



# Pleasanton Unified School District

Fiscal Year 2021/22

45 Day Budget Revision  
Presentation to Board of Trustees

August 12, 2021



# Presentation Summary

- Review Enacted State Budget
- 45 Day Budget Revisions
- Multi Year Budget Projection
- Next Steps



# State Enacted Budget Updates

- **All State funding deferrals will go away in 2021-22**
  - No need for TRANS in 2021-22
  - District will fully repay the TRANS from 2020-21 by December 2021
- **Universal Transitional Kindergarten Expansion**
  - Beginning in 2022-23, expand eligibility by two months until all 4 years olds are offered TK
  - Over the next 4 years TK is to transition to full year PreK program
  - Prek Planning and Incentive Grant
    - PUSD Allocation Estimate: \$126,925 (restricted)
    - Develop plan for board consideration by June 30, 2022
  - Professional Development Grant (Competitive)
  - Facility Grant Program (Priority based and requires local matching funds)
  - Staffing and facility impacts need to be analyzed



# State Enacted Budget Updates

- **Special Education**

- Additional increase to base rate to \$715 per ADA
- Estimated to increase **ongoing** revenues by \$910,000 annually
- Special Education Early Intervention Preschool Grant - **ongoing**
  - This was included in our adopted budget
  - \$5,900 per pupil (special education preschool)
  - Restricted and supplement existing resources
- One time funds to support impacts from the pandemic
  - \$100 million for dispute resolution, estimated at \$125 per pupil
  - \$450 million for learning recovery services, estimated at \$564 per pupil
  - SELPAs to develop plan and distribute funds on a per pupil basis
  - Could help offset some special education cost impacted by COVID
  - Spending deadline 6/30/2023
- Federal one-time funds through the ARPA



# State Enacted Budget Updates

- **Career Technical Education Incentive Grant**
  - Incentive Grant is increasing to \$300 million annually starting in 2021–22
- **Educator Investment Grants and Opportunities**
  - Educator Effectiveness Block Grant
    - Need to develop and adopt a plan by December 31, 2021
  - Teacher Residency Grant Program
    - Five year grant program
  - National Board Certification
    - Teacher application process
    - Five year program
  - Classified School Employee Summer Assistance Program
  - Classified School Employee Teacher Credentialing Program
- **Independent Study Requirements - AB 130**
  - Required to offer ISP or contract out with COE or another district
    - COE can grant a waiver due to fiscal hardship
  - Many significant changes to the ISP included in AB 130



# State Enacted Budget Updates

- **Child Nutrition**

- Kitchen Infrastructure Upgrades
  - PUSD: \$25,000
- Universal Meal Program
  - Provide two school meals during each school day to any pupil free of charge
  - Funding for 2022/23 is still dependent on legislative apportionment

- **A-G Completion Improvement Grant Program**

- Increase the number of students who graduate with A-G eligibility
- Plan due to State by January 1, 2022
- Funds need to be expended by 2025/26 school year
- PUSD estimated grant amount \$795,736
- Restricted funds



# State Enacted Budget Updates

- **Expanded Learning Opportunities Program**

- Intended to provide access to comprehensive expanded learning for all unduplicated students in elementary school
- PUSD to receive funds only in 2021-22: \$817,155
- Before or after school opportunities plus instructional time equal no less than nine hours on school days
- At least 30 days of no less than nine hour expanded learning days during school breaks
- Must conform to ASES program requirements
- 20:1 student to adult ratio, 10:1 if program serves TK/K students

- **State Unemployment Insurance Relief**

- Revised rate of 0.5% for 2021/22 and 2022/23 instead of 1.23% rate in 2021/22
- Still a large increase from past at 0.05%

- **Enacted Budget Included no pension relief**



# 45 Day Budget Revenue Revisions

Description	2021/22			2021/22			2021/22		
	Adopted Budget			Adjustments			45 Day Revise		
	Unrest.	Rest.	Total	Unrest.	Rest.	Total	Unrest.	Rest.	Total
<b>LCFF</b>	\$141,014,362	\$986,401	\$142,000,763				\$141,014,362	\$986,401	\$142,000,763
<b>Federal</b>	\$0	\$3,300,353	\$3,300,353				\$0	\$3,300,353	\$3,300,353
<b>State</b>	\$5,919,607	\$26,990,531	\$32,910,138	\$272,986	\$1,176,455	\$1,449,441	\$6,192,593	\$28,166,986	\$34,359,579
<b>Local</b>	\$869,761	\$1,197,298	\$2,067,059				\$869,761	\$1,197,298	\$2,067,059
<b>TOTAL REV.</b>	<b>\$147,803,730</b>	<b>\$32,474,583</b>	<b>\$180,278,313</b>	<b>\$272,986</b>	<b>\$1,176,455</b>	<b>\$1,449,441</b>	<b>\$148,076,716</b>	<b>\$33,651,038</b>	<b>\$181,727,754</b>

Adjustments: Increased revenues from lottery funds and per pupil special education funding (ongoing)





# 45 Day Budget Expenditure Revisions

Description	2021/22			2021/22			2021/22		
	Adopted Budget			Adjustments			45 Day Revise		
	Unrest.	Rest.	Total	Unrest.	Rest.	Total	Unrest.	Rest.	Total
<b>Certificated</b>	\$73,138,081	\$20,458,703	\$93,596,784				\$73,138,081	\$20,458,703	\$93,596,784
<b>Classified</b>	\$12,436,246	\$9,585,089	\$22,021,335	\$1,677,400	\$419,400	\$2,096,800	\$14,113,646	\$10,004,489	\$24,118,135
<b>Benefits</b>	\$23,537,579	\$16,324,417	\$39,861,996	-\$67,808	-\$80,224	-\$148,032	\$23,469,771	\$16,244,193	\$39,713,964
<b>Books/Supplies</b>	\$2,779,061	\$2,879,448	\$5,658,509				\$2,779,061	\$2,879,448	\$5,658,509
<b>Service/Operating</b>	\$11,098,086	\$11,549,688	\$22,647,774				\$11,098,086	\$11,549,688	\$22,647,774
<b>Capital Outlay</b>	\$185,500	\$503,000	\$688,500				\$185,500	\$503,000	\$688,500
<b>Other Outgoing</b>	\$1,313,102	\$200,000	\$1,513,102				\$1,313,102	\$200,000	\$1,513,102
<b>Direct/Indirect</b>	-\$1,638,393	\$1,470,137	-\$168,256				-\$1,638,393	\$1,470,137	-\$168,256
<b>TOTAL EXP.</b>	<b>\$122,849,262</b>	<b>\$62,970,482</b>	<b>\$185,819,744</b>	<b>\$1,609,592</b>	<b>\$339,176</b>	<b>\$1,948,768</b>	<b>\$124,458,854</b>	<b>\$63,309,659</b>	<b>\$187,768,512</b>

8/2/21



# Multi Year Budget and Reserves

- Includes on-going additional special education funds and lottery
- Includes adjustments SUI in 2021/22 and 2022/23
- Includes on-going salary increases for 2020/21 TA with CSEA
- Does not include any negotiated compensation increase for 2020/21 for APT or management

Fiscal Year	2020/21 Estimated Actuals	2021/22	2022/23	2023/24
Revenues	\$180,535,742	181,727,754	\$175,929,161	\$176,731,928
Expenditures	\$181,303,641	\$187,768,512	\$179,317,886	178,100,322
<b>Net Operating</b>	(\$577,114)	(\$5,709,758)	(\$2,887,725)	(\$1,267,394)
Total GF Reserve	\$12,799,076	\$11,808,771	\$9,455,333	\$8,267,996
% Reserve*	7.05%	6.28%	5.27%	4.64%

\* Total Reserve (Economic Uncertainty and Undesignated/Unappropriated)



# Next Steps

- Unaudited Actuals for 2020/21 to the School Board on 9/9/21
  - Any increase in the unrestricted carryover funds will improve our ending fund balance, reserves, and reduce pressure on our MYP
- Continue to plan and implement one-time funds and grants
  - ELOG and In-Person grants
  - ESSER III
  - New funding in the Enacted State Budget
- Salary Schedule Adjustments/Compensation
  - 2020/21 APT and Management
  - All units 2021/22
- First Interim Budget Update
  - December 9, 2021