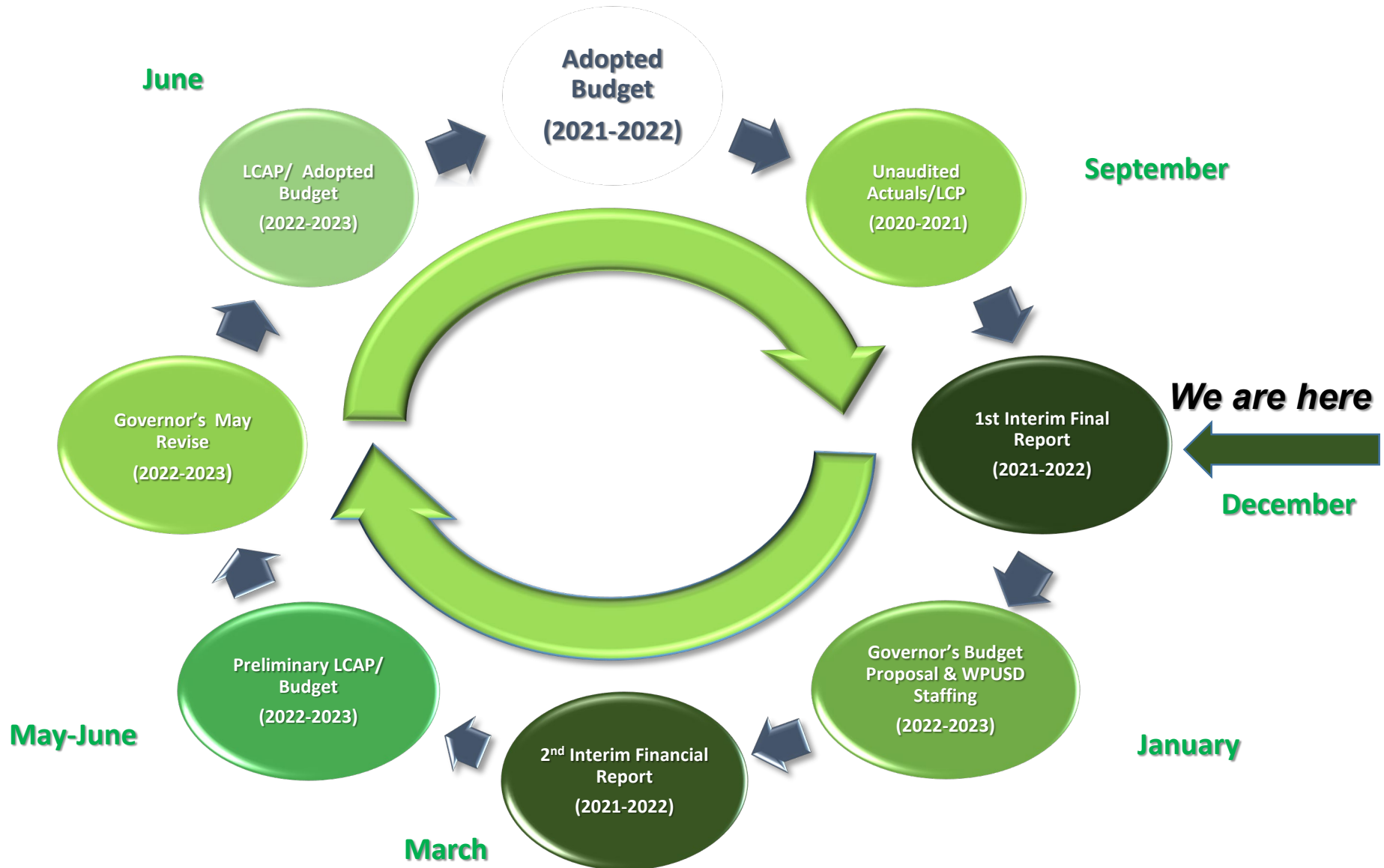


# **Western Placer Unified School District**

**2021-22 First Interim Reporting  
Board of Trustees  
December 21, 2021**

# WPUSD - The Budget Reporting Cycle



# First Interim Update –2021-22 Budget

The district's Board of Trustees shall certify in writing whether or not the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current projections, for the two subsequent fiscal years. Pursuant to standards and criteria adopted by the State Board of Education (EC §33127) the District certification shall be classified as three possible certifications:

- Positive: The district is projected to meet its obligations in all three years.
- Qualified: The district may not meet its obligations in the current and/or subsequent two years.
- Negative: The district will not meet its obligations in the current or subsequent year.

In certifying the 2021-22 First Interim report as positive, the Board confirms its fiduciary responsibility to maintain its fiscal obligations for the current year (2021-22) and subsequent two budget years (2022-23 and 2023-24) based on the assumptions in the multi-year projection.

# First Interim Update – 2021-22 Budget

The First Interim budget report is a snapshot in time of the local educational agency's (LEA) revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years. It is a time to adjust the budget based upon the enacted State Budget and subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenue and expenditures.

The First Interim report covers the period of time from July 1 through October 31 each fiscal year and must be submitted to the county office of education no later than December 15.

## Changes from District's Adopted Budget:

- 2020-21 Books are closed – Actual Ending Fund Balance now known
- 2020-21 program categorical and co-curricular carryover funds added to District & site expenditure budgets
- Finalized 2021-22 staffing, position control, benefits and updates of new grants or final revenue allocations through October 2021
- Updated programs that require General Fund contribution

# 2021-22 Budget – First Interim

	First Interim		
	Unrestricted	2021-2022 Restricted	Combined
Revenues			
LCFF Funding - Base	63,315,041	1,258,519	64,573,560
LCFF Funding - Supplemental	4,257,643	-	4,257,643
Federal Revenue	-	9,521,913	9,521,913
State Revenue	1,449,496	9,233,752	10,683,248
Local Revenue	1,762,814	3,940,123	5,702,937
<b>Total Revenue</b>	<b>70,784,994</b>	<b>23,954,307</b>	<b>94,739,301</b>
Expenditures			
Certificated Salaries	30,437,572	7,372,021	37,809,593
Classified Salaries	6,852,099	4,795,332	11,647,431
Benefits	14,196,734	8,737,232	22,933,966
Books and Supplies	7,286,986	7,360,479	14,647,465
Other Services & Oper. Exp	5,966,845	4,357,756	10,324,601
Capital Outlay	137,870	1,895,154	2,033,024
Other Outgo 7xxx	25,000	1,997,140	2,022,140
Transfer of Indirect 73xx	(1,441,213)	1,359,167	(82,046)
<b>Total Expenditures</b>	<b>63,461,893</b>	<b>37,874,281</b>	<b>101,336,174</b>
Deficit/Surplus	7,323,101	(13,919,974)	(6,596,873)
Transfers In	-	-	-
Transfers out	(87,016)	-	(87,016)
Contributions to Restricted	(11,681,716)	11,681,716	-
<b>Net increase (decrease) in Fund Balance</b>	<b>(4,445,631)</b>	<b>(2,238,258)</b>	<b>(6,683,889)</b>
Beginning Balance	14,400,310	6,039,925	20,440,235
<b>Ending Fund Balance</b>	<b>9,954,679</b>	<b>3,801,667</b>	<b>13,756,346</b>
<b>Components of Ending Fund Balance</b>			
<b>Nonspendable:</b>			
Revolving Cash	5,000		5,000
Stores	-		-
<b>Restricted-Federal/State/Local Programs</b>			
Reserves - Designated Programs	-	3,801,667	3,801,667
<b>Unassigned/Unappropriated:</b>			
<b>Reserve-Economic Uncertainty @ 3%</b>	<b>3,042,696</b>		<b>3,042,696</b>
Reserve-One-Time Science Adoption	400,000		400,000
Reserve-Charter Technical Assistance	211,241		211,241
<b>Reserve-Unassigned Economic Uncertainty surplus/(deficit)</b>	<b>6,295,742</b>		<b>6,295,742</b>
<b>Total Ending Fund Balance</b>	<b>9,954,679</b>	<b>3,801,667</b>	<b>13,756,346</b>

# Adopted vs. First Interim - Changes

	Adopted Budget			First Interim			Adopted vs 1st Interim Variance	
	2021-2022			2021-2022				
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined		
Revenues								
LCFF Funding - Base	63,310,225	1,171,658	64,481,883	63,315,041	1,258,519	64,573,560	91,677	1
LCFF Funding - Supplemental	4,448,714	-	4,448,714	4,257,643	-	4,257,643	(191,071)	1
Federal Revenue	-	2,450,016	2,450,016	-	9,521,913	9,521,913	7,071,897	2
State Revenue	1,358,942	5,036,819	6,395,761	1,449,496	9,233,752	10,683,248	4,287,487	3
Local Revenue	1,452,839	3,303,973	4,756,812	1,762,814	3,940,123	5,702,937	946,125	4
<b>Total Revenue</b>	<b>70,570,720</b>	<b>11,962,466</b>	<b>82,533,186</b>	<b>70,784,994</b>	<b>23,954,307</b>	<b>94,739,301</b>	<b>12,206,115</b>	
Expenditures								
Certificated Salaries	30,448,884	6,408,470	36,857,354	30,437,572	7,372,021	37,809,593	952,239	5
Classified Salaries	6,775,353	4,579,199	11,354,552	6,852,099	4,795,332	11,647,431	292,879	6
Benefits	14,756,203	8,594,478	23,350,681	14,196,734	8,737,232	22,933,966	(416,715)	7
Books and Supplies	4,167,850	903,927	5,071,777	7,286,986	7,360,479	14,647,465	9,575,688	8
Other Services & Oper. Exp	5,070,105	3,062,777	8,132,882	5,966,845	4,357,756	10,324,601	2,191,719	9
Capital Outlay	20,000	40,000	60,000	137,870	1,895,154	2,033,024	1,973,024	10
Other Outgo 7xxx	25,000	1,997,140	2,022,140	25,000	1,997,140	2,022,140	-	
Transfer of Indirect 73xx	(1,094,510)	973,234	(121,276)	(1,441,213)	1,359,167	(82,046)	39,230	11
<b>Total Expenditures</b>	<b>60,168,885</b>	<b>26,559,225</b>	<b>86,728,110</b>	<b>63,461,893</b>	<b>37,874,281</b>	<b>101,336,174</b>	<b>14,608,064</b>	
Deficit/Surplus	10,401,835	(14,596,759)	(4,194,924)	7,323,101	(13,919,974)	(6,596,873)	(2,401,949)	
Transfers In	-	-	-	-	-	-	-	
Transfers out	(256,881)	-	(256,881)	(87,016)	-	(87,016)	169,865	12
Contributions to Restricted	(12,227,610)	12,227,610	-	(11,681,716)	11,681,716	-	-	
<b>Net increase (decrease) in Fund Balance</b>	<b>(2,082,656)</b>	<b>(2,369,149)</b>	<b>(4,451,805)</b>	<b>(4,445,631)</b>	<b>(2,238,258)</b>	<b>(6,683,889)</b>	<b>(2,232,084)</b>	
Beginning Balance	11,505,429	11,095,531	22,600,960	14,400,310	6,039,925	20,440,235	(2,160,725)	
<b>Ending Fund Balance</b>	<b>9,422,773</b>	<b>8,726,382</b>	<b>18,149,155</b>	<b>9,954,679</b>	<b>3,801,667</b>	<b>13,756,346</b>	<b>(4,392,809)</b>	
<b>Components of Ending Fund Balance</b>								
<b>Nonspendable:</b>								
Revolving Cash	5,000	-	5,000	5,000	-	5,000	-	
Stores	-	-	-	-	-	-	-	
<b>Restricted-Federal/State/Local Programs</b>								
Reserves - Designated Programs	-	8,726,382	8,726,382	-	3,801,667	3,801,667	(4,924,715)	
<b>Unassigned/Unappropriated:</b>								
<b>Reserve-Economic Uncertainty @ 3%</b>	<b>2,609,550</b>		<b>2,609,550</b>	<b>3,042,696</b>		<b>3,042,696</b>	<b>433,146</b>	
Reserve-One-Time Science Adoption	400,000		400,000	400,000		400,000	-	
Reserve-Charter Technical Assistance	257,487		257,487	211,241		211,241	(46,246)	
<b>Reserve-Unassigned Economic Uncertainty surplus/(deficit)</b>	<b>6,150,736</b>		<b>6,150,736</b>	<b>6,295,742</b>		<b>6,295,742</b>	<b>145,006</b>	
<b>Total Ending Fund Balance</b>	<b>9,422,773</b>	<b>8,726,382</b>	<b>18,149,155</b>	<b>9,954,679</b>	<b>3,801,667</b>	<b>13,756,346</b>	<b>(4,396,809)</b>	

**Major Changes to Fund Balance from Adopted Budget to First Interim 2021-22**

**Budgeted Deficit Spending at Adopted Budget**

**(\$4,451,805)**

**Revenues**

Principal Apportionment			1
Reduction in Supplemental funding due to lower unduplicated count (32.2% in 21-22 vs 36.7% in 20-21)	(185,000)		
Increase in Special Education AB602 property tax revenues	<u>85,000</u>		
Total Principal Apportionment		(100,000)	
Federal Revenue			
Medi-Cal revenues (budgeted when received)	75,000		
Increase in federal Special Education AB602 revenues	45,000		
2020-21 Carryover - Federal Programs added to budget	<u>6,950,000</u>		
Total Federal Revenue Changes		7,070,000	2
State Revenue			
Increase in projected lottery revenues (based on SSC projection)	200,000		
Special Education Early Intervention grant	470,000		
Expanded Learning Opportunities Program grant	475,000		
Educator Effectiveness Block grant	1,455,000		
2020-21 Carryover State Programs added to budget	<u>1,685,000</u>		
Total State Revenue Changes		4,285,000	3
Local Revenue			
SIG Insurance Claim - CCC	40,000		
Increase in TRAN interest revenue now that actuals are known	30,000		
Charter School reimbursement for facility improvements	10,000		
Increase in projected facility use revenues	80,000		
Increase in local Special Education AB602 revenues	590,000		
E-Rate revenues	120,000		
SIG Safety Credits	20,000		
2020-21 Carryover State Programs added to budget	<u>55,000</u>		
Total Local Revenue changes		<u>945,000</u>	4
<i>Total Change in Revenues</i>		12,200,000	

**Major  
Revenue  
Changes to  
2021-22  
Budget since  
Adopted  
Budget**

**Major Changes to Fund Balance from Adopted Budget to First Interim 2021-22**

**Budgeted Deficit Spending at Adopted Budget**

**(\$4,451,805)**

**Expenditures**

Certificated Salaries				
2.0 FTE elementary teachers at TBE due to increased enrollment	150,000			
Eliminate teacher staffing reserve based on actual staffing	(100,000)			
7 prep buyouts totaling 1.085 FTE at LHS and TBHS	95,000			
3.0 FTE ATLAS independent study teachers	185,000			
2021 Summer school	195,000			
Teacher training extra time paid	55,000			
1.0 FTE Continuation high school teacher	55,000			
1.0 College & Career Coordinator	110,000			
Vacant Science & Voc Ed TOSA	(90,000)			
1.0 MTSS Coordinator	120,000			
3.0 FTE Psychologists	265,000			
TBHS activity/coaching stipends	100,000			
Closed .40 music teacher position not needed	(25,000)			
Reduced 1.0 FTE speech path being filled by NPA	(65,000)			
Position control adjustments based on actual hires	<u>(95,000)</u>			
Total Certificated Salaries changes		955,000		5
Classified Salaries				
Approx. 3.0 FTE paraprofessional increase - Special Education	105,000			
2021 Summer School	35,000			
ELO instructional aide positions	30,000			
Additional .50 FTE Payroll technician (eff. November 2021)	20,000			
TBHS activity/coaching stipends	45,000			
Additional net 1.00 FTE Admin Asst - Business/Personnel	50,000			
.50 FTE District Office clerk - front reception	15,000			
Classified vacancy savings - school sites	(65,000)			
Additional sub/OT pay due to COVID incentive	50,000			
Position control adjustments based on actual hires	<u>5,000</u>			
Total Classified		290,000		6
Statutory & Health and Welfare Benefits				
Certificated increases above	200,000			
Classified increases above	75,000			
Benefit cost adjustments based on actual hires	(85,000)			
Reduce H&W budget reserved at Adopted based on actual final hirings	(175,000)			
Reduction in Unemployment Insurance rate - 1.23% - .5% decrease	(370,000)			
Actual disability insurance increase less than projected at Adopted	(35,000)			
Miscellaneous adjustments	<u>(25,000)</u>			
Total Benefits		(415,000)		7

**Major Expenditure Changes to 2021-22 Budget since Adopted Budget**



**Major Changes to Fund Balance from Adopted Budget to First Interim 2021-22**

**Budgeted Deficit Spending at Adopted Budget**

**(\$4,451,805)**

***Expenditures***

Books and Supplies			
Federal carryover funds added to budget	3,405,000		
State carryover funds added to budget	5,545,000		
Local carryover added to budget	65,000		
Site co-curricular, facility use and site discretionary carryover	340,000		
Chromebook and computer replacement fund carryover	80,000		
TBHS site discretionary allocation	60,000		
enrollment	25,000		
Transfers from other objects and miscellaneous changes	<u>55,000</u>		
Total Books and Supplies		9,575,000	8
Services & Other Operating Expenditures			
Federal carryover funds added to budget	850,000		
State carryover funds added to budget	775,000		
Local carryover added to budget	40,000		
Increase in Nonpublic Schools budget - increased students	110,000		
Increase in Nonpublic Agencies budget - increase in speech services	105,000		
Routine Restricted Maintenance projects	130,000		
Increase in TRAN interest expense now that actuals are known	110,000		
Increase in lottery expenditures due to increased lottery revenue proj	100,000		
Reduction in contribution to 12 Bridges Library	(25,000)		
SIG Insurance Claim - CCC	45,000		
Transfers to other objects and miscellaneous changes	<u>(50,000)</u>		
Total Services and Other Operating Costs		2,190,000	9
Capital Outlay			
Federal carryover funds added to budget	1,670,000		
State carryover funds added to budget	275,000		
Maintenance and redevelopment facility projects	<u>25,000</u>		
Total Capital Outlay		1,970,000	10
Other Outgo - Reduction in cafeteria indirect - rate decrease		40,000	11
Transfers out - Reduction in contribution to cafeteria program - increased revenues		(170,000)	12
<b><i>Total Change in Expenditures</i></b>			\$14,435,000
<b><i>Rounding</i></b>			\$2,916
<b><i>Total Change in Budgeted FB</i></b>			<u>(\$2,232,084)</u>
			<b><u>(\$6,683,889)</u></b>

**Budgeted Deficit Spending at First Interim**

**Major Expenditure Changes to 2021-22 Budget since Adopted Budget**

# Contributions to Restricted Programs

Some categorical programs require contributions from the district unrestricted funds as the funding received does not cover the expenditures for that specific program. A summary of the change in contributions from 2021-22 Adopted Budget to First Interim Budget is displayed below.

<b><i>Contributions to Restricted Programs 2021-22 Adopted Budget vs. First Interim</i></b>						
<b><i><u>Program</u></i></b>	<b><i><u>Resource</u></i></b>		<b><i><u>2021-22 Adopted</u></i></b>	<b><i><u>2021-22 1st Interim</u></i></b>	<b><i><u>Change</u></i></b>	<b><i><u>Comments</u></i></b>
Special Ed-Basic Grant (PL94-142)	3310	*	\$2,192,681	\$2,359,850	\$167,169	Added 3.0 FTE paraprofessionals, final position control adjustments
Spec Ed Pre-School	3315	*	\$21,600	\$0	(\$21,600)	Closed .55 FTE para position
Special Education	6500	*	\$8,039,126	\$7,347,663	(\$691,463)	Increase in Special Ed revenues, increase in NPS/NPA costs, final position control adjustments
Routine Repair & Maintenance (RRM)	8150		\$2,324,203	\$2,324,203	\$0	
RDA Funds - Facilities	9030		(\$350,000)	(\$350,000)	\$0	
Total Contribution to Restricted Programs			<u>\$12,227,610</u>	<u>\$11,681,716</u>	<u>(\$545,894)</u>	
Total Special Ed Contribution			<u>\$ 10,253,407</u>	<u>\$ 9,707,513</u>	<u>\$545,894</u>	

# Multiple-Year BUDGET Projections

2021-22 1<sup>st</sup> Interim

2022-23 Projected

2023-24 Projected

# MYP - Budget Assumptions - Revenues

## WESTERN PLACER UNIFIED SCHOOL DISTRICT 2021-22 FIRST INTERIM BUDGET ASSUMPTIONS

	20/21 Unaudited Actuals	21/22 Adopted	21/22 First Interim	22/23 Projection	23/24 Projection	
<b>REVENUES</b>						
<b>Enrollment</b>	<b>7,034</b>	<b>7,209</b>	<b>7,308</b>	<b>7,308</b>	<b>7,381</b>	21-22: actual Oct CALPADS, 22-23: flat enrollment, 23/24: 1% increase from 22/23 21-22 reflects average % at first interim, 1% increase in 22-23 and .5% increase in 23-24
<b>ADA Yield</b>	<b>95.8%</b>	<b>96.0%</b>	<b>94.0%</b>	<b>95.0%</b>	<b>95.5%</b>	
<b>ADA (Excl. County ADA)</b>	<b>6,739</b>	<b>6,923</b>	<b>6,870</b>	<b>6,943</b>	<b>7,049</b>	Enrollment x ADA Yield
ADA (Incl. County ADA)	6,758	6,942	6,888	6,962	7,068	
% Increase (Decrease) Enrollment	-2.4%	2.5%	3.9%	0.0%	1.0%	
# Increase (Decrease) Enrollment	(175)	175	274	0	73	
<b>Funded ADA (excl. County ADA)</b>	<b>6,947</b>	<b>6,947</b>	<b>6,947</b>	<b>6,943</b>	<b>7,049</b>	20/21 & 21/22 Funded With 19/20 ADA hold harmless
<b>Funded ADA (incl. County ADA)</b>	<b>6,966</b>	<b>6,966</b>	<b>6,966</b>	<b>6,962</b>	<b>7,068</b>	21-22 reflects average % at first interim, 1% increase in 22-23 and .5% increase in 23-24
% Increase (Decrease) Funded ADA	0.0%	0.0%	0.0%	-0.1%	1.5%	
# Increase (Decrease) Funded ADA	0	0	0	(4)	106	20/21 & 21/22 Funded With 19/20 ADA hold harmless
Statutory COLA %	2.31%	1.70%	1.70%	2.48%	3.11%	Per SSC Dartboard
Effective Deficit Factor	0.00%	0.00%	0.00%	0.00%	0.00%	Per SSC Dartboard
COLA Suspension	-2.31%	0.00%	0.00%	0.00%	0.00%	Per SSC Dartboard
Prior Year COLA Recognition	0.00%	2.31%	2.31%	0.00%	0.00%	Per SSC Dartboard
Funded COLA %	0.00%	5.07%	5.07%	2.48%	3.11%	Per SSC Dartboard
Base Grant - Grades K-3	\$7,702	\$8,092	\$8,093	\$8,294	\$8,552	Per LCFF Calculator
Base Grant - Grades 4-6	\$7,818	\$8,214	\$8,215	\$8,419	\$8,681	Per LCFF Calculator
Base Grant - Grades 7-8	\$8,050	\$8,458	\$8,458	\$8,668	\$8,938	Per LCFF Calculator
Base Grant - Grades 9-12	\$9,329	\$9,802	\$9,802	\$10,045	\$10,357	Per LCFF Calculator
Grade Span Funding - K-3 CSR	\$801	\$842	\$842	\$863	\$889	Per LCFF Calculator
Grade Span Funding - Grades 9-12	\$243	\$255	\$255	\$261	\$269	Per LCFF Calculator
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%	20%	Per LCFF Calculator
Concentration Grants	50%	50%	50%	50%	50%	Per LCFF Calculator
Concentration Grant Threshold	55%	55%	55%	55%	55%	Per LCFF Calculator
LCFF Gap Closed Percentage	100.00%	100.00%	100.00%	100.00%	100.00%	Per LCFF Calculator
LCFF Entitlement per ADA (Inc Supp \$)	9,243	9,727	9,700	9,937	10,213	Per LCFF Calculator
LCFF Funding - Base	\$60,339,800	\$63,310,225	\$63,315,041	\$64,870,932	\$67,851,813	Per LCFF Calculator
Property Tax change	2.68%	3.00%	7.82%	3.00%	3.00%	21-22 P-1 Property Taxes
Est. Property Taxes	\$54,348,448	\$56,363,387	\$58,598,680	\$60,356,640	\$62,167,340	21-22 P-1 Property Taxes
LCFF Supplemental Funds	\$4,110,826	\$4,448,714	\$4,257,643	\$4,346,078	\$4,336,266	Per LCFF Calculator
Federal Revenue	0%	0%	0%	0%	0%	Per PCOE Common Message
Categorical COLA	0.00%	4.05%	4.05%	2.48%	3.11%	Per PCOE Common Msg, SSC Dartboard
Transfers In	13,500	-	-	-	-	
Lottery Unrestricted/ADA	\$169.72	\$150.00	\$163.00	\$163.00	\$163.00	Per SSC Dartboard
Lottery Restricted/ADA	\$73.63	\$49.00	\$65.00	\$65.00	\$65.00	Per SSC Dartboard
Mandate Block Grant (grades K-8)	\$32.18	\$32.79	\$32.79	\$33.60	\$34.64	Per SSC Dartboard
Mandate Block Grant (grades 9-12)	\$61.94	\$63.17	\$63.17	\$64.74	\$66.75	Per SSC Dartboard

# MYP - Budget Assumptions - Expenditures

## WESTERN PLACER UNIFIED SCHOOL DISTRICT 2021-22 FIRST INTERIM BUDGET ASSUMPTIONS

	20/21 Unaudited Actuals	21/22 Adopted	21/22 First Interim	22/23 Projection	23/24 Projection	
<b>EXPENDITURES</b>						
Certificated New Positions - FTE	5.0	3.4	6.5	2.0	2.0	Based on Enrollment & Staffing Projections
Cert. New Positions - New Schools	4.0	4.6	4.6	1.0	1.0	20/21 New Elementary, 21/22 New H.S.
Estimated Retire/Resignations - FTE	0.0	0.0	0.0	0.0	0.0	Based on Notifications
Reductions in Staffing - FTE	0.0	0.0	0.0	0.0	0.0	Based on Enrollment & Staffing Projections
Staffing Ratios:						
TK/Kindergarten	25:1	25:1	25:1	25:1	25:1	Per Contract - District-wide
1-3	25:1	25:1	25:1	25:1	25:1	Per Contract - District-wide
4-5	31:1	31:1	31:1	31:1	31:1	Per Contract
6-8	32:1	32:1	32:1	32:1	32:1	Per Contract
9-12	36:1	36:1	36:1	36:1	36:1	Per Contract
Certificated Step/Column	1.55%	1.55%	1.46%	1.46%	1.46%	
Avg. teacher compensation	\$112,682	\$114,429	\$116,099	\$117,794	\$119,514	
Classified New Positions - FTE	1.3	1.0	6.0	0.0	0.0	
Classified New Positions - New Schools	4.2	10.5	10.5	2.0	0.5	20/21 New Elementary, 21/22 New H.S.
Estimated Retirements - FTE	0.0	0.0	0.0	0.0	0.0	
Reductions in Staffing - FTE	0.0	0.0	0.0	0.0	0.0	
Classified Step/Column	1.40%	1.40%	1.33%	1.33%	1.33%	
Health Benefits per FTE	\$14,424	\$14,424	\$14,424	\$14,424	\$14,424	Contribution Capped
CalPERS Employer Rate	20.70%	22.91%	22.91%	26.10%	27.10%	Per SSC Dartboard
Classified Total Statutory Benefits Rate	29.75%	33.14%	32.40%	35.60%	36.30%	Assumes UI dec to .2% in 23-24
CalSTRS Employer Rate	16.15%	16.92%	16.92%	19.10%	19.10%	Per SSC Dartboard
Certificated Total Statutory Benefits Rate	19.00%	20.95%	20.22%	22.40%	22.10%	Assumes UI dec to .2% in 23-24
Transfers Out	\$28,421	\$256,881	\$87,016	\$326,838	\$604,266	Adult Ed (\$25k), Cafeteria (all years but 20-21)
Contribution to RRM	\$2,297,824	\$2,324,203	\$2,324,203	\$2,324,203	\$2,324,203	3% of GF Expenditures (STRS On-Behalf Excluded)
Designated for Economic Uncertainty	3%	3%	3%	3%	3%	
Site Allocations:						
Elementary	\$47.00	\$47.00	\$47.00	\$47.00	\$47.00	
Middle School	\$58.50	\$58.50	\$58.50	\$58.50	\$58.50	
High School	\$83.75	\$83.75	\$83.75	\$83.75	\$83.75	
Lottery per teacher	\$500	\$500	\$500	\$500	\$500	Per Contract

# Local Control Funding Formula (LCFF)

## Local Control Funding Formula (LCFF)

The final budget for 2021-22 included the statutory 1.70% COLA and included a provision for the suspended 2020-21 COLA of 2.31%, providing a total of 5.07% COLA in the the Local Control Funding Formula (LCFF). While 21-22 enrollment is slightly greater than adopted budget, the ADA % is lower than prior years (generally around 95.8%) and is currently estimated to be 94.0% in 21-22. Current projections increase that to 95.0% in 22-23 and 95.5% in 23-24. Below are the current planning factors used in calculating the district's LCFF funding.

	<b>20/21 Unaudited Actuals</b>	<b>21/22 Adopted</b>	<b>21/22 First Interim</b>	<b>22/23 Projection</b>	<b>23/24 Projection</b>
<u>REVENUES</u>					
Statutory COLA %	2.31%	1.70%	1.70%	2.48%	3.11%
Effective Deficit Factor	0.00%	0.00%	0.00%	0.00%	0.00%
COLA Suspension	-2.31%	0.00%	0.00%	0.00%	0.00%
Prior Year COLA Recognition	0.00%	2.31%	2.31%	0.00%	0.00%
Funded COLA %	0.00%	5.07%	5.07%	2.48%	3.11%

# Enrollment and ADA

## Enrollment and ADA

In the current year, the District saw an increase in enrollment of 274 students from 2020-21, due in part to the opening of the new Twelve Bridges High School. Even with this increase, we expect that 2021-22 ADA will be less than 2019-20 ADA, on which the district was funded in 2020-21 due to the state's hold harmless provision. Because school districts are funded on the greater of current or prior-year reported ADA, we are budgeting the current year 2021-21 to again be funded on 2019-20 ADA. Also, the district is experiencing a attendance percentage rate of approximately 94.0% in 2021-22, a decrease of 2.0% from Adopted.

For 2022-23, due to the uncertainty of the pandemic and impact on student enrollment, we are projecting that enrollment will remain at the 2021-22 level of 7,308, and our attendance percentage will increase to 95.0%. ADA is projected to be 6,943 and will be the funded 2022-23 ADA since it will exceed the prior year projected 2021-22 ADA of 6,870.

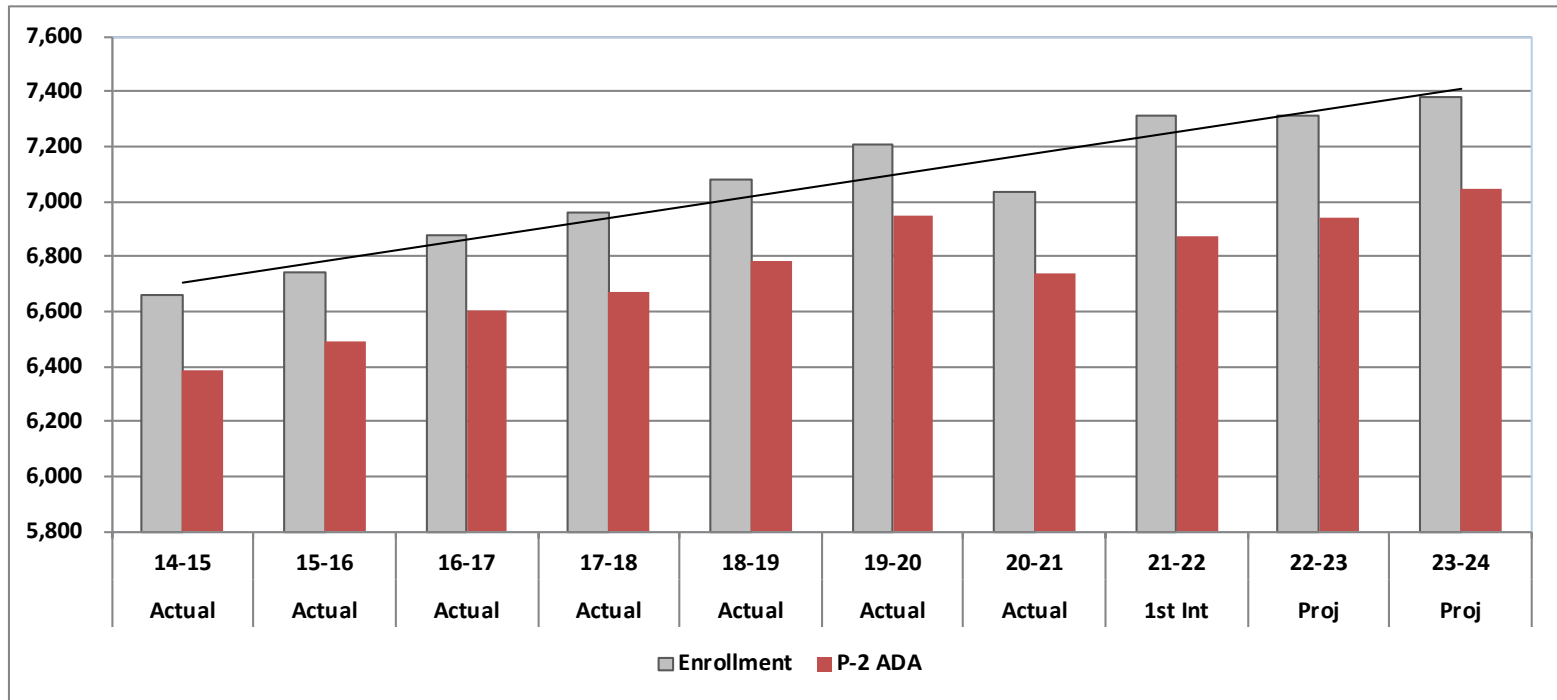
For 2023-24, we are projecting that enrollment will increase to 7,381, with a 1% increase over 2022-23. Applying an increased ADA yield of 95.5%, we expect 2023-24 LCFF funding to be based on 7,049 ADA, a projected increase of 106 ADA.

Enrollment and attendance information for the 2020-21 Unaudited Actuals, the current 2021-22 budget year and the next two budget years are listed in the table below.

	<b>20/21 Unaudited Actuals</b>	<b>21/22 Adopted</b>	<b>21/22 First Interim</b>	<b>22/23 Projection</b>	<b>23/24 Projection</b>
<u>REVENUES</u>					
<b>Enrollment</b>	<b>7,034</b>	<b>7,209</b>	<b>7,308</b>	<b>7,308</b>	<b>7,381</b>
<b>ADA Yield</b>	<b>95.8%</b>	<b>96.0%</b>	<b>94.0%</b>	<b>95.0%</b>	<b>95.5%</b>
<b>ADA (Excl. County ADA)</b>	<b>6,739</b>	<b>6,923</b>	<b>6,870</b>	<b>6,943</b>	<b>7,049</b>
ADA (Incl. County ADA)	6,758	6,942	6,888	6,962	7,068
% Increase (Decrease) Enrollment	-2.4%	2.5%	3.9%	0.0%	1.0%
# Increase (Decrease) Enrollment	(175)	175	274	0	73
<b>Funded ADA (excl. County ADA)</b>	<b>6,947</b>	<b>6,947</b>	<b>6,947</b>	<b>6,943</b>	<b>7,049</b>
<b>Funded ADA (incl. County ADA)</b>	<b>6,966</b>	<b>6,966</b>	<b>6,966</b>	<b>6,962</b>	<b>7,068</b>
% Increase (Decrease) Funded ADA	0.0%	0.0%	0.0%	-0.1%	1.5%
# Increase (Decrease) Funded ADA	0	0	0	(4)	106

# Enrollment and ADA

The following chart shows historical and projected enrollment data:





# Multiple Year Projections – 1<sup>st</sup> Interim

	First Interim 2021-2022 Combined	Projection 2022-23 Combined	Projection 2023-24 Combined
<b>Revenues</b>			
LCFF Funding - Base	64,573,560	66,129,451	69,110,332
LCFF Funding - Supplemental	4,257,643	4,346,078	4,336,266
Federal Revenue	9,521,913	2,343,382	2,343,382
State Revenue	10,683,248	6,597,714	6,597,714
Local Revenue	5,702,937	5,599,174	5,599,174
<b>Total Revenue</b>	<b>94,739,301</b>	<b>85,015,799</b>	<b>87,986,868</b>
<b>Expenditures</b>			
Certificated Salaries	37,809,593	36,881,792	37,667,540
Classified Salaries	11,647,431	11,595,727	11,731,367
Benefits	22,933,966	23,822,095	24,202,958
Books and Supplies	14,647,465	5,217,654	5,217,654
Other Services & Oper. Exp	10,324,601	8,112,355	8,112,355
Capital Outlay	2,033,024	71,588	71,588
Other Outgo 7xxx	2,022,140	2,022,140	2,022,140
Transfer of Indirect 73xx	(82,046)	(82,046)	(82,046)
<b>Total Expenditures</b>	<b>101,336,174</b>	<b>87,641,305</b>	<b>88,943,557</b>
Deficit/Surplus	(6,596,873)	(2,625,506)	(956,689)
Transfers In	-	-	-
Transfers out	(87,016)	(326,838)	(604,266)
Contributions to Restricted	-	-	-
<b>Net increase (decrease) in Fund Balance</b>	<b>(6,683,889)</b>	<b>(2,952,344)</b>	<b>(1,560,955)</b>
Beginning Balance	20,440,235	13,756,346	10,804,002
<b>Ending Fund Balance</b>	<b>13,756,346</b>	<b>10,804,002</b>	<b>9,243,047</b>
<b>Components of Ending Fund Balance</b>			
<b>Nonspendable:</b>			
Revolving Cash	5,000	5,000	5,000
Stores	-	-	-
<b>Restricted-Federal/State/Local Programs</b>			
Reserves - Designated Programs	3,801,667	3,919,453	4,018,307
<b>Unassigned/Unappropriated:</b>			
<b>Reserve-Economic Uncertainty @ 3%</b>	<b>3,042,696</b>	<b>2,639,044</b>	<b>2,686,435</b>
Reserve-One-Time Science Adoption	400,000	400,000	400,000
Reserve-Charter Technical Assistance	211,241	222,073	222,073
Reserve - LCFF Supplemental			
Increase/(Decrease) Spending		12,071	(74,104)
<b>Reserve-Unassigned Economic Uncertainty surplus/(deficit)</b>	<b>6,295,742</b>	<b>3,606,361</b>	<b>1,985,336</b>
<b>Total Ending Fund Balance</b>	<b>13,756,346</b>	<b>10,804,002</b>	<b>9,243,047</b>

LCFF Funding includes Projected COLA Funding per DOF and FCMAT LCFF Calculator

One time Federal & State and local funding removed from 22/22 and 23/24, including CARES/ESSER funds.

Salaries include step & column cost and increasing STRS & PERS employer contribution rates. No negotiated salary increase included in 22/23 or 23/24.

One time Federal & State funding expenditures removed from all 22/22 and 23/24 expenditure areas, including CARES/ESSER funds

Increased GF contribution to Fund 13 for additional on-going Food Services staffing costs

# Components of Fund Balance – 1<sup>st</sup> Interim

<u>2021-22 Ending Fund Balance Components</u>		First Interim 2021-2022 Combined	Projection 2022-23 Combined	Projection 2023-24 Combined
<u>\$13,756,346 :</u>	<b>Ending Fund Balance</b>	<b>13,756,346</b>	<b>10,804,002</b>	<b>9,243,047</b>
<b><u>Nonspendable:</u></b>	<b>Components of Ending Fund Balance Nonspendable:</b>			
<b>\$5,000</b>	Revolving Cash	5,000	5,000	5,000
<b><u>Restricted:</u></b>	Stores	-	-	-
<b>\$3,801,667</b>	<b>Restricted-Federal/State/Local Programs</b>			
<b><u>Reserve for EU (3%):</u></b>	Reserves - Designated Programs	3,801,667	3,919,453	4,018,307
<b>\$3,042,696</b>	<b>Unassigned/Unappropriated:</b>			
<b><u>Board designated:</u></b>	<b>Reserve-Economic Uncertainty @ 3%</b>	<b>3,042,696</b>	<b>2,639,044</b>	<b>2,686,435</b>
<b>\$611,241 - Charter</b>	Reserve-One-Time Science Adoption	400,000	400,000	400,000
<b>Technical Assistance &amp; Textbooks</b>	Reserve-Charter Technical Assistance	211,241	222,073	222,073
<b><u>Unassigned Surplus:</u></b>	<b>Reserve-Unassigned Economic Uncertainty surplus/(deficit)</b>	<b>6,295,742</b>	<b>3,606,361</b>	<b>1,985,336</b>
<b>\$6,295,742</b>	<b>Total Ending Fund Balance</b>	<b>13,756,346</b>	<b>10,804,002</b>	<b>9,243,047</b>

For the 2021-22 budget year and next two budget years the district is meeting the minimum 3% *Reserve for Economic Uncertainties*. Along with this reserve, the district is reserving one-time funds for startup costs associated with a one-time science textbook adoption and charter technical assistance. Amounts that are not specifically identified for designated uses as noted above are included in the *Reserve – Unassigned Economic Uncertainty Surplus*.

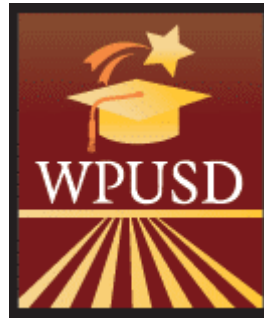
# District – Other Funds

Included below are the other funds of the District. The budgets have been updated to reflect budget adjustments up to the First Interim reporting period. Also, the actual 2020-21 Ending Fund Balances have been carried forward and are reflected the 2021-22 First interim budget.

	2020-21 FIRST INTERIM			
	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
<b>Fund 11 - Adult Education Fund</b>	\$ 22,908	\$ 108,400	\$ 108,400	\$ 22,908
<b>Fund 12 - Child Development Fund</b>	\$ 11,186	\$ -	\$ -	\$ 11,186
<b>Fund 13 - Cafeteria Fund</b>	\$ 14,219	\$ 2,095,890	\$ 2,095,890	\$ 14,219
<b>Fund 17 - Special Reserve for Other Than Capital Outlay</b>	\$ 720,056	\$ 7,000	\$ -	\$ 727,056
<b>Fund 21 &amp; 22 - Building Fund</b>	\$ 60,339,972	\$ 28,668,571	\$ 79,542,203	\$ 9,466,340
<b>Fund 25 - Capital Facilities Fund</b>	\$ 358,389	\$ 623,000	\$ 478,076	\$ 503,313
<b>Fund 35 - County Schools Facilities Fund</b>	\$ 3,104,257	\$ -	\$ 3,067,388	\$ 36,869
<b>Fund 40 - Special Reserve for Capital Outlay Projects</b>	\$ 50,087	\$ -	\$ -	\$ 50,087
<b>Fund 49 - Debt Service Fund for Blended Component Units</b>	\$ 8,735,852	\$ 8,309,620	\$ 7,193,602	\$ 9,851,870
<b>Fund 71 - Retiree Benefit Fund</b>	\$ 7,264	\$ 125	\$ -	\$ 7,389
<b>Fund 73 - Foundation Private-Purpose Trust Fund</b>	\$ 165,080	\$ 2,500	\$ -	\$ 167,580

# Next Steps - 2022-23 Budget Development

- Governor's 2022-23 State Budget Proposals – January 2022
- 2022-23 New Student Registration, Enrollment and Staffing Projections – January & February 2022
- Presentation of Information from District LCAP Committee for 2022-23 – January & February 2022
- Second Interim Report - March 2022
- District Attendance Reporting Period (P-2) – April 2022
  - Actual P-2 ADA will be used to update, if necessary, enrollment and ADA projections for 2021-22, 2022-23 and 2023-24
- Governor's May Revision – May 2022 - used to update the 2022-23 Adopted Budget
- 2022-23 Budget Adoption and LCAP Approval – By June 30, 2022



# Recommend Approval of 2021-22 First Interim Budget



## QUESTIONS & COMMENTS