

Pioneer Union Elementary School District Budget and Financial Projections

Pioneer Union Elementary  
Kings County

July 1 Budget (Single Adoption)  
General Fund  
Multiyear Projections  
Unrestricted/Restricted

16 63990 000000  
Form MYP

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	7,837,412.00	1.82%	7,980,170.29	2.18%	8,153,751.98
2. Federal Revenues	8100-8299	269,977.12	-0.01%	269,950.00	2.20%	275,889.00
3. Other State Revenues	8300-8599	1,603,823.33	11.01%	1,780,351.00	1.90%	1,814,114.00
4. Other Local Revenues	8600-8799	504,694.73	1.73%	513,449.00	2.06%	524,003.00
5. Other Financing Sources						
a. Transfers In	8900-8929	27,871.08	0.00%	27,871.08	0.00%	27,871.08
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
<b>6. Total (Sum lines A1 thru A5)</b>		<b>10,243,778.26</b>	<b>3.20%</b>	<b>10,571,791.37</b>	<b>2.12%</b>	<b>10,795,629.06</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				4,954,770.00		5,361,516.00
b. Step & Column Adjustment				54,779.00		55,346.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				351,967.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,954,770.00	8.21%	5,361,516.00	1.03%	5,416,862.00
2. Classified Salaries						
a. Base Salaries				1,979,463.64		2,024,059.64
b. Step & Column Adjustment				44,596.00		34,000.00
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	1,979,463.64	2.25%	2,024,059.64	1.68%	2,058,059.64
3. Employee Benefits	3000-3999	2,083,872.64	6.95%	2,228,657.69	0.57%	2,241,459.69
4. Books and Supplies	4000-4999	266,791.57	-9.57%	241,251.11	6.35%	256,562.15
5. Services and Other Operating Expenditures	5000-5999	973,359.46	-5.42%	920,578.43	5.11%	967,578.98
6. Capital Outlay	6000-6999	41,171.65	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	51,937.00	0.00%	51,937.00	0.00%	51,937.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(55,282.25)	0.00%	(55,282.25)	0.00%	(55,282.25)
9. Other Financing Uses						
a. Transfers Out	7600-7629	76,237.00	0.00%	76,237.00	0.00%	76,237.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments						
<b>11. Total (Sum lines B1 thru B10)</b>		<b>10,372,320.71</b>	<b>4.60%</b>	<b>10,848,954.62</b>	<b>1.52%</b>	<b>11,013,414.21</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(128,542.45)		(277,163.25)		(217,785.15)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,359,031.24		3,230,488.79		2,953,325.54
2. Ending Fund Balance (Sum lines C and D1)		3,230,488.79		2,953,325.54		2,735,540.39
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,150.00		2,150.00		2,150.00
b. Restricted	9740	272,835.13		325,468.93		400,593.79
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	2,424,552.86		2,094,755.81		1,801,845.80
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	530,950.80		530,950.80		530,950.80
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,230,488.79		2,953,325.54		2,735,540.39

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<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	530,950.80		530,950.80		530,950.80
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
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
<b>3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)</b>		<b>530,950.80</b>		<b>530,950.80</b>		<b>530,950.80</b>
<b>4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)</b>		<b>5.12%</b>		<b>4.89%</b>		<b>4.82%</b>
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
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?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
<b>2. Special education pass-through funds</b> (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
<b>2. District ADA</b> Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)						
		0.00		1,484.00		1,484.00
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		10,372,320.71		10,848,954.62		11,013,414.21
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)		10,372,320.71		10,848,954.62		11,013,414.21
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		5%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		518,616.04		325,468.64		330,402.43
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		63,000.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		518,616.04		325,468.64		330,402.43
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES