2ND INTERIM QUESTIONS

Questions about the GOUSD 2nd interim budget

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal 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.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2024-25)				
District Regular	357	386		
Charter School	0			
Total ADA/Enrollment	357	386	92.5%	Met
1st Subsequent Year (2025-26)				
District Regular	361	391		
Charter School				
Total ADA/Enrollment	361	391	92.3%	Met
2nd Subsequent Year (2026-27)				
District Regular	359	386		
Charter School				
Total ADA/Enrollment	359	386	93.0%	Not Met

Source: 1st Interim budget pdf, page 1

In the current year 2024-25, the estimated ADA was adjusted from 1st to 2nd interim due to P-1 ADA. Will be adjusted again after P-2.

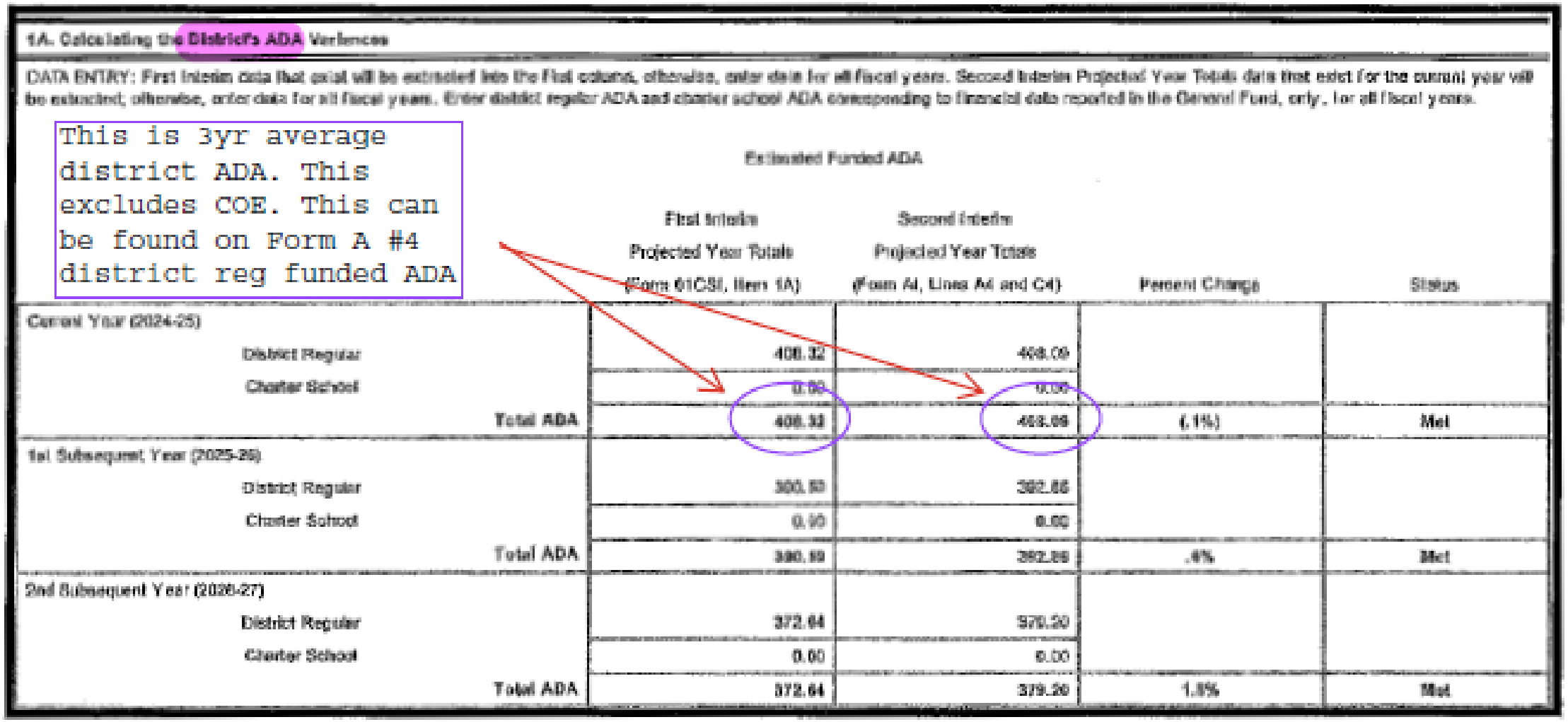
3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal 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.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2024-25)				
District Regular	364	388		
Charter School	0	0		
Total ADA/Enrollment	364	388	93.8%	Not Met
1st Subsequent Year (2025-26)				
District Regular	373	391		
Charter School	0	0		
Total ADA/Enrollment	373	391	95.4%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	372	386		
Charter School	0	0		
Total ADA/Enrollment	372	386	96.4%	Not Met

Source: 2nd Interim budget pdf, page 5

District only ADA



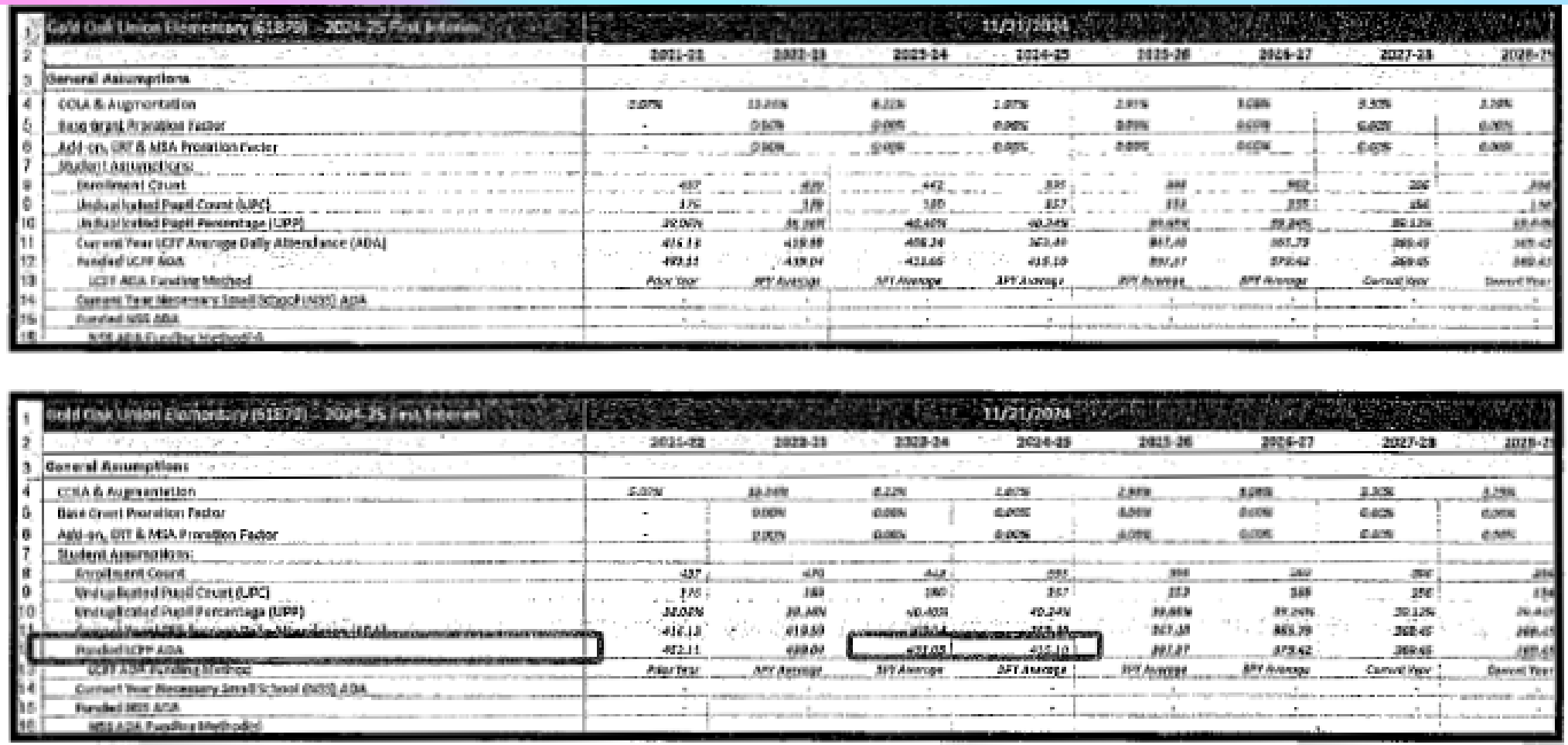
1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the First column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

This is 3yr average district ADA. This excludes COE. This can be found on Form A #4 district reg funded ADA

	Estimated Funded ADA			
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2024-25)				
District Regular	408.32	408.09		
Charter School	0.00	0.00		
Total ADA	408.32	408.09	(.1%)	Met
1st Subsequent Year (2025-26)				
District Regular	390.89	392.89		
Charter School	0.00	0.00		
Total ADA	390.89	392.89	.5%	Met
2nd Subsequent Year (2026-27)				
District Regular	372.64	379.20		
Charter School	0.00	0.00		
Total ADA	372.64	379.20	1.8%	Met

FCMAT Calculator



	Gold Oak Union Elementary (61879) - 2024-25 First Interim	11/21/2024							
2		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
3	General Assumptions								
4	COLA & Augmentation	5.07%	13.24%	8.22%	1.07%	2.91%	3.08%	3.30%	3.29%
5	Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	Add-on, GRT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	Student Assumptions:								
8	Enrollment Count	437	470	442	335	388	362	356	356
9	Unduplicated Pupil Count (UPC)	175	189	180	157	153	155	156	156
10	Unduplicated Pupil Percentage (UPP)	38.06%	39.36%	40.40%	40.24%	39.65%	39.24%	39.12%	39.04%
11	Current Year LCFF Average Daily Attendance (ADA)	416.13	419.59	456.24	363.49	367.48	365.79	369.45	369.45
12	Funded LCFF ADA	452.11	439.04	431.05	415.10	397.87	379.42	369.45	369.45
13	LCFF ADA Funding Method	Prior Year	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average	Current Year	Current Year
14	Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-
15	Funded NSS ADA	-	-	-	-	-	-	-	-
16	NSS ADA Funding Methodist								

	Gold Oak Union Elementary (61879) - 2024-25 First Interim	11/21/2024							
2		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
3	General Assumptions								
4	COLA & Augmentation	5.07%	13.24%	8.22%	1.07%	2.91%	3.08%	3.30%	3.29%
5	Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	Add-on, GRT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	Student Assumptions:								
8	Enrollment Count	437	470	442	335	388	362	356	356
9	Unduplicated Pupil Count (UPC)	175	189	180	157	153	155	156	156
10	Unduplicated Pupil Percentage (UPP)	38.06%	39.36%	40.40%	40.24%	39.65%	39.24%	39.12%	39.04%
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12	Funded LCFF ADA	452.11	439.04	431.05	415.10	397.87	379.42	369.45	369.45
13	LCFF ADA Funding Method	Prior Year	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average	Current Year	Current Year
14	Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-
15	Funded NSS ADA	-	-	-	-	-	-	-	-
16	NSS ADA Funding Methodist								

Source: District's 1st Interim FCMAT Calculator, Summary Tab

* 3yr average includes COE ADA , SACS Form A #6 Total District ADA funded with COE

Gold Oak Union Elementary
El Dorado County

2024-25 Second Interim
AVERAGE DAILY ATTENDANCE

09 61879 0000000
Form AI
F82163ZMAC(2024-25)

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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)	409.18	408.32	363.97	408.09	(.23)	0.0%
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)					0.00	
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)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	409.18	408.32	363.97	408.09	(.23)	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	6.42	6.42	5.61	5.61	(.81)	-13.0%
c. Special Education-NPS/LCI	.04	.04	0.00	0.00	(.04)	-100.0%
d. Special Education Extended Year	.32	.32	.27	.27	(.05)	-16.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	6.78	6.78	5.88	5.88	(.90)	-13.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	415.96	415.10	369.85	413.97	(1.13)	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Highlighted numbers come from 2nd interim
Sacs FORM A, #4 Total Regular District ADA
#5 County program ADA
#6 Funded Total District ADA

Please see next slide for enlarged image

4. Total, District Regular ADA (Sum of Lines A1 through A3)	409.18	408.32	363.97	408.09	(.23)	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	6.42	6.42	5.61	5.61	(.81)	-13.0%
c. Special Education-NPS/LCI	.04	.04	0.00	0.00	(.04)	-100.0%
d. Special Education Extended Year	.32	.32	.27	.27	(.05)	-16.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	6.78	6.78	5.88	5.88	(.90)	-13.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	415.96	415.10	369.85	413.97	(1.13)	0.0%

2024-25 Assumptions for 2nd Interim

- Enrollment*: 394

  As of CBEDS day, Oct. 2, 2024

- Funded Average Daily Attendance (ADA)*: ~~414.87~~ 413.97

  Based on ADA average of 3 prior years

- Current Year Projected ADA*: 358.26 (90.41%)

- Unduplicated Pupil percentage*: 40.35%

  (Homeless, Foster Youth, English Learners, Low Income)

- Cost of Living Adjustment (COLA): 1.07%

- Staffing Assumptions:
  - Includes Step/Column
  - STRS Employer contribution rate= 19.10%
  - PERS Employer contribution rate= 27.05%

- Updated Cash Flow

- Updated Multi-Year Projection

*Enrollment, Attendance, and UPP projections include District and COE programs

Unrestricted Funds

S8. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2024-25)	4,071,398.21	5,316,974.56	76.6%	Not Met
1st Subsequent Year (2025-26)	3,722,845.89	4,446,400.04	83.7%	Met
2nd Subsequent Year (2026-27)	3,574,611.21	4,361,201.21	82.0%	Met

Source: 2nd Interim budget pdf, page 7

Certificated FTE Counts

Certificated (Non-management) Salary and Benefit Negotiations	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	28.6	29.6	27.6	24.6

Source: 2nd Interim budget pdf, page 25

These numbers include what was known in January. These numbers identify temporary position cuts.

- This doesn't reflect any staff changes approved in March. Staff counts will be updated in June at next budget.

Certificated Attrition

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

Source: 2nd Interim budget pdf, page 27

For 2024-25, the circled no has been corrected to a yes on Sacs form 01CSI

* line # 2 is asking if there are any additional cost included in the budget related to lay offs or retired employees. The employer paid retiree benefit is expected to drop off in 2025, based on prior incentive/contract provision.

Classified FTE Counts

Classified (Non-management) Salary and Benefit Negotiations	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	17.2	16.2	15.1	12.1

Source: 2nd Interim budget pdf, page 28

This includes data know as of January. This will be updated with March actions in June.

Classified Attrition

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

Source: 2nd Interim budget pdf, page 30

For all years, “No” has been corrected to a yes on Sacs form 01CSI

* line # 2 is asking if there are any additional cost included in the budget related to lay offs or retired employees. We have a retiree incentive amount that is ending in 2027.

Management/ Supervisor/ Confidential FTE Count

Management/Supervisor/Confidential Salary and Benefit Negotiations	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	7.9	7.9	7.9	7.9

Source: 2nd Interim budget pdf, page 31

* Remains flat

Federal and Local Revenue

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2024-25)	594,107.00	596,892.00	.5%	No
1st Subsequent Year (2025-26)	211,230.00	211,230.00	0.0%	No
2nd Subsequent Year (2026-27)	210,230.00	210,230.00	0.0%	No
Explanation: (required if Yes)				

Source: 2nd Interim budget pdf, page 9

One-time COPS grant ($387k)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2024-25)	811,554.53	805,771.53	-.7%	No
1st Subsequent Year (2025-26)	345,233.00	345,233.00	0.0%	No
2nd Subsequent Year (2026-27)	326,233.00	326,233.00	0.0%	No

Source: 2nd Interim budget pdf, page 9

One Time
* Diesel Bus grant ($330k)
* CalHope ($125k)
* ERate ($20k)

Adjustments to Cert & Class salary settlements

5. Salary settlement:	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year	3.0%		

Both typos adjusted in Sacs

5. Salary settlement:	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year	2.0%		
or			

THANK YOU