



Poway Unified School District 2021-2022 Proposed Budget First Reading



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June 3, 2021



Agenda

- Ø Estimated Actuals 2020-2021
- Ø 2021-2022 State Budget Framework and Assumptions
- Ø What's New in 2021-2022 PUSD Budget
- Ø Proposed 2021-2022 PUSD Budget
- Ø Multi-Year Projections
- Ø Next Steps
- Ø Q & A



PUSD
2020-2021
Estimated Actuals



2020-2021 Estimated Actuals General Fund - Combined

| Poway Unified School District | Second Interim | Estimated Actuals | Difference |
|------------------------------------|----------------------|--------------------|--------------------|
| Total Revenues | \$426,708,564 | \$453,776,317 | \$27,067,753 |
| Total Expenditures | \$429,708,674 | \$428,268,737 | (\$1,439,937) |
| Sources/Uses | (\$1,312,825) | \$687,175 | \$2,000,000 |
| Net Activity - Combined | (\$4,312,935) | \$26,194,756 | \$30,507,690 |
| Net Activity – Restricted | \$1,845,978 | \$23,680,484 | \$21,834,506 |
| Net Activity - Unrestricted | (\$6,158,912) | \$2,514,272 | \$8,673,184 |
| Beginning Balance | \$53,751,545 | \$53,751,545 | \$0 |
| Ending Balance | \$49,438,611 | \$79,946,301 | \$30,507,690 |
| Reserve Amount | \$22,313,611 | \$29,086,795 | \$6,773,184 |
| Reserve Level | 5.1% | 7.0% | |



2020-2021 Estimated Actuals General Fund - Unrestricted

| Poway Unified | Second Interim | Estimated Actuals | Difference |
|--------------------|----------------------|--------------------|---------------|
| Total Revenues | \$336,508,354 | \$335,608,354 | (\$900,000) |
| Total Expenditures | \$281,498,441 | \$277,705,591 | (\$3,792,850) |
| Sources/Uses | (\$61,168,825) | (\$55,388,491) | \$5,780,334 |
| Net Activity | (\$6,158,912) | \$2,514,272 | \$8,673,184 |
| Beginning Balance | \$48,597,523 | \$48,597,523 | \$0 |
| Ending Balance | \$42,438,611 | \$51,111,795 | \$8,673,184 |
| Reserve Amount | \$22,313,611 | \$29,086,795 | \$6,773,184 |
| Reserve Level | 5.1% | 7.0% | |

2020-2021 Changes in Budget - Unrestricted

| | |
|---|--------------------|
| Student meal program support-charged to Expanded Learning Opportunities Grant | \$2,000,000 |
| Reverse inter fund transfer to Food and Nutrition program | \$2,000,000 |
| Special Education expenditures charged to In-Person Instruction Grant | \$1,480,334 |
| Xploration Teachers charged to In-Person Instruction Grant | \$1,000,000 |
| Substitutes and Hourly charged to ESSER II | \$1,000,000 |
| Projected Site carryover increase | \$700,000 |
| Reduce Routine Restricted Maintenance Account (RRMA) contribution | \$300,000 |
| In-Person Instruction Grant Indirect for general operating costs | <u>\$192,850</u> |
| TOTAL | \$8,673,184 |



2020-2021 Estimated Actuals General Fund - Restricted

| Poway Unified | Second Interim | Estimated Actuals | Difference |
|---------------------|--------------------|---------------------|---------------------|
| Total Revenues | \$90,200,210 | \$118,167,963 | \$27,967,753 |
| Total Expenditures | \$148,210,233 | \$150,563,146 | \$2,352,913 |
| Sources/Uses | \$59,856,001 | \$56,075,667 | (\$3,780,334) |
| Net Activity | \$1,845,978 | \$23,680,484 | \$21,834,506 |
| Beginning Balance | \$5,154,022 | \$5,154,022 | \$0 |
| Ending Balance | \$7,000,000 | \$28,834,506 | \$21,834,506 |

| 2020-2021 Changes in Budget - Restricted | |
|--|---------------------|
| Expanded Learning Opportunities (ELO) Grant carryover | \$19,526,759 |
| Routine Restricted Maintenance Account (RRMA) carryover | \$1,000,000 |
| Revise ESSER II and other categorical programs carryover | \$1,307,747 |
| TOTAL | \$21,834,506 |



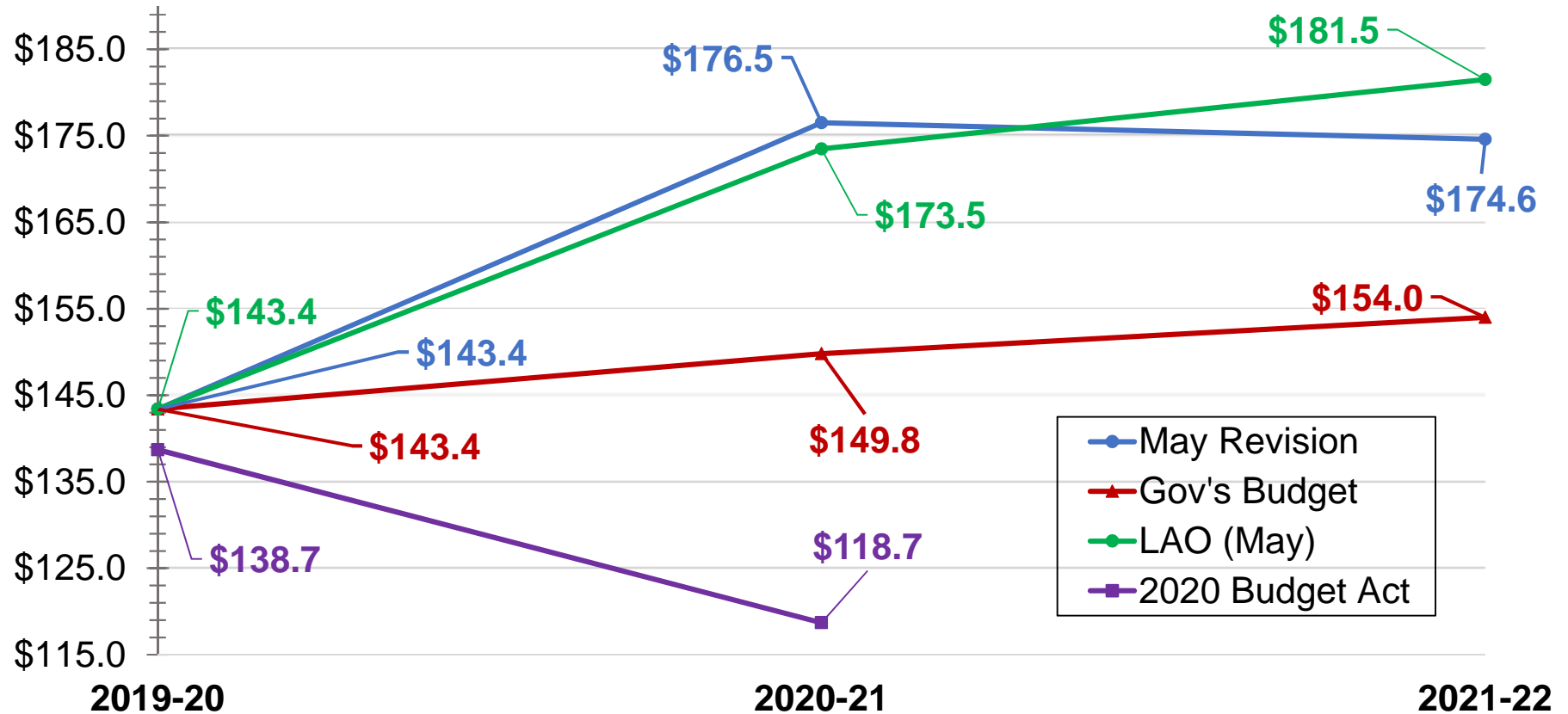
2021-2022 State Budget Framework and Assumptions



State Budget Framework

State General Fund Revenues

(in \$ billions)





State Budget Framework

- § \$203.4 billion total available 2021-22 GF resources
 - Includes large prior year balance of \$27.4 billion, plus
 - \$175.9 billion total 2021-22 GF revenues with transfers (includes about \$3.4 billion to the Budget Stabilization Account (BSA)/Rainy Day Fund)

- § \$196.8 billion total 2021-22 GF expenditures, leaving a fund balance of \$6.6 billion

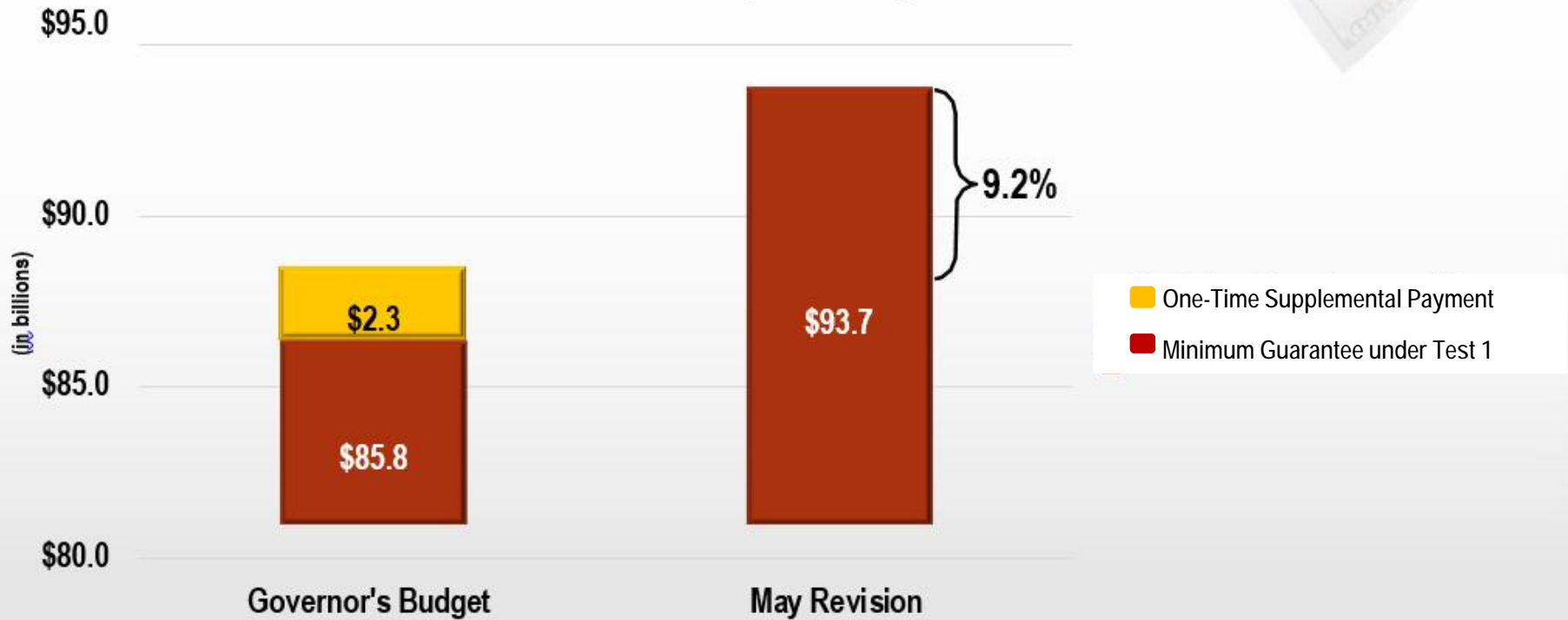
- § GF reserves (excluding Prop 98 reserve) will reach nearly \$20 billion, with \$15.9 billion in the BSA (\$7.8 billion withdrawn in 2020 Budget Act), \$3.4 billion in discretionary reserve and \$450 million in Safety Net Reserve



State Budget Framework

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2021–22 Funding Governor's Budget vs. May Revision

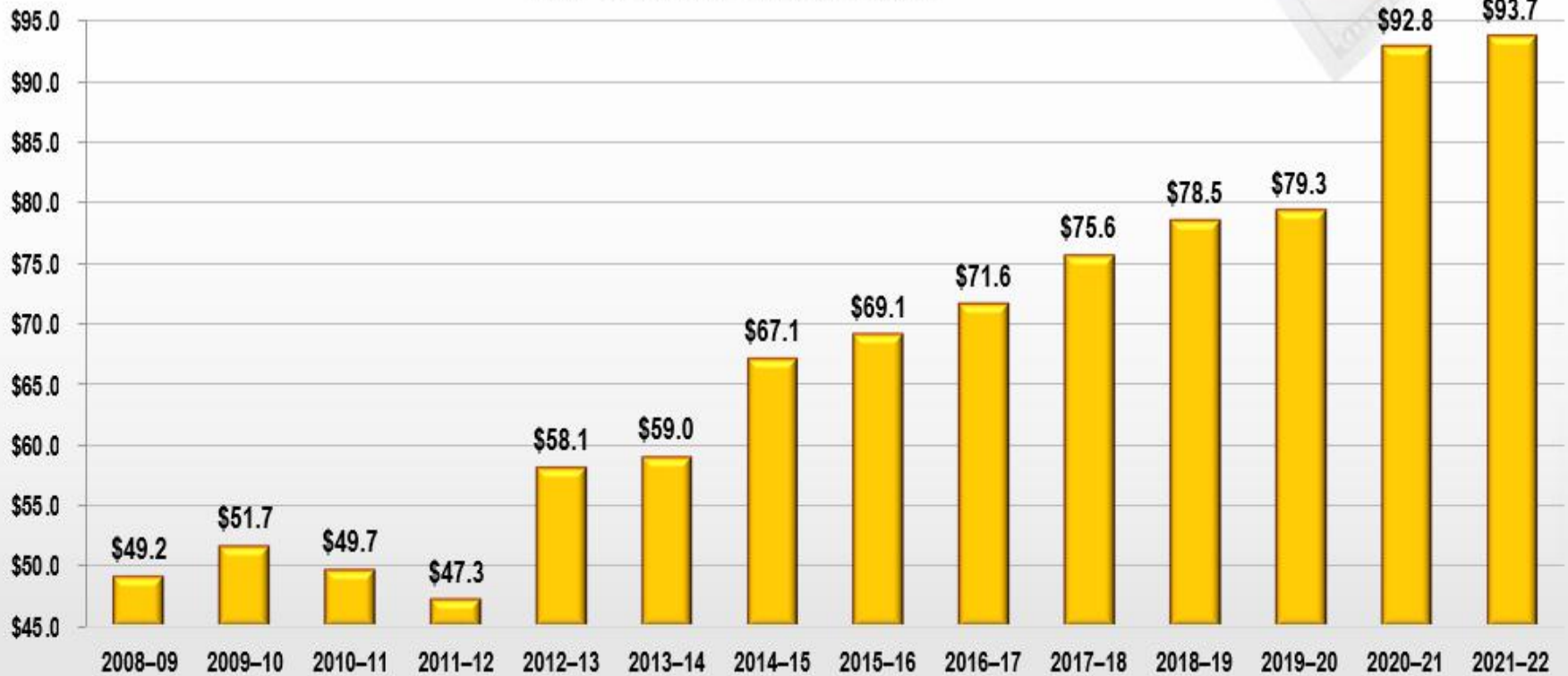




State Budget Framework

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Proposition 98 Funding Over Time 2008-09 to 2021-22 May Revision





State Budget Framework

Major K-12 Spending Proposals

Ongoing funds

- \$3.2 billion for 5.07% LCFF "Super-COLA"
- \$1.1 billion concentration grant increase to add staff to school campuses
- \$1 billion expanded learning time program for K-6 students in high-need districts

One-time funds

- \$8.4 billion to pay down deferrals
- \$3 billion for community schools
- \$2.8 billion for education workforce proposals
- \$2 billion health and safety re school reopening

Plan for Universal TK will include "rebenching" Prop 98

- Expected to reach \$2.7 billion by 2024-25



State Budget Framework

Stand-Alone Categorical Programs

Proposed for Ongoing Funding (no COLA)

- § After School Education & Safety Program
- § Career Technical Education Incentive Grant
- § K-12 Strong Workforce Program
- § State Assessment Program
- § California Partnership Academies
- § County Office Fiscal Oversight
- § College Planning and Preparation Website
- § California School Information Services
- § Specialized Secondary Education Grants
- § Agricultural Education Incentive Program
- § Teacher Dismissal

Proposed for Ongoing Funding (1.7% COLA)

- § Child Nutrition
- § Adult Education Block Grant
- § Mandate Block Grant
- § Foster Youth Programs
- § American Indian Education Centers
- § American Indian Early Childhood Education Program

Proposed for Ongoing Funding (4.05% Compounded COLA)

- § Special Education



State Budget Framework

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- The proposed pay down eliminates the ongoing deferrals scheduled for February through May 2022
- It does not impact current deferrals
 - In other words, it will not accelerate repayment of February through June 2021 deferrals that will be received in July through November 2021
- The June to July deferral once again encompasses the full apportionment, though only \$2.6 billion is scored for State Budget purposes

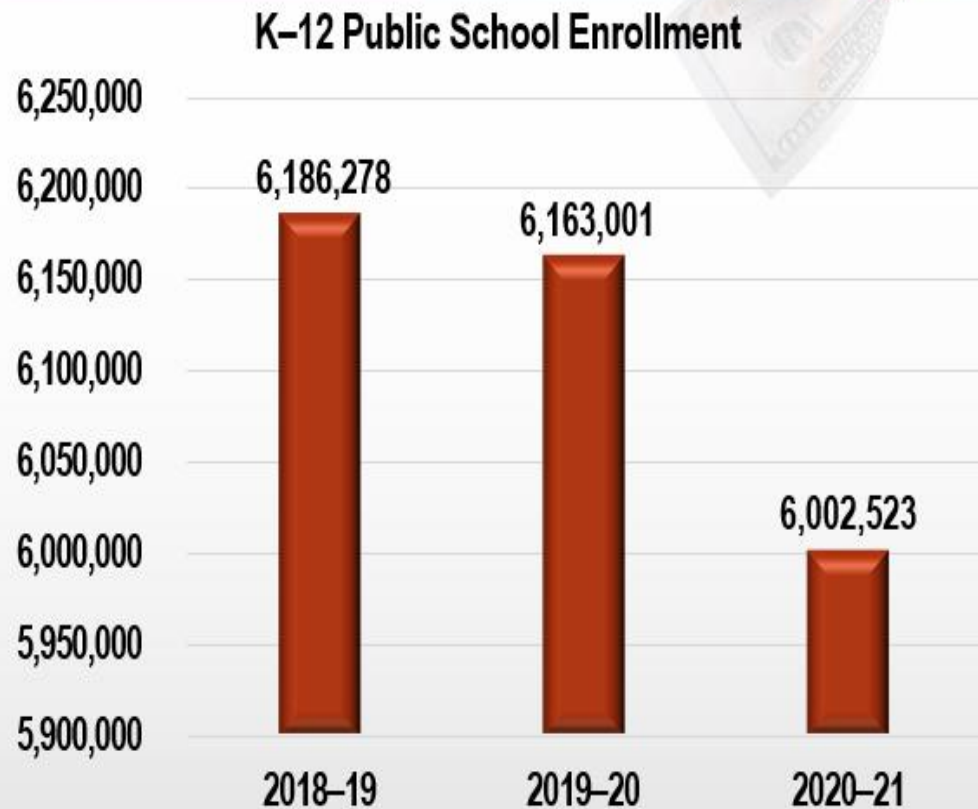




State Budget Framework

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- The pandemic impacted learning in many ways, but perhaps the starkest example is the loss of K–12 students in 2020–21
- Based on state-certified data, the state’s K–12 student population declined by more than 160,000
- Sharp contrast to estimated loss of 20,000 to 30,000 annually



Source: DataQuest, California Department of Education (CDE)



State Budget Framework

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- The looming question for LEAs is how many of those students will return in 2021–22
- The good news for school districts with no “dependent” charter schools is that the hold harmless provision of the 2020–21 Enacted Budget provides a one year safe-harbor
 - In 2021–22, school districts will be funded on the higher of 2019–20 ADA or 2021–22 ADA





State Budget Framework

| Program Name | From | | Spending Period Through | | | | | |
|--|---------|---------|-------------------------|---------|---------|---------|---------|---------|
| | 2019-20 | 2020-21 | 2020-21 | 2020-21 | 2022-23 | 2022-23 | 2023-24 | 2024-25 |
| | 3-13-20 | | 5-31-21 | 6-30-21 | 8-31-22 | 9-30-22 | 9-30-23 | 9-30-24 |
| COVID-19 | | | | | | | | |
| Learning Loss Mitigation - Governor's Emergency Education Relief Fund (GEER) | | | | | | | | |
| Learning Loss Mitigation - Coronavirus Relief Fund (CRF) | | | | | | | | |
| Learning Loss Mitigation - Prop 98 | | | | | | | | |
| ESSER I | | | | | | | | |
| ESSER II | | | | | | | | |
| ESSER III | | | | | | | | |
| In-Person Instruction Grant | | | | | | | | |
| Expanded Learning Opportunities Grant | | | | | | | | |

ESSER = Elementary and Secondary School Emergency Relief Fund



PUSD

2021-2022

Proposed Budget



Fiscal Assumptions



- Ø PUSD Enrollment of 35,992
 - Represents growth of 331 students, year over year

- Ø Funded Average Daily Attendance (ADA) of 35,361
 - Based on 2019-2020 ADA

- Ø COLA
 - LCFF at 5.07%
 - Special Ed at 4.05% (Compounded)
 - Other Categorical Programs at 1.70% (Statutory)

- Ø PERS Rate of 22.91%
 - Increased by 2.21%, year over year
 - \$1.3 million additional annual ongoing cost to PUSD

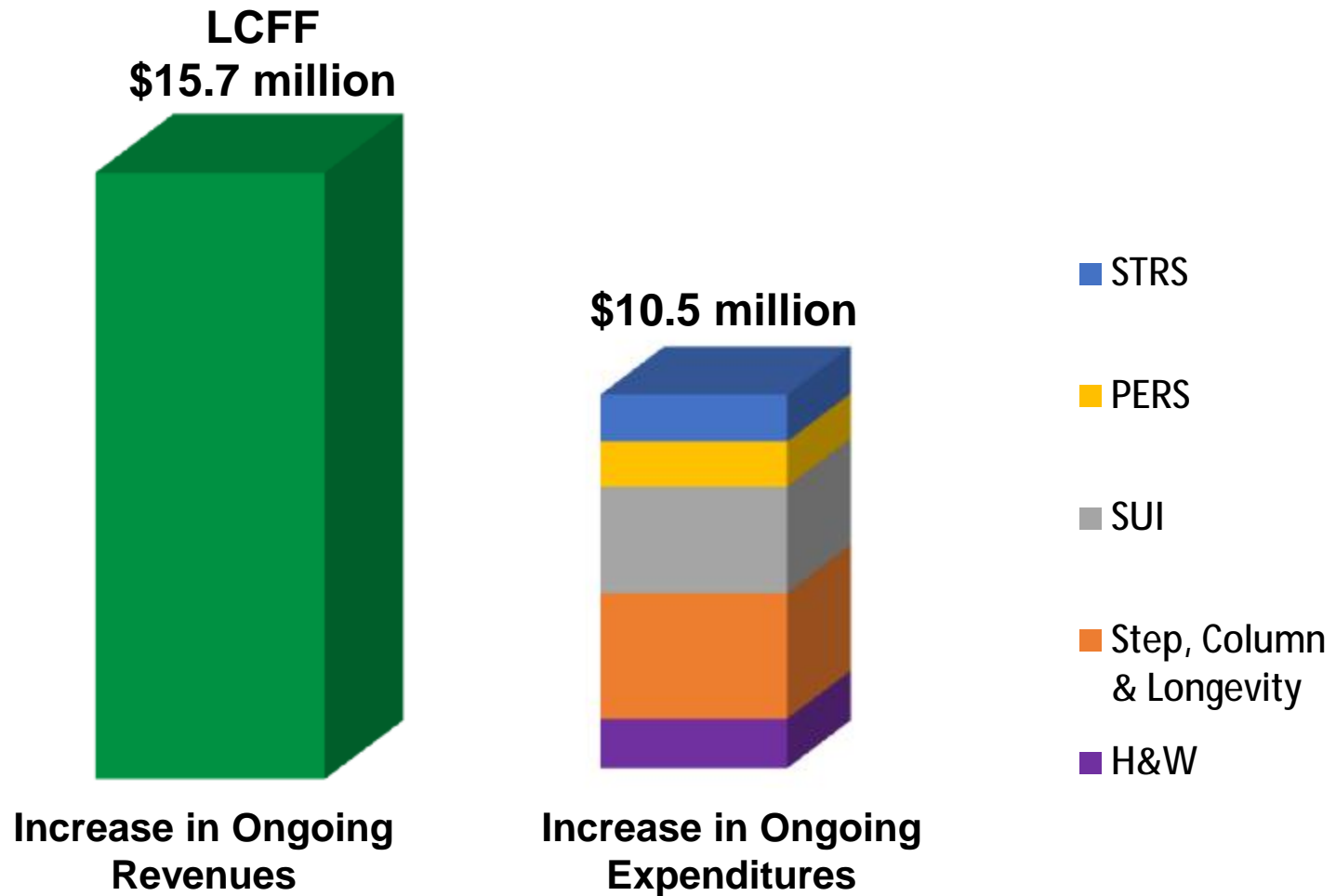
- Ø STRS Rate of 16.92%
 - Increased by 0.77%, year over year
 - \$1.3 million additional annual ongoing cost to PUSD

- Ø SUI Rate of 1.23%
 - Increased by 1.18%, year over year
 - \$3.0 million additional annual ongoing cost to PUSD

- Ø Health & Welfare cost increase of 6.5% for Plan Year 2022
 - Ø \$1.4 million additional annual ongoing cost to PUSD



COLA Implications for PUSD





What's New in 2021-2022 Budget



- Ø Class-size Reduction (one-time) – Grades 4 and 5
- Ø Class-size Reduction (one-time) – Secondary
- Ø Additional Mental Health Support
 - Counselors
 - Social Workers
 - Psychologists
 - Student Service Specialists
 - Nurses
 - Student Service Assistants
- Ø Connect Academy
- Ø Enhancement of Technology and Virtual Learning Support
- Ø Expanded Summer School
- Ø Before and After School Tutoring
- Ø Virtual Server Infrastructure
- Ø Professional Learning for Staff



Positions Funded by COVID Mitigation Resources

| Funding | Description | 2021-2022 FTE | 2022-2023 FTE | 2023-2024 FTE |
|----------------------------------|---|------------------|------------------|------------------|
| ELO – Paraprofessional/ESSER III | Student Services Specialists | 3.30 | 3.30 | 3.30 |
| ELO – Paraprofessional/ESSER III | Behavioral Intervention Technicians | 10.57 | 10.57 | 10.57 |
| ELO Grant | HS Accelerated classes; MS Intervention classes | 2.40 | - | - |
| ELO Grant / ESSER III | Xploration Teachers | 10.00 | 10.00 | 10.00 |
| ELO Grant / ESSER III | Special Education Teachers | 14.00 | 14.00 | 14.00 |
| ELO Grant / ESSER III | Counselors | 18.40 | 18.40 | 18.40 |
| ELO Grant | Math TOSAs | 3.00 | - | - |
| ELO Grant | Parent Liaison | 1.21 | - | - |
| ELO Grant / ESSER III | Technology Trainer | 1.00 | 1.00 | 1.00 |
| ELO Grant / ESSER III | Psychologists | 15.20 | 15.20 | 15.20 |
| ELO Grant / ESSER III | Program Manager | 1.00 | 1.00 | 1.00 |
| ELO Grant / ESSER III | Nurses | 1.50 | 1.50 | 1.50 |
| In-Person Instruction Grant | Grades 4 and 5 Class Size Reduction Teachers | 15.00 | - | - |
| In-Person Instruction Grant | MS and HS Class Size Reduction Teachers | 25.00 | - | - |
| In-Person Instruction Grant | Health Attendants | 23.02 | - | - |
| TOTAL: | | 144.61 | 74.97 | 74.97 |

ELO = Expanded Learning Opportunities Grant



What's Not in the 2021-2022 Budget



- Ø Governor's Emergency Education Relief (GEER II) Fund
- Ø Targeted Intervention Grant
- Ø In-Person Instruction Health and Safety Grant
- Ø Proposed funding to implement Universal Transitional Kindergarten
- Ø Increased funding for Individuals with Disabilities Education Act (IDEA)
- Ø Proposed funding to support Education Workforce



2021-2022 Proposed Budget General Fund - Combined



| <u>Revenues and Other Sources</u> | |
|---|----------------------|
| LCFF | \$338,518,303 |
| Federal Revenues | \$27,408,370 |
| Other State Revenues | \$63,382,015 |
| Other Local Revenues | \$11,318,554 |
| Other Sources | \$3,379,671 |
| Total | \$444,006,913 |
| <u>Expenditures and Other Outgo</u> | |
| Certificated Salaries | \$185,007,400 |
| Classified Salaries | \$66,448,768 |
| Employee Benefits | \$127,857,646 |
| Books and Supplies | \$22,635,276 |
| Services and Other Operating Expenditures | \$36,519,061 |
| Capital Outlay | \$2,331,748 |
| Other Outgo | \$1,361,161 |
| Other Uses | \$5,047,550 |
| Total | \$447,208,610 |
| Net Activity - Combined | (\$3,201,697) |
| Net Activity – Restricted | (\$9,963,655) |
| Net Activity - Unrestricted | \$6,761,958 |



2021-2022 Proposed Budget General Fund - Combined



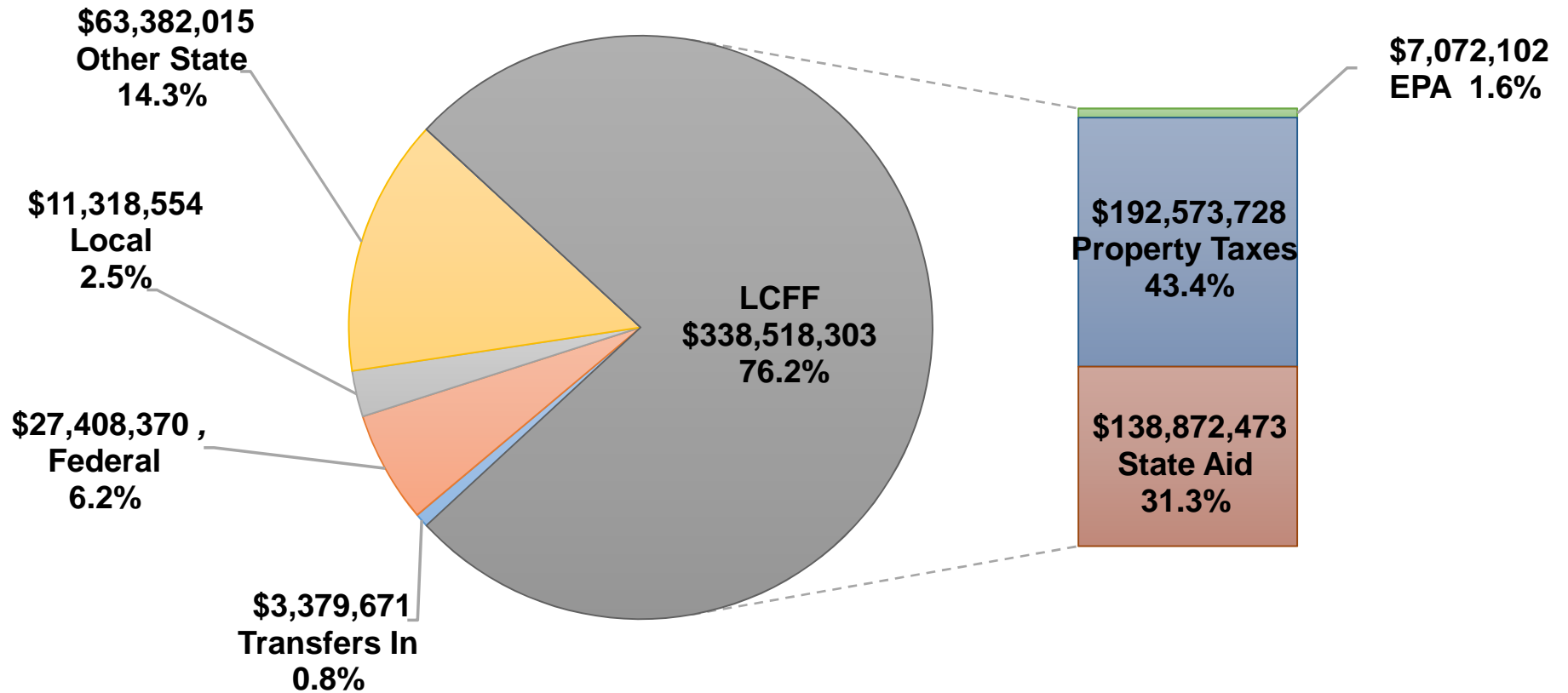
| | |
|---|--------------|
| Beginning Fund Balance | \$79,946,301 |
| Ending Fund Balance | \$76,744,604 |
| Reserve Amount | \$35,848,754 |
| Reserve % | 8.4% |
| Components of Ending Fund Balance: | |
| <u>Non-spendable</u> | |
| Revolving Cash | \$300,000 |
| Stores | \$275,000 |
| <u>Restricted</u> | |
| Categorical Programs (ESSER III, Mental Health Grant, Restricted Lottery) | \$18,870,851 |
| <u>Assigned</u> | |
| Sites Carryover | \$5,500,000 |
| All Other Assigned | \$15,950,000 |
| <u>Unassigned/Unappropriated</u> | |
| Economic Uncertainties at 2% | \$8,944,172 |
| Reserve for Budget Stabilization | \$26,904,582 |



2021-2022 Proposed Budget General Fund - Combined



Revenues & Other Sources



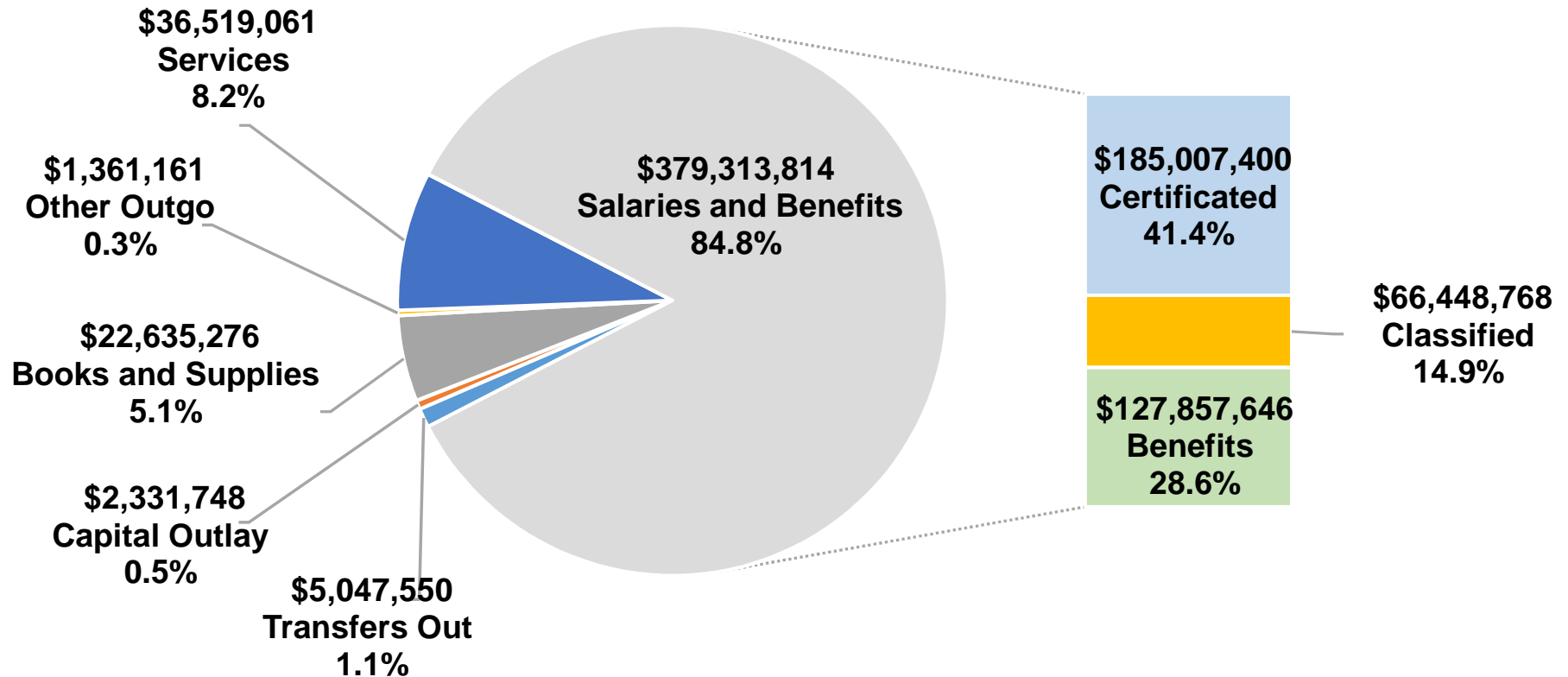
Total - \$444,006,913



2021-2022 Proposed Budget General Fund - Combined



Expenditures & Other Outgo



Total - \$447,208,610



2021-2022 Proposed Budget General Fund - Unrestricted



| A. REVENUES & OTHER SOURCES | |
|---|-----------------------|
| LCFF | \$ 336,288,441 |
| Federal Revenues | 60,955 |
| Other State Revenues | 9,272,302 |
| Other Local Revenues | 9,502,636 |
| Other Sources | (59,482,004) |
| TOTAL | \$ 295,642,331 |
| B. EXPENDITURES & OTHER USES | |
| Certificated Salaries | \$ 142,501,564 |
| Classified Salaries | 38,701,167 |
| Employee Benefits | 76,156,976 |
| Books and Supplies | 9,020,121 |
| Services and Other Operating Expenditures | 19,996,673 |
| Capital Outlay | 125,000 |
| Other Outgo | (668,678) |
| Other Uses | 3,047,550 |
| TOTAL | \$ 288,880,373 |
| C. NET ACTIVITY | \$ 6,761,958 |



2021-2022 Proposed Budget General Fund - Restricted



| A. REVENUES & OTHER SOURCES | |
|---|-----------------------|
| LCFF | \$ 2,229,862 |
| Federal Revenues | 27,347,415 |
| Other State Revenues | 54,109,713 |
| Other Local Revenues | 1,815,918 |
| Other Sources | 62,861,675 |
| TOTAL | \$ 148,364,582 |
| B. EXPENDITURES & OTHER USES | |
| Certificated Salaries | \$ 42,505,835 |
| Classified Salaries | 27,747,601 |
| Employee Benefits | 51,700,670 |
| Books and Supplies | 13,615,155 |
| Services and Other Operating Expenditures | 16,522,388 |
| Capital Outlay | 2,206,748 |
| Other Outgo | 2,029,840 |
| Other Uses | 2,000,000 |
| TOTAL | \$ 158,328,237 |
| C. NET ACTIVITY | \$ (9,963,655) |



In-Person Instruction Grant



| Supplemental Instruction and Other Support Strategies | What are the Supports PUSD will provide? | Planned Expenditures |
|--|--|----------------------|
| Providing in-person instruction | <ul style="list-style-type: none"> • Reduce class sizes in Grades 4 and 5 • Reduce class sizes in middle and high schools • COVID tracking, monitoring and reporting | \$4,575,000 |
| Cleaning and disinfection, personal protective equipment, ventilation and other school site upgrades necessary for health and safety | <ul style="list-style-type: none"> • Classroom air quality enhancement • Personal Protection Equipment • Outdoor seating / covered seating / etc. | \$500,000 |
| Social and mental health support services provided in conjunction with in-person instruction | <ul style="list-style-type: none"> • Counseling support and professional development • Universal health screening in Grades 5 and 8 • Staff support for inclusive practices K-8 • Data management technician | \$450,000 |
| Salaries for certificated employees providing in-person instruction / support | <ul style="list-style-type: none"> • Special Education instruction • Xploration Teachers • Substitutes and Hourly employees | \$2,900,000 |
| Salaries for classified employees providing in-person instruction / support | <ul style="list-style-type: none"> • Health Attendants at schools | \$1,621,207 |
| Indirect | <ul style="list-style-type: none"> • General operating costs | \$547,518 |
| Total In-Person Instruction Grant | | \$10,593,725 |



PUSD

Multi-Year Projections



Multi Year Projections



| Poway Unified | Proposed 2021-2022 | Projected 2022-2023 | Projected 2023-2024 |
|------------------------------------|-----------------------|------------------------|------------------------|
| Total Revenues | \$440,627,243 | \$424,883,397 | \$441,494,290 |
| Total Expenditures | \$442,161,060 | \$435,209,401 | \$444,103,352 |
| Sources/Uses | (\$1,667,879) | \$2,232,121 | \$2,232,121 |
| Net Activity - Combined | (\$3,201,696) | (\$8,093,883) | (\$376,940) |
| Net Activity – Restricted | (\$9,963,655) | (\$8,245,270) | (\$8,245,270) |
| Net Activity - Unrestricted | \$6,761,958 | \$151,386 | \$7,868,330 |
| Beginning Balance | \$79,946,301 | \$76,744,604 | \$68,650,720 |
| Ending Balance | \$76,744,604 | \$68,650,720 | \$68,273,782 |
| Reserve Amount | \$35,848,754 | \$36,000,139 | \$43,868,469 |
| Reserve Level | 8.4% | 8.4% | 10.0% |



Next Steps

- Update 2021-2022 PUSD Budget Based on Final State Budget
- PUSD Budget Adoption at June 22 Board of Education meeting
- Share Multi-year Projections at June 22 Board of Education Meeting



THANK YOU !

Questions and/or Feedback?



Poway Unified School District
General Fund Combined
MULTI-YEAR PROJECTIONS

| DESCRIPTION | 2020-21 Estimated Actuals | 2021-22 Proposed Budget | 2022-23 Projected | 2023-24 Projected |
|---|---------------------------------|-------------------------------|----------------------|----------------------|
| Enrollment | 35,661 | 35,992 | 36,532 | 37,080 |
| Attendance Rate | n/a | n/a | 96.7% | 96.7% |
| Average Daily Attendance (ADA) - Funded | 35,361 | 35,361 | 35,326 | 35,856 |
| Funded COLA | 0.00% | 5.07% | 2.48% | 3.11% |
| Unduplicated Pupil Percentage (%) | 21.50% | 20.84% | 20.84% | 20.84% |
| STRS | 16.15% | 16.92% | 19.10% | 19.10% |
| PERS | 20.70% | 22.91% | 26.10% | 27.10% |
| SUI | 0.05% | 1.23% | 0.20% | 0.20% |
| <hr/> | | | | |
| Total GF Revenues | \$453,776,317 | \$440,627,243 | \$ 424,883,397 | \$ 441,494,290 |
| Total GF Expenditures | \$428,268,737 | \$442,161,060 | \$ 435,209,401 | \$ 444,103,352 |
| Other Financing Sources/Uses | \$687,175 | (\$1,667,879) | \$2,232,121 | \$2,232,121 |
| Net Activity - Combined | \$26,194,756 | (\$3,201,696) | (\$8,093,883) | (\$376,940) |
| Net Activity - Restricted | 23,680,484 | (9,963,655) | (\$8,245,270) | (\$8,245,270) |
| Net Activity - Unrestricted | 2,514,272 | 6,761,958 | 151,386 | 7,868,330 |
| <hr/> | | | | |
| Beginning Fund Balance | \$53,751,545 | \$79,946,301 | \$76,744,605 | \$68,650,721 |
| Ending Fund Balance | \$79,946,301 | \$76,744,605 | \$68,650,721 | \$68,273,782 |
| Reserve Amount | \$29,086,795 | \$35,848,754 | \$36,000,139 | \$43,868,469 |
| Reserve % | 7.0% | 8.4% | 8.4% | 10.0% |

2020-21 Estimated Actuals

General Fund / Combined

| | | I | II | III |
|--|--------------|---------------------|---------------------|--------------------|
| DESCRIPTION | OBJECT CODES | Unrestricted | Restricted | Combined |
| A. REVENUES | | | | |
| LCFF | 8010-8099 | 320,615,362 | 2,240,005 | 322,855,367 |
| Federal Revenues | 8100-8299 | 60,955 | 37,404,926 | 37,465,881 |
| Other State Revenues | 8300-8599 | 7,114,204 | 76,304,912 | 83,419,116 |
| Other Local Revenues | 8600-8799 | 7,817,833 | 2,218,120 | 10,035,953 |
| TOTAL REVENUES | | 335,608,354 | 118,167,963 | 453,776,317 |
| B. EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | 140,775,881 | 38,809,911 | 179,585,792 |
| Classified Salaries | 2000-2999 | 38,220,950 | 25,224,311 | 63,445,262 |
| Employee Benefits | 3000-3999 | 69,454,928 | 44,598,591 | 114,053,519 |
| Books and Supplies | 4000-4999 | 9,754,950 | 22,840,737 | 32,595,687 |
| Services and Other Operating Expenditures | 5000-5999 | 18,178,143 | 15,298,136 | 33,476,279 |
| Capital Outlay | 6000-6599 | 1,016,696 | 792,407 | 1,809,103 |
| Other Outgo | 7100-7299 & | 7400-7499 | 2,878,876 | 592,525 |
| Direct Support / Indirect Costs | 7300-7399 | (2,574,834) | 2,406,527 | (168,307) |
| TOTAL EXPENDITURES | | 277,705,591 | 150,563,146 | 428,268,737 |
| C. EXCESS OF REVENUES OVER EXPENDITURES | | 57,902,763 | (32,395,183) | 25,507,580 |
| D. OTHER FINANCING SOURCES/USES | | | | |
| Interfund Transfers | | | | |
| Transfers In | 8910-8929 | 4,487,175 | - | 4,487,175 |
| Transfers Out | 7610-7629 | 3,800,000 | 2,000,000 | 5,800,000 |
| Other Sources/Uses | | | | |
| Sources | 8930-8979 | 2,000,000 | - | 2,000,000 |
| Uses | 7630-7699 | - | - | - |
| Contributions | 8980-8999 | (58,075,667) | 58,075,667 | - |
| TOTAL OTHER FINANCING SOURCES/USES | | (55,388,491) | 56,075,667 | 687,175 |
| E. NET ACTIVITY | | 2,514,272 | 23,680,484 | 26,194,756 |
| F. FUND BALANCE, RESERVES | | | | |
| Beginning Balance | | 48,597,523 | 5,154,022 | 53,751,545 |
| Ending Balance | | 51,111,795 | 28,834,506 | 79,946,301 |
| COMPONENTS OF ENDING BALANCE | | | | |
| A) NONSPENDABLE | | | | |
| Revolving Cash | 9711 | 300,000 | - | 300,000 |
| Stores | 9712 | 275,000 | - | 275,000 |
| B) RESTRICTED | | | | |
| | 9740 | - | 28,834,506 | 28,834,506 |
| C) COMMITTED | | | | |
| | 9750 | - | - | - |
| D) ASSIGNED | | | | |
| Sites Carryover (Projected) | 9780 | 5,500,000 | - | 5,500,000 |
| All Other Assigned | 9780 | 15,950,000 | - | 15,950,000 |
| E) UNASSIGNED & UNAPPROPRIATED | | | | |
| Economic Uncertainties | 9789 | 8,681,375 | - | 8,681,375 |
| Reserve for Budget Stabilization | | 20,405,421 | - | 20,405,421 |
| TOTAL COMPONENTS OF ENDING FUND BALANCE | | 51,111,795 | 28,834,506 | 79,946,301 |

2021-22 Assumptions

| | | | | |
|--------------------------|---|------------------|------------------|------------------|
| | Reverse Teachers for PHEP (CARES Act Funding) | | (2,658,915) | |
| | Reverse one-time transfer of expenses for Special Ed Growth to CARES Act funding | | 858,322 | |
| | Reverse one-time Technology Trainer (CARES Act Funding) | | (311,000) | |
| | Reverse one-time funding for professional learning - teacher hourly (CARES Act Funding) | | (830,000) | |
| | Reverse SPED Teacher/SLP vacancy savings | | 612,598 | |
| | Reverse one-time savings in subs and hourly (2nd Interim) | 300,000 | | |
| | Reverse 2020-21 vacancy savings (2nd Interim) | 337,595 | | |
| | Reverse one-time adjustments to Core Certificated Coaches | 361,066 | | |
| | Reverse 2020-21 one time certificated salaries/benefit charged to In-Person Grant | 747,000 | (747,000) | |
| | Reverse 2020-21 one-time subs and hourly salaries/benefits charged to In-Person Grant | 570,000 | (570,000) | |
| | COVID tracking, monitoring and reporting staff | (120,384) | 160,512 | |
| | Reduce class size 4th/5th grade | | 1,200,000 | |
| | Other class size adjustments and in-person instruction support | | 1,875,000 | |
| | Expanded Learning Opportunity Grant Budget Plan | (1,171,665) | 6,386,009 | |
| | Budget Adjustment | (186,904) ① | (2,964,675) ② | |
| | Total 1000 | 1,725,683 | 3,695,924 | 5,421,607 |
| 2000 Classified Salaries | Step & longevity, APSM | 82,703 | | |
| | Step & longevity, PSEA Unit 1 | 672,330 | | |
| | Step & longevity, PSEA Unit 2 | 168,753 | | |
| | Reverse one-time 1% Bonus - PSEA Unit 1 | (406,128) | | |
| | Reverse one-time 1% Bonus - PSEA Unit 2 | (154,391) | | |
| | Reverse one-time vacancy savings | 250,000 | | |
| | Reverse 2020-21 one time adjustments to core classified coaches | 75,000 | | |
| | Reverse 2020-21 one time savings in subs and hourly | 120,000 | | |
| | Reverse 2020-21 one time vacancy savings | 200,000 | | |
| | Reverse one-time Transportation Hourly/OT/Sub adjustment | 220,000 | | |
| | Reverse one-time Facilities use hourly adjustment | 150,000 | | |
| | Special Education increased costs | | 400,000 | |
| | Reverse 2020-21 one time SPED savings in subs and hourly | | 382,400 | |
| | Reverse funding for temporary Custodians (CARES Act Funding) | | (363,480) | |
| | Reverse funding for temporary Student Services Specialists (CARES Act Funding) | | (155,000) | |
| | Reverse 2020-21 vacancy savings (1st Interim) | 175,000 | | |
| | Technology & Innovation - add Program Manager | 122,028 | | |
| | Reverse 2020-21 Noon Duty budget adjustments | 246,960 | | |
| | Reverse 2020-21 vacancy savings (2nd Interim) | 673,040 | | |
| | Reverse one-time adjustments to Core Classified Coaches | 386,558 | | |
| | Classified salaries providing in person instruction support | (800,000) | 800,000 | |
| | Expanded Learning Opportunity Grant Budget Plan | (307,356) | 1,012,495 | |
| | Budget Adjustment | (1,394,280) ① | 446,875 ② | |
| | Total 2000 | 480,217 | 2,523,290 | 3,003,507 |
| 3000 Employee Benefits | Projected increase in Health Insurance at 6.5% in Plan Year 2022 | 979,468 | 414,927 | |
| | STRS at 16.92% was 16.15% | 1,045,214 | 273,373 | |
| | PERS at 22.91% was 20.7% | 741,978 | 523,903 | |
| | Unemployment insurance at 1.23% was .05% | 2,140,048 | 842,667 | |
| | Attrition | (268,888) | | |
| | SERP II savings excluding Natural Attrition | (620,347) | | |
| | Step & Column, PFT | 625,570 | | |
| | Step & longevity, APSM | 80,812 | | |
| | Step & longevity, PSEA Unit 1 | 276,597 | | |
| | Step & longevity, PSEA Unit 2 | 69,425 | | |
| | Reverse one-time 1% Bonus - PSEA Unit 1 | (120,908) | | |
| | Reverse one-time 1% Bonus - PSEA Unit 2 | (45,964) | | |
| | Reverse one-time vacancy savings | 150,000 | | |
| | Reverse 2020-21 one time adjustments to core certificated & classified coaches | 45,000 | | |
| | Reverse 2020-21 one time savings in subs and hourly | 30,000 | | |
| | Reverse 2020-21 one time vacancy savings | 100,000 | | |
| | Reverse one-time Transportation Hourly/OT/Sub adjustment | 180,000 | | |
| | Reverse one-time Facilities use hourly adjustment | 50,000 | | |
| | Reverse 2020-21 one time adjustment to Core Teacher FTE | 1,190,532 | | |

2021-22 Assumptions

| | | | |
|---|------------------|------------------|-------------------|
| Update Teachers FTE based on new projected enrollment | (656,224) | | |
| Update CORE Teachers based on Planning projected enrollment | (534,308) | | |
| Reverse one-time transfer of expenses for Special Ed Growth to CARES Act funding | | 349,203 | |
| Reverse 2020-21 one time SPED savings in subs and hourly | | 117,600 | |
| Reverse Teachers for PHEP (CARES Act Funding) | | (1,041,085) | |
| Reverse one-time Technology Trainer (CARES Act Funding) | | (114,000) | |
| Reverse one-time funding for professional learning - teacher hourly (CARES Act Funding) | | (170,000) | |
| Reverse funding for temporary Custodians (CARES Act Funding) | | (336,520) | |
| Reverse funding for temporary Student Services Specialists (CARES Act Funding) | | (145,000) | |
| Adjust Special Ed budget for H&W | | (500,000) | |
| Reverse SPED Teacher/SLP vacancy savings | | 234,062 | |
| Reverse one-time PY teacher subs savings | 140,000 | | |
| Reverse 2020-21 vacancy savings (1st Interim) | 153,813 | | |
| Technology & Innovation - add Technology Trainer | 21,728 | | |
| Technology & Innovation - add Program Manager | 41,580 | | |
| SERP II PARS annual annuity premium | 1,351,445 | | |
| SERP II Retiree OPEB costs | 627,493 | | |
| Reverse one-time savings in subs and hourly | 60,000 | | |
| Reverse 2020-21 vacancy savings (2nd Interim) | 535,365 | | |
| Reverse one-time adjustments to Core Certificated Coaches | 72,213 | | |
| Reverse one-time adjustments to Core Classified Coaches | 118,867 | | |
| Reverse 2020-21 Noon Duty budget adjustments | 75,940 | | |
| Update 2021-22 STRS-On-Behalf | | 2,003,228 | |
| Reverse 2020-21 one time certificated salaries/benefit charged to In-Person Grant | 253,000 | (253,000) | |
| Reverse 2020-21 one-time subs and hourly salaries/benefits charged to In-Person Grant | 110,000 | (110,000) | |
| COVID tracking, monitoring and reporting staff | (46,761) | 62,348 | |
| Reduce class size 4th/5th grade | | 500,000 | |
| Other class size adjustments and in-person instruction support | | 775,000 | |
| Classified salaries providing in person instruction support | (563,014) | 563,014 | |
| Expanded Learning Opportunity Grant Budget Plan | (402,004) | 2,094,621 | |
| Budget Adjustment | (1,305,622) ① | 1,017,738 ② | |
| Total 3000 | 6,702,049 | 7,102,078 | 13,804,127 |
| 4000 Supplies | | | |
| Update supplemental funding at 3.84% COLA and unduplicated pupil percentage of 20.75% | 28,064 | | |
| Update supplemental funding at 4.05% COLA and unduplicated pupil percentage of 20.84% | 212,838 | | |
| Update computer refresh | (500,000) | | |
| Reverse one-time budget for PO rolled over in 2020-21 | (150,000) | | |
| Reverse one-time Fuel adjustment | 200,000 | | |
| Budget Adjustments - carryover | (5,160,521) | (3,154,022) | |
| Reverse one-time Teacher Leadership Stipends | 85,000 | | |
| Local and miscellaneous revenue adjustments | 234,803 | | |
| Reverse one-time Elementary and Secondary School Emergency Relief (ESSER) Fund | | (1,452,895) | |
| Reverse one time CARES Act funding | | (10,459,190) | |
| Reverse prior year revenues and deferrals - Title I, Title II, Title III | | (1,574,518) | |
| Reverse prior year revenues and deferrals - CA CTE Incentive, Strong Workforce, TUPE, Special Ed | | (2,388,236) | |
| Reverse prior year revenues - ASES and other local grants | | (375,081) | |
| Reverse one-time additional estimated ESSER funding | | (7,064,022) | |
| Reverse 2020-21 carryover adjustments (second interim) | 4,800,000 | 7,000,000 | |
| 2021-22 Computer Modernization - ESSER II | | 1,600,000 | |
| All other ESSER II funded expenditures | | 670,931 | |
| Expanded Learning Opportunity Grant Budget Plan | | 3,760,169 | |
| In Person Grant - Personal Protection Equipment | | 500,000 | |
| Update projected carryover for categorical programs | | (2,000,000) | |
| Reverse one-time 2020-21 ELO expenditures | | (1,200,000) | |
| Reverse 2020-21 ESSER II budget adjustment | | 503 | |
| Reverse one-time Alternate Dispute COVID funding and other | | | |
| Federal Revenue adjustment | | (430,500) | |
| Restricted Lottery - Instructional materials | | | |
| Reverse one-time funding adjustments - CA CTE Grant, K-12 Strong Workforce and Special Ed Workability | | (1,142,595) | |

2021-22 Assumptions

| | | | | |
|--|---|------------------|--------------------|--------------------|
| | Reverse one-time miscellaneous local revenue | | (27,121) | |
| | Update RRMA budget to meet 3% requirement | | 502,830 | |
| | Reverse 2020-21 carryover adjustments (third interim) | 700,000 | 1,307,747 | |
| | Reverse computer refresh | (1,500,000) | | |
| | Budget Adjustment | 314,986 ① | 6,700,418 ② | |
| | Total 4000 | (734,830) | (9,225,582) | (9,960,411) |
| 5000 Services | Update RRMA - 3% requirement | | 250,000 | |
| | Reverse one-time budget for PO rolled over in 2020-21 | (1,000,000) | | |
| | Reverse one-time utilities savings | 150,000 | | |
| | Reverse one-time VOIP (Voice Over Internet Protocol) technology implementation cost (CARES Act Funding) | | (311,000) | |
| | Reverse one-time additional hotspots and Educator Cooperative contract (CARES Act Funding) | | (224,000) | |
| | Reverse one-time F&N support for student lunches (CARES Act Funding) | | (500,000) | |
| | Reverse one-time LSS online curriculum (CARES Act Funding) | | (445,500) | |
| | Reverse one-time funding for compensatory education - Special Ed (CARES Act Funding) | | (500,000) | |
| | Reverse one-time adjustments to ESS support costs | (594,009) | | |
| | Additional department budget requests | 145,428 | | |
| | Reverse one-time local revenue adjustment - Donation | 900,000 | | |
| | Reverse 2020-21 carryover adjustments (third interim) | | 1,000,000 | |
| | IT summer project and Firewall - ESSER II | | 1,150,000 | |
| | Expanded Learning Opportunity Grant Budget Plan | (600,855) | 4,540,647 | |
| | In Person Grant - counseling support, data management technician and professional development | | 450,000 | |
| | Budget Adjustment | 2,817,966 ① | (4,185,895) ② | |
| | Total 5000 | 1,818,530 | 1,224,252 | 3,042,782 |
| 6000 Capital Outlay | Virtual server infrastructure - ESSER II | | 1,750,000 | |
| | Budget Adjustment | (891,696) ① | (335,659) ② | |
| | Total 6000 | (891,696) | 1,414,341 | 522,645 |
| 7000 Other Outgo | Reverse Indirect Cost - one time Elementary and Secondary School Emergency Relief (ESSER) Funds | 80,055 | (80,055) | |
| | Reverse Indirect Cost - one time Learning Loss Mitigation Funds | 264,761 | (264,761) | |
| | Reverse one-time adjustment to F&N Indirect Cost | (300,000) | | |
| | Reverse one-time additional estimated ESSER funding | 389,228 | (389,228) | |
| | Update lease payments for 2021-22 | (2,022,437) | | |
| | Reverse 2020-21 In-Person Indirect Cost | 192,850 | (192,850) | |
| | 2021-22 In-Person Grant Indirect Cost | (354,668) | 354,668 | |
| | 2021-22 ESSER II Indirect Cost | (281,816) | 281,816 | |
| | Indirect Cost Adjustments | 340,325 | | |
| | Update budget for other inter-district tuition | 73,432 | | |
| | Budget Adjustment - Indirect Cost | 645,550 ① | (678,802) ② | |
| | Total 7000 | (972,721) | (969,212) | (1,941,933) |
| Total Changes in Expenditures | | 8,127,232 | 5,765,091 | 13,892,324 |
| Transfer In/Out, Other Sources/Uses & Contribution: | | | | |
| 8910-8929 Transfers In | Reverse one-time W/C inter-fund transfer | (500,000) | | |
| | Reverse one time inter-fund transfer from Fund 67 PSEA OPEB account | (925,000) | | |
| | PSEA Unit I - Medical Premium offset | 370,267 | | |
| | Adjust Pay-as-you-go reimbursement | (68,764) | | |
| | Adjust CFD reimbursements | 15,993 | | |
| 7610-7629 Transfers Out | Reverse 2020-21 inter-fund transfer to support F&N program | (4,000,000) | | |
| | Reverse one-time Teacher Leadership Stipends | (85,000) | | |
| | Inter-fund transfer to support F&N program | 2,000,000 | | |
| | Increase OPEB Trust Contribution to reflect salary increases | 350,000 | | |
| | Reverse adjustment in second interim for F&N program | 4,000,000 | | |
| | Reverse Inter-fund transfer to support F&N program | (2,000,000) | | |
| | Reverse one-time inter-fund transfer to support F&N program using ELO Grant | | (2,000,000) | |
| | Reverse inter-fund transfer to support ESS program | (1,000,000) | | |
| | Update OPEB contribution by BU | (17,450) | | |
| | Inter-fund transfer to support F&N program using ESSER II | | 2,000,000 | |
| 8930-8979 Other Sources | Update computer refresh | (500,000) | | |
| | Reverse computer refresh | (1,500,000) | | |
| 7630-7699 Other Uses | | | | |

2021-22 Assumptions

| | | | | |
|---|--|--------------------|--------------------|--------------------|
| 8980-8999 Contributions | Special Education increased costs | (1,500,000) | 1,500,000 | |
| | Increase in PERS and STRS rate (Special Ed and RRMA) | (797,276) | 797,276 | |
| | Update contribution to RRMA - 3% requirement | (250,000) | 250,000 | |
| | Reverse one-time transfer of Special Ed expenditures for Growth to CARES Act Funding | (1,207,525) | 1,207,525 | |
| | Reverse SPED Teacher/SLP vacancy savings | (846,660) | 846,660 | |
| | Reverse one-time Special Ed expenses charged to In-Person Grant | (1,480,334) | 1,480,334 | |
| | Special Ed Expenses charged to Expanded Learning Opportunity Grant Budget Plan | 1,732,818 | (1,732,818) | |
| | Special Ed AB602 (Property Tax) | (10,143) | 10,143 | |
| | Special Ed AB602 at 4.05% COLA | 918,609 | (918,609) | |
| | Unemployment insurance at 1.23% was .05% | (842,667) | 842,667 | |
| | Update RRMA budget to meet 3% requirement | (502,830) | 502,830 | |
| Total Transfer In/Out, Other Sources/Uses & Contribution | | (7,141,062) | 4,786,008 | (2,355,054) |
| Total Increase/(Decrease) | | 6,761,958 | (9,963,655) | (3,201,697) |

2021-22 Proposed Budget

General Fund / Combined

| | | I | II | III |
|--|-----------------------|---------------------|---------------------|--------------------|
| DESCRIPTION | OBJECT CODES | Unrestricted | Restricted | Combined |
| A. REVENUES | | | | |
| LCCF | 8010-8099 | 336,288,441 | 2,229,862 | 338,518,303 |
| Federal Revenues | 8100-8299 | 60,955 | 27,347,415 | 27,408,370 |
| Other State Revenues | 8300-8599 | 9,272,302 | 54,109,713 | 63,382,015 |
| Other Local Revenues | 8600-8799 | 9,502,636 | 1,815,918 | 11,318,554 |
| TOTAL REVENUES | | 355,124,334 | 85,502,908 | 440,627,243 |
| B. EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | 142,501,564 | 42,505,835 | 185,007,400 |
| Classified Salaries | 2000-2999 | 38,701,167 | 27,747,601 | 66,448,768 |
| Employee Benefits | 3000-3999 | 76,156,976 | 51,700,670 | 127,857,646 |
| Books and Supplies | 4000-4999 | 9,020,121 | 13,615,155 | 22,635,276 |
| Services and Other Operating Expenditures | 5000-5999 | 19,996,673 | 16,522,388 | 36,519,061 |
| Capital Outlay | 6000-6599 | 125,000 | 2,206,748 | 2,331,748 |
| Other Outgo | 7100-7299 & 7400-7499 | 929,871 | 592,525 | 1,522,396 |
| Direct Support / Indirect Costs | 7300-7399 | (1,598,549) | 1,437,315 | (161,235) |
| TOTAL EXPENDITURES | | 285,832,823 | 156,328,237 | 442,161,060 |
| C. EXCESS OF REVENUES OVER EXPENDITURES | | 69,291,511 | (70,825,330) | (1,533,818) |
| D. OTHER FINANCING SOURCES/USES | | | | |
| Interfund Transfers | | | | |
| Transfers In | 8910-8929 | 3,379,671 | - | 3,379,671 |
| Transfers Out | 7610-7629 | 3,047,550 | 2,000,000 | 5,047,550 |
| Other Sources/Uses | | | | |
| Sources | 8930-8979 | - | - | - |
| Uses | 7630-7699 | - | - | - |
| Contributions | 8980-8999 | (62,861,675) | 62,861,675 | - |
| TOTAL OTHER FINANCING SOURCES/USES | | (62,529,553) | 60,861,675 | (1,667,879) |
| E. NET ACTIVITY | | 6,761,958 | (9,963,655) | (3,201,697) |
| F. FUND BALANCE, RESERVES | | | | |
| Beginning Balance | | 51,111,795 | 28,834,506 | 79,946,301 |
| Ending Balance | | 57,873,753 | 18,870,851 | 76,744,605 |
| COMPONENTS OF ENDING BALANCE | | | | |
| A) NONSPENDABLE | | | | |
| Revolving Cash | 9711 | 300,000 | - | 300,000 |
| Stores | 9712 | 275,000 | - | 275,000 |
| B) RESTRICTED | | | | |
| | 9740 | - | 18,870,851 | 18,870,851 |
| C) COMMITTED | | | | |
| | 9750 | - | - | - |
| D) ASSIGNED | | | | |
| Sites Carryover (Projected) | 9780 | 5,500,000 | - | 5,500,000 |
| All Other Assigned | 9780 | 15,950,000 | - | 15,950,000 |
| E) UNASSIGNED & UNAPPROPRIATED | | | | |
| Economic Uncertainties | 9789 | 8,944,172 | - | 8,944,172 |
| Reserve for Budget Stabilization | | 26,904,581 | - | 26,904,581 |
| TOTAL COMPONENTS OF ENDING FUND BALANCE | | 57,873,753 | 18,870,851 | 76,744,605 |

2022-23 Assumptions

| | | <u>Unrestricted</u> | <u>Restricted</u> | <u>Combined</u> |
|---------------------------------------|---|---------------------|---------------------|---------------------|
| 2021-22 Projected Net Activity | | 6,761,958 | (9,963,655) | (3,201,697) |
| Changes in Revenues: | | | | |
| 8010-8099 LCFF | Update LCFF base amount - funded ADA of 35,326 and 2.48% COLA (36,532 enrollment and 96.7% ADA rate) | 7,646,827 | | |
| | Update supplemental funding at 2.48% COLA and unduplicated pupil percentage of 20.84% | 318,720 | | |
| | Increase Transfer to Deferred Maintenance | (500,000) | | |
| | Total LCFF Sources | 7,465,547 | - | 7,465,547 |
| 8100-8299 Federal Revenue | Reverse one-time ESSER III | | (17,015,851) | |
| | Total Federal Revenue | - | (17,015,851) | (17,015,851) |
| 8300-8599 Other State | Projected increase in Special Ed funding - COLA at 2.48% | | 549,635 | |
| | Reverse one time 2021-22 In-Person Instruction Grant | | (7,240,541) | |
| | Total Other State | - | (6,690,906) | (6,690,906) |
| 8600-8799 Other Local | Adjust local revenue - use of facilities | 497,364 | | |
| | Total Other Local | 497,364 | - | 497,364 |
| Total Changes in Revenues | | 7,962,911 | (23,706,757) | (15,743,846) |
| Changes in Expenditures: | | | | |
| 1000 Certificated Salaries | PFT Step & Column | 3,000,000 | | |
| | Attrition | (1,225,000) | | |
| | Teachers for Growth | 1,080,000 | | |
| | Update SERP II savings (Yr 2) | 94,468 | | |
| | Step & longevity APSM | 200,000 | | |
| | Special Education increased costs | | 500,000 | |
| | Update SERP I savings (Yr 5) | 47,997 | | |
| | Reverse one-time COVID tracking, monitoring and reporting staff | 120,384 | (160,512) | |
| | Reverse one-time 2021-22 class size reduction for 4th/5th grade | | (1,200,000) | |
| | Reverse one-time 2021-22 other class size adjustments and expenditures funded from In-Person | | (1,875,000) | |
| | Reverse Expanded Learning Opportunity Budget Plan | 1,171,665 | (6,386,009) | |
| | ESSER III | (750,000) | 4,252,511 | |
| | Total 1000 | 3,739,514 | (4,869,010) | (1,129,496) |
| 2000 Classified Salaries | Step & longevity, APSM | 75,000 | | |
| | Step & longevity, PSEA Unit 1 | 700,000 | | |
| | Step & longevity, PSEA Unit 2 | 75,000 | | |
| | Special Education increased costs | | 166,000 | |
| | Reverse one-time classified salaries funded from In-Person Grant | 800,000 | (800,000) | |
| | Reverse Expanded Learning Opportunity Budget Plan | 307,356 | (1,012,495) | |
| | ESSER III | | 291,733 | |
| | Total 2000 | 1,957,356 | (1,354,762) | 602,594 |
| 3000 Employee Benefits | Projected increase in Health Insurance at 6.5% | 1,803,514 | 834,000 | |
| | STRS at 19.10% was 16.92% | 3,006,988 | 892,124 | |
| | PERS at 26.1% was 22.91% | 1,107,632 | 769,503 | |
| | Unemployment Insurance at .20% was 1.23% | (1,868,008) | (735,548) | |
| | Teachers for Growth | 493,230 | | |
| | Step & Column, PFT | 693,000 | | |
| | Attrition | (282,975) | | |
| | Step & longevity, APSM | 78,675 | | |
| | Step & longevity, PSEA Unit 1 | 303,100 | | |
| | Step & longevity, PSEA Unit 2 | 32,475 | | |
| | Update SERP II OPEB (Yr 2) | (18,116) | | |
| | Reverse one-time COVID tracking, monitoring and reporting staff | 46,761 | (62,348) | |
| | Reverse one-time 2021-22 class size reduction for 4th/5th grade | | (500,000) | |
| | Reverse one-time 2021-22 other class size adjustments and expenditures funded from In-Person | | (775,000) | |
| | Reverse one-time classified salaries funded from In-Person Grant | 563,014 | (563,014) | |
| | Reverse Expanded Learning Opportunity Budget Plan | 402,004 | (2,094,621) | |
| | ESSER III | (250,000) | 1,421,026 | |
| | Total 3000 | 6,111,293 | (813,878) | 5,297,415 |
| 4000 Supplies | Update supplemental funding at 2.48% COLA and unduplicated pupil percentage of 20.84% | 318,720 | | |
| | Reverse Expanded Learning Opportunity Budget Plan | | (3,760,169) | |
| | Reverse 2021-22 one-time ESSER II expense | | (2,270,931) | |
| | Reverse one-time In Person Grant - Personal Protection Equipment | | (500,000) | |

2022-23 Assumptions

| | | | | |
|--|--|-------------------|---------------------|--------------------|
| | Computer refresh | 1,500,000 | | |
| | Total 4000 | 1,818,720 | (6,531,100) | (4,712,380) |
| 5000 Services | Add back PSEA Unit 1 and 2 Professional Development | 250,000 | | |
| | Reverse Expanded Learning Opportunity Budget Plan | 600,855 | (4,540,647) | |
| | Reverse 2021-22 one-time ESSER II expense | | (1,150,000) | |
| | Reverse one-time In Person Grant - counseling support, data management technician and professional development | | (450,000) | |
| | Total 5000 | 850,855 | (6,140,647) | (5,289,792) |
| 6000 Capital Outlay | Reverse 2021-22 one-time ESSER II expense | | (1,750,000) | |
| | Total 6000 | - | (1,750,000) | (1,750,000) |
| 7000 Other Outgo | Reverse In-Person Grant Indirect Cost | 354,668 | (354,668) | |
| | Reverse ESSER II Indirect Cost | 281,816 | (281,816) | |
| | ESSER III | (430,000) | 430,000 | |
| | Computer refresh lease payments | 330,000 | | |
| | Update Indirect Cost - F&N | (300,000) | | |
| | Total 7000 | 236,484 | (206,484) | 30,000 |
| Total Changes in Expenditures | | 14,714,221 | (21,665,880) | (6,951,659) |
| Transfer In/Out, Other Sources/Uses & Contribution: | | | | |
| 8910-8929 Transfers In | Update Pay-as-you-go reimbursement | 400,000 | | |
| | Reverse one-time 2021-22 inter-fund transfer to support F&N program using ESSER II | | (2,000,000) | |
| 7610-7629 Transfers Out | | | | |
| 8930-8979 Other Sources | Computer refresh | 1,500,000 | | |
| 7630-7699 Other Uses | | | | |
| 8980-8999 Contributions | Special Education increased costs | (1,500,000) | 1,500,000 | |
| | Increase in PERS and STRS rate (Special Ed and RRMA) | (1,661,627) | 1,661,627 | |
| | Projected increase in Special Ed funding - COLA at 2.48% | 549,635 | (549,635) | |
| | Reverse Expanded Learning Opportunity Budget Plan | (1,732,818) | 1,732,818 | |
| | Special Ed Expenses charged to ESSER III | 1,850,000 | (1,850,000) | |
| | Unemployment Insurance at .20% was 1.23% | 735,548 | (735,548) | |
| | | 140,738 | 3,759,262 | 3,900,000 |
| Total Increase/(Decrease) | | 151,386 | (8,245,270) | (8,093,884) |

2022-23 Projected Budget

General Fund / Combined

| | | I | II | III |
|--|--------------------------|---------------------|---------------------|---------------------|
| DESCRIPTION | OBJECT CODES | Unrestricted | Restricted | Combined |
| A. REVENUES | | | | |
| LCFF | 8010-8099 | 343,753,988 | 2,229,862 | 345,983,850 |
| Federal Revenues | 8100-8299 | 60,955 | 10,331,564 | 10,392,519 |
| Other State Revenues | 8300-8599 | 9,272,302 | 47,418,807 | 56,691,109 |
| Other Local Revenues | 8600-8799 | 10,000,000 | 1,815,918 | 11,815,918 |
| TOTAL REVENUES | | 363,087,245 | 61,796,151 | 424,883,397 |
| B. EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | 146,241,078 | 37,636,825 | 183,877,904 |
| Classified Salaries | 2000-2999 | 40,658,523 | 26,392,839 | 67,051,362 |
| Employee Benefits | 3000-3999 | 82,268,269 | 50,886,792 | 133,155,062 |
| Books and Supplies | 4000-4999 | 10,838,841 | 7,084,055 | 17,922,896 |
| Services and Other Operating Expenditures | 5000-5999 | 20,847,528 | 10,381,741 | 31,229,269 |
| Capital Outlay | 6000-6599 | 125,000 | 456,748 | 581,748 |
| Other Outgo | 7100-7299 & 7400-7499 | 1,259,871 | 592,525 | 1,852,396 |
| Direct Support / Indirect Costs | 7300-7399 | (1,692,066) | 1,230,831 | (461,235) |
| TOTAL EXPENDITURES | | 300,547,044 | 134,662,357 | 435,209,401 |
| C. EXCESS OF REVENUES OVER EXPENDITURES | | 62,540,201 | (72,866,206) | (10,326,005) |
| D. OTHER FINANCING SOURCES/USES | | | | |
| Interfund Transfers | | | | |
| Transfers In | 8910-8929 | 3,779,671 | - | 3,779,671 |
| Transfers Out | 7610-7629 | 3,047,550 | - | 3,047,550 |
| Other Sources/Uses | | | | |
| Sources | 8930-8979 | 1,500,000 | - | 1,500,000 |
| Uses | 7630-7699 | - | - | - |
| Contributions | 8980-8999 | (64,620,936) | 64,620,936 | - |
| TOTAL OTHER FINANCING SOURCES/USES | | (62,388,815) | 64,620,936 | 2,232,121 |
| E. NET ACTIVITY | | 151,386 | (8,245,270) | (8,093,884) |
| F. FUND BALANCE, RESERVES | | | | |
| Beginning Balance | | 57,873,753 | 18,870,851 | 76,744,605 |
| Ending Balance | | 58,025,139 | 10,625,581 | 68,650,720 |
| COMPONENTS OF ENDING BALANCE | | | | |
| A) NONSPENDABLE | | | | |
| Revolving Cash | 9711 | 300,000 | - | 300,000 |
| Stores | 9712 | 275,000 | - | 275,000 |
| B) RESTRICTED | | | | |
| | 9740 | - | 10,625,581 | 10,625,581 |
| C) COMMITTED | | | | |
| | 9750 | - | - | - |
| D) ASSIGNED | | | | |
| Sites Carryover (Projected) | 9780 | 5,500,000 | - | 5,500,000 |
| All Other Assigned | 9780 | 15,950,000 | - | 15,950,000 |
| E) UNASSIGNED & UNAPPROPRIATED | | | | |
| Economic Uncertainties | 9789 | 8,765,139 | - | 8,765,139 |
| Reserve for Budget Stabilization | | 27,235,000 | - | 27,235,000 |
| TOTAL COMPONENTS OF ENDING FUND BALANCE | | 58,025,139 | 10,625,581 | 68,650,720 |

2023-24 Assumptions

| | | <u>Unrestricted</u> | <u>Restricted</u> | <u>Combined</u> |
|--|--|---------------------|--------------------|--------------------|
| 2022-23 Projected Net Activity | | 151,386 | (8,245,270) | (8,093,884) |
| Changes in Revenues: | | | | |
| 8010-8099 LCFF | Update LCFF base amount - funded ADA of 35,856 and 3.11% COLA (37,080 enrollment and 96.7% ADA rate) Update supplemental funding at 3.11% COLA and unduplicated pupil percentage of 20.84% | 15,268,164 | | |
| | | 636,377 | | |
| | Total LCFF Sources | 15,904,541 | - | 15,904,541 |
| 8100-8299 Federal Revenue | | | | |
| | Total Federal Revenue | - | - | - |
| 8300-8599 Other State | Projected increase in Special Ed funding - COLA at 3.11% | | 706,354 | |
| | Total Other State | - | 706,354 | 706,354 |
| 8600-8799 Other Local | | | | |
| | Total Other Local | - | - | - |
| Total Changes in Revenues | | 15,904,541 | 706,354 | 16,610,895 |
| Changes in Expenditures: | | | | |
| 1000 Certificated Salaries | PFT Step & Column | 3,000,000 | | |
| | Attrition | (1,225,000) | | |
| | Teachers for Growth | 1,368,000 | | |
| | Update SERP II Savings (Yr 3) | 172,748 | | |
| | Step & longevity APSM | 200,000 | | |
| | Special Education increased costs | | 500,000 | |
| | Total 1000 | 3,515,748 | 500,000 | 4,015,748 |
| 2000 Classified Salaries | Step & longevity, APSM | 80,000 | | |
| | Step & longevity, PSEA Unit 1 | 700,000 | | |
| | Step & longevity, PSEA Unit 2 | 75,000 | | |
| | Special Education increased costs | | 168,500 | |
| | Total 2000 | 855,000 | 168,500 | 1,023,500 |
| 3000 Employee Benefits | Projected increase in Health Insurance at 6.5% | 1,920,742 | 831,500 | |
| | PERS at 27.1% was 26.1% | 347,220 | 241,223 | |
| | Teachers for Growth | 624,758 | | |
| | Step & Column, PFT | 693,000 | | |
| | Attrition | (282,975) | | |
| | Step & longevity, APSM | 81,640 | | |
| | Step & longevity, PSEA Unit 1 | 310,100 | | |
| | Step & longevity, PSEA Unit 2 | 33,225 | | |
| | Reverse SERP I Annuity Premium (final payment 2022-23) | (1,525,933) | | |
| | Update SERP II Savings (Yr 3) | (56,175) | | |
| | Total 3000 | 2,145,602 | 1,072,723 | 3,218,325 |
| 4000 Supplies | Update supplemental funding at 3.11% COLA and unduplicated pupil percentage of 20.84% | 636,377 | | |
| | Total 4000 | 636,377 | - | 636,377 |
| 5000 Services | | | | |
| | Total 5000 | - | - | - |
| 6000 Capital Outlay | | | | |
| | Total 6000 | - | - | - |
| 7000 Other Outgo | | | | |
| | Total 7000 | - | - | - |
| Total Changes in Expenditures | | 7,152,727 | 1,741,223 | 8,893,950 |
| Transfer In/Out, Other Sources/Uses & Contribution: | | | | |
| 8910-8929 Transfers In | | | | |
| 7610-7629 Transfers Out | | | | |
| 8930-8979 Other Sources | | | | |
| 7630-7699 Other Uses | | | | |
| 8980-8999 Contributions | Special Education increased costs | (1,500,000) | 1,500,000 | |
| | Increase in PERS rate (Special Ed and RRMA) | (241,223) | 241,223 | |
| | Projected increase in Special Ed funding - COLA at 3.11% | 706,354 | (706,354) | |
| | | (1,034,869) | 1,034,869 | - |
| Total Increase/(Decrease) | | 7,868,330 | (8,245,270) | (376,940) |

2023-24 Projected Budget

General Fund / Combined

| | | I | II | III |
|--|--------------------------|---------------------|---------------------|--------------------|
| DESCRIPTION | OBJECT CODES | Unrestricted | Restricted | Combined |
| A. REVENUES | | | | |
| LCFF | 8010-8099 | 359,658,528 | 2,229,862 | 361,888,390 |
| Federal Revenues | 8100-8299 | 60,955 | 10,331,564 | 10,392,519 |
| Other State Revenues | 8300-8599 | 9,272,302 | 48,125,161 | 57,397,463 |
| Other Local Revenues | 8600-8799 | 10,000,000 | 1,815,918 | 11,815,918 |
| TOTAL REVENUES | | 378,991,786 | 62,502,505 | 441,494,290 |
| B. EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | 149,756,826 | 38,136,825 | 187,893,652 |
| Classified Salaries | 2000-2999 | 41,513,523 | 26,561,339 | 68,074,862 |
| Employee Benefits | 3000-3999 | 84,413,871 | 51,959,515 | 136,373,387 |
| Books and Supplies | 4000-4999 | 11,475,218 | 7,084,055 | 18,559,273 |
| Services and Other Operating Expenditures | 5000-5999 | 20,847,528 | 10,381,741 | 31,229,269 |
| Capital Outlay | 6000-6599 | 125,000 | 456,748 | 581,748 |
| Other Outgo | 7100-7299 & 7400-7499 | 1,259,871 | 592,525 | 1,852,396 |
| Direct Support / Indirect Costs | 7300-7399 | (1,692,066) | 1,230,831 | (461,235) |
| TOTAL EXPENDITURES | | 307,699,771 | 136,403,581 | 444,103,352 |
| C. EXCESS OF REVENUES OVER EXPENDITURES | | 71,292,015 | (73,901,076) | (2,609,061) |
| D. OTHER FINANCING SOURCES/USES | | | | |
| Interfund Transfers | | | | |
| Transfers In | 8910-8929 | 3,779,671 | - | 3,779,671 |
| Transfers Out | 7610-7629 | 3,047,550 | - | 3,047,550 |
| Other Sources/Uses | | | | |
| Sources | 8930-8979 | 1,500,000 | - | 1,500,000 |
| Uses | 7630-7699 | - | - | - |
| Contributions | 8980-8999 | (65,655,806) | 65,655,806 | - |
| TOTAL OTHER FINANCING SOURCES/USES | | (63,423,684) | 65,655,806 | 2,232,121 |
| E. NET ACTIVITY | | 7,868,330 | (8,245,270) | (376,940) |
| F. FUND BALANCE, RESERVES | | | | |
| Beginning Balance | | 58,025,139 | 10,625,581 | 68,650,720 |
| Ending Balance | | 65,893,469 | 2,380,311 | 68,273,781 |
| COMPONENTS OF ENDING BALANCE | | | | |
| A) NONSPENDABLE | | | | |
| Revolving Cash | 9711 | 300,000 | - | 300,000 |
| Stores | 9712 | 275,000 | - | 275,000 |
| B) RESTRICTED | 9740 | - | 2,380,311 | 2,380,311 |
| C) COMMITTED | 9750 | - | - | - |
| D) ASSIGNED | | | | |
| Sites Carryover (Projected) | 9780 | 5,500,000 | - | 5,500,000 |
| All Other Assigned | 9780 | 15,950,000 | - | 15,950,000 |
| E) UNASSIGNED & UNAPPROPRIATED | | | | |
| Economic Uncertainties | 9789 | 8,943,018 | - | 8,943,018 |
| Reserve for Budget Stabilization | | 34,925,451 | - | 34,925,451 |
| TOTAL COMPONENTS OF ENDING FUND BALANCE | | 65,893,469 | 2,380,311 | 68,273,781 |

**Poway Unified School District
2021-22 Budget Attachment
Balances in Excess of Minimum Reserve Requirements**

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended 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 uncertainties.

| Combined Assigned and Unassigned/Unappropriated Fund Balances | | | |
|--|---|-----------------------|-------------------|
| Form | Fund | 2021-22 Budget | |
| 01 | General Fund | \$ | 57,298,754 |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | \$ | 1,544,467 |
| | Total Assigned and Unassigned Ending Fund Balances | \$ | 58,843,221 |
| | Less District Minimum Reserve for Economic Uncertainties (District Standard Reserve at 2%) | \$ | 8,944,172 |
| | Remaining Balance to Substantiate Need | \$ | 49,899,049 |

| Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties | | | | |
|--|---|-----------------------|-------------------|---|
| Form | Fund | 2021-22 Budget | | Description of Need |
| 01 | General Fund | \$ | 6,000,000 | Assigned for STRS and PERS increases (one-time) |
| 01 | General Fund | \$ | 5,500,000 | Assigned for Sites Carryover |
| 01 | General Fund | \$ | 4,200,000 | Assigned for Class Size Reduction (one-time) |
| 01 | General Fund | \$ | 2,750,000 | Assigned for Connect Academy |
| 01 | General Fund | \$ | 2,500,000 | Assigned for Textbooks Adoption (one-time) |
| 01 | General Fund | \$ | 500,000 | Assigned for Dual Language Program |
| 01 | General Fund | \$ | 26,904,582 | Assigned for Budget Stabilization |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | \$ | 1,544,467 | Assigned to Support Districtwide Technology |
| | Total of Substantiated Needs | \$ | 49,899,049 | |

Remaining Unsubstantiated Balance \$ - **Balance should be Zero**

Education Code Section 42127 (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.