Sonoma Valley Unified School District

2024-25
Proposed Budget

June 6, 2024

Presenters:

Rena Seifts
Associate Superintendent of Business Services

Carlin Fortkamp
Program Manager, Business Services

Presentation Overview

1. Budget Timeline
2. Multi-Year Projection
3. How did we get here?
4. How do we improve our financial condition?
5. Transparency
6. Questions

BUDGET TIMELINE

SEPTEMBER 15

- UNAUDITED ACTUALS
- 45 DAY REVISE

JANUARY 31

- AUDITED ACTUALS
- GOVERNOR'S BUDGET

MAY 31

- MAY REVISE

JUNE 30

- ESTIMATED ACTUALS
- BUDGET ADOPTION
- STATE BUDGET ADOPTION

DECEMBER 15

- FIRST INTERIM AS OF 10/31

MARCH 15

- SECOND INTERIM AS OF 1/31

Multi-Year Projection

	Estimated Actuals 2023-24			Proposed Budget 2024-25			Proposed Budget 2025-26			Proposed Budget 2026-27		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES												
LFCFF (8010-8099)	53,381,036	757,857	54,138,893	55,597,205	757,857	56,355,062	57,434,210	757,857	58,192,067	59,544,587	757,867	60,302,454
Federal Revenuess (8100-8299)	-	3,309,102	3,309,102	-	1,673,382	1,673,382	-	1,600,000	1,600,000	-	1,585,000	1,585,000
Other State Revenues (8300-8599)	1,303,723	6,056,465	7,360,188	1,513,996	5,892,363	7,406,359	1,530,671	5,650,363	7,181,034	1,547,600	5,715,592	7,263,192
Other Local Revenues	1,243,261	3,404,094	4,647,355	985,108	2,855,830	3,840,938	990,000	2,152,674	3,142,674	995,000	2,109,621	3,104,621
Transfer In	209,164	-	209,164	362,502	-	362,502			-			-
Contributions	(14,183,544)	14,183,544	-	(14,151,145)	14,151,145	-	(14,488,995)	14,488,995	-	(14,325,000)	14,325,000	
Total Revenues	41,953,641	27,711,061	69,664,702	44,307,666	25,330,577	69,638,243	45,465,886	24,649,889	70,115,775	47,762,187	24,493,080	72,255,267
			-									
EXPENDITURES			-									
Certificated Salaries	18,465,020	7,116,992	25,582,012	18,832,063	5,930,995	24,763,058	19,369,433	5,066,461	24,435,894	19,926,417	5,249,360	25,175,777
Classified Salaries	7,566,036	4,688,272	12,254,308	8,010,798	4,507,877	12,518,675	8,121,013	4,597,472	12,718,485	8,251,554	4,688,948	12,940,502
Employee Beneifts	12,879,825	7,050,249	19,930,074	13,127,696	6,986,644	20,114,340	13,587,165	6,541,342	20,128,507	14,062,716	6,672,168	20,734,884
Books and Supplies	1,497,355	1,145,002	2,642,357	1,116,719	650,930	1,767,649	1,085,000	545,521	1,630,521	1,083,000	534,610	1,617,610
Services, Other Operating	4,702,232	10,421,176	15,123,408	4,338,306	8,643,931	12,982,237	4,348,000	8,225,000	12,573,000	4,360,000	8,175,235	12,535,235
Capital Outlay	52,172	476,190	528,362	381,927	666,439	1,048,366	-	400,048	400,048		350,000	350,000
Direct Support/Indirect Costs	(36,728)	32,702	(4,026)	(66,110)	66,110	-	(65,000)	65,000	-	(65,000)	65,000	
Total Expenditures	45,125,912	30,930,581	76,056,493	45,741,399	27,452,926	73,194,325	46,445,611	25,440,844	71,886,455	47,618,687	25,735,321	73,354,008
			-									
CHANGE IN FUND BALANCE	(3,172,272)	(3,219,520)	(6,391,791)	(1,433,733)	(2,122,349)	(3,556,082)	(979,725)	(790,955)	(1,770,680)	143,500	(1,242,241)	(1,098,741)
			-									
FUND BALANCE RESERVES			-									
Beginning Balance July 1	6,127,070	9,409,136	15,536,206	2,954,799	6,189,616	9,144,415	1,521,066	4,067,267	9,144,415	541,341	3,276,312	3,817,653
			-									
General Fund Balance June 30	2,954,799	6,189,616	9,144,415	1,521,066	4,067,267	5,588,333	541,341	3,276,312	3,817,653	684,841	2,034,071	2,718,912
			-									
Fund Balance Reserve %	3.89%		3.89%	2.08%		2.08%	0.75%		0.75%	0.93%		0.93%
			-									

Restricted vs. Unrestricted Funds

<u>Restricted</u>
From State & Federal sources and restricted by law. These funds may only be used for expenses allowed within that law.

<u>Unrestricted</u>
Funds that have no restrictions and may be used at the discretion of the district.

Multi-Year Projection

	Estimated Actuals 2023-24			Proposed Budget 2024-25			Proposed Budget 2025-26			Proposed Budget 2026-27		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES												
LFCFF (8010-8099)	53,381,036	757,857	54,138,893	55,597,205	757,857	56,355,062	57,434,210	757,857	58,192,067	59,544,587	757,867	60,302,454
Federal Revenuess (8100-8299)	-	3,309,102	3,309,102	-	1,673,382	1,673,382	-	1,600,000	1,600,000	-	1,585,000	1,585,000
Other State Revenues (8300-8599)	1,303,723	6,056,465	7,360,188	1,513,996	5,892,363	7,406,359	1,530,671	5,650,363	7,181,034	1,547,600	5,715,592	7,263,192
Other Local Revenues	1,243,261	3,404,094	4,647,355	985,108	2,855,830	3,840,938	990,000	2,152,674	3,142,674	995,000	2,109,621	3,104,621
Transfer In	209,164	-	209,164	362,502	-	362,502			-			-
Contributions	(14,183,544)	14,183,544	-	(14,151,145)	14,151,145	-	(14,488,995)	14,488,995	-	(14,325,000)	14,325,000	
Total Revenues	41,953,641	27,711,061	69,664,702	44,307,666	25,330,577	69,638,243	45,465,886	24,649,889	70,115,775	47,762,187	24,493,080	72,255,267
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EXPENDITURES			-									
Certificated Salaries	18,465,020	7,116,992	25,582,012	18,832,063	5,930,995	24,763,058	19,369,433	5,066,461	24,435,894	19,926,417	5,249,360	25,175,777
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Employee Beneifts	12,879,825	7,050,249	19,930,074	13,127,696	6,986,644	20,114,340	13,587,165	6,541,342	20,128,507	14,062,716	6,672,168	20,734,884
Books and Supplies	1,497,355	1,145,002	2,642,357	1,116,719	650,930	1,767,649	1,085,000	545,521	1,630,521	1,083,000	534,610	1,617,610
Services, Other Operating	4,702,232	10,421,176	15,123,408	4,338,306	8,643,931	12,982,237	4,348,000	8,225,000	12,573,000	4,360,000	8,175,235	12,535,235
Capital Outlay	52,172	476,190	528,362	381,927	666,439	1,048,366	-	400,048	400,048		350,000	350,000
Direct Support/Indirect Costs	(36,728)	32,702	(4,026)	(66,110)	66,110	-	(65,000)	65,000	-	(65,000)	65,000	
Total Expenditures	45,125,912	30,930,581	76,056,493	45,741,399	27,452,926	73,194,325	46,445,611	25,440,844	71,886,455	47,618,687	25,735,321	73,354,008
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			-									
FUND BALANCE RESERVES			-									
Beginning Balance July 1	6,127,070	9,409,136	15,536,206	2,954,799	6,189,616	9,144,415	1,521,066	4,067,267	9,144,415	541,341	3,276,312	3,817,653
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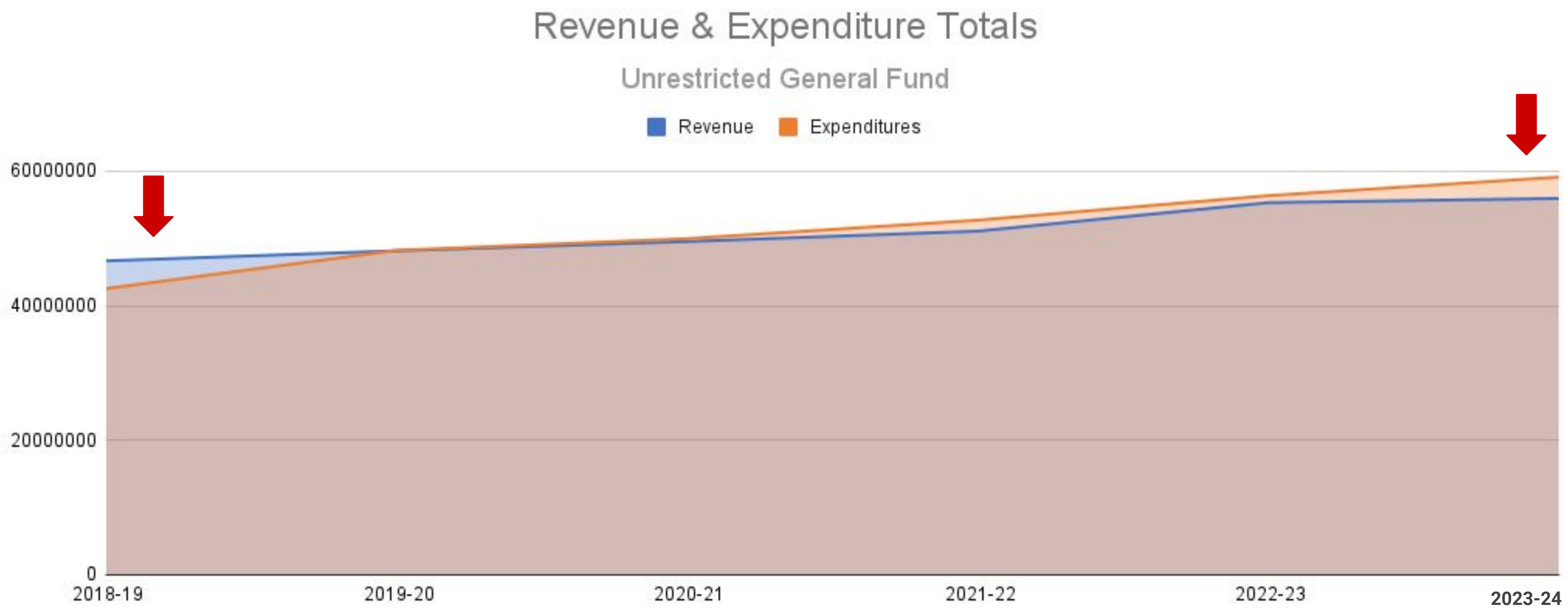
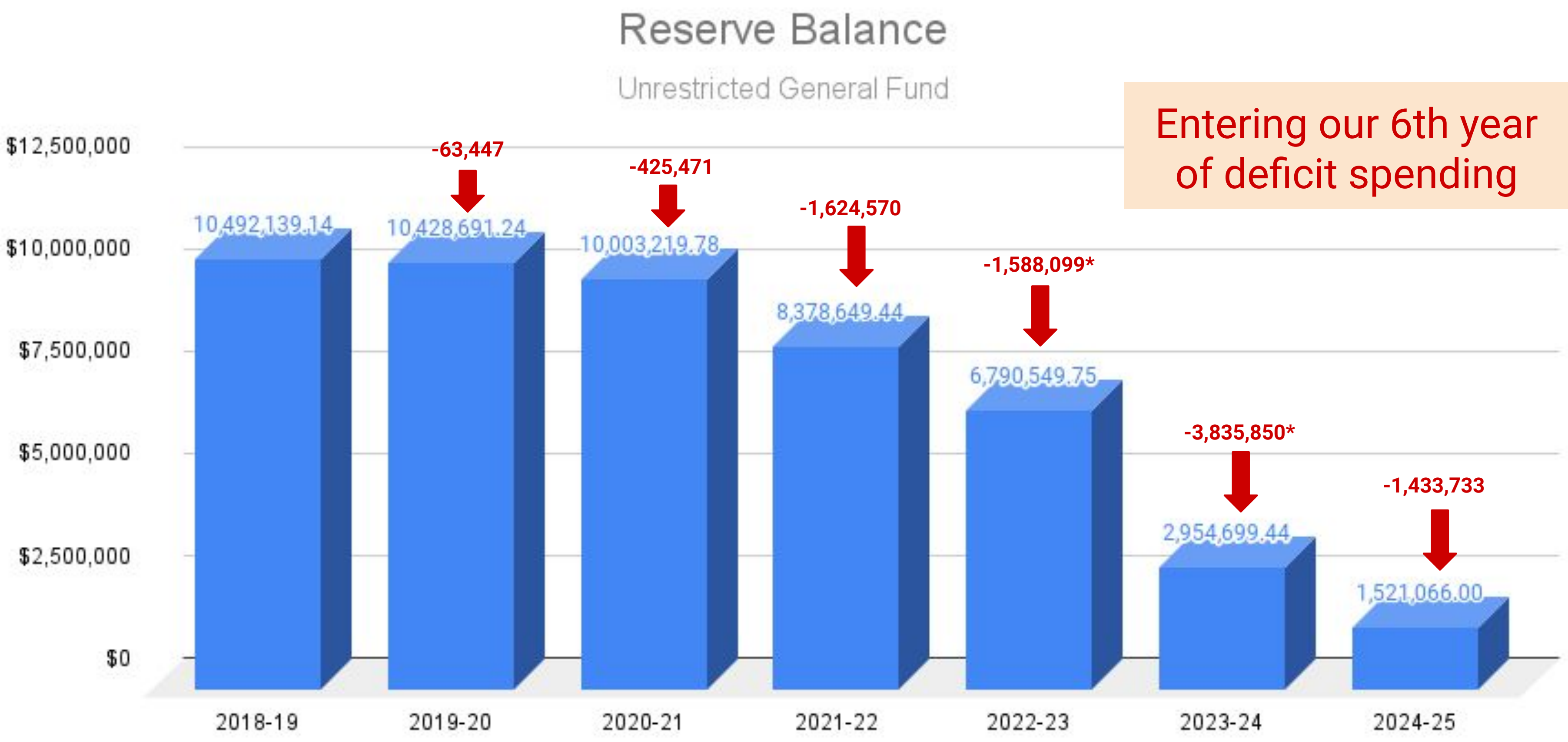
General Fund Balance June 30	2,954,799	6,189,616	9,144,415	1,521,066	4,067,267	5,588,333	541,341	3,276,312	3,817,653	684,841	2,034,071	2,718,912
			-									
Fund Balance Reserve %	3.89%		3.89%	2.08%		2.08%	0.75%		0.75%	0.93%		0.93%
			-									



Revenue & Expenditure Totals
Unrestricted General Fund
Revenue
Expenditures
60000000
40000000
20000000
0
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24



Entering our 6th year of deficit spending

*Includes -545,777 audit adjustment in 2022-23, and −663,579 in 2023-24

Sonoma Valley Unified School District

Property Tax History

	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Estimates	2024-25 Estimate 5%
Home Owners Exemption	279,434.34	281,579.77	280,493.50	273,784.10	269,263.57	268,212.94	256,645.90	269,722.00	283,208.10
Other					5,968.88	1,524.87		13,076.10	-
Secured Tax Roll	33,378,716.99	34,909,551.89	37,183,491.11	39,570,233.41	41,387,105.85	43,608,603.67	46,610,340.83	48,300,161.00	50,715,169.05
Unsecured Tax Roll	1,168,132.03	1,138,864.02	1,297,605.85	1,479,949.12	1,481,210.18	1,579,846.60	1,672,644.60	1,670,487.00	1,700,000.00
Prior Year's	56,629.51	11,631.05	17,317.68	16,703.11	20,831.09	25,330.05	26,065.57		25,000.00
Supplemental		279,606.95	271,769.28						
	34,882,912.87	36,621,233.68	39,050,677.42	41,340,669.74	43,164,379.57	45,483,518.13	48,565,696.90	50,253,446.10	52,723,377.15
Community Redevelopme	1,830,655.77	2,708,222.37	3,645,023.50	3,668,627.31	3,852,910.10	4,140,430.49	4,875,481.20	4,218,181.00	4,200,000.00
	36,713,568.64	39,329,456.05	42,695,700.92	45,009,297.05	47,017,289.67	49,623,948.62	53,441,178.10	54,471,627.10	56,923,377.15
% Increase		7.13%	8.56%	5.42%	4.46%	5.54%	7.69%	1.93%	
% increase without RDA		4.98%	6.63%	5.86%	4.41%	5.37%	6.78%	3.48%	

Proposed	56,653,655
2nd Interim Proj	55,080,705
Increase in Taxes	1,572,950.15

How did we get here?

Pay Increases

Certificated
Effective Pay Increases
Past 4 Years
(Not including column advancements)

1-16 Years **39.10 %**

Bonus BCLAD: $ 750, Earned Masters: $ 1,250, Earned PhD/EdD: $ 2,050

	Salary Increases	+	Avg. Step Increase	=	Effective Pay Increases
2023/24	6.00%		3.65%		9.65%
2022/23	8.00%		3.65%		11.65%
2021/22	5.50%		3.65%		9.15%
2020/21	5.00%		3.65%		8.65%
Total	**24.50%**		**14.60%**		**39.10%**

*2021/22 included a one-time additional $ 2,500 bonus, approx 3.11% in addition to 5.5%

2023-24 School Year
Certificated Annual Salary Schedule: Elementary & Secondary Teachers, 186 day employees

Step	Range I BA + 30		Range II BA + 45		Range III BA + 60 or MA	
	Salary	Increase	Salary	Increase	Salary	Increase
1	60,803.88	-	61,334.69	-	61,867.00	-
2	62,555.04	2.88%	63,714.47	3.88%	66,135.92	6.90%
3	64,356.62	2.88%	66,186.60	3.88%	69,026.84	4.37%
4	66,210.09	2.88%	69,079.74	4.37%	71,914.76	4.18%
5	69,026.84	4.25%	71,914.76	4.10%	74,808.71	4.02%
6	71,914.76	4.18%	74,808.71	4.02%	77,701.10	3.87%
7	74,808.71	4.02%	77,701.10	3.87%	80,589.01	3.72%
8	77,701.10	3.87%	80,589.01	3.72%	83,448.46	3.55%
9	80,589.01	3.72%	83,448.46	3.55%	86,340.90	3.47%
10	83,448.46	3.55%	86,340.90	3.47%	89,233.29	3.35%
11	86,340.90	3.47%	89,233.29	3.35%	92,122.74	3.24%
12	89,233.29	3.35%	92,122.74	3.24%	95,009.16	3.13%
13	93,557.72	4.85%	96,448.62	4.70%	99,339.55	4.56%
14	96,426.13	3.07%	99,317.04	2.97%	102,209.47	2.89%
15	99,296.06	2.98%	102,185.49	2.89%	105,077.93	2.81%
16	102,169.03	2.89%	105,056.92	2.81%	107,947.86	2.73%
Average	79,902.35	3.52%	82,467.66	3.65%	85,173.29	3.79%

Bonus BCLAD: $ 750, Earned Masters: $ 1,250, Earned PhD/EdD: $ 2,050

	Salary Increases	+	Step & Column	=	Effective Pay Increases
2023/24	6.00%		3.65%		9.65%
2022/23	8.00%		3.65%		11.65%
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Total	**24.50%**		**14.60%**		**39.10%**

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Certificated
Effective Pay Increases
Past 4 Years
(Not including column advancements)

Over 16 Years 24.5 %

Bonus BCLAD: $ 750, Earned Masters: $ 1,250, Earned PhD/EdD: $ 2,050

	Salary Increases	+	Avg. Step Increase	=	Effective Pay Increases
2023/24	6.00%		3.65%		9.65%
2022/23	8.00%		3.65%		11.65%
2021/22	5.50%		3.65%		9.15%
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Total	**24.50%**		**14.60%**		**39.10%**

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2023-24 School Year

Certificated Annual Salary Schedule: Elementary & Secondary Teachers, 186 day employees

Step	Range I BA + 30		Range II BA + 45		Range III BA + 60 or MA	
	Salary	Increase	Salary	Increase	Salary	Increase
1	60,803.88	-	61,334.69	-	61,867.00	-
2	62,555.04	2.88%	63,714.47	3.88%	66,135.92	6.90%
3	64,356.62	2.88%	66,186.60	3.88%	69,026.84	4.37%
4	66,210.09	2.88%	69,079.74	4.37%	71,914.76	4.18%
5	69,026.84	4.25%	71,914.76	4.10%	74,808.71	4.02%
6	71,914.76	4.18%	74,808.71	4.02%	77,701.10	3.87%
7	74,808.71	4.02%	77,701.10	3.87%	80,589.01	3.72%
8	77,701.10	3.87%	80,589.01	3.72%	83,448.46	3.55%
9	80,589.01	3.72%	83,448.46	3.55%	86,340.90	3.47%
10	83,448.46	3.55%	86,340.90	3.47%	89,233.29	3.35%
11	86,340.90	3.47%	89,233.29	3.35%	92,122.74	3.24%
12	89,233.29	3.35%	92,122.74	3.24%	95,009.16	3.13%
13	93,557.72	4.85%	96,448.62	4.70%	99,339.55	4.56%
14	96,426.13	3.07%	99,317.04	2.97%	102,209.47	2.89%
15	99,296.06	2.98%	102,185.49	2.89%	105,077.93	2.81%
16	102,169.03	2.89%	105,056.92	2.81%	107,947.86	2.73%
Average	79,902.35	3.52%	82,467.66	3.65%	85,173.29	3.79%

Bonus BCLAD: $ 750, Earned Masters: $ 1,250, Earned PhD/EdD: $ 2,050

	Salary Increases	+	Step & Column	=	Effective Pay Increases
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2021/22	5.50%		3.65%		9.15%
2020/21	5.00%		3.65%		8.65%
Total	24.50%		14.60%		39.10%

*2021/22 included a one-time additional $ 2,500 bonus, approx 3.11% in addition to 5.5%

Classified
Salary Schedule

First 5 years, 5% per year

5% every 4 - 6 years

5% every 2 years

	1	2	3	4	5-10	11-15	16-20	21-24	25-26	27-28	29-30
N1	20.03	21.01	22.06	23.19	24.33	25.54	26.82	28.16	29.58	31.05	32.59
N2	20.55	21.57	22.64	23.78	24.95	26.19	27.51	28.88	30.32	31.86	33.44
N3	21.07	22.14	23.24	24.40	25.63	26.91	28.25	29.66	31.13	32.71	34.34
N4	21.66	22.75	23.89	25.06	26.31	27.65	29.02	30.46	32.00	33.60	35.27
N5	22.31	23.43	24.59	25.83	27.11	28.46	29.89	31.40	32.96	34.60	36.34
28	23.27	24.40	25.66	26.98	28.35	29.74	31.25	32.83	34.44	36.16	37.98
29	23.87	25.04	26.32	27.64	29.06	30.53	32.03	33.61	35.32	37.08	38.93

Sonoma Valley Unified School District
Classified HOURLY Salary Schedule 2023-2024

	1	2	3	4	5-10	11-15	16-20	21-24	25-26	27-28	29-30
N1	20.03	21.01	22.06	23.19	24.33	25.54	26.82	28.16	29.58	31.05	32.59
N2	20.55	21.57	22.64	23.78	24.95	26.19	27.51	28.88	30.32	31.86	33.44
N3	21.07	22.14	23.24	24.40	25.63	26.91	28.25	29.66	31.13	32.71	34.34
N4	21.66	22.75	23.89	25.06	26.31	27.65	29.02	30.46	32.00	33.60	35.27
N5	22.31	23.43	24.59	25.83	27.11	28.46	29.89	31.40	32.96	34.60	36.34
28	23.27	24.40	25.66	26.98	28.35	29.74	31.25	32.83	34.44	36.16	37.98
29	23.87	25.04	26.32	27.64	29.06	30.53	32.03	33.61	35.32	37.08	38.93
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
31	25.04	26.32	27.64	29.06	30.53	32.03	33.61	35.32	37.08	38.94	40.89
32	25.66	26.98	28.35	29.74	31.25	32.83	34.44	36.23	38.00	39.88	41.89
33	26.32	27.64	29.06	30.53	32.03	33.61	35.32	37.08	38.93	40.88	42.92
34	26.98	28.35	29.74	31.25	32.83	34.44	36.23	38.00	39.89	41.90	44.01
35	27.64	29.06	30.53	32.05	33.61	35.32	37.08	38.93	40.88	42.92	45.09
36	28.35	29.74	31.25	32.85	34.44	36.23	38.00	39.89	41.90	44.01	46.14
37	29.05	30.50	32.05	33.64	35.32	37.10	38.97	40.89	42.97	45.12	47.38
38	29.74	31.25	32.85	34.49	36.25	38.01	39.92	41.94	44.01	46.21	48.51
39	30.50	32.05	33.69	35.32	37.13	38.97	40.92	43.00	45.14	47.39	49.74
40	31.24	32.85	34.52	36.25	38.02	39.94	41.97	44.05	46.22	48.52	50.96
41	32.03	33.70	35.38	37.17	38.99	40.93	43.01	45.16	47.38	49.73	52.24
42	32.82	34.54	36.27	38.08	39.97	41.97	44.07	46.28	48.53	50.96	53.50
43	33.67	35.39	37.18	39.04	40.95	43.01	45.19	47.43	49.79	52.27	54.88
44	34.51	36.28	38.09	40.01	41.99	44.07	46.31	48.61	50.99	53.53	56.20
45	35.36	37.19	39.06	41.00	43.04	45.17	47.45	49.85	52.28	54.89	57.64
46	52.21	53.27	54.37	55.51	56.67	57.88	59.21	60.33	61.57	62.87	64.20

CLASSIFIED RANGE SCHEDULE

POSITIONS	RANGE	POSITIONS	RANGE
Accounting Specialist	N4	Instructional Assistant	N2
Accounting Technician	30	Instructional Assistant: Bilingual	N3
Administrative Assistant: Educational Services	38	Instructional Assistant: Horticulture	N3
Administrative Secretary	29	Instructional Assistant: Exceptional Child II	N4
Administrative Secretary: Educational Services	34	Instructional Assistant: Special Education	N4
Administrative Secretary: High School/Principal	34	Kitchen Manager I	N3
Administrative Secretary: Special Ed	31	Kitchen Manager II	N4
Administrative Secretary: Vice Principals	31	Library Media Specialist II	N3
ASB Bookkeeper	28	Maintenance, Operations, and Logistics Coord.	40
Attendance Specialist	N4	Maintenance & Construction Specialist	39
Attendance Welfare Technician	N3	Office Assistant/Receptionist	N2
Behavior Technician	30	Operational Software Administrator	46
Building Trades Technician III	31	Payroll Manager	34
Campus Supervisor I	N1	Registrar: High School	34
Campus Supervisor II	N2	School Bus Driver	31
Child Care Preschool Assistant	N3	School Bus Driver Trainer	32
Child Care Preschool Team Leader	N4	School Community Liaison (Bilingual)	N3
Child Center Coordinator: AB 172	36	School Mentor Liaison II	N4
Child Welfare Attendance Worker	N3	School Office Manager	31
Counseling Technician	N3	School Ops Foreman / School Ops Foreman Night DW	N5
Crossing Guard	N1	SEIS Technician	29
Custodian	N3	Senior Custodian	N4
Driver/Dispatcher	32	SIS/Database Admin	46
Farm Coordinator	N5	Small Vehicle Driver	N5
Food Service Assistant I	N1	Staff Secretary	N4
Food Service Assistant II	N2	Storekeeper	N3
Grounds Foreman	31	Student Data Specialist	32
Groundskeeper	N5	Student Health Specialist	45
Health Assistant	N3	Translator/Interpreter I	N4
Help Desk & Inventory Specialist 1:1 Student Device Coord.	45	Translator/Interpreter II	N5
Human Resources Technician II	34	Transportation Shop Foreman	33
Infant Toddler Associate	N4	Vehicle Maintenance Specialist	37
Infrastructure & Hardware Specialist	46	Vehicle Repair Worker	N3
Instructional Info Tech Specialist	45	Work-Based Learning/CTE Grants Coordinator	43

BOARD APPROVED & REVISED 10/12/2023 | **Adjustments: 6% increase** | **Translator Rate: N4 / Step 3**

EFFECTIVE 07/01/2023

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Classified

Effective Pay Increases

Past 4 Years

28.50 %

	Salary Increases	+	Avg. Step Increase	=	Effective Pay Increases
2023/24	6.00%		1.00%		7.00%
2022/23	8.00%		1.00%		9.00%
2021/22	5.50%		1.00%		6.50%
2020/21	5.00%		1.00%		6.00%
Total	**24.50%**		**4.00%**		**28.50%**

Sonoma Valley Unified School District
Classified HOURLY Salary Schedule 2023-2024

	1	2	3	4	5-10	11-15	16-20	21-24	25-26	27-28	29-30
N1	20.03	21.01	22.06	23.19	24.33	25.54	26.82	28.16	29.58	31.05	32.59
N2	20.55	21.57	22.64	23.78	24.95	26.19	27.51	28.88	30.32	31.86	33.44
N3	21.07	22.14	23.24	24.40	25.63	26.91	28.25	29.66	31.13	32.71	34.34
N4	21.66	22.75	23.89	25.06	26.31	27.65	29.02	30.46	32.00	33.60	35.27
N5	22.31	23.43	24.59	25.83	27.11	28.46	29.89	31.40	32.96	34.60	36.34
28	23.27	24.40	25.66	26.98	28.35	29.74	31.25	32.83	34.44	36.16	37.98
29	23.87	25.04	26.32	27.64	29.06	30.53	32.03	33.61	35.32	37.08	38.93
30	24.40	25.66	26.98	28.35	29.74	31.25	32.83	34.44	36.23	38.04	39.92
31	25.04	26.32	27.64	29.06	30.53	32.03	33.61	35.32	37.08	38.94	40.89
32	25.66	26.98	28.35	29.74	31.25	32.83	34.44	36.23	38.00	39.88	41.89
33	26.32	27.64	29.06	30.53	32.03	33.61	35.32	37.08	38.93	40.88	42.92
34	26.98	28.35	29.74	31.25	32.83	34.44	36.23	38.00	39.89	41.90	44.01
35	27.64	29.06	30.53	32.05	33.61	35.32	37.08	38.93	40.88	42.92	45.09
36	28.35	29.74	31.25	32.85	34.44	36.23	38.00	39.89	41.90	44.01	46.14
37	29.05	30.50	32.05	33.64	35.32	37.10	38.97	40.89	42.97	45.12	47.38
38	29.74	31.25	32.85	34.49	36.25	38.01	39.92	41.94	44.01	46.21	48.51
39	30.50	32.05	33.69	35.32	37.13	38.97	40.92	43.00	45.14	47.39	49.74
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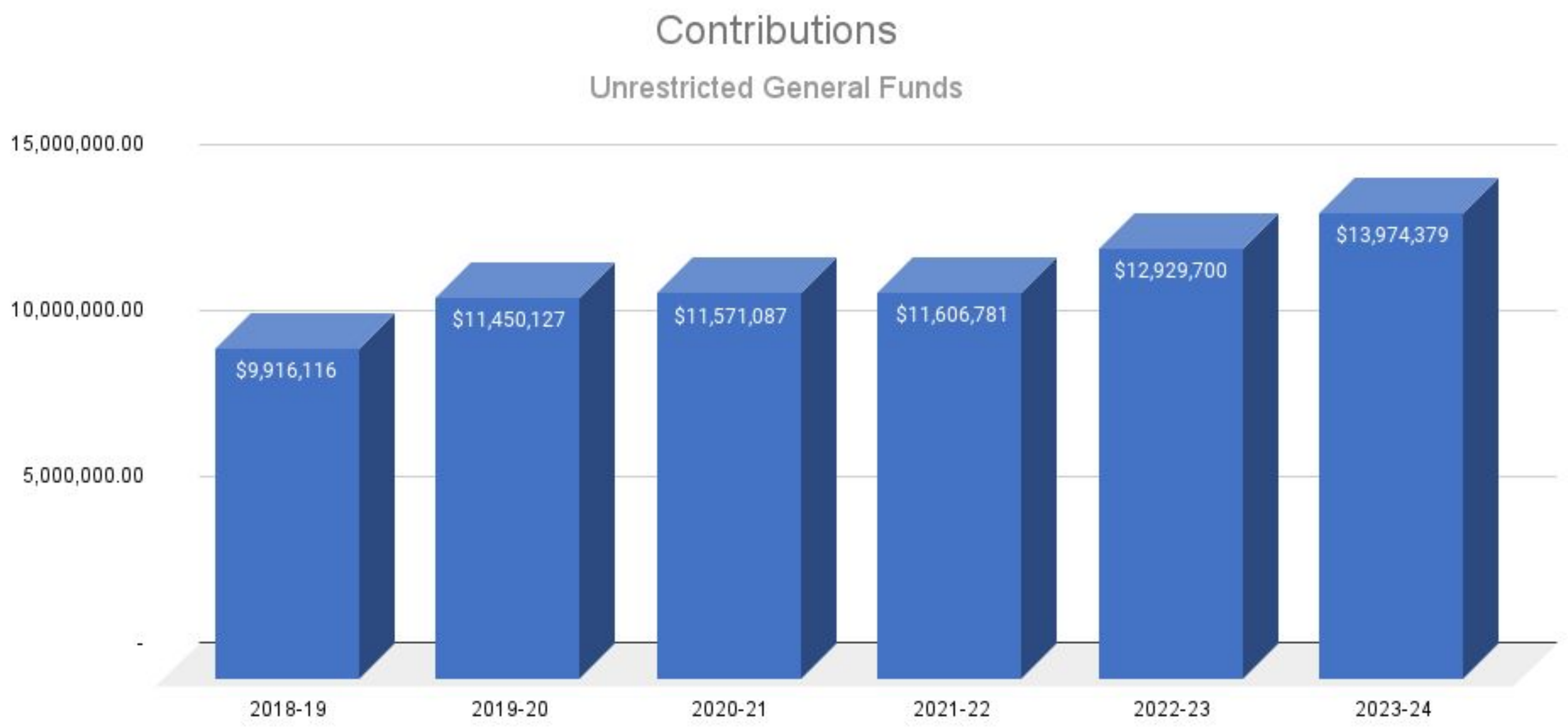
.....Not including Medical Benefits that rise about 10% per year on average

2023-24 Raises = Paid for with Restricted Funds

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	53,381,036.00	757,857.00	54,138,893.00	55,597,205.00	757,857.00	56,355,062.00	4.1%
2) Federal Revenue		8100-8299	0.00	3,309,101.58	3,309,101.58	0.00	1,673,382.00	1,673,382.00	-49.4%
3) Other State Revenue		8300-8599	1,303,722.69	6,056,465.27	7,360,187.96	1,513,996.00	5,892,363.00	7,406,359.00	0.6%
4) Other Local Revenue		8600-8799	1,243,261.07	3,404,093.94	4,647,355.01	985,108.00	2,855,830.00	3,840,938.00	-17.4%
5) TOTAL, REVENUES			55,928,019.76	13,52[illegible]17.79	69,455,537.55	58,096,309.00	11,17[illegible]32.00	69,275,741.00	-0.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	18,465,020.29	7,116,991.56	25,582,011.85	18,832,063.00	5,930,995.00	24,763,058.00	-3.2%
2) Classified Salaries		2000-2999	7,566,036.22	4,688,271.68	12,254,307.90	8,010,798.00	4,507,877.00	12,518,675.00	2.2%
3) Employee Benefits		3000-3999	12,879,824.91	7,050,248.07	19,930,072.98	13,127,696.00	6,986,644.00	20,114,340.00	0.9%
4) Books and Supplies		4000-4999	1,497,354.07	1,145,001.81	2,642,355.88	1,116,719.00	650,930.00	1,767,649.00	-33.1%
5) Services and Other Operating Expenditures		5000-5999	4,702,232.13	10,421,175.89	15,123,408.02	4,338,306.00	8,643,931.00	12,982,237.00	-14.2%
6) Capital Outlay		6000-6999	52,172.02	476,189.50	528,361.52	381,927.00	666,439.00	1,048,366.00	98.4%
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	(36,728.00)	32,701.87	(4,026.13)	(66,110.00)	66,110.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			45,125,911.64	30,930,580.38	76,056,492.02	45,741,399.00	27,452,926.00	73,194,325.00	-3.8%



21 Special Ed. students in County provided programs ($ 104K/yr ea.)

37 students in Non-Public Schools programs ($ 97K/yr avg. ea.)

Is it because of 5000s ?

Services (5000s)

Unrestricted General Funds

Object	Description	2023-24	2024-25
5200	Travel & Conferences	76,787	74,078
5300	Dues & Memberships	64,760	62,000
5400	Insurance	846,435	871,436
5500	Utilities	1,370,000	1,357,000
5600	Rentals	94,667	95,565
5700	Transfers	-6,558	-5,388
5800	Professional/Consulting Services	1,920,805	1,545,280
5900	Communications	335,334	338,335
	Total	4,702,232	4,338,306

These groups account for
$ 1,653,406 of $ 1,920,805

How do we improve our financial condition?

Business Department Actions

Meeting with Department/Site Managers in September

Trying to identify proposed cuts in programs, services, and other cost-saving measures.

Budget Committee
Members

SVUSD District Management
- Superintendent
- Associate Superintendent of Business Services
- Business Manager

Union Representatives
- VMTA President (Certificated)
- CSEA Vice President (Classified)

Community Members
- Expressed interest in helping with budget
- Experience in business and budget management

Roles

- Budget Committee
    - Provide feedback and options to Business Department
- Business Department
    - Accurately present financial information to Board
    - Provide cost-saving options to Board
- Community
    - Provide feedback to Board
- Board
    - Make decisions

District: Sonoma Valley Unified School District
CDS# 49-70953

Adopted Budget
2024-25 Budgete Attachment

Balances in Excess of Minumum Reserve Requirements

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommend 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 uncertainities for each fiscal year identified in the budget

Combined Assigined and Unassigned/unappropriated Fund Balances

Form	Fund	2024-25 Budget
1	General Fund	1,511,066.44
	Total Assigned and Unassigned Ending fund Balances	0
	District Standard Reserve Level	3%
	Less District Minimum Reserve for Economic Uncertainities	2,195,829.75
	Remaining Balance To Substantiate need	(684,763.31)

Education Code Section 42127 9(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

Board Member Questions ?