

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEES  
2024-25 Second Interim Notes**

The Second Interim budget report is a snapshot in time of the local educational agency's (LEA) revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years. It is a time to adjust the budget based upon the enacted State Budget and subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenue and expenditures. The First Interim report covers the period of time from July 1 through December 31<sup>st</sup> each fiscal year and submitted to the county office of education by March 15<sup>th</sup>.

**BUDGET ASSUMPTIONS**

**Planning Factors for Second and MYP**

The 2024-25 budget assumptions are used to prepare the 2024-25 Budget and multi-year projections for 2025-26 and 2026-27 fiscal years. The multi-year projections provide a view of the current year (2024-25) budget and the next two years' budget plan (2025-26 and 2026-27). They are built with assumptions provided by PCOE Common Message, School Services of California, the State Dept. of Finance (DOF), Legislative Analyst Office (LAO), FCMAT LCFF Calculator, federal funding projections and district trends and data. Property taxes, state allocations, LCFF Funding estimates, new legislature, federal funding and budget projections can all have a significant impact on revenue assumptions.

Additionally, PCOE recommends the district incorporate projection information from FCMAT and School Services of California (SSC) Dartboard for specific budget circumstances for our individual district. Every district receives differing amounts of revenue through the LCFF funding model and has its own particular set of financial risk factors. It is important that all districts continue to assess their individual situation and plan accordingly to maintain fiscal solvency.

Key planning factors for the District to incorporate into the 2024-25 budget and multiyear projections are listed on the next page and based on the latest information available.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEES  
2024-25 Second Interim Notes**

**GENERAL FUND BUDGET ASSUMPTIONS SECOND INTERIM AND MYP**

	24/25 1st Interim	24/25 2nd Interim	25/26 Projection	26/27 Projection	
<b>REVENUES</b>					
Enrollment	8,046	8,051	8,232	8,417	2.25% growth each year based on recent enrollment trends
ADA Yield	94.5%	94.5%	94.5%	94.5%	94.5% projected rate based on 23-24 actual rate of 94.6%
ADA (Excl. County ADA)	7,604	7,608	7,779	7,954	
ADA (Incl. County ADA)	7,620	7,624	7,795	7,970	
% Increase (Decrease) Enrollment	2.25%	2.31%	2.25%	2.25%	
# Increase (Decrease) Enrollment	177	182	181	185	
# Increase (Decrease) in ADA	157	162	171	175	
State Statutory COLA %	1.07%	1.07%	2.43%	3.52%	Per SSC Dartboard
<b>EXPENDITURES</b>					
Certificated New Positions - FTE	10.7	10.7	4.0	4.0	24-25: 8.8 growth teachers, 1.9 special ed teachers, 25-26: 7 growth teachers, 2 TK teachers (for 10:1 ratio), 26-27: 7 growth teachers
Certificated Step/Column	1.69%	1.69%	1.69%	1.69%	
Classified New Positions - FTE	9.7	12.5	0.9	0.0	24-25: 5.43 paraprofessionals, 1.0 bus driver, 1.0 dispatcher, .75 BSA, .875 COTA, 2.0 Technology Tech I, 1.0 Ed Services Account Tech II, .50 Tech Secretary; 25-26: Four .4275 instructional aides for new TK classes; 2 paras for new elem. ASD class, elim .50 DO Clerk
Classified Step/Column	2.43%	2.43%	2.43%	2.43%	25-26 & 26-27: 3-year average
Classified Statutory Benefits Rate	36.34%	36.34%	36.69%	36.79%	
Certificated Statutory Benefits Rate	22.19%	22.19%	22.19%	22.19%	
Transfers Out to Other Funds	\$840,692	\$899,321	\$1,363,585	\$966,402	Adult Ed (\$25k), Deferred Maint.(\$500k), Cafeteria (\$380k 24-25, \$841k 25-26, \$668k 26-27)
Contribution to RRM	\$3,581,386	\$3,581,386	\$3,689,571	\$3,791,002	3% of GF Expenditures (Excl STRS On-Behalf).

**PROPOSED BUDGET:**

The 2024-25 Second Interim budget, presented on the next page, is built from assumptions from the State-adopted budget, federal and local revenue projections, district historical data, SSC dartboard, FCMAT LCFF Calculator and PCOE Common Message.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEES  
2024-25 Second Interim Notes**

	Second Interim		
	Unrestricted	2024-25 Restricted	Combined
<b>Revenues</b>			
LCFF Funding - Base	86,665,425	2,287,848	88,953,273
LCFF Funding - Supplemental	5,729,465	-	5,729,465
Federal Revenue	-	3,719,706	3,719,706
State Revenue	2,622,831	11,179,426	13,802,257
Local Revenue	2,589,898	6,591,423	9,181,321
<b>Total Revenues</b>	<b>97,607,619</b>	<b>23,778,403</b>	<b>121,386,022</b>
<b>Expenditures</b>			
Certificated Salaries	39,797,149	8,915,130	48,712,279
Classified Salaries	10,826,449	7,492,256	18,318,705
Benefits	19,952,420	11,126,521	31,078,941
Books and Supplies	3,508,285	6,503,634	10,011,919
Other Services & Oper. Exp	10,388,849	7,324,841	17,713,690
Capital Outlay	53,641	994,738	1,048,379
Other Outgo 7xxx	-	3,872,834	3,872,834
Transfer of Indirect 73xx	(2,000,367)	1,783,297	(217,070)
<b>Total Expenditures</b>	<b>82,526,426</b>	<b>48,013,251</b>	<b>130,539,677</b>
Surplus / (Deficit)	15,081,193	(24,234,848)	(9,153,655)
Transfers In	-	-	-
Transfers out	(899,321)	-	(899,321)
Contributions to Restricted	(19,920,148)	19,920,148	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(5,738,276)</b>	<b>(4,314,700)</b>	<b>(10,052,976)</b>
Beginning Balance	14,113,500	14,889,617	29,003,117
<b>Ending Fund Balance</b>	<b>8,375,224</b>	<b>10,574,917</b>	<b>18,950,141</b>
<b>Components of Ending Fund Balance</b>			
<b>Nonspendable:</b>			
Revolving Cash	5,000	-	5,000
<b>Assigned:</b>			
Supplemental program budget reserves	2,971,605	-	2,971,605
Negotiated compensation increases for CSEA, confidential and management	316,503	-	316,503
<b>Restricted:</b>			
State, Federal and Local programs	-	10,574,917	10,574,917
<b>Unassigned/Unappropriated:</b>			
Economic Uncertainty @ 3%	3,943,170	-	3,943,170
LCFF Supplemental revenues increase	-	-	-
<b>Unassigned Economic Uncertainty surplus/(deficit)</b>	<b>1,138,946</b>	<b>-</b>	<b>1,138,946</b>
<b>Total Ending Fund Balance</b>	<b>8,375,224</b>	<b>10,574,917</b>	<b>18,950,141</b>

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEES  
2024-25 Second Interim Notes**

**First Interim Budget vs. Second Interim Budget:**

Each year our budget is revised as new information becomes available and assumptions are modified. The significant differences between the district's First Interim and Second Interim Budget are reflected in the table below and discussed with comments on the following pages.

<b>Major Changes to Fund Balance from First Interim to Second Interim 2024-25</b>			
<b>Budgeted Deficit Spending at First Interim</b>			<b>(\$18,589,165)</b>
<b>Revenues</b>			
Principal Apportionment			1
Increase in LCFF funding - Base - Actual enrollment 5 students over budget	50,000		
Increase in LCFF funding - Supplemental - Actual UPP% (34.42%) over budget (32.36%)	125,000		
Increase in projected Special Education AB602 property tax revenues	65,000		
Total Principal Apportionment changes		240,000	
Federal Revenue - Increase in PL94-142 Special Education revenues		10,000	2
<b>State Revenue</b>			
Updated Educationally Related Mental Health allocation	30,000		
Dyslexia Screening Professional Development allocation	30,000		
Total State Revenue Changes		60,000	3
<b>Local Revenue</b>			
Increase in projected Special Education AB602 state aid revenues	100,000		
Medi-Cal billing revenues (budgeted when received)	230,000		
Reimbursements to Maintenance account by PTCs - Marquees	25,000		
RDA Facilities revenues in excess of adopted budget	270,000		
Western Placer Education Foundation grants	25,000		
Sierra College Dual Enrollment grant	15,000		
SIG Wellness Allocation	15,000		
Miscellaneous adjustments	25,000		
Total Local Revenue changes		705,000	4
<b>Total Change in Revenues</b>		1,015,000	
<b>Expenditures</b>			
<b>Certificated Salaries</b>			
Reduction of four secondary prep buyout sections	(60,000)		
Reduction for SLP vacant position filled with NPA	(30,000)		
Reduce for vacant Autism position filled with NPA	(70,000)		
Miscellaneous	(20,000)		
Total Certificated Salaries changes		(180,000)	5
<b>Classified Salaries</b>			
New paraprofessional and behavior aide positions	45,000		
Filling vacant positions/actual cost vs projected	30,000		
Miscellaneous adjustments	10,000		
Total Classified		85,000	6
<b>Statutory &amp; Health and Welfare Benefits</b>			
Statutory benefit cost savings - certificated and classified positions changes above	(50,000)		
Health benefit cost savings - based on actual hires	(40,000)		
STRS budget reduction related to new vs classic members for special pay compensation	(35,000)		
Miscellaneous adjustments	(35,000)		
Total Benefits		(160,000)	7

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
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**Changes to projected fund balance, continued:**

Books and Supplies		
Transfer to Fund Balance Reserve - prior year carryover and unallocated funds		
- Unrestricted	(3,045,000)	
Transfer to Fund Balance Reserve - prior year carryover and unallocated funds		
- Restricted	(4,010,000)	
Transfer from RRM Fund Balance for supplies	40,000	
Western Placer Education Foundation grants - set up budgets	25,000	
Transfer from Medi-Cal Fund Balance for collaborative approved eligible staff requests	115,000	
Increase budget for LCAP Homeless student supports	20,000	
Transfers to other objects and miscellaneous changes	(40,000)	
Total Books and Supplies		(6,895,000) <b>8</b>
Services & Other Operating Expenditures		
Decrease Nonpublic Schools budget - decreased 2 students, decreased for actual attendance	(200,000)	
Increase Nonpublic Agencies Budget - contracted Psych for testing	15,000	
Transfer to Fund Balance Reserve - prior year carryover and unallocated funds		
- Restricted	(875,000)	
Increase in utilities (electric, water, gas) budgets based on actuals to date and rate increases	485,000	
Special Education legal settlements	40,000	
Increase in legal budgets due to on-going litigation	40,000	
Transfer from RRM Fund Balance for services & outside contractors	55,000	
Transfers from other objects and miscellaneous changes	85,000	
Total Services and Other Operating Costs		(355,000) <b>9</b>
Capital Outlay		
Transfer to Fund Balance Reserve - prior year carryover and unallocated funds		
- Restricted	(200,000)	
Transfer from RRM Fund Balance for maintenance projects	70,000	
Transfer from RDA Fund Balance for facility projects	25,000	
Transfers from other objects and miscellaneous changes	30,000	
Total Capital Outlay		(75,000) <b>10</b>
Transfers out to other Funds - Cafeteria Fund 13 contribution		60,000 <b>11</b>
<i>Total Change in Expenditures</i>		(\$7,520,000)
<i>Rounding</i>		\$1,189
<b>Total Change in Budgeted FB</b>		<u>\$8,536,189</u>
<b>Budgeted Deficit Spending at Second Interim</b>		<u><b>(\$10,052,976)</b></u>

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
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2024-25 Second Interim Notes**

**Multi-Year Projections 2024-25, 2024-25 and 2026-27 Budget Years:**

The multi-year projections provide a view of the current year (2024-25) budget and the subsequent two years' projected budgets.

	Second Interim 2024-25 Combined	Projection 2025-26 Combined	Projection 2026-27 Combined
<b>Revenues</b>			
LCFF Funding - Base	88,953,273	92,979,996	98,259,104
LCFF Funding - Supplemental	5,729,465	6,069,726	6,388,559
Federal Revenue	3,719,706	3,155,846	3,155,846
State Revenue	13,802,257	12,870,676	12,870,676
Local Revenue	9,181,321	7,391,613	7,391,613
<b>Total Revenues</b>	<b>121,386,022</b>	<b>122,467,857</b>	<b>128,065,798</b>
<b>Expenditures</b>			
Certificated Salaries	48,712,279	49,604,332	50,822,655
Classified Salaries	18,318,705	18,479,189	18,956,358
Benefits	31,078,941	31,248,828	31,763,521
Books and Supplies	10,011,919	5,175,972	5,975,972
Other Services & Oper. Exp	17,713,690	15,417,040	15,417,040
Capital Outlay	1,048,379	411,210	411,210
Other Outgo 7xxx	3,872,834	3,466,476	3,639,799
Transfer of Indirect 73xx	(217,070)	(217,070)	(217,070)
Required Budget Reductions/Adjustments	-	(800,000)	(400,000)
<b>Total Expenditures</b>	<b>130,539,677</b>	<b>122,785,976</b>	<b>126,369,486</b>
Surplus / (Deficit)	(9,153,655)	(318,119)	1,696,312
Transfers In	-	250,000	-
Transfers out	(899,321)	(1,363,585)	(1,140,893)
Contributions to Restricted	-	-	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(10,052,976)</b>	<b>(1,431,704)</b>	<b>555,419</b>
Beginning Balance	29,003,117	18,950,141	17,518,437
<b>Ending Fund Balance</b>	<b>18,950,141</b>	<b>17,518,437</b>	<b>18,073,857</b>
<b>Components of Ending Fund Balance</b>			
<b>Nonspendable:</b>			
Revolving Cash	5,000	5,000	5,000
<b>Assigned:</b>			
Supplemental program budget reserves	2,971,605	2,971,605	2,971,605
Negotiated compensation increases for CSEA, confidential and management	316,503	634,147	-
<b>Restricted:</b>			
State, Federal and Local programs	10,574,917	9,854,193	10,016,296
<b>Unassigned/Unappropriated:</b>			
<b>Economic Uncertainty @ 3%</b>	<b>3,943,170</b>	<b>3,724,487</b>	<b>3,825,311</b>
LCFF Supplemental revenues increase	-	284,261	261,833
<b>Unassigned Economic Uncertainty surplus/(deficit)</b>	<b>1,138,946</b>	<b>44,745</b>	<b>36,242</b>
<b>Total Ending Fund Balance</b>	<b>18,950,141</b>	<b>17,518,437</b>	<b>17,116,288</b>

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
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**Multi-Year Projections 2024-25, 2025-26 and 2026-27 Budget Years:**

The multi-year projections provide a view of the current year (2024-25) budget and the subsequent two years' projected budgets. The multi-year projections are built on assumptions provided by the PCOE Common Message, School Services of California, the 2024-25 State adopted budget, the State Dept. of Finance (DOF), LAO, FCMAT LCFF Calculator, federal funding projections and district trends and data.

In 2024-25, the District's Second Interim Budget reporting shows the General Fund with a planned deficit of \$10.0 million, largely due to \$8.1 million in prior year unspent funds budgeted in expenditures to be spent in 2024-25.

**Budget Reductions - 2025-26 and 2026-27 Budget Years:**

At First Interim Budget, the District showed \$2.2 million in 2025-26 and \$500,000 in 2026-27 of required budget reductions meet the required 3% reserve for Economic Uncertainty. In February 2025, the Board approved the District Budget Advisory Committee's budget reduction recommendations shown below. The below budget reductions have been incorporated into the multi-year projection (MYP).

District Budget Advisory Committee 2024/25 - Recommendations				25/26	26/27		
DEPT	AREA	PROPOSAL	FUNDING Source	One-Time / Ongoing	AMOUNT OF SAVINGS	AMOUNT OF SAVINGS	
TECHNOLOGY	Technology Replacement Annual General Fund Contribution	Reduce General Fund contribution in 2025/26 by \$50,000 (\$250,000 contribution) to the Technology Dept to purchase staff Chromebook or laptop replacement. For 2025/26 only school lab device replacement will be moved to 2026/27. Dept will use available prior year carryover towards purchases.	GF	One-Time	\$50,000	\$0	
TECHNOLOGY	CB Replacement Annual General Fund Contribution	No General Fund contribution in 2025/26 and \$500,000 contribution in 2026/27 to the Technology Dept to purchase student Chromebook replacement for 1st and 7th grade. Dept will use prior year carryover for purchase. Also price per device reduced by changing Chromebook model purchased - savings in on-going cost.	GF	One-Time	\$782,500	\$282,500	
PHOENIX / ATLAS	Certificated Staffing Funding	Fund portion of PHX/ATLAS certificated staff sections and ATLAS teacher with Learning Recovery Funds for 25/26 and 26/27. Use remaining balance of one time funds by program expenditure deadline.	GF / Learning Recovery	One-Time	\$310,000	\$310,000	
DISTRICT	Wetlands Reserve - Fund 17	Utilize \$250,000 of \$750,000 Wetland Reserves as one-time transfer - must be transferred back in the future	Fund 17	One-Time	\$250,000	\$0	
DISTRICT	RRM Contribution	Continue to use Redevelopment Agency Funds towards required General Fund annual contribution of 3% of total expenditures to Routine Repair and Maintenance (RRM) program for 2025/26 only.	GF	One-Time	\$400,000	\$0	
DISTRICT	District Day	District will not fund employee lunch at District Day.	GF	Ongoing	\$20,000	\$20,000	
BUSINESS	Art Music and IM BG	Use Art Music and Instructional Materials one-time fund reserves to fund General Fund staffing expenses. For 2025/26 only. Use remaining balance of one time funds by program expenditure deadline.	GF/AMIM	One-Time	\$500,000	\$0	
BUSINESS	Administration Staffing	Reallocate funding of CBO position amount funding sources.	GF/RRM/Facilities	Ongoing	\$10,000	\$10,000	
				<b>Total Savings</b>	<b>One-Time</b>	<b>\$2,292,500</b>	<b>\$592,500</b>
				<b>Total Savings</b>	<b>Ongoing</b>	<b>\$30,000</b>	<b>\$30,000</b>
				<b>Grand Total</b>		<b>\$2,322,500</b>	<b>\$622,500</b>

At the Second Interim Budget, the District projects required budget reductions or adjustments totaling \$800,000 in 2025-26 and \$400,000 in 2026-27 to maintain the mandated 3% reserve for Economic Uncertainty. Costs associated with increased compensation for CSEA and non-bargaining unit members are accounted for as an assigned portion of the Ending Fund Balance. Since negotiations with WPTA are still ongoing, no settlement-related costs have been included. Once negotiations are finalized, additional budget reductions will be necessary for 2025-26 and 2026-27. To address these adjustments, the District Budget Advisory Committee will be reestablished.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
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**Local Control Funding Formula (LCFF)**

The final State budget for 2024-25 funded the statutory 1.07% COLA. The projected COLA of 2.43% for 2025-26 and 3.52% for 2026-27 will be updated at 2025-26 Adopted Budget after the Governor presents his May revised 2025-26 State Budget proposal. We will address any adjustments to the COLA for 2025-26 and 2026-27 at that time.

Projected 2024-25 enrollment has increased by 5 students to 8,051 based on actual CALPADS enrollment. Enrollment has fallen since that time to 8,028. Correspondingly, budgeted ADA has increased by 4 to 7,608. This projection assumes an ADA-to-enrollment percentage of 94.5%. The rate is projected to remain at that level for the 2025-26 and 2026-27 school years. We will continue to monitor district enrollment and the actual ADA-to-enrollment ratio, and adjust assumptions if needed.

**CalSTRS and CalPERS Employer Contributions and Statutory Benefit Costs**

CalSTRS employer contributions are currently projected to remain at 19.1% over the next several years. CalPERS contributions are projected to increase from 27.05% in 2024-25, to 27.4% in 2025-26 and 27.5% in 2026-27.

**Enrollment and ADA**

Enrollment and attendance information for the 2023-24 Unaudited Actuals, the current 2024-25 budget year and the next two budget years are listed in the table below.

	<b>24/25 1st Interim</b>	<b>24/25 2nd Interim</b>	<b>25/26 Projection</b>	<b>26/27 Projection</b>
<b><u>REVENUES</u></b>				
Enrollment	8,046	8,051	8,232	8,417
ADA Yield	94.5%	94.5%	94.5%	94.5%
ADA (Excl. County ADA)	7,604	7,608	7,779	7,954
ADA (Incl. County ADA)	7,620	7,624	7,795	7,970
% Increase (Decrease) Enrollment	2.25%	2.31%	2.25%	2.25%
# Increase (Decrease) Enrollment	177	182	181	185
# Increase (Decrease) in ADA	157	162	171	175

The district increased projected 2024-25 enrollment by 5 students, to 8,051 based on actual CALPADS enrollment. Total enrollment represents an increase of 2.31%, just slightly over the 2.25% adopted budget. Using a 94.5% ADA-to-enrollment ratio, 2024-25 projected ADA has increased from 7,604 to 7,608.

For 2025-26 and 2026-27, we are projecting that enrollment will increase by 2.25% each year, to 8,232 in 2025-26 and 8,417 in 2026-27, while the ADA-to-enrollment ratio remains stable at 94.5%. The District is projecting ADA to be 7,779 in 2025-26 and 7,954 in 2026-27.



**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
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**Contributions to Restricted Programs**

Some categorical programs require contributions from the district unrestricted funds as the funding received does not cover the expenditures for that specific program. A summary of the change in contributions from 2024-25 First Interim Budget to 2024-25 Second Interim Budget is presented below:

<b>Contributions to Restricted Programs 2024-25 Second Interim vs First Interim</b>						
<u>Program</u>	<u>Resource</u>		<u>2024-25 First Interim</u>	<u>2024-25 First Interim</u>	<u>Change</u>	<u>Comments</u>
Special Ed-Basic Grant (PL94-142)	3310	*	\$4,211,744	\$4,110,345	(\$101,399)	\$13k increase in AB602 revenues, reduce budget for vacancies
Special Ed - Preschool	3315	*	\$13,508	\$13,508	\$0	
Special Education	6500	*	\$11,688,695	\$11,362,409	(\$326,286)	\$165k increase in AB602 revenues, \$185k net reduction to NPS/NPA budgets; \$30k increase in legal budget
Routine Repair & Maintenance (RRM)	8150		\$3,181,386	\$3,181,386	\$0	
RDA Funds - Facilities	9030		(\$400,000)	(\$400,000)	\$0	
Technology Replacement	9077		\$520,000	\$515,000	(\$5,000)	Transfer to Tech Department budget
Chromebook Replacement	9080		\$737,500	\$737,500	\$0	
Total Contribution to Restricted Programs			<u>\$19,952,833</u>	<u>\$19,520,148</u>	<u>(\$432,685)</u>	
Total Special Ed Contribution		*	<u>\$ 15,913,947</u>	<u>\$ 15,486,262</u>	<u>\$ (427,685)</u>	

**Contribution to Routine Repair & Maintenance (RRM)**

The State requires the RRM contribution be budgeted at 3% of the District's projected expenditures and transfers out. In 2024-25, the contribution to RRM is funded through a combination of \$2,781,386 of unrestricted funds and \$400,000 of restricted redevelopment agency (RDA) funds. We have projected the contribution to increase by 5% in both 2025-26 and in 2026-27.

**Other Expenditure Assumptions**

Negotiations are completed for the CSEA bargaining unit, management, contract (excluding the superintendent) and confidential employees and the costs of settlement are included as committed reserves in the ending fund balance. 2024-25 negotiations for the WPTA bargaining unit employees remain ongoing and therefore are not included in the 2024-25 budget. Also, no additional negotiation agreements are included in the 2025-26 or 2026-27 budget years.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
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**COMPONENTS OF ENDING FUND BALANCE**

Details of Components of Ending Fund Balance for 2024-25, 2025-26, and 2026-27 are listed below:

	<b>Second Interim 2024-25 Combined</b>	<b>Projection 2025-26 Combined</b>	<b>Projection 2026-27 Combined</b>
<b>Ending Fund Balance</b>	<b>18,950,141</b>	<b>17,518,437</b>	<b>18,073,857</b>
<b>Components of Ending Fund Balance Nonspendable:</b>			
Revolving Cash	5,000	5,000	5,000
<b>Assigned:</b>			
Supplemental program budget reserves	2,971,605	2,971,605	2,971,605
Negotiated compensation increases for CSEA, confidential and management	316,503	634,147	957,569
<b>Restricted:</b>	-		
State, Federal and Local programs	10,574,917	9,854,193	10,016,296
<b>Unassigned/Unappropriated:</b>	-		
<b>Economic Uncertainty @ 3%</b>	<b>3,943,170</b>	<b>3,724,487</b>	<b>3,825,311</b>
LCFF Supplemental revenues increase	-	284,261	261,833
<b>Unassigned Economic Uncertainty surplus/(deficit)</b>	<b>1,138,946</b>	<b>44,745</b>	<b>36,242</b>
<b>Total Ending Fund Balance</b>	<b>18,950,141</b>	<b>17,518,437</b>	<b>18,073,857</b>

When reviewing the components of Ending Fund balance it is important to distinguish those amounts that are *non-spendable, restricted and unassigned/unappropriated*. For the 2024-25 budget year and next two budget years the district is meeting the minimum 3% *Reserve for Economic Uncertainties*. Amounts that are not specifically identified for designated uses as noted above are included in the *Reserve – Unassigned Economic Uncertainty Surplus*.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEES  
2024-25 Second Interim Notes**

**DISTRICT OTHER FUNDS**

Included below are the other funds of the District. The budgets have been updated to reflect budget adjustments up to the Second Interim reporting period.

	<b>2024-25 SECOND INTERIM</b>			
	<b>Beginning Fund Balance</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Ending Fund Balance</b>
<b>Fund 11 - Adult Education Fund</b>	\$ 22,044	\$ 221,590	\$ 221,590	\$ 22,044
<b>Fund 12 - Child Development Fund</b>	\$ 11,695	\$ -	\$ -	\$ 11,695
<b>Fund 13 - Cafeteria Fund</b>	\$ 442,877	\$ 6,273,061	\$ 6,617,862	\$ 98,076
<b>Fund 14 - Deferred Maintenance Fund</b>	\$ 25,470	\$ 500,000	\$ 265,376	\$ 260,094
<b>Fund 17 - Special Reserve for Other Than Capital Outlay</b>	\$ 762,644	\$ 31,000	\$ -	\$ 793,644
<b>Fund 21 - Building Fund</b>	\$ 88,050	\$ -	\$ -	\$ 88,050
<b>Fund 22 - Building Fund</b>	\$ 12,480,292	\$ 245,000	\$ 12,000,000	\$ 725,292
<b>Fund 25 - Capital Facilities Fund</b>	\$ 11,415,190	\$ 13,718,470	\$ 15,372,310	\$ 9,761,350
<b>Fund 35 - County Schools Facilities Fund</b>	\$ 381,320	\$ -	\$ -	\$ 381,320
<b>Fund 40 - Special Reserve for Capital Outlay Projects</b>	\$ 1,899,022	\$ 75,000	\$ -	\$ 1,974,022
<b>Fund 49 - Debt Service Fund for Blended Component Units</b>	\$ 28,738,327	\$ 11,843,210	\$ 19,678,998	\$ 20,902,539
<b>Fund 71 - Retiree Benefit Fund</b>	\$ 7,697	\$ 200	\$ -	\$ 7,897
<b>Fund 73 - Foundation Private-Purpose Trust Fund</b>	\$ 169,760	\$ 7,000	\$ -	\$ 176,760