



# LOMPOC UNIFIED SCHOOL DISTRICT

2022-23 45 Day Revision

August 9, 2022

**Assistant Supt., Business Services**

Douglas Sorum

**Interim Director of Fiscal Services**

Jennifer Morgan

**Lompoc Unified  
General Fund 01  
2022-23 45 Day Revision**

	Adopted Budget			45 Day Revision			Increase/Decrease			Notes
	Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total	
<b>Revenues</b>										
LCFF Sources	103,072,944	2,407,363	105,480,307	111,411,609	2,407,363	113,818,972	8,338,665	-	8,338,665	1
Federal Revenue	1,117,919	17,711,589	18,829,508	1,117,919	17,711,589	18,829,508	-	-	-	
Other State Revenue	1,898,440	10,985,912	12,884,352	1,898,440	10,985,912	12,884,352	-	-	-	
Other Local Revenue	1,230,963	6,581,246	7,812,209	1,230,963	6,581,246	7,812,209	-	-	-	
<b>Total Revenues</b>	<b>107,320,266</b>	<b>37,686,110</b>	<b>145,006,375</b>	<b>115,658,931</b>	<b>37,686,110</b>	<b>153,345,040</b>	<b>8,338,665</b>	<b>-</b>	<b>8,338,665</b>	
<b>Expenditures</b>										
Certificated Salaries	41,683,911	12,179,206	53,863,117	44,767,064	11,003,154	55,770,218	3,083,153	(1,176,053)	1,907,100	2
Classified Salaries	14,447,123	6,388,082	20,835,204	14,678,353	5,570,509	20,248,862	231,231	(817,573)	(586,342)	3
Employee Benefits	23,438,814	13,662,801	37,101,614	24,459,774	12,972,381	37,432,155	1,020,960	(690,420)	330,541	4
Books and Supplies	3,041,564	2,977,163	6,018,727	3,411,950	2,977,163	6,389,113	370,386	-	370,386	5
Services and Other Operating Expenditures	9,569,798	7,854,224	17,424,022	10,117,518	10,153,577	20,271,095	547,720	2,299,353	2,847,073	6
Capital Outlay	3,452,287	6,915,421	10,367,707	3,452,287	7,414,208	10,866,494	-	498,787	498,787	7
Other Outgo	555,678	6,651,510	7,207,188	555,678	6,651,510	7,207,188	-	-	-	
Other Outgo-Indirect Costs	(902,370)	718,380	(183,990)	(902,370)	718,380	(183,990)	-	-	-	
<b>Total Expenditures</b>	<b>95,286,803</b>	<b>57,346,787</b>	<b>152,633,590</b>	<b>100,540,253</b>	<b>57,460,881</b>	<b>158,001,134</b>	<b>5,253,450</b>	<b>114,095</b>	<b>5,367,545</b>	
<b>Other Financing Sources/Uses</b>										
Transfers In	2,250,000			940,633			(1,309,367)	-	-	8
Contributions	(18,143,763)	18,143,763		(18,238,968)	18,238,968		(95,205)	95,205.45	-	9
<b>Total Other Financing Sources/Uses</b>	<b>(15,893,763)</b>	<b>18,143,763</b>	<b>2,250,000</b>	<b>(17,298,335)</b>	<b>18,238,968</b>	<b>940,633</b>	<b>(1,404,572)</b>	<b>95,205</b>	<b>(1,309,367)</b>	
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(3,860,300)</b>	<b>(1,516,914)</b>	<b>(5,377,214)</b>	<b>(2,179,657)</b>	<b>(1,535,804)</b>	<b>(3,715,461)</b>	<b>1,680,643</b>	<b>(18,889)</b>	<b>1,661,753</b>	
<b>Fund Balance, Reserves</b>										
Beginning Fund Balance as of July 1	12,551,919	7,755,460	20,307,379	11,172,077	7,516,295	18,688,372	(1,379,842)	(239,164)	(1,619,007)	10
Ending Balance, June 30	8,691,619	6,238,546	14,930,165	8,992,419	5,980,492	14,972,911	300,800	(258,054)	42,746	
Revolving Cash	5,000			5,000			-	-	-	
Stores	27,119			27,119			-	-	-	
Prepaid Items	17,191			17,191			-	-	-	
Restricted		6,238,546			5,980,492		-	(258,054)	-	
Committed							-	-	-	
Assigned	4,063,301			4,203,075			139,774	-	-	
2% Board Policy Reserve	3,052,672			3,160,023			107,351	-	-	
Supplemental and Concentration Grant	16,102			48,525			32,423	-	-	
Lottery - Textbooks and Instructional Supplies	994,527			994,527			-	-	-	
Reserve for Economic Uncertainties	4,579,008			4,740,034			161,026	-	-	
Unassigned	(0)			0			0	-	-	

**Lompoc Unified  
General Fund 01  
2022-23 45 Day Revision**

Change in Millions		
Note	Unrestricted	Restricted
<b>Revenue</b>		
1	7.0	
	1.4	
	<b>\$ 8.3</b>	
<b>Expense</b>		
2	1.7	0.2
	1.2	(1.2)
	0.3	(0.3)
	(0.2)	(0.7)
		0.7
3	0.2	
	0.3	(0.3)
	(0.1)	(0.5)
4	0.0	
5	1.0	(0.7)
6	0.4	
		1.7
		0.6
7	0.1	(0.2)
		0.7
	<b>\$ 5.3</b>	<b>\$ 0.1</b>
<b>Other Financing Sources/Uses</b>		
8	(1.4)	
9	(0.1)	0.1
<b>Fund Balance, Reserves</b>		
10	(1.4)	(0.2)

School Services of California LCFF Simulator base grant increase  
Supplemental and concentration grant increase

LFT and Management salary increases  
SEL counselors moved from ESSER III to the supplemental and concentration grant  
Behaviorists salaries moved from special education to the supplemental and concentration grant  
Vacancy savings estimate related to temp agency contracts for substitutes  
9 Itinerant teachers budgeted in ESSER III  
Social workers budgeted in the supplemental and concentration grant  
Grounds salaries moved from maintenance to the supplemental and concentration grant  
Vacancy savings estimate related to temp agency contracts for substitutes  
Management salary increase  
Statutory benefits are a percentage of salary budgets  
Site budget increase in the supplemental and concentration grant  
Temp agency contracts  
Budgets for ESSER III salaries in the Adopted Budget were transferred to services  
Naturebridge added to supplemental and concentration grant  
The budget for a boom truck was moved from year 22/23 to 21/22  
District Office painting project

Less of the Fund 17 special reserve transferred in due to the increase in LCFF revenue  
The contribution for special education was increased

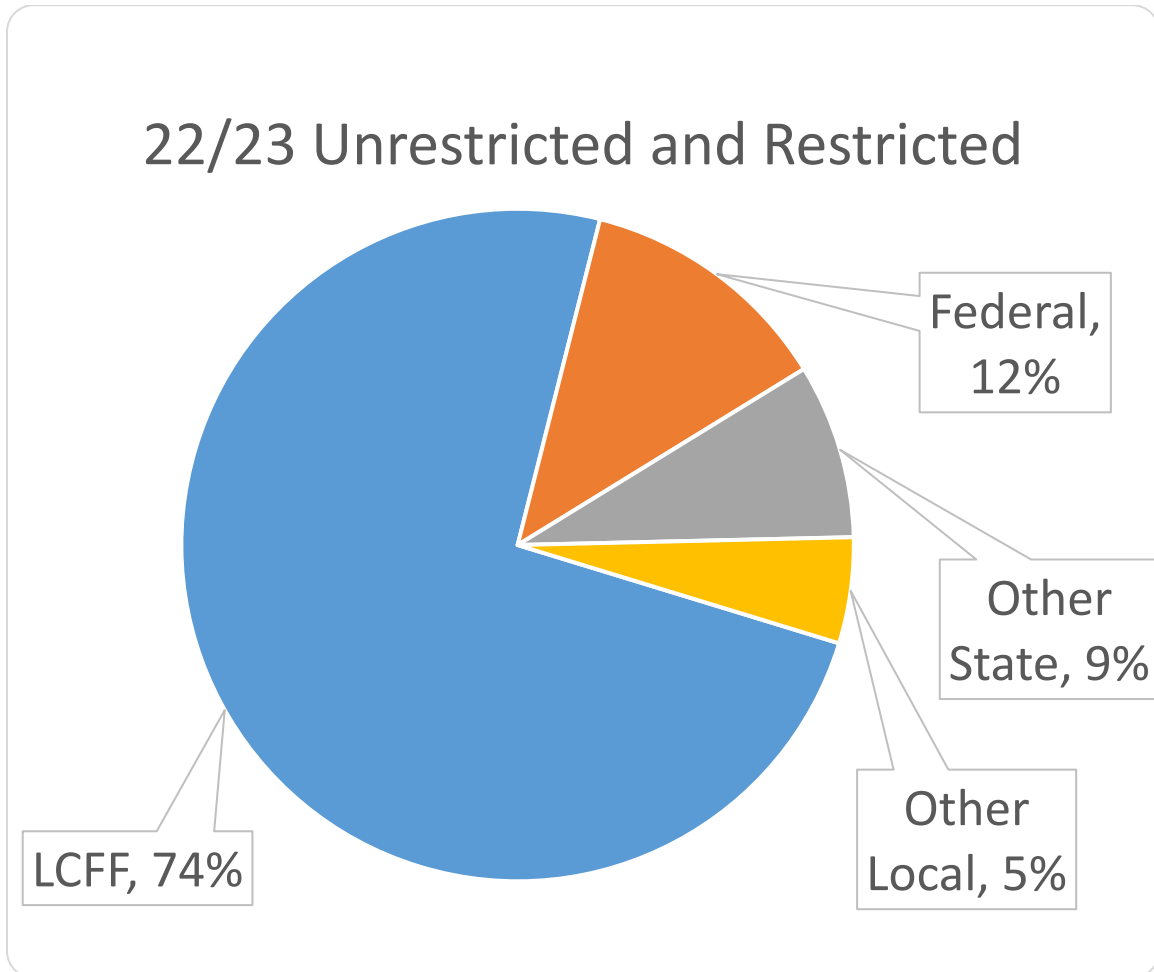
The estimated impact of the retroactive pay increase in 21/22 has decreased the beginning balance in 22/23

**Lompoc Unified**  
**Special Reserve Fund 17**  
2022-23 45 Day Revision

	Adopted Budget	45 Day Revision	Increase/Decrease
<b>Revenues</b>			
LCFF Sources			-
Federal Revenue			-
Other State Revenue			-
Other Local Revenue	36,000	36,000	-
<b>Total Revenues</b>	36,000	36,000	-
<b>Expenditures</b>			
Certificated Salaries			-
Classified Salaries			-
Employee Benefits			-
Books and Supplies			-
Services and Other Operating Expenditures			-
Capital Outlay			-
Other Outgo			-
Other Outgo-Indirect Costs			-
<b>Total Expenditures</b>	-	-	-
<b>Other Financing Sources/Uses</b>			
Transfers Out	2,250,000	940,633	(1,309,367)
Contributions			-
<b>Total Other Financing Sources/Uses</b>	2,250,000	940,633	(1,309,367)
<b>Net Increase (Decrease) in Fund Balance</b>	(2,214,000)	(904,633)	1,309,367
<b>Fund Balance, Reserves</b>			
Beginning Fund Balance as of July 1	9,656,443	9,656,443	-
Ending Balance, June 30	7,442,443	8,751,810	1,309,367
Revolving Cash			-
Stores			-
Prepaid Items			-
Restricted			-
Committed	2,397,808	2,397,808	-
Energy Project	1,217,497	1,217,497	-
OPEB	1,180,311	1,180,311	-
Assigned			-
Textbooks, Supplemental and Concentration grant carryover	5,044,635	6,354,002	1,309,367
Unassigned	-	-	-

# LOMPOC UNIFIED SCHOOL DISTRICT 2022-2023 45 DAY REVISION

## REVENUES



### **Unrestricted LCFF Sources (Local Control Funding Formula):**

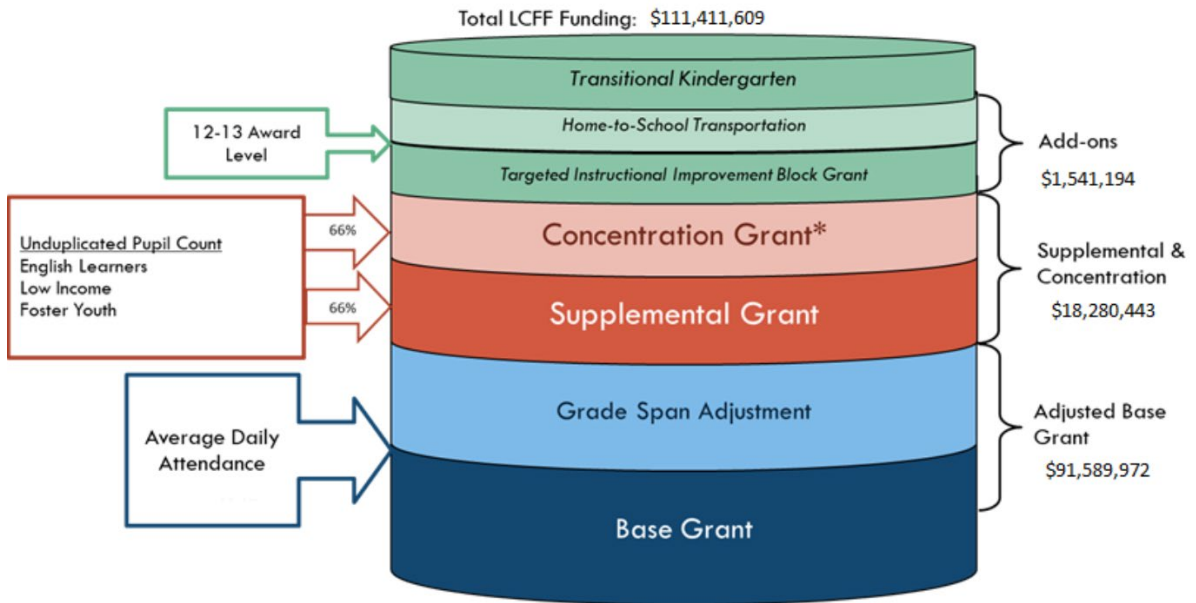
The total LCFF revenues are projected at \$111,411,609.

Under the LCFF funding system, most state categorical programs are eliminated. Instead, the LCFF receives base, supplemental, and concentration grants.

- Provides a uniform base grant, based on the grade span of the pupils, per unit of average daily attendance.
- Provides a supplemental grant equal to 20 percent of the adjusted base grant multiplied by the average daily attendance and the unduplicated pupil percentage (English learners, foster youth, eligible to receive free or reduced lunch). Lompoc Unified's unduplicated pupil percentage is estimated to be 65.54% for year 2022/23.

- Provides a concentration grant equal to 65 percent of the adjusted base grant multiplied by average daily attendance and the percentage of unduplicated pupils exceeding 55 percent of a district’s enrollment.
- LCFF growth estimates will be limited to cost-of-living percentage adjustments.

**Components of Unrestricted LCFF Entitlement**



\*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

**Restricted LCFF Sources**

Special Education taxes transferred to districts from the County are projected at **\$2,407,363.**

**Federal Revenue Budget:**

Federal revenues are projected at **\$18,829,508**. The following is the breakdown of Federal program revenues:

Impact Aid	1,117,919
Special Ed	1,861,712
Special Ed Preschool	63,740
Title I	2,549,638
CSI	403,438
ESSER II	4,009,073
ESSER III	7,514,267
ESSER III LL	330,470
Perkins	95,340
Title II	356,333
Title IV	183,733
Title III	155,610
Title IX - Homeless Youth	73,050
Youth Violence Prevention	115,185
	<b>\$ 18,829,508</b>

**State Revenue Budget:**

State revenues are projected at **\$12,884,352**. The following is a breakdown of State program revenues:

Mandate Block Grant	380,263
Unrestricted Lottery	1,486,099
Restricted Lottery	592,616
ELO Program	1,869,302
Other	32,078
ASES	633,990
Prekinder Planning	230,399
Educator Effectiveness	469,926
CTEIG	493,913
Special Ed Mental Health	379,277
A-G Learning Loss	180,401
In-Person Instruction	245,304
STRS on Behalf	5,890,784
	<b>\$ 12,884,352</b>

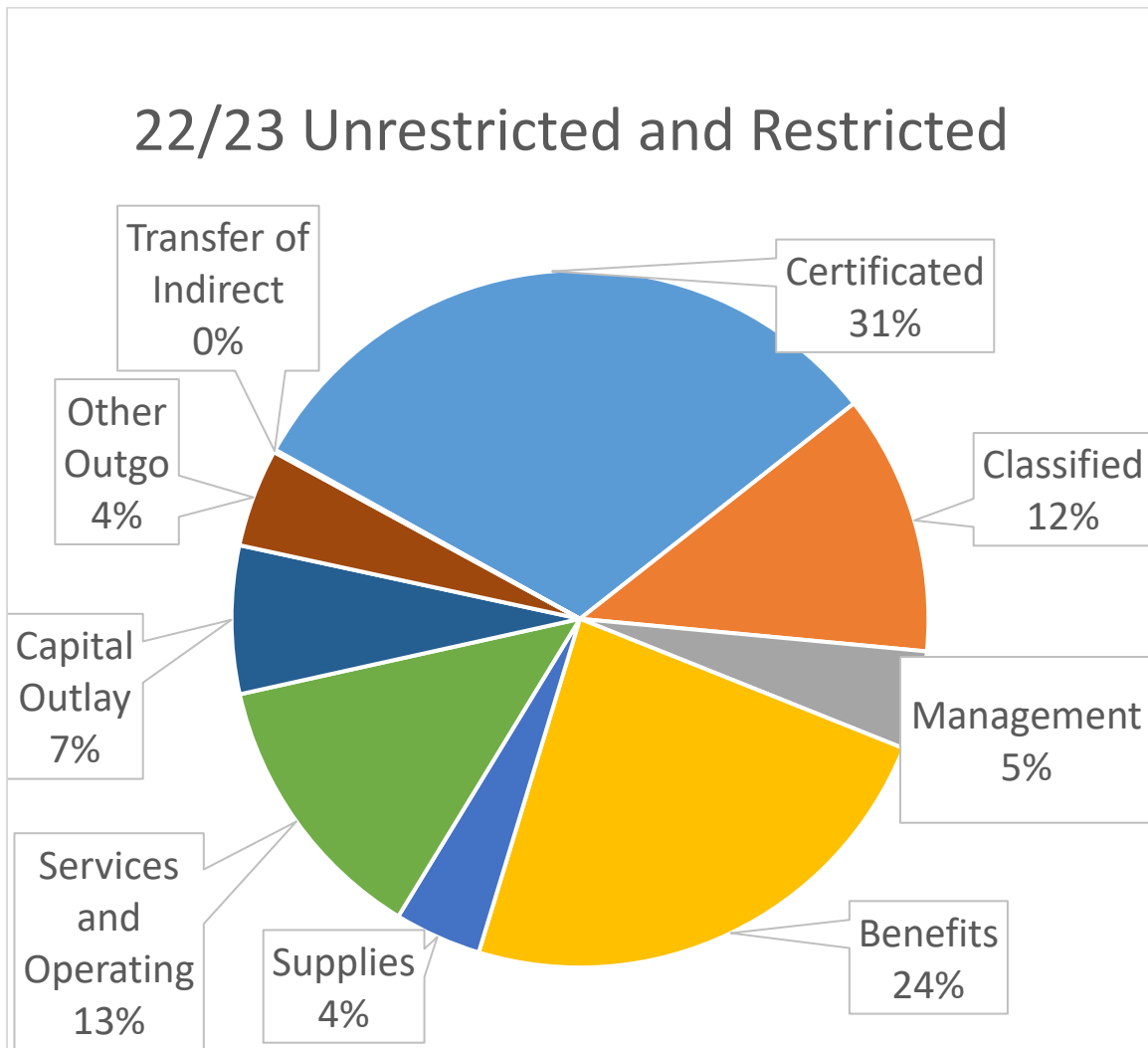
**Local Revenue Budget:**

The total Local revenues are projected at **\$7,812,209**. The following is a breakdown of local revenues:

E-Rate	975,230
Facility Use	9,450
Interest	75,000
Other	171,283
Transfer from JPA	6,059,827
Medi-Cal	122,149
FSA Grants	124,270
First 5 Grant	150,000
MAA	125,000
	<b>\$ 7,812,209</b>



### EXPENDITURES



#### Authorized Staffing All Funds

- Certificated 584.8 FTE
- Certificated Management 43 FTE
- Classified 473 FTE
- Classified Management 11 FTE
- Confidential 4 FTE

<b>2022-23 45 Day Revision</b>	
<b>Salaries</b>	
Certificated	49,639,854
Classified	19,146,786
Management	7,232,440
Employee Benefits	35,953,316
Supplemental Employee Retirement Program	1,478,839
	<b>113,451,235</b>
<b>Books and Supplies</b>	
Materials, Supplies	4,013,878
Textbooks	2,375,235
	<b>6,389,113</b>
<b>Services and Other Operating Expenditures</b>	
Subagreements for Services	5,109,516
Travel and Conference	802,787
Dues and Memberships	73,302
Insurance	1,044,528
Utilities	2,696,470
Rentals, Leases, Repairs	640,383
Transfer of Direct Cost	(2,694)
Professional/Consulting Services	9,409,872
Communications	496,931
	<b>20,271,095</b>
<b>Capital Outlay</b>	
Land Improvements	25,637
Buildings and Improvements	9,610,378
Equipment	1,230,479
	<b>10,866,494</b>
<b>Other Outgo</b>	
Tuition	869,097
Payments to County Offices	5,632,023
Payments to JPA (SELPA)	150,390
Transfer of Indirect Cost	(183,990)
Debt Service	555,678
	<b>7,023,198</b>
<b>Total Projected Expenditures</b>	<b>158,001,135</b>

## MULTI-YEAR PROJECTIONS AND ASSUMPTIONS

Under the Education Code (Section 42131) all California School Districts must be able to show that they have a sound financial plan in place that will assure fiscal solvency in the current year plus the next two years. This is accomplished by preparing a Multi-Year Projection report that shows projected revenues and expenditures for the current and each of the next two years. The Lompoc Unified School District Multi-Year Projection reflects that the district will be able to meet its financial obligations.

The following chart reflects the budget assumptions:

	2022-23	2023-24	2024-25
	45 Day	Projected	Projected
State Entitlement Factors	Revision	Year 1	Year 2
Statutory COLA (Cost of Living Adjustments)	6.56%	5.38%	4.02%
SSC Simulator - \$/ADA	\$12,406	\$13,108	\$13,629
SSC Sim - Unduplicated Count %	65.54%	65.64%	65.28%
Funded ADA	8980	8694	8400
Estimated Actual ADA	8283	8260	8272
Enrollment	9111	9087	9099
Indirect Cost	6.43%	6.43%	6.43%
<b>Salaries</b>			
Step/Column	1.05%	0.91%	1.07%
Health and Welfare Increase	8.00%	4.00%	4.00%
Retirement Benefits - STRS	19.10%	19.10%	19.10%
Retirement Benefits - PERS	25.37%	25.20%	24.60%
Statutory Benefits- - Certificated	3.07%	2.77%	2.77%
Statutory Benefits- - Classified	9.27%	8.97%	8.97%
<b>Contributions</b>			
Routine Restricted Maintenance	\$4,090,314	\$4,080,875	\$4,054,697
Special Education Contribution	\$13,858,055	\$14,109,376	\$14,380,606
Transportation Contribution	\$1,569,781	\$1,584,043	\$1,598,412

### Multi-year Projection

45 Day Unrestricted and Restricted Fiscal Year 2022-23	Year 1	Year 2	Year 3
	2022-23	2023-24	2024-25
	45 Day Revision	Projected	Projected
Funded ADA	8,980	8,694	8,400
Total Revenues Before Transfers In	153,345,040	152,426,447	141,881,901
Transfers in From Other Funds	940,633	1,185,178	1,212,630
<b>Total Revenues After Transfers In</b>	<b>\$ 154,285,673</b>	<b>\$ 153,611,625</b>	<b>\$ 143,094,531</b>
Ongoing Expenses	143,779,353	148,107,241	139,558,379
Other Post Employment Benefit Payments	1,478,839	643,529	644,053
Textbooks	2,375,235	2,346,000	836,000
Capital Outlay	10,367,707	1,360,000	
<b>Total Expenditures</b>	<b>\$ 158,001,134</b>	<b>\$ 152,456,770</b>	<b>\$ 141,038,432</b>
Net Increase/Decrease to Fund Balance	(3,715,461)	1,154,855	2,056,100
<b>Net Beginning Fund Balance</b>	<b>\$ 18,688,372</b>	<b>\$ 14,972,911</b>	<b>\$ 16,127,766</b>
<b>Ending Fund Balance</b>	<b>\$ 14,972,911</b>	<b>\$ 16,127,766</b>	<b>\$ 18,183,866</b>

45 Day Unrestricted Fiscal Year 2022-23	Year 1	Year 2	Year 3
	2022-23	2023-24	2024-25
	45 Day Revision	Projected	Projected
Funded ADA	8,980	8,694	8,400
Total Revenues Before Transfers In	115,658,931	116,984,719	117,476,002
Transfers in From Other Funds	940,633	1,185,178	1,212,630
Contribution to Restricted Resources	(18,238,968)	(18,291,954)	(18,535,304)
<b>Total Revenues After Transfers In</b>	<b>\$ 98,360,595</b>	<b>\$ 99,877,943</b>	<b>\$ 100,153,328</b>
Ongoing Expenses	94,332,707	94,705,802	96,302,991
Other Post Employment Benefit Payments	1,455,017	619,614	619,995
Textbooks	1,300,243	1,823,280	329,045
Capital Outlay	3,452,287	1,360,000	
<b>Total Expenditures</b>	<b>\$ 100,540,253</b>	<b>\$ 98,508,696</b>	<b>\$ 97,252,031</b>
Net Increase/Decrease to Fund Balance	(2,179,657)	1,369,247	2,901,297
<b>Net Beginning Fund Balance</b>	<b>\$ 11,172,077</b>	<b>\$ 8,992,419</b>	<b>\$ 10,361,667</b>
<b>Ending Fund Balance</b>	<b>\$ 8,992,419</b>	<b>\$ 10,361,667</b>	<b>\$ 13,262,964</b>

## Ending Fund Balance

The Reserves and Components of Ending Fund Balance are as follows:

<b>Fund 01 General Fund</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
Components of Ending Fund Balance	14,972,911	16,127,766	18,183,866
3% Required Reserve	4,740,034	4,573,703	4,231,153
2% Board Policy Reserve	3,160,023	3,049,135	2,820,769
Revolving Cash	5,000	5,000	5,000
Stores	27,119	27,119	27,119
Prepaid Expenditures	17,191	17,191	17,191
Restricted Programs	5,980,492	5,766,100	4,920,902
LCFF Supplemental & Concentration	48,525	-	-
Lottery-Instructional Materials	994,527	-	146,059
Technology		500,000	500,000
Capital Outlay	-	2,189,518	5,515,672
<b>Unappropriated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Fund 17 Special Reserve Fund</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
Components of Ending Fund Balance	8,751,810	7,566,632	6,354,002
Committed for Energy Project Payments	1,217,497	622,474	-
Committed for OPEB Payments	1,180,311	590,156	-
Supplemental & Concentration Carryover and Textbooks	6,354,002	6,354,002	6,354,002
<b>Unappropriated Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Revisions to Adopted Budget

- LCFF Revenue has increased by \$8.3 million
- LFT and management salary increase estimates have been budgeted in 22/23. The retroactive salary increases have decreased the projected beginning balance.
- Adjustments related to the LCAP have been budgeted
- The transfers in from the Fund 17 Special Reserve have been adjusted

## OTHER FUNDS

### STUDENT ACTIVITY – FUND 08

The projected fund balance is \$585,523.

### ADULT EDUCATION – FUND 11

The projected fund balance is \$1,367,973.

### CHILD NUTRITION SERVICES – FUND 13

The projected fund balance is \$2,169,689.

### DEFERRED MAINTENANCE – FUND 14

The projected fund balance is \$332,649.

### SPECIAL RESERVE – FUND 17

The projected fund balance is \$7,442,443.

### CAPITAL FACILITIES (DEVELOPER FEES) – FUND 25

The projected fund balance is \$1,173,978.

### COUNTY SCHOOL FACILITIES (MANZANITA CHARTER SCHOOL FACILITIES PROGRAM) – FUND 35

The projected fund balance is \$440,456.

### SPECIAL RESERVE FOR CAPITAL OUTLAY PROJECTS – FUND 40

The projected fund balance is \$259,586.

- Athletics \$259,586
- Other \$0

### BOND INTEREST AND REDEMPTION – FUND 51

The projected fund balance is \$2,311,547.

(Managed by the county treasury)