



# Pleasanton Unified School District

2022-2023 Budget Update  
Presentation to Board of Trustees

August 11, 2022



# Presentation Summary

- Review Key Enacted Budget and positive impact to the 2022/23 Adopted Budget
  - LCFF
  - One-time Funds
  - Other Programs
- Discuss Next Steps in Planning and Budget Development

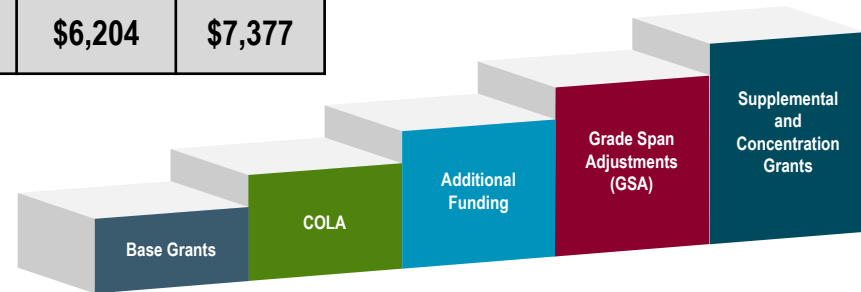


# LCFF Funding Factors 2022-23

Grade Span		K-3	4-6	7-8	9-12
2021-22 Base Grant per ADA <sup>1</sup>		\$8,093	\$8,215	\$8,458	\$9,802
6.56% COLA		\$531	\$539	\$555	\$643
Additional LCFF Investment of 6.28% <sup>2</sup>		\$508	\$516	\$531	\$616
2022-23 Base Grant per ADA		\$9,132	\$9,270	\$9,544	\$11,061
GSA		\$950	–	–	\$288
2022-23 Adjusted Base Grant per ADA		\$10,082	\$9,270	\$9,544	\$11,349
20% Supplemental Grant per ADA (Multiplied by Total UPP)	✓	\$2,016	\$1,854	\$1,909	\$2,270
65% Concentration Grant per ADA (Multiplied by UPP Above 55%)	✗	\$6,553	\$6,026	\$6,204	\$7,377



In the Adopted Budget PUSD factored about a 3.29% increase in additional funding



<sup>1</sup>Average daily attendance  
<sup>2</sup>Applied to 2021-22 base grants



# Increased Ongoing Funding from LCFF

## Enacted State Budget

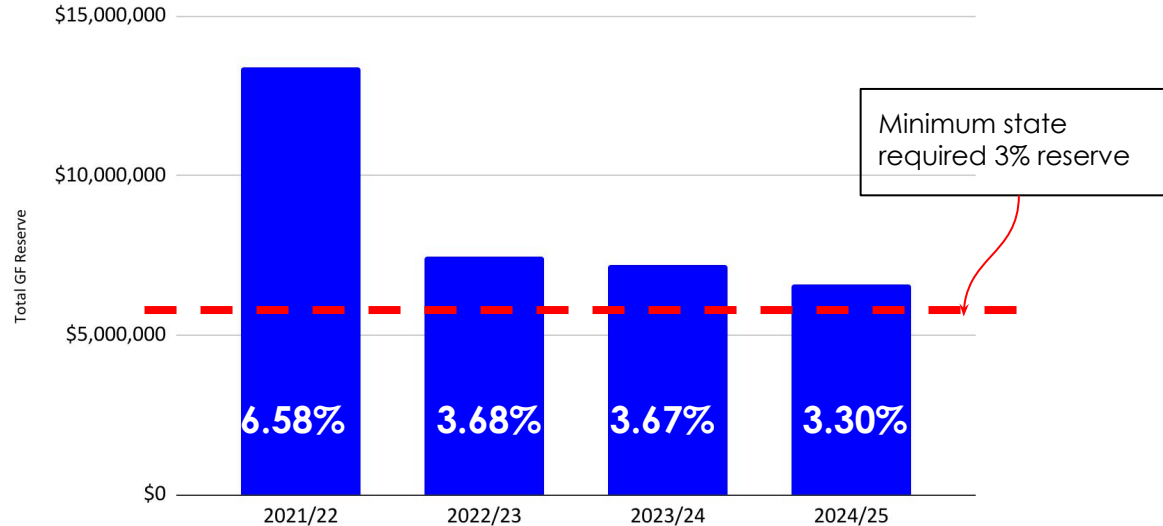
LCFF	FY 22/23	FY 23/24	FY 24/25
Current Adopted Budget	\$152,005,894	\$156,715,959	\$158,578,527
Enacted State Budget	\$155,957,806	\$160,790,568	\$162,692,925
Increased Percentage	2.60%	2.60%	2.59%
<b>Increase in Revenue</b>	<b>\$3,951,912</b>	<b>\$4,074,609</b>	<b>\$4,114,398</b>

- Amend the LCFF calculation to consider the greater of a school district's current year, prior year or the average of three prior years' average daily attendance (ADA). PUSD included this assumption in the Adopted Budget.
- Allow the use of 2019/20 attendance yield factor in calculating the ADA for 2021/22. PUSD did not include this assumption in the Adopted Budget. Will slightly increase LCFF for PUSD.



# Multi-Year Projections (Adopted Budget)

Total GF Reserve



<b>Net Change in Fund Balance</b>	<b>\$(8.5M)</b>	<b>\$(7.70M)</b>	<b>\$(1.18M)</b>	<b>\$(2.5M)</b>
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- Restricted and pandemic funds are not part of the reserves
- For best practice district reserve levels: 10% of GF
- Reserves allow the district to:
  - Weather downturns in the economy
  - Handle emergencies
  - Manage cash flow needs
- Reserves are one-time funds
- Consider allocating one-time funds to increase reserve levels

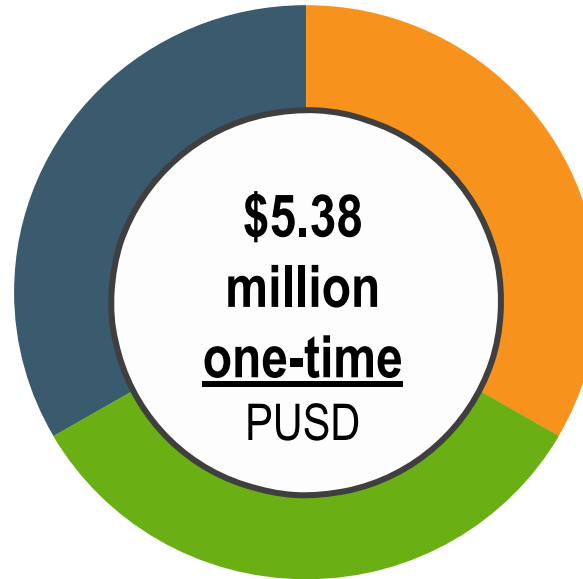
\* General Fund Reserve: Economic Uncertainty and Undesignated/Unapportioned adjusted



# Learning Recovery Block Grant

Assist school districts (1) increasing instructional learning time, (2) closing learning gaps, (3) providing pupil and staff supports to address barriers to learning, (4) providing access to instruction for credit deficient pupils, and (5) providing additional academic services for pupils.

Not Included in the Adopted Budget



## Reporting

- Must report interim expenditures to CDE by December 1, 2024, and December 1, 2027
- Must submit a final report on expenditures by December 1, 2029

## Distribution

Funds allocated based on 2021-22 Second Principal Apportionment ADA multiplied by 2021-22 UPP

## Deadline

Funds may be used through 2027-28 school year



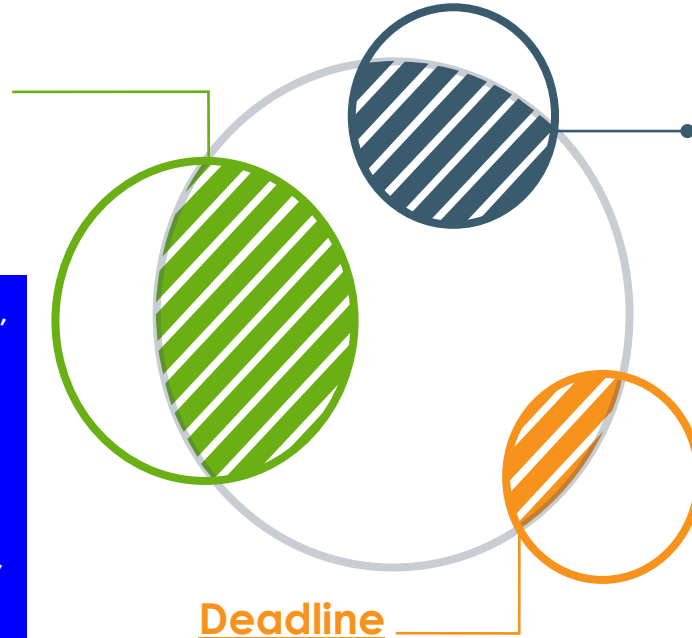
# Arts, Music, and Instructional Materials Discretionary Block Grant

**\$8.96 million one-time (PUSD allocation, not included in the Adopted Budget)**

## Distribution

Per-pupil basis using 2021-22  
Second Principal  
Apportionment ADA

Eligible uses include, but are not limited to, arts and music programming, obtaining standards-aligned professional development, acquiring instructional materials, developing diverse book collections and obtaining culturally relevant texts, operational costs including retirement and health care cost increases, and expenses related to the COVID-19 Pandemic.



## Plan

Board must discuss  
and approve plan for  
expenditure of funds  
at regularly  
scheduled public  
meeting

## Deadline

Encumber through the 2025-26 school year



# Pandemic Related Funding (from the 2022/23 Adopted Budget)

Fund	Spending Deadline	PUSD Award Amount	Spending at 2021/22 Estimated Actuals	Remaining Funds
Governor's Emergency Education Relief (GEER)	9/30/2022	\$620,555	\$620,555	\$0
CARES Act	5/31/2021	\$4,179,788	\$4,178,788	\$0
Learning Loss Mitigation	6/30/2021	\$1,155,871	\$1,155,871	\$0
Federal ESSER I	9/30/2022	\$236,663	\$236,663	\$0
Federal ESSER II	9/30/2023	\$941,825	\$940,075	\$1,750
Federal ESSER III	9/30/2024	\$2,116,723	\$1,684,451	\$432,272
Senate Bill 117	None	\$251,691	\$247,650	\$4,041
In-Person Instruction Grant	9/30/2024	\$5,169,502	\$3,935,111	\$1,334,391
Expanded Learning Opportunities Grant (ELOG)	9/30/2024	\$9,391,472	\$5,589,544	\$3,801,928
<b>TOTALS</b>		<b>\$24,064,090</b>	<b>\$18,588,708</b>	<b>\$5,574,382</b>

- Funds are being drawn down and will be almost spent by 22/23
- A few positions were moved to the GF
- In 2023/24 district will need to plan on funding critical new positions from other sources or make necessary reductions





# Expanded Learning Opportunities Program Funding (ELO-P)

- Enacted State Budget Increased ongoing State funding for ELOP but not to the level included in the May Revise
- Per UPP increased to \$1,250 for district with less than 75% UPP
- Adopted Budget: \$826,026 (PUSD)
- Enacted Budget: \$2,131,266 (PUSD)



# Expanded Learning Opportunities Program Changes

Starting in 2023-24, LEAs with UPP  $\geq$  75% must offer to all students in grades TK-6 and provide access to those who request

Starting in 2023-24, **LEAs with UPP < 75%** must offer to all unduplicated students in grades TK-6 and provide access to those who request

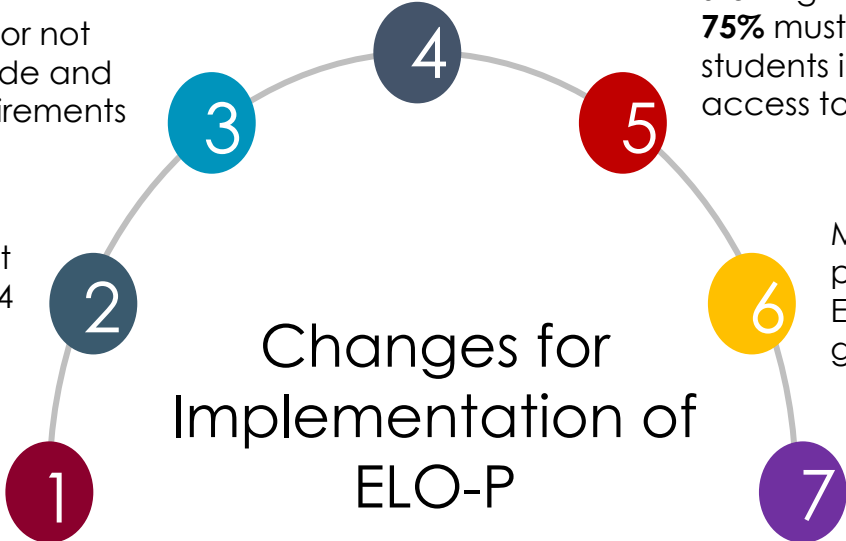
Prorated penalties for not meeting offer/provide and minimum time requirements

Delay start of audit of ELO-P to 2023-24

Must provide transportation to program if not providing ELO-P at all school sites for grades TK-6

Allow carryover of 2022-23 funds to 2023-24

For "frontier" schools, the requirement is for an eight-hour day



Changes for Implementation of ELO-P



# Special Education

- No change to assumptions made in the Adopted Budget
- Increases the base rate to \$820 per ADA, unless a Special Education Local Plan Area (SELPA) was previously funded at a higher rate - PUSD is at the base rate
- Funding allocations now based on the ADA of each LEA and charter school that is an LEA for purposes of special education
- Funds continue to flow to the SELPA



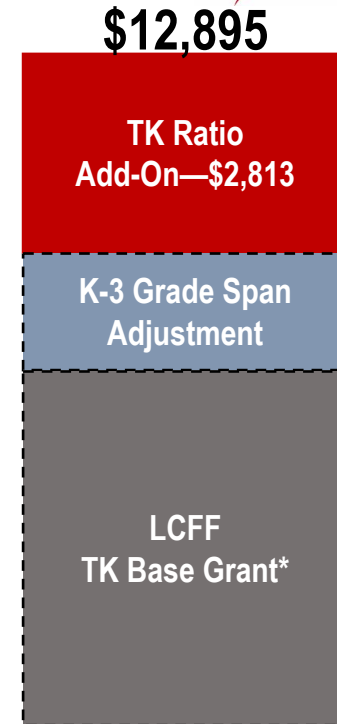
# Home to School Transportation

- Funding for Home-to-School Transportation increased by \$637 million ongoing
- Starting in 2022-23, school districts and county offices of education will receive the greater of:
  - Transportation add-on, plus annual COLA **or**
  - 60% of reported transportation costs
- Subject to audit
- For PUSD this is about \$150,000 of increased funding annually



# Transitional Kindergarten

- Adopted Budget included the additional \$2,813 per TK ADA to support additional staffing requirements for the program starting in 2022-23.
- Staffing requirement of 12:1, only one FTE must be certificated.
- By 2025/26 offer TK to four year olds whose fourth birthday falls by 9/1; inclusive





# Universal Meals

- Beginning with the 2022-23 school year, all LEAs<sup>1</sup> are required to provide two free meals per day to any student who requests a meal
- \$650 million ongoing Prop. 98 for implementation of Universal School Meals in the 2022-23 school year with TBL that allows the Department of Finance to provide mid-year funding adjustments, as necessary.
- \$611.8 million ongoing Prop. 98 to increase the state reimbursement rate from \$0.262 to \$0.895 cents per meal, to allow school food authorities to maintain program revenues after federal waivers expire at the end of the 2021-22 school year.



# Other Enacted Budget that may Benefit PUSD

- Golden State Career Pathways Grant Program
- Dual Enrollment Grant Program
- Teacher Residency Grant Program
- Classified School Employees Summer Assistance Program
- PreKindergarten Planning and Implementation Grants
- School Kitchen Infrastructure Grants
- School Facilities Program
- Electric School Bus Program
- Preschool, TK, and Full-Day Grant Program
- The Enacted Budget includes other numerous smaller grants and programs that may benefit PUSD



# Next Steps

- Complete Unaudited Actuals for 2021/22
- Develop expenditure plan for new one-time funds
  - Align plans with District Goals
  - Consult Board Finance Committee
  - Incorporate Board approved plans for one-time funds
- Update salaries and benefits for 2022/23 based on actual hires and positions
- Incorporate changes into First Interim Budget (December 2022)





# Appendix: Budget Calendar

- June 23, 2023: Estimated Actuals FY 21/22 , Budget Adoption FY 22/23
- September 2022: Unaudited Actuals FY 21/22
- December 2022: First Interim Report, as of 10/31/22
- January 2023: Audited Financial Statements for FY 21/22
- January 2023: Governor's Budget Proposal for FY 23/24
- March 2023: Second Interim Report, as of 1/31/23
- March-April 2023: Staff Review and prepare for Budget Development
- May 2023: Governor's May Revise Budget Proposal
- June 2023: Estimated Actuals FY 22/23 & Budget Adoption for FY 23/24