of the District and the location of its school sites was previously shown in Section A.

Since BUSD does not utilize formal attendance areas, King Consulting created Spatial Analysis Areas to assist with the analysis of the District's students. These Spatial Analysis Areas are shown in Figure 21.

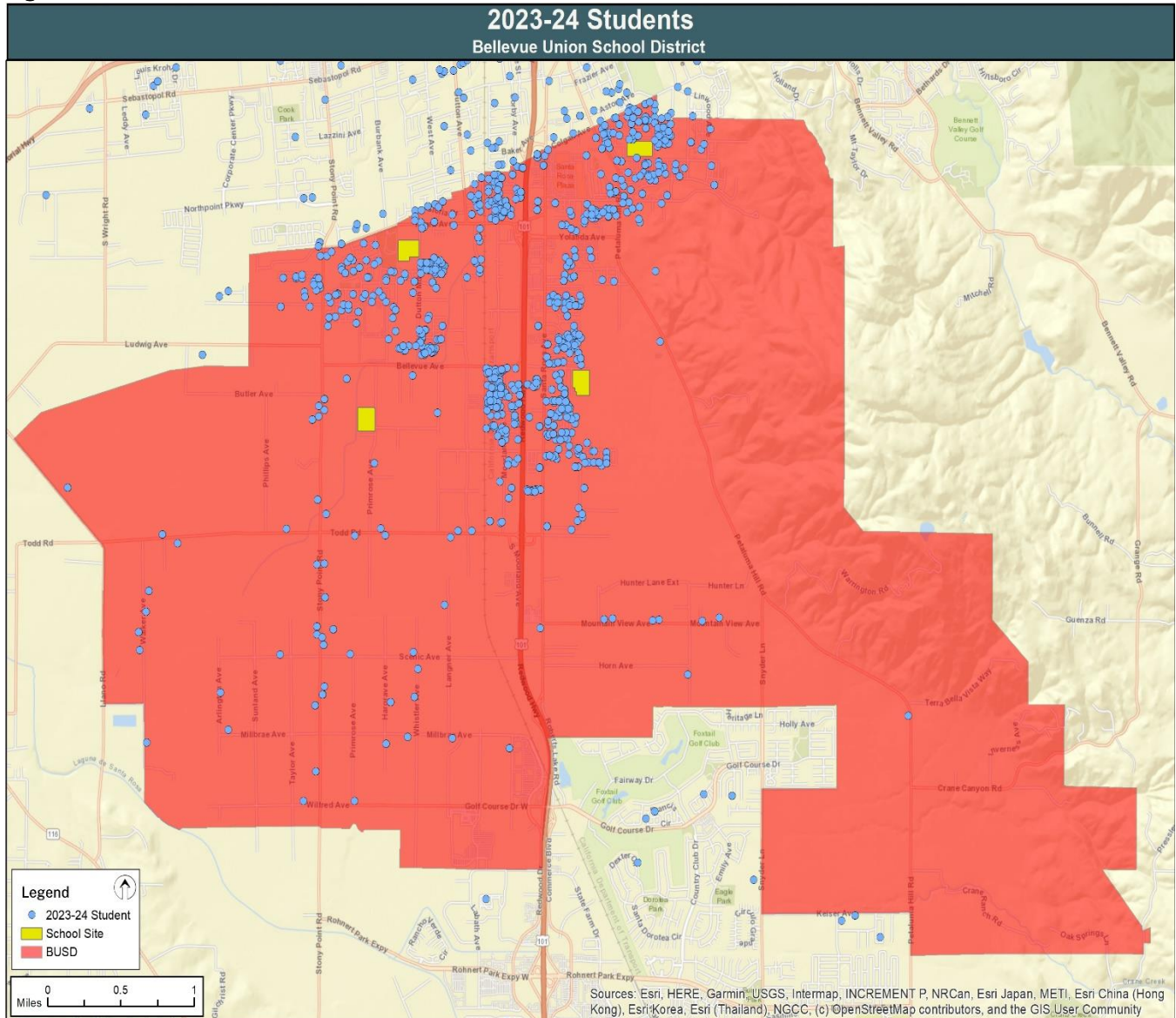
Figure 21. BUSD Spatial Analysis Areas



Student Data

King Consulting mapped the 2023-24 student information database by a process called geocoding. The address of each individual BUSD student was matched in the BUSD GIS. This resulted in a point on the map for each student (Figure 22). This map demonstrates the distribution of 2023-24 students (or lack thereof) in the various areas of the District, as well as areas outside of BUSD.

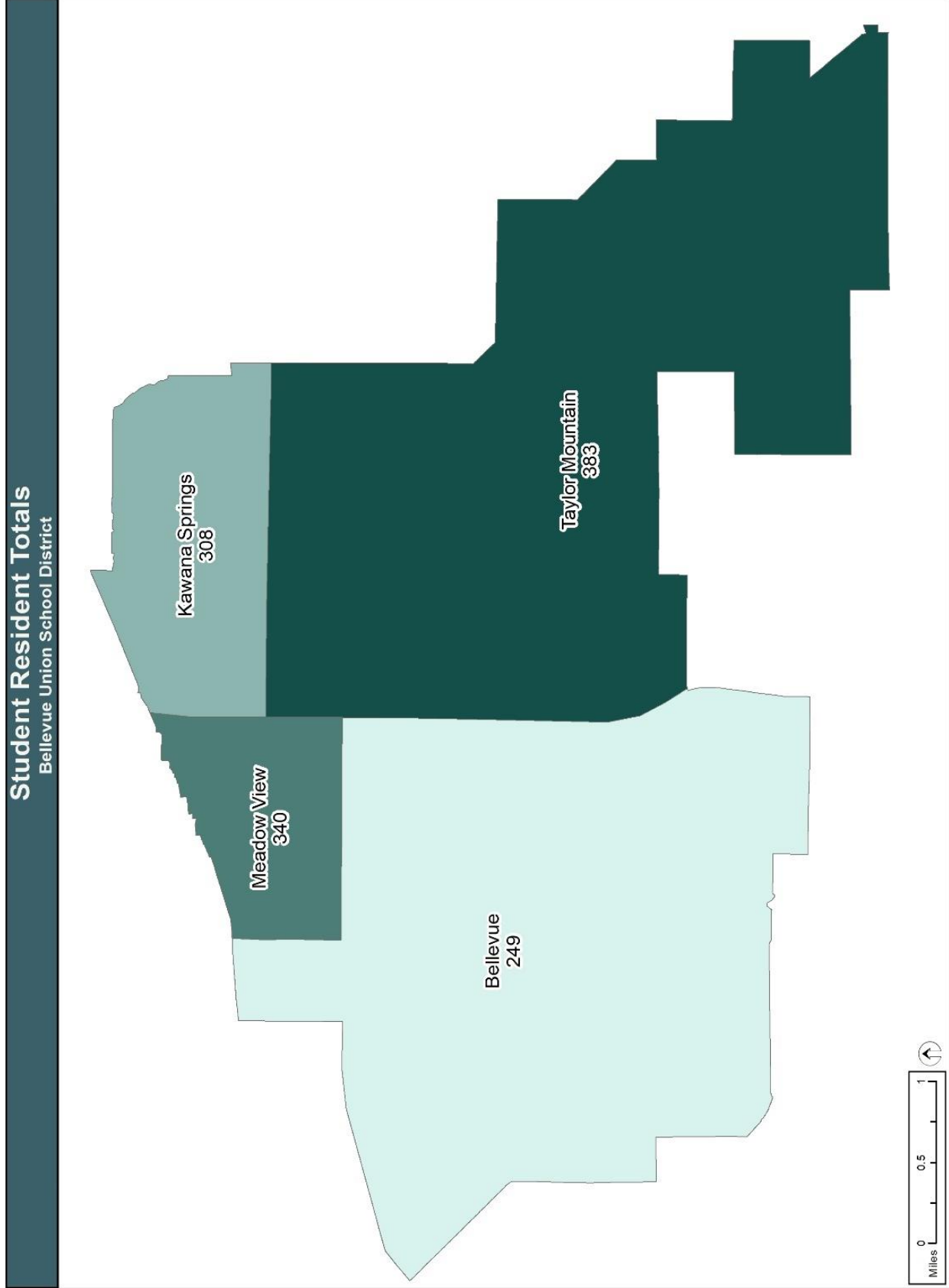
Figure 22. 2023-24 Student Distribution



Student Densities

Once the 2023-24 students were mapped, they were analyzed by their Spatial Analysis Area location. Figure 23 depicts where BUSD's current students reside. The most BUSD students reside within the Taylor Mountain boundary and the Bellevue boundary has the lowest numbers of students.

Figure 23. 2023-24 TK-6th Grade Student Resident Totals



Attendance Matrix

An important factor in analyzing the BUSD student population is determining how each school is serving its neighborhood population. Attendance matrices are included to provide better understanding of where students reside versus where they attend school. The table on the following page compares the 2023-24 BUSD students by their school of residence versus their school of attendance¹.

- Schools listed across the top of the table are schools of residence, and each column shows where the students who live in that boundary attend school.
- Schools listed down the left-hand side of the table are schools of attendance, and each row shows the boundary of residence for students who attend that school.

In-migration refers to students attending a school but not residing in its boundary. Out-migration refers to students leaving their school boundary to attend a different BUSD school. Schools with no attendance boundary, such as those enrolled in the Home Study program, are included in the analysis of out-migration, while inter-district transfer students who live outside of BUSD are included in the analysis of in-migration.

Elementary School Matrix

Table 8 demonstrates the rates of elementary in-migration; from 29.1% at Taylor Mountain Elementary School to 53.3% at Kawana Springs Elementary School (in other words, 53.3% of Kawana Springs enrollment is comprised of students not residing within the Kawana Springs boundary).

Likewise, the matrix also demonstrates the rates of elementary out-migration; from 19.1% at Taylor Mountain Elementary School to 53.6% at Kawana Springs Elementary School (in other words, 53.6% of the elementary students residing in the Kawana Springs school boundary attend a school other than Kawana Springs).

The rates of in- and out-migration are influenced by special programs, such as the dual language immersion program at Kawana Springs.

Figures 24 and 25 demonstrate the rates of in and out-migration for all elementary schools. Figure 26 demonstrates the elementary school student net migration. Net migration is the difference between the number of students migrating into the school and the number of students migrating out of the school boundary. Net migration only counts students migrating into or out of one of the BUSD elementary schools with an attendance boundary and is meant to compare these schools to each other in terms of where BUSD students are choosing to attend. Inter-district students and students attending schools with no boundary are not included in the net migration calculations.

¹ These student totals were derived from the geocoded 2023-24 student list and therefore may not precisely match the 2023-24 BUSD enrollment data totals as reported to CDE.

Table 8. Elementary Attendance Matrix

		School/District of Residence					Total Attending
		Bellevue Elementary	Kawana Springs Elementary	Meadow View Elementary	Taylor Mountain Elementary	Other Districts	
School of Attendance	Bellevue Elementary	189	32	66	35	66	388
	Kawana Springs Elementary	11	143	17	25	110	306
	Meadow View Elementary	39	46	247	10	61	403
	Taylor Mountain Elementary	10	84	10	310	23	437
	Home Study	0	3	0	3	0	6
	Total Residing	249	308	340	383	260	1,534
	% In-Migration	51.3%	53.3%	38.7%	29.1%		
	% Out-Migration	24.1%	53.6%	27.4%	19.1%		
	Net Migration	73	-109	2	34		

Figure 24. Elementary School Student In-Migration

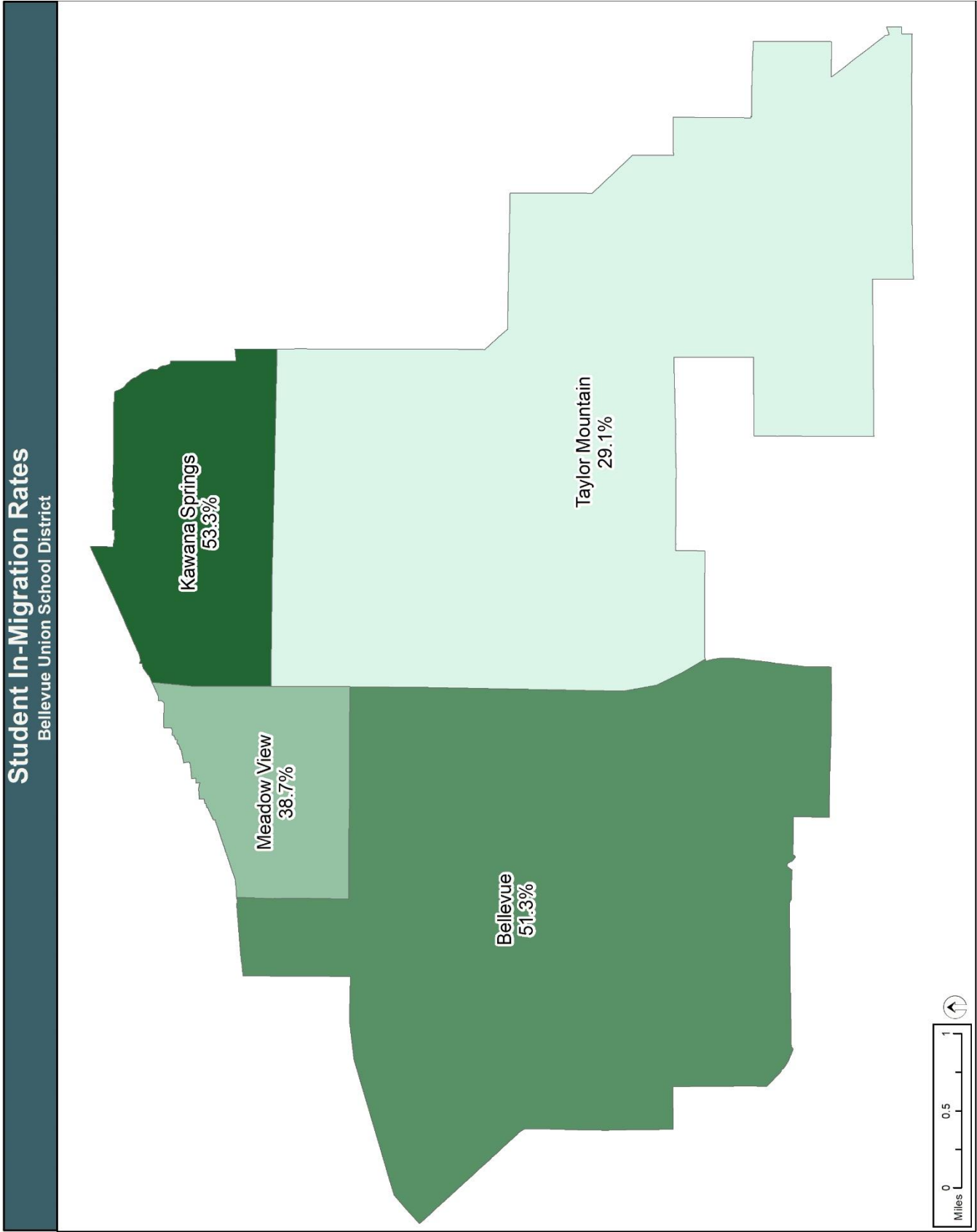


Figure 25. Elementary School Student Out-Migration

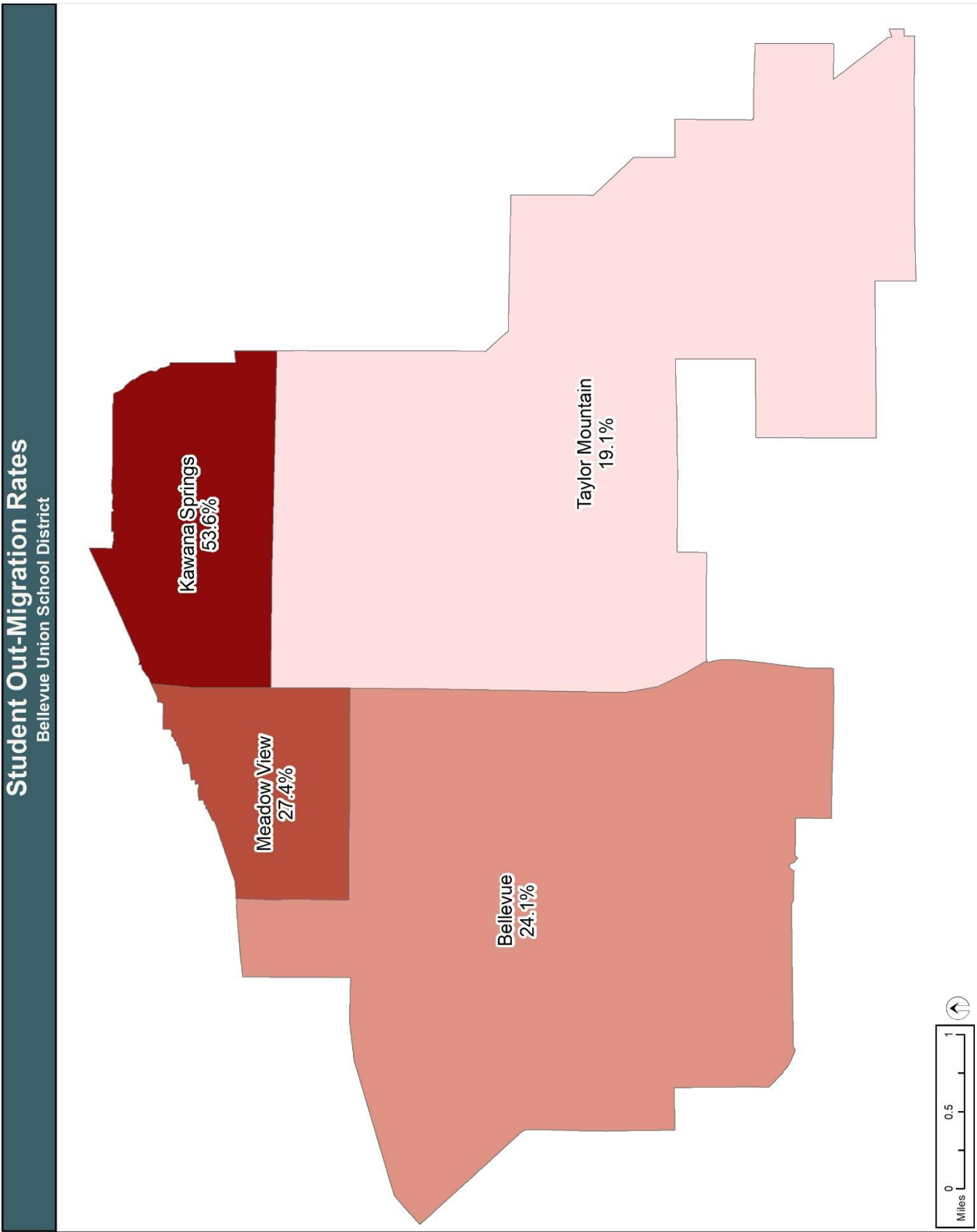
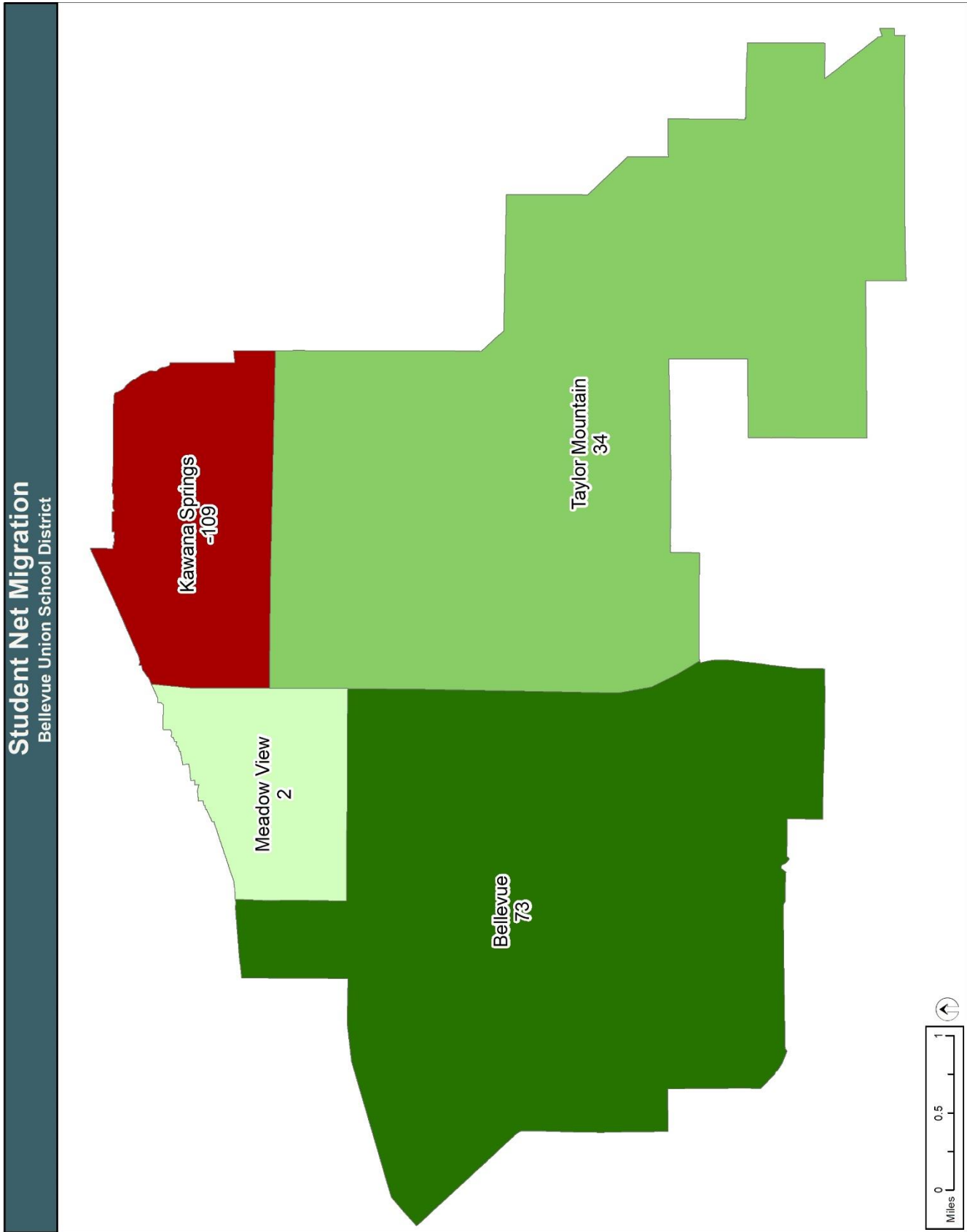


Figure 26. Elementary School Student Net Migration



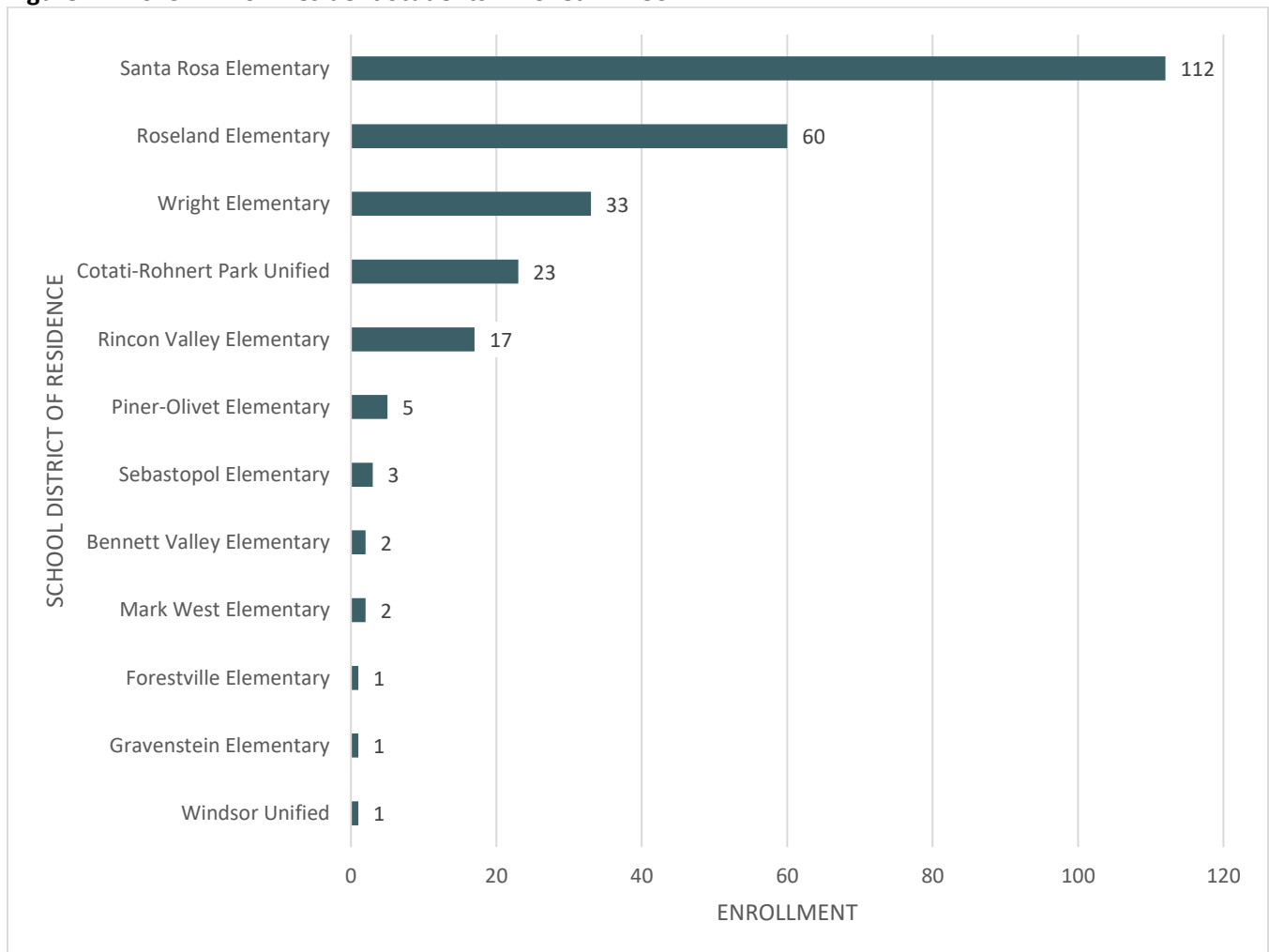
Non-Resident Student Trends

Non-Resident Students Enrolled at BUSD

BUSD students residing outside of the District were isolated and measured for purposes of evaluating the impact to District enrollments and District facilities. Currently, there are 260 students who live outside of BUSD boundary enrolled at BUSD schools, representing 16.3% of all enrollment.

Figure 27 depicts the current year non-resident students by their school district of residence according to official residence address. 43% of all non-resident students enrolled in BUSD reside in the Santa Rosa Elementary School District.

Figure 27. 2023-24 Non-Resident Students Enrolled in BUSD



Outgoing Inter-District Enrollment

Inter-District transfer requests out of Bellevue Union School District have generally decreased over time since 2019-20 when there were 434 such transfers out. In the current year, the total number of transfers is only 257, almost the same total as the number of non-resident student coming into the District.

SECTION F: ENROLLMENT PROJECTIONS

To effectively plan for facilities, boundary changes, or policy changes for student enrollment, school district administrators need a long-term enrollment projection. King Consulting prepared 7-year enrollment projections for BUSD utilizing the industry standard cohort “survival” methodology. While based on historical enrollments, the consultant adjusts the calculation for:

1. Historical and projected birth data (used to project future kindergarten students);
2. The addition of students generated by residential development;
3. Weighting or de-weighting anomalous years of student migration.

The enrollment projections must account for a wide range of variance, as these factors are not uniform from year to year. The study includes Low, Moderate, and High enrollment projections to demonstrate plausible enrollment trends depending on which recent trends ultimately have more influence on the District’s future enrollments.

Historical and Projected Birth Data

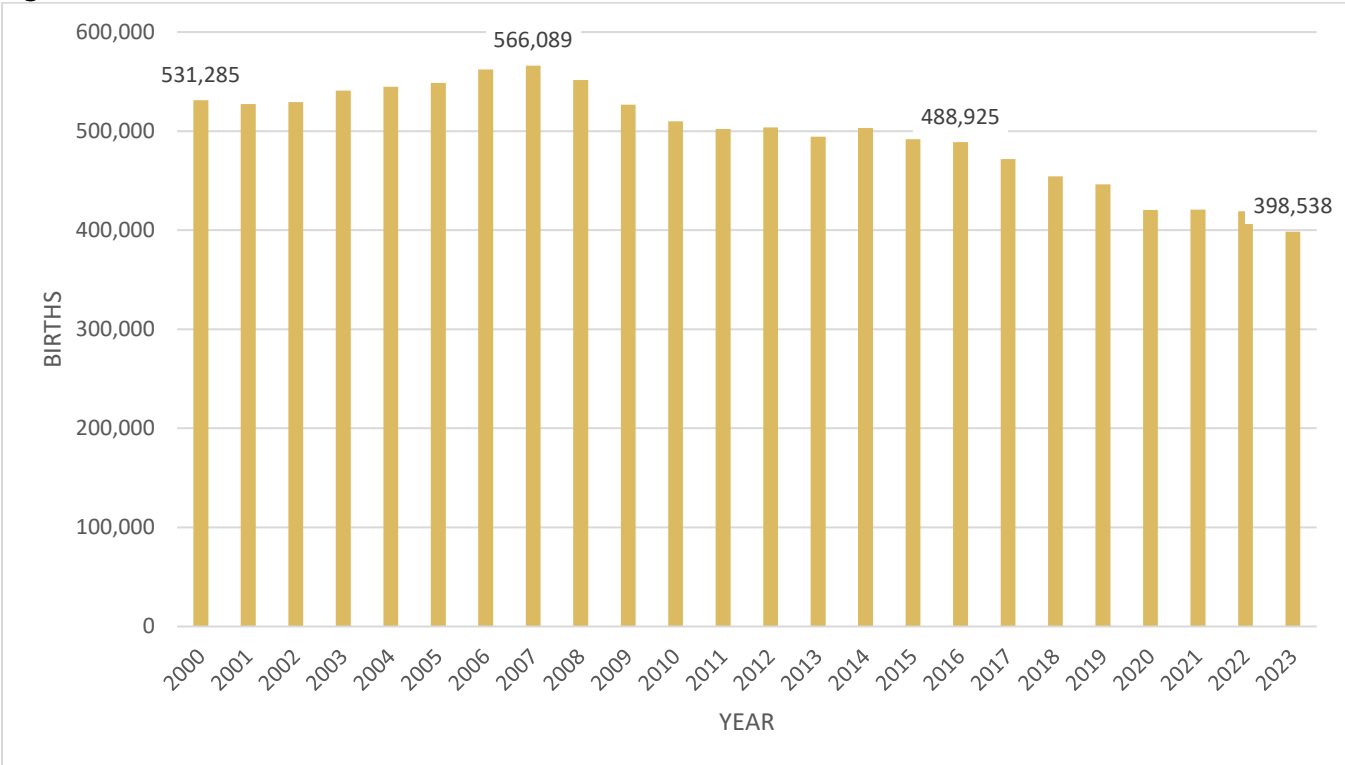
Close tracking of local births is crucial for projecting future kindergarten students. Births are the single best predictor of the number of future kindergarten students to be housed by the District. Birth data is collected for the Bellevue Union School District by the California Department of Health Services using ZIP Codes² and is used to project future kindergarten and TK class sizes.

Since peaking in 2007, births in California have declined significantly (Figure 28). In 2023, Californians gave birth to 398,538 children, setting a record low since 1990 and representing the 13th time in the last 16 years that the birth total decreased compared to the prior year. This is a 29.6% decrease since 2007. The one-year decrease in births recorded in 2020 was the largest since 1995. Californians continue to put off having children until later in life. Recent birth rates in California fell most heavily among people under the age of 30.

Sonoma County births peaked in 2004, then decreased a total of 27.5% through the current year (Figure 29). After reaching a record low point in 2020, births rebounded in 2021 but have since decreased back to nearly the same record low level.

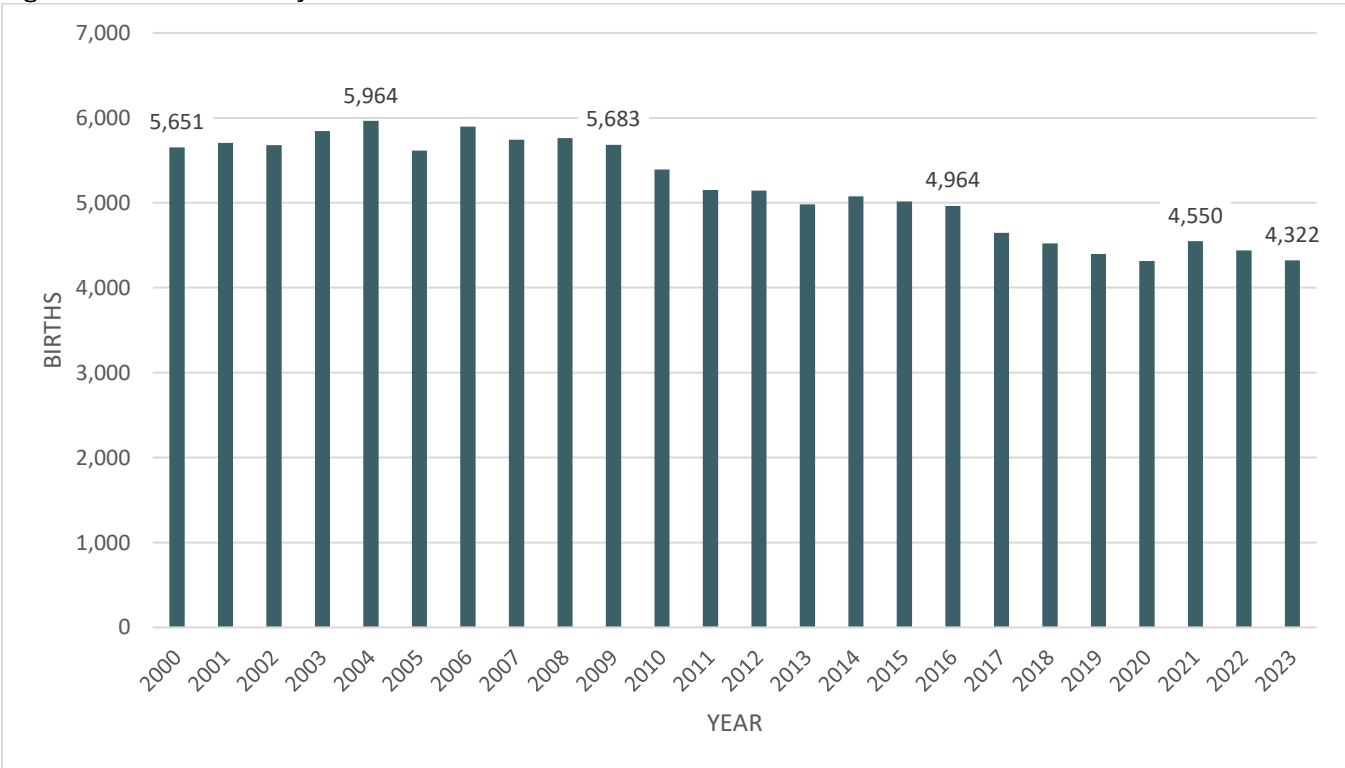
² The consultant utilized ZIP Codes 95404 and 95407.

Figure 28. California Births: 2000-2023



Source: California Department of Public Health.

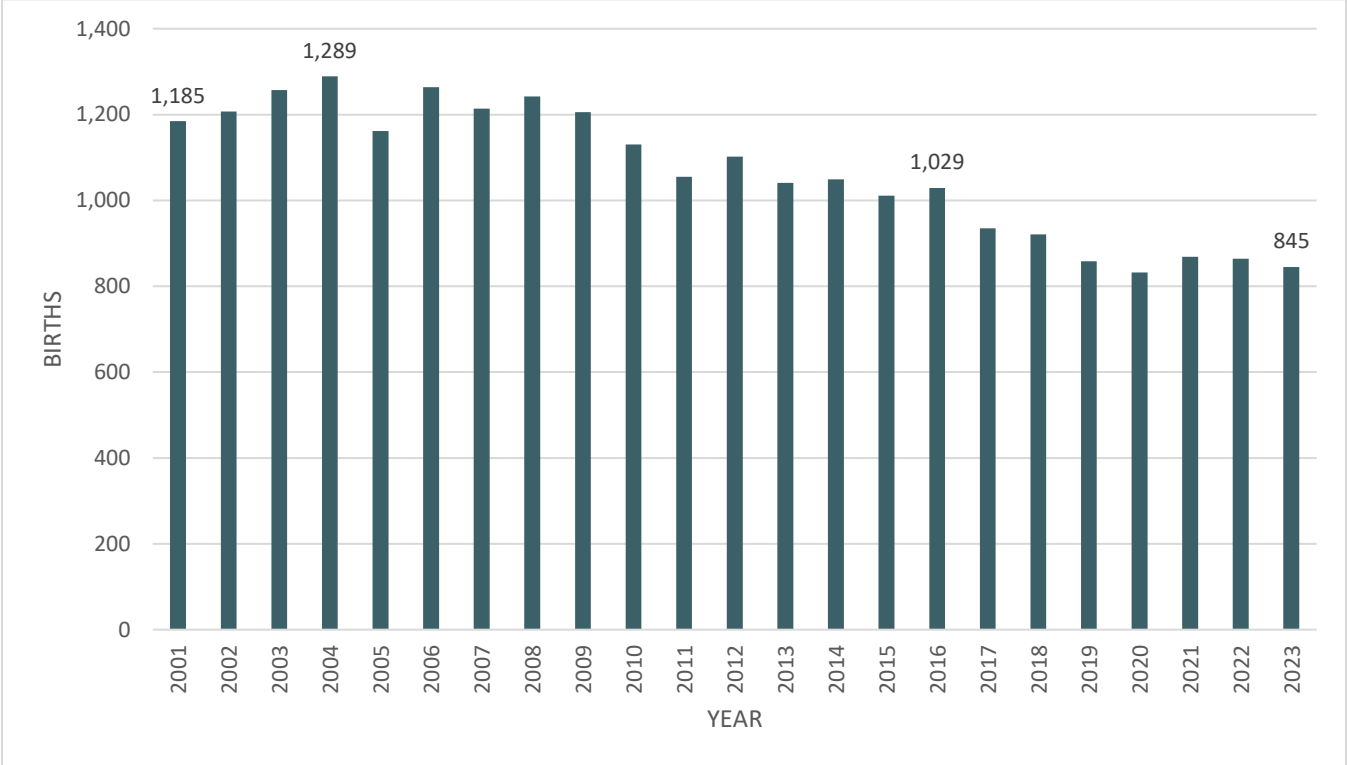
Figure 29. Sonoma County Births: 2000-2023



Source: California Department of Public Health.

The BUSD birth rate peaked in 2004 before decreasing steadily over the last 20 years. Overall, local births decreased by 34.4% in that time, a higher rate of decrease than State or County births. Births dropped below 1,000 for the BUSD area after 2016 and totaled only 845 in 2023. Figure 30 demonstrates the total number of local births between 2001 and 2023 in the Bellevue Union School District.

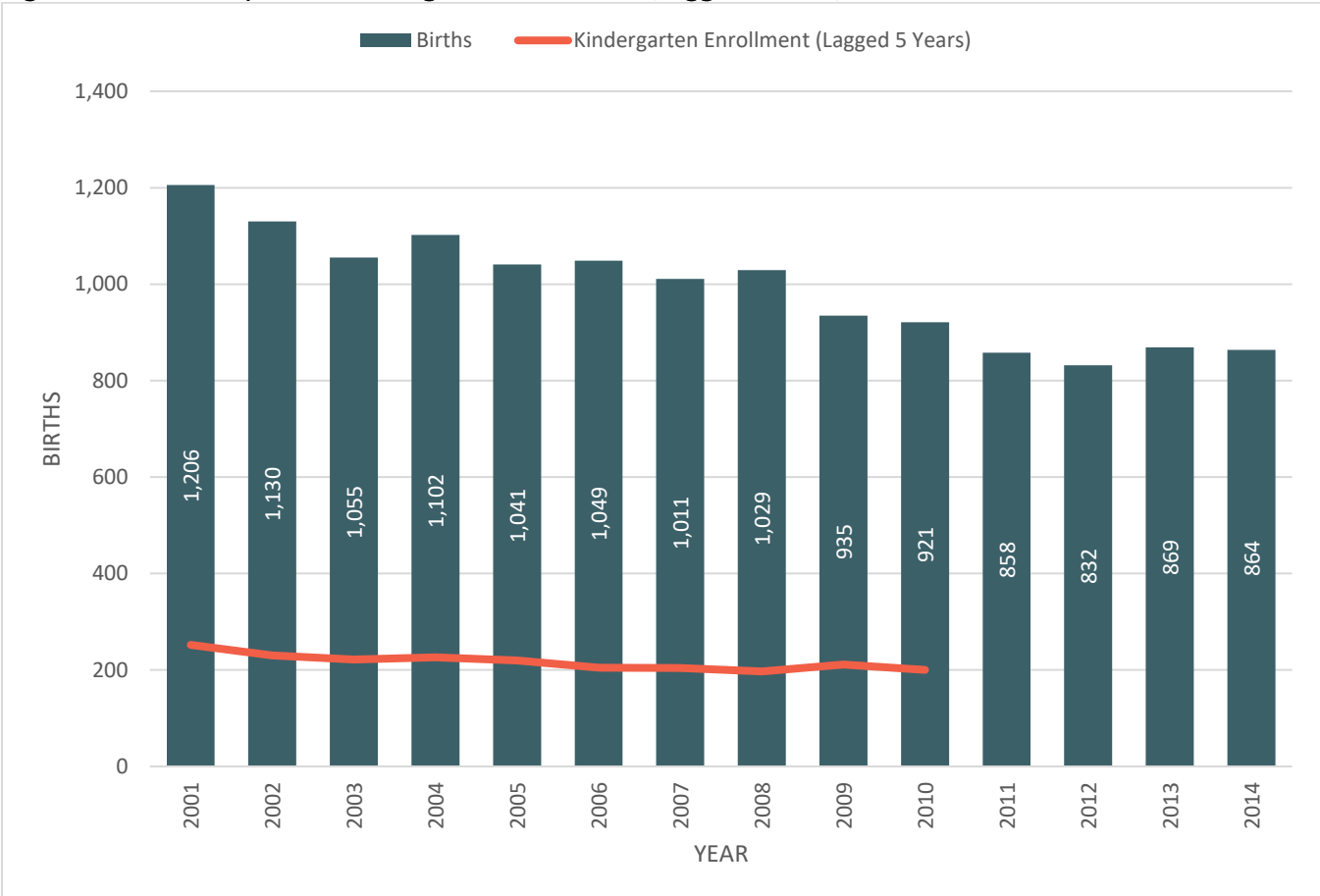
Figure 30. BUSD Births: 2001-2023



Source: California Department of Public Health.

The number of children born to parents who live in BUSD is correlated with the size of the incoming kindergarten cohort five years later and the transitional kindergarten (TK) cohort four years later. Therefore, King Consulting uses recent birth data as the most important factor when projecting future kindergarten and TK students for BUSD to accommodate. Figure 31 demonstrates this relationship. The ratio of kindergarten is much lower than births in this analysis since the ZIP codes that cover BUSD also contain additional population served by other school districts.

Figure 31. Births Compared to Kindergarten Enrollments (Lagged 5 Years)



Source: California Department of Public Health and CDE.

There is rarely a one-to-one correspondence between births and subsequent kindergarten enrollments. Table 9 and Figure 32 demonstrate the BUSD birth-to-kindergarten and birth-to-transitional kindergarten ratios. The ratio provides the percentage of births that result in kindergarten enrollments in the District five years later, or transitional kindergarten enrollments four years later. It is a net rate because children move both into and out of the District.

As noted previously, the birth data available by ZIP code includes other parts of the City of Santa Rosa beyond what is served by BUSD, so the kindergarten ratio is likely to be much lower than 1.0. Currently, the birth-to-kindergarten ratio is 0.22, meaning that for every 100 births in 2018, BUSD enrolled about 22 children in kindergarten classes five years later (in 2023).

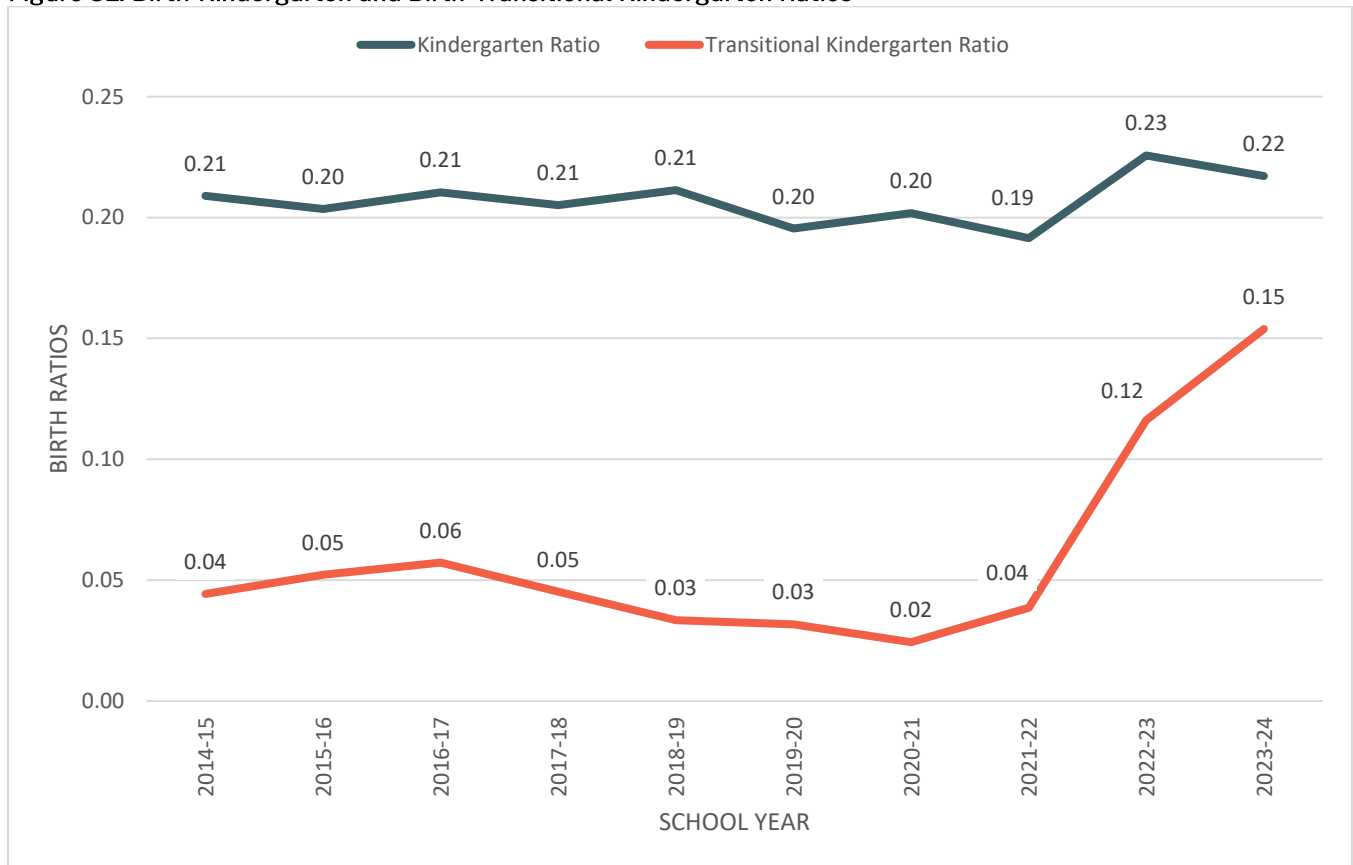
The same pattern is observed for the transitional kindergarten ratio, which is currently 0.15. For every 100 births in 2019, the District enrolled approximately 15 TK students in 2023. These ratios are analyzed, and statistical calculations are applied to estimate future ratios. BUSD birth ratios have displayed a high degree of consistency over the last decade, giving confidence to future projections based on known number of births. However, there is some variability that will be accounted for in the High and Low enrollment projections shown later in this section.

Table 9. Birth-Kindergarten and Birth-Transitional Kindergarten Ratios

Birth Year	Births	Kindergarten Year	Kindergarten Enrollment	Ratio of Births to Kindergarten Enrollment	Transitional Kindergarten Enrollment	Ratio of Births to TK Enrollment
2009	1,206	2014-15	252*	0.21	50*	0.04
2010	1,130	2015-16	230	0.20	55	0.05
2011	1,055	2016-17	222	0.21	63	0.06
2012	1,102	2017-18	226	0.21	47	0.05
2013	1,041	2018-19	220	0.21	35	0.03
2014	1,049	2019-20	205	0.20	32	0.03
2015	1,011	2020-21	204	0.20	25	0.02
2016	1,029	2021-22	197	0.19	36	0.04
2017	935	2022-23	211	0.23	107	0.12
2018	921	2023-24	200	0.22	132	0.15
2019	858					
2020	832					
2021	869					
2022	864					
2023	845					

*Split of TK and Kindergarten is estimated for 2014-15.

Figure 32. Birth-Kindergarten and Birth-Transitional Kindergarten Ratios



The projected birth-to-kindergarten ratios are multiplied by the number of births each year to project future kindergarten enrollments. King anticipates the birth to kindergarten ratio in the moderate enrollment projection will remain within the higher range of historical norms demonstrated over the previous decade, around 0.22. To project kindergarten classes beyond 2028, statistical trend analysis is used to project future births.

Expanded Universal TK cohorts assume proportional enrollment based on the months of birth eligibility that are added each year, with increasing TK enrollment over the remaining two years of full implementation as the program increasingly becomes the first year of a two-year kindergarten program for District families, and then gradually increasing enrollments until TK levels for a cohort approach the independently projected kindergarten totals.

Student Migration Rates

The methods of projecting student enrollment in grades 1st – 6th involve the use of student migration rates. A migration rate is simply how a given cohort changes in size as it progresses to the next grade level.

1. Positive migration occurs when a District gains students from one grade into the next grade the following year. For example, a cohort of 100 1st grade students becomes a cohort of 125 2nd grade students the following year. In this case, 25 new students enrolled in the District who were not enrolled the prior year³.
 - a. Positive migration could be indicative of numerous influences, including the in-migration of families with young children to the District, private to public school transfers, new residential construction, District policy changes, school closures in adjacent Districts, etc.
2. Negative migration occurs when a District loses students from one grade into the next grade the following year. For example, a cohort of 100 1st grade students becomes a cohort of 75 2nd grade students the following year. In this case, 25 students who were present the prior year are not enrolled in the current year.
 - a. These losses could be indicative of numerous influences including the closure of schools, District policy changes restricting inter-district transfer students, losses to private and charter schools or other Districts, out-migration of families due to economic decline, etc.

³ These are net measurements.

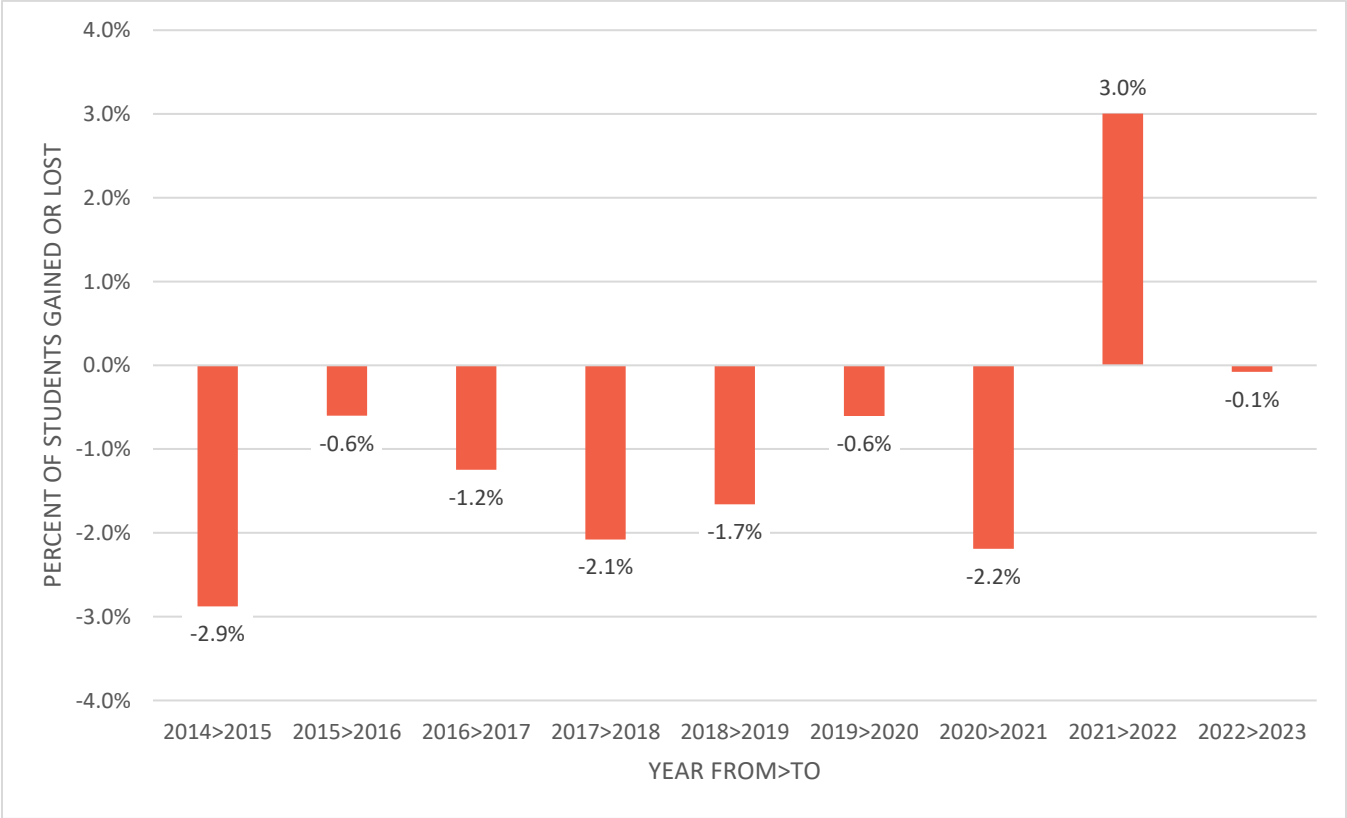
As an example, in 2022-23 the District’s 3rd grade cohort numbered 198 students. A year later, this cohort became 4th graders numbering 206. Using this example, the rate of cohort migration is calculated in the following way:

$$(206-198)/198 = +4.0\%$$

The 4.0% increase is a measure of the likelihood that a 2nd grade cohort will become larger or smaller as it advances into 3rd grade the following year. Migration rates are calculated for all grade levels by year and then analyzed by the current grade level configuration to find an average rate of change. Exceptionally high or low migration numbers are usually given lower weight in the calculations, and more recent data is typically given a higher weight. However, since some grade-to-grade migration was affected by COVID-19 in 2020-21 and 2021-22 (particularly at 1st grade), additional steps were taken to de-weight or even exclude this year if was far out of line with other established trends.

The chart in Figure 33 demonstrates the trends the District has experienced with its cohort migration of its core elementary school enrollment over the previous decade (not including Stony Point Academy students in higher grade levels). BUSD had exhibited persistently negative net cohort growth in its history until 2022, when existing cohorts grew by 3% from the previous year. In the current year, net cohort growth was negative 0.1%, still the second highest rate of the last decade. These increased cohort migration rates likely correspond with increased residential development in recent years.

Figure 33. Migration Grades K-5 > Grades 1-6



Enrollment Projections

The benefit of tracking district demographic trends is the ability to utilize the trend data to project future enrollment. Predicting future enrollment is an important factor affecting many school processes: long-range planning, budgeting, staffing, and anticipating future building and capital needs. King Consulting has utilized several tools to project future enrollment, including the most major factors of cohort growth, birth rates, and residential construction patterns.

The cohort survival method is the standard demographic technique for projecting enrollments. This method was utilized to project enrollments for BUSD. Using this method, the current student body is advanced one grade for each year of the projection. For example, year 2023 first graders become year 2024 second graders, and the following year's third graders, and so on. As a cohort moves through the grades, its total population will, as demonstrated above, most likely change.

Enrollment projections were prepared by calculating births, birth-to-kindergarten ratios, grade-to-grade migration rates, student generation rates, and residential development. King Consulting calculates three distinct enrollment projections: a Low projection, a Moderate projection, and a High projection. Since recent birth to kindergarten ratios and grade-to-grade migration rates have demonstrated some variability, there is a range of plausible outcomes for the District's future enrollment over the next few years. By providing a range of enrollment projections that account for the record high and low input factors observed in the last few years, BUSD can plan for a range of valid possibilities that will be defined by the High and Low projections, especially in the short-term.

The Moderate projection is recommended for planning purposes, however, as this projection carefully balances the various input factors for a long-term balanced approach that is most likely to hold up over time. Individual school projections are based on the Moderate District-wide projection.

Low Enrollment Projection

Table 10. BUSD Low Enrollment Projection

	Actual			Projected							
Grade	21-22	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	
TK	36	107	132	156	171	170	167	168	168	169	
K	197	211	200	173	168	175	174	171	172	172	
1	216	213	221	208	180	175	183	181	178	179	
2	194	224	209	219	206	178	173	181	180	176	
3	205	198	213	201	211	198	172	167	174	173	
4	211	201	206	215	203	212	200	173	168	175	
5	208	218	197	201	210	198	208	196	169	164	
6	216	214	218	195	200	208	197	206	194	168	
Total	1,483	1,586	1,596	1,569	1,549	1,516	1,472	1,442	1,403	1,376	

Moderate Enrollment Projection

Table 11. BUSD Moderate Enrollment Projection

Grade	Actual			Projected							
	21-22	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	
TK	36	107	132	169	182	180	178	179	178	178	
K	197	211	200	195	186	193	194	190	190	189	
1	216	213	221	216	207	198	207	208	201	202	
2	194	224	209	224	217	207	200	210	208	201	
3	205	198	213	208	219	212	204	197	205	203	
4	211	201	206	220	211	222	217	210	200	207	
5	208	218	197	208	219	209	222	217	208	198	
6	216	214	218	201	209	218	212	224	217	208	
Total	1,483	1,586	1,596	1,641	1,652	1,641	1,634	1,635	1,608	1,586	

Based on the BUSD District-wide Moderate enrollment projection, the District's enrollment will increase slightly overall through 2029-30 with a peak projected enrollment in 2025-26 of 1,652. This will primarily be driven by the continuing rollout of Universal TK and corresponding larger TK cohorts, as well as students generated by upcoming residential development. After this time, however, the effects of smaller kindergarten cohorts entering the District each year, based on recent low birth rates, will have a stronger effect, leading to decreasing enrollments.

- Total BUSD enrollment is projected to increase from 1,596 in the current year to 1,652 by 2025-26 (plus 56 or 3.5%)
- After 2025-26, enrollment will eventually decrease back to 1,586 by 2030-31 (minus 66 or 4%)

High Enrollment Projection

Table 12. BUSD High Enrollment Projection

Grade	Actual			Projected							
	21-22	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	
TK	36	107	132	181	194	190	189	190	187	188	
K	197	211	200	204	192	198	201	196	196	193	
1	216	213	221	222	219	205	216	219	210	208	
2	194	224	209	230	227	221	212	224	222	211	
3	205	198	213	215	229	224	223	214	221	218	
4	211	201	206	229	223	237	236	236	222	228	
5	208	218	197	214	231	224	241	240	237	222	
6	216	214	218	208	219	234	232	249	244	240	
Total	1,483	1,586	1,596	1,702	1,733	1,733	1,749	1,768	1,738	1,708	

Enrollment Projections by School

Tables 13-17 provides a summary of enrollment projections by school. King Consulting prepared these individual school enrollment projections utilizing the standard cohort survival methodology, historical migration rates, and birth to kindergarten ratios. The individual school enrollment projections assume that the rate of progression from one grade to the next will be consistent with the rates of progression in previous years, barring obvious outliers that were appropriately weighted or removed. Importantly, given the pending expansion of Transitional Kindergarten to an effective new grade level over the next four years, these projections currently assume that TK will continue to be offered at all sites at the same proportion as in the current year.

Finally, these forecasts do not take into consideration local district factors such as changing school programs, the requirements of teacher to student ratios by grade level, the availability of classrooms, and the movement of students required to maintain the teacher/student ratio at all grade levels. Overloading, overflow designations, and intra-district transfer policy can also have an enormous effect on an individual school's enrollment projection accuracy, even while total District-wide projections remain accurate.

Table 13. Bellevue Elementary School Enrollment Projection

	Actual				Projected						
Grade	21-22	22-23	23-24		24-25	25-26	26-27	27-28	28-29	29-30	30-31
TK	19	26	23		29	32	31	31	31	31	31
K	44	52	53		49	47	49	49	48	48	48
1	70	44	56		56	52	50	52	52	51	51
2	49	80	49		60	60	56	54	56	56	55
3	54	58	64		44	54	54	51	48	50	50
4	48	51	59		61	42	52	52	48	46	48
5	46	55	45		53	56	39	48	48	45	43
6	56	51	58		47	57	60	41	51	51	47
Total	386	417	407		401	401	392	377	382	378	373

Table 14. Kawana Springs Elementary School Enrollment Projection

	Actual				Projected						
Grade	21-22	22-23	23-24		24-25	25-26	26-27	27-28	28-29	29-30	30-31
TK	0	23	42		54	58	57	57	57	57	57
K	44	45	45		43	41	43	43	42	42	42
1	41	45	43		45	41	39	41	41	40	41
2	42	39	37		40	39	35	34	37	36	35
3	47	37	36		35	35	35	32	31	33	33
4	36	45	34		36	33	32	34	30	29	32
5	38	37	41		34	33	29	30	31	29	28
6	38	36	39		43	33	33	30	31	31	28
Total	286	307	317		329	313	305	302	301	297	296

Table 15. Meadow View Elementary School Enrollment Projection

	Actual				Projected						
Grade	21-22	22-23	23-24		24-25	25-26	26-27	27-28	28-29	29-30	30-31
TK	0	36	24		31	33	33	32	33	32	32
K	51	60	52		51	48	50	50	49	49	49
1	58	50	69		60	58	55	59	59	56	55
2	55	52	51		70	63	61	59	62	60	57
3	52	50	61		55	75	67	66	64	65	63
4	65	51	55		66	59	80	73	71	68	69
5	58	61	53		57	69	60	82	76	73	69
6	59	58	59		52	57	67	61	82	74	71
Total	398	418	424		440	462	473	482	495	478	466

Table 16. Taylor Mountain Elementary School Enrollment Projection

	Actual				Projected						
Grade	21-22	22-23	23-24		24-25	25-26	26-27	27-28	28-29	29-30	30-31
TK	17	22	43		55	59	59	58	58	58	58
K	58	54	50		51	48	50	51	49	50	49
1	47	74	53		54	55	52	54	55	53	53
2	48	53	72		53	53	54	52	54	55	53
3	52	53	52		73	55	54	55	53	55	56
4	62	54	58		55	76	57	57	58	55	58
5	66	65	58		62	58	80	59	60	60	57
6	63	69	62		58	60	57	79	59	59	59
Total	413	444	448		462	465	464	465	447	445	443

Table 17. Taylor Mountain Home Study Enrollment Projection

	Actual				Projected						
Grade	21-22	22-23	23-24		24-25	25-26	26-27	27-28	28-29	29-30	30-31
TK	0	0	1		0	0	0	0	0	0	0
K	0	2	0		1	1	1	1	1	1	1
1	0	2	1		1	1	1	1	1	1	1
2	0	1	0		1	1	1	1	1	1	1
3	0	0	1		1	1	1	1	1	1	1
4	0	1	0		1	1	1	1	1	1	1
5	0	3	2		2	2	1	2	2	2	2
6	0	0	4		2	2	2	1	2	2	2
Total	0	9	9		9	9	8	8	9	9	9

SECTION G: CONCLUSION AND RECOMMENDATIONS

Conclusion and Recommendations

Future enrollment trends for the Bellevue Union School District involve a balance between baseline demographic trends and countering factors. The foundational factor is the replacement of current cohorts with new kindergarten cohorts each year that are likely to be smaller, based on recent trends in local births. Each year that the new cohort is smaller than the exiting 6th grade cohort from the previous year, total enrollment will decrease absent mitigating factors. In the short term, however, the District has mitigating factors that will more than offset these baseline enrollment decreases. Ongoing residential development within the District will add new students to existing cohorts each year, while the expansion of Transitional Kindergarten (TK) will allow the District to simultaneously enroll more students as increasingly younger students become eligible for TK each year through 2025-26. Overall, this will lead to modest enrollment growth before enrollment then begins to decrease back to current levels by the end of the projection period.

Based on the analyses prepared for this study, the following steps are recommended for the Bellevue Union School District. However, it is important to note that these recommendations may be constrained by broader fiscal and policy issues.

1. The District should plan for how it will continue to accommodate the additional TK students it will enroll.
2. Continue to closely monitor residential development throughout the District, as a significant decrease or increase in the pace of new home development will affect the District's future enrollment.
3. Update these projections regularly to account for changes in enrollment trends, local demographics, and residential development schedules.

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