

| ROSELAND SCHOOL DISTRICT<br><br>2022-23 Second Interim Budget Report<br><br>& Multi-Year Projections for 2023-24 and 2024-25 |                          | 2022-23 Second Interim Budget                   |            |            | 2023-24 PROJECTIONS                             |             |            | 2024-25 PROJECTIONS                             |             |            |
|------------------------------------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------|------------|------------|-------------------------------------------------|-------------|------------|-------------------------------------------------|-------------|------------|
|                                                                                                                              |                          | COLA                                            | 6.56%      | ADA: 92%   | COLA                                            | 5.38%       | ADA: 92%   | COLA                                            | 4.02%       | ADA: 92%   |
|                                                                                                                              |                          | Funded ADA: 1424.74                             |            |            | Funded ADA: 1378.70                             |             |            | Funded ADA: 1368.62                             |             |            |
|                                                                                                                              |                          | Enrollment                                      | 1,459      |            | Enrollment                                      | 1,459       | Flatline   | Enrollment                                      | 1,459       | Flatline   |
|                                                                                                                              |                          | 3 yr ave. Unduplicated Pupil Percentage: 93.47% |            |            | 3 yr ave. Unduplicated Pupil Percentage: 93.39% |             |            | 3 yr ave. Unduplicated Pupil Percentage: 93.58% |             |            |
|                                                                                                                              |                          |                                                 |            |            |                                                 |             |            |                                                 |             |            |
| REVENUE                                                                                                                      | Object Codes             | Unrestricted                                    | Restricted | Total      | Unrestricted                                    | Restricted  | Total      | Unrestricted                                    | Restricted  | Total      |
| LCFF Sources                                                                                                                 | 8010-8099                | 20,263,454                                      | 450,175    | 20,713,629 | 20,706,623                                      | 450,175     | 21,156,798 | 21,410,396                                      | 450,175     | 21,860,571 |
| Federal Revenues                                                                                                             | 8100-8299                | 20,000                                          | 2,673,529  | 2,693,529  | 20,000                                          | 3,923,529   | 3,943,529  | 20,000                                          | 3,423,529   | 3,443,529  |
| Other State Revenues                                                                                                         | 8300-8599                | 421,863                                         | 11,096,830 | 11,518,693 | 421,863                                         | 4,514,000   | 4,935,863  | 421,863                                         | 4,514,000   | 4,935,863  |
| Local Revenues                                                                                                               | 8600-8799                | 17,826,033                                      | 454,061    | 18,280,094 | 19,073,855                                      | 485,845     | 19,559,701 | 19,455,332                                      | 495,562     | 19,950,895 |
| Total Revenue                                                                                                                |                          | 38,531,350                                      | 14,674,595 | 53,205,945 | 40,222,341                                      | 9,373,549   | 49,595,891 | 41,307,591                                      | 8,883,266   | 50,190,858 |
| EXPENDITURES                                                                                                                 |                          |                                                 |            |            |                                                 |             |            |                                                 |             |            |
| Certificated Salaries                                                                                                        | 1000-1999                | 16,786,700                                      | 2,363,792  | 19,150,492 | 17,961,769                                      | 2,529,257   | 20,491,026 | 18,321,004                                      | 2,329,843   | 20,650,847 |
| Classified Salaries                                                                                                          | 2000-2999                | 4,441,144                                       | 1,880,291  | 6,321,435  | 4,529,967                                       | 1,417,897   | 5,947,864  | 4,620,566                                       | 946,255     | 5,566,821  |
| Employee Benefits - Employer Contribution                                                                                    | 3301-3399,3501-3699,3800 | 9,423,682                                       | 3,935,246  | 13,358,928 | 9,517,919                                       | 3,824,598   | 13,342,517 | 9,613,098                                       | 3,712,844   | 13,325,942 |
| Instructional Materials, Textbooks, Supplies                                                                                 | 4000-4999                | 433,349                                         | 741,569    | 1,174,918  | 442,016                                         | 756,400     | 1,198,416  | 450,856                                         | 771,528     | 1,222,385  |
| Services, Other Operating Expenses                                                                                           | 5000-5999                | 2,504,976                                       | 6,124,508  | 8,629,484  | 2,855,076                                       | 5,216,998   | 8,072,074  | 3,212,177                                       | 5,021,338   | 8,233,515  |
| Capital Outlay                                                                                                               | 6000-6999                | -                                               | 104,018    | 104,018    | -                                               | 120,000     | 120,000    | -                                               | 120,000     | 120,000    |
| Other Outgo                                                                                                                  | 7100-7499                | 268,744                                         | 18,751     | 287,495    | 268,744                                         | 18,751      | 287,495    | 268,744                                         | 28,743      | 297,487    |
| Total Expenditures                                                                                                           |                          | 33,858,595                                      | 15,168,175 | 49,026,770 | 35,575,490                                      | 13,883,902  | 49,459,392 | 36,486,446                                      | 12,930,551  | 49,416,997 |
|                                                                                                                              |                          |                                                 |            |            |                                                 |             |            |                                                 |             |            |
| Excess (Deficiency)                                                                                                          |                          | 4,672,755                                       | (493,580)  | 4,179,175  | 4,646,851                                       | (4,510,353) | 136,498    | 4,821,145                                       | (4,047,285) | 773,860    |
| Interfund Transfers In                                                                                                       | 8910-8929                |                                                 |            | -          |                                                 |             | -          |                                                 |             | -          |
| Interfund Transfers Out                                                                                                      | 7610-7629                | (141,305)                                       |            | (141,305)  | (141,305)                                       |             | (141,305)  | (141,305)                                       |             | (141,305)  |
| Other Sources                                                                                                                | 8930-8979                |                                                 |            | -          |                                                 |             | -          |                                                 |             | -          |
| Other Uses                                                                                                                   | 7630-7699                |                                                 |            | -          |                                                 |             | -          |                                                 |             | -          |
| Contribution to Restricted Program                                                                                           | 8980-8999                | (3,943,315)                                     | 3,943,315  | -          | (4,219,347)                                     | 4,219,347   | -          | (4,303,734)                                     | 4,303,734   | -          |
| Total Transfers/Other Uses                                                                                                   |                          | (4,084,620)                                     | 3,943,315  | (141,305)  | (4,360,652)                                     | 4,219,347   | (141,305)  | (4,445,039)                                     | 4,303,734   | (141,305)  |
|                                                                                                                              |                          |                                                 |            |            |                                                 |             |            |                                                 |             |            |
| Net Increase (Decrease)                                                                                                      |                          | 588,135                                         | 3,449,735  | 4,037,870  | 286,199                                         | (291,006)   | (4,807)    | 376,106                                         | 256,449     | 632,555    |
| FUND BALANCE                                                                                                                 |                          |                                                 |            |            |                                                 |             |            |                                                 |             |            |
| Beginning Balance                                                                                                            | 9791                     | 12,010,435                                      | 3,848,811  | 15,859,246 | 12,598,570                                      | 7,298,546   | 19,897,116 | 12,884,769                                      | 7,007,540   | 19,892,309 |
| Net Ending Balance                                                                                                           |                          | 12,598,570                                      | 7,298,546  | 19,897,116 | 12,884,769                                      | 7,007,540   | 19,892,309 | 13,260,876                                      | 7,263,989   | 20,524,864 |
| Components of Ending Balance:                                                                                                |                          |                                                 |            |            |                                                 |             |            |                                                 |             |            |
| Revolving Cash 9711                                                                                                          | 9711                     | 17,500                                          |            | 17,500     | 1,500                                           |             | 1,500      | 1,500                                           |             | 1,500      |
| Prepaid 9713                                                                                                                 | 9713                     |                                                 |            |            |                                                 |             |            |                                                 |             |            |
| Restricted 9740                                                                                                              | 9740                     |                                                 | 7,298,546  | 7,298,546  |                                                 | 7,007,540   | 7,007,540  |                                                 | 7,263,989   | 7,263,989  |
| 9780 Assigned: Sped, Textbooks, Facilities -Sec                                                                              | 9780                     | 3,839,000                                       |            | 3,839,000  | 3,839,000                                       |             | 3,839,000  | 3,839,000                                       |             | 3,839,000  |
| Reserve for Econ.Uncert. 3%                                                                                                  | 9789                     | 1,475,042                                       |            | 1,475,042  | 1,488,021                                       |             | 1,488,021  | 1,486,749                                       |             | 1,486,749  |
| Board Res. #11-19: Additional 12%                                                                                            | 9760                     | 5,900,169                                       |            | 5,900,169  | 5,952,084                                       |             | 5,952,084  | 5,946,996                                       |             | 5,946,996  |
| Unassigned/Unappropriated Amount                                                                                             |                          | 1,366,859                                       | -          | 1,366,859  | 1,604,164                                       | -           | 1,604,164  | 1,986,630                                       | -           | 1,986,630  |