

2021-22 May Revise / Budget

Piedmont USD Budget Advisory Committee
May 20, 2021
(revised - slides 7, 8 & 12)

Agenda

- Purpose of BAC
- 2021-22 Budget Preview
 - May Revision
 - Budget Summary
 - Multiyear Projection
- Expanded Learning Opportunities Grant
 - LCAP & LCAP Process
 - AB 86
- Discussion / Comments / Questions
- Adjourn

Purpose of BAC

- The Budget Advisory Committee is a standing committee with representatives from all stakeholders in the District.
- Its purpose is to:
 - Review the District's Budget,
 - Share the information with constituent groups, and
 - Generate recommendations for Board consideration in the budget development process.
- The BAC is a vehicle to disseminate information to as many parents, students, staff and community members as possible.

Budget Development Process

- We are in the final stretch of budget development for 2021-22.

May 20 BAC
May 25 LCAP

Opportunity to share final thoughts with the community and get input on budget priorities.

May 26 Board Meeting

Plan for Expanded Learning is adopted by Board.

May Revise information is shared.

June 9 - Public Hearing

LCAP and detailed budget are presented at Board meeting

June 23 Board Meeting

LCAP and Budget are adopted. State legislature and Governor may still be negotiating

May Revise

Changes to Budget Assumptions

Assumption	Used in 2nd Interim	May Revise	Net Impact for PUSD (Rev or Exp)
COLA	3.84%	5.07%	\$260,000
SPED Funding	No COLA - \$625 per ADA	4.05% COLA - Increase to \$650 per ADA	\$60,000
INCREASE IN REVENUES			\$320,000
Unemployment Ins	0.05% of payroll	1.23% of payroll	\$300,000
STRS	15.92%	16.92%	\$190,000
PERS	23%	22.91%	-\$5,400
INCREASE IN EXPENDITURES			\$484,600
NET IMPACT - INCREASE TO EXP!!			\$164,600

2021-22 Revenues

	Unrestricted	Committed	Restricted	Total
LCFF - State + Property Tax	\$22,840,550		\$208,631	\$23,049,181
Contribution UR to R	-7,620,686		7,620,686	0
Parcel Tax	10,990,192	2,587,399		13,577,591
Other State	505,965	162,236	283,395	951,596
STRS Onbehalf			2,296,780	2,296,780
PEF & Parent Clubs		2,700,000 100,000		2,800,000
Other local funds	160,000	400,000	1,392,895	1,952,895
Federal			598,339	598,339
Total Ongoing revenue	\$26,876,021	\$5,949,635	\$12,400,726	\$45,226,382
One-Time Funding			\$2,224,468	

2021-22 Expenditures

	Unrestricted	Committed	Restricted	Total
Certificated Salaries	\$12,948,029	\$3,015,859	\$2,949,326	\$18,913,214
Classified Salaries	3,511,939	320,956	2,152,036	5,984,931
Benefits	8,349,824	746,529	1,343,822	10,440,175
STRS Onbehalf			2,296,780	2,296,780
Books & Supplies	280,754	196,341	823,581	1,300,676
Prof Services & Other Op. Exp.	2,082,744	209,187	2,804,031	5,095,962
Transfers among District Funds			31,150	31,150
Total Expenditures	\$27,173,290	\$4,488,872	\$12,400,726	\$44,062,888
One-Time Expenses			\$2,224,468	

2021-22 Budget

	Unrestricted	Committed	Restricted	Total
Beginning Balance	\$1,615,092	\$1,232,246	\$153,473	\$3,000,811
Revenues	26,876,021	5,949,635	12,400,726	45,226,382
Expenditures	27,173,290	4,488,872	12,400,726	44,062,888
Rev- Exp	-\$297,269	1,460,763	\$0	1,163,494
Ending Balance = Beg Bal +/- Surplus / Deficit	\$1,317,823	\$2,693,009	\$153,473	\$4,164,305

Ending Balance Details

	Unrestricted	Committed	Restricted	Total
Ending Balance	\$1,317,823	\$2,693,009	\$153,473	\$4,164,090
Comprised of:				
Reserved for Economic Uncertainties	1,317,823			
Reserved for Measure H		2,693,009		
Restricted			153,473	
TOTAL				4,164,305

What does this represent?

- No reductions to programs
- Maintain small class sizes
- Offer arts and music programs, elective choices
- Maintain health and safety staff
- Ongoing salary increase of 6% starting in 20-21 (Thanks Measure H!)
- Increase Athletic Director from .6 to .8 FTE
- Add Director of Communications/Comm Relations 1.0 FTE
- Not yet included:
 - Add'l staff for Maker's Lab and Performing Arts Center
 - Add'l staff for Expanded Learning Opportunities (ELO)



Program Costs

Based on past interest and questions, here are the rough costs of various programs. Different sources of funds support each program.

Programs / Departments	Cost (approx.)
Libraries K-12	\$670,000
Art & Music K-12	1,750,000
Athletics 9-12	580,000
Wellness Center + Counselors K-12	900,000
Special Education PS-12	9,575,000
Instructional Technology K-12	1,400,000

Multi-year Projections

	2020-21	2021-22	2022-23	2023-24
Beginning Balance	2,733,307	3,000,811	4,164,305	5,922,285
Revenues	45,753,044	45,226,382	44,606,241	44,830,657
Expenditures	45,485,540	44,062,888	43,748,261	43,997,311
Add'l Adjustments			-900,000	-900,000
Rev- Exp	267,504	1,163,494	1,757,980	1,733,013
Ending Balance	3,000,811	4,164,305	5,922,285	7,655,298

Ending Balance Details

	2020-21	2021-22	2022-23	2023-24
Total Ending Balance	3,000,811	4,164,305	5,922,285	7,655,298
Comprised of:				
Reserved for Economic Uncertainties	1,364,722	1,317,823	1,285,448	1,319,929
Reserved for Measure H	1,232,246	2,693,009	4,334,678	5,878,628
Restricted	153,473	153,473	153,473	153,473
Cushion (Shortfall)	250,370	0	148,686	303,268

General Fund - Multiyear

- The following assumptions were used in the MYP:

Assumption	2020-21	2021-22	2022-23	2023-24
Enrollment	2,464	2,395	2,323	2,279
Estimated ADA	2,396	2,328.53	2,258.53	2,215.76
ADA used for LCFF calculations	2,495.67	2,496.12	2,328.53	2,258.53
Cost of Living Increase (COLA) for LCFF per pupil funding	0%	5.07%	2.48%	3.11%
COLA for increase in other State revenues	0.98%	1.70%	2.40%	2.23%
Natural progression (Step & Column) in Employee Salaries	APT: 1.25% CSEA: 1.00%	APT: 1.25% CSEA: 1.00%	APT: 1.25% CSEA: 1.00%	APT: 1.25% CSEA: 1.00%
STRS Rate	16.15%	16.92%	18.00%	18.00%
PERS Rate	20.70%	22.91%	26.10%	27.10%
State Unemployment Insurance (SUI)	0.05%	1.23%	0.20%	0.20%

Add'l Elements of MYP

To identify whether additional reductions are needed, we start by eliminating those expenditures that we know were one-time, or those that are related to the number of students.

Assumptions	2021-22	2022-23	2023-24
Certificated Employees	Eliminate one-time positions Reduce 2.0 FTE for rightsizing Keep add'l .6 FTE nurses	Reduce 3.0 FTE for rightsizing	Reduce 2.0 FTE for rightsizing
Classified Employees	Eliminate one-time positions Keep add'l 3.5 FTE health clerks Add .2 FTE to Athletic Direct Add 1.0 Director of Communication	Reduce 3.0 FTE for rightsizing	Reduce 2.0 FTE for rightsizing
Books and Supplies	Eliminate one-time purchases from COVID funds; add CPI of 1.57%	Increase costs by CPI estimate of 1.82%	Increase costs by CPI est of 2.12%
Services & Other Operating Expense	Eliminate one-time contracts from COVID funds. add CPI of 1.57%	Increase costs by CPI estimate of 1.82%	Increase costs by CPI est of 2.12%

Local Control Accountability Plan (LCAP) 2021-24

- Strategic Plan for District for next 3 years
- Goals drive the actions and services that are outlined
- Metrics are reviewed to guide decision-making
- Community input is sought to develop the plan

Goals

Goal 1

Social-Emotional

All students and staff will be physically safe and emotionally supported as part of a caring and inclusive community.



Metrics

- Inclusion survey
- SE Health Screener
- CHKS

Goal 2

Academic

All students will engage in relevant learning experiences that foster life-long curiosity, creativity, collaboration, critical thinking, communication, and responsible citizenship.



Metrics

- Grade-level and course-alike assessments
- CAASPP

Goal 3

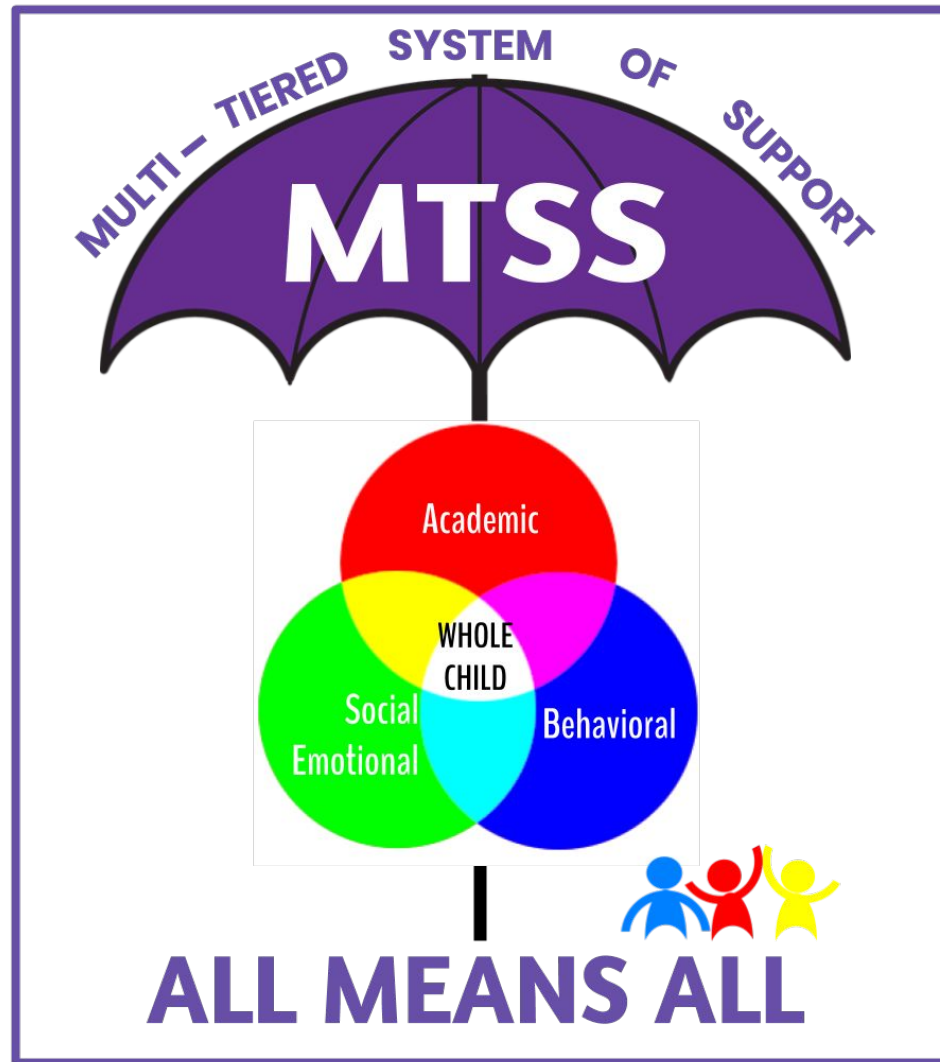
Community and Culture

Teachers and staff, with district partners, will ensure an outstanding educational experience for every student through collaboration, innovation, and professional growth.



Metrics

- Documentation of ELO
- Intervention data
- PD & Collaboration hours/logs



MTSS is a framework designed to systematically provide students with a strong foundational classroom learning experience (Tier 1) integrated with school-wide social-emotional, behavioral, and academic supports (Tier 2/Tier 3) for students who need more (equity) to ensure high levels of learning for **ALL**.



Actions & Services

Goal 1

Social-Emotional

Mental Health

Social Justice

Diversity/Equity/Inclusion

Social-Emotional Health

Restorative Practices



Goal 2

Academic

Curriculum & New Course Adoptions

Identifying ELOs

Schoolwide Interventions

Project-Based Learning

Service Learning



Goal 3

Community and Culture

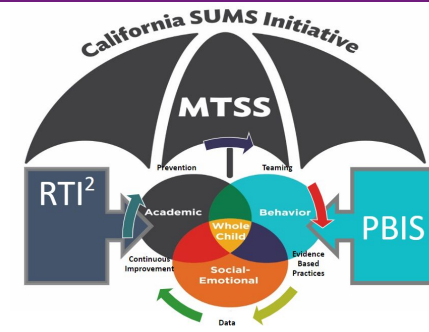
Racial Equity & SJ

Literacy Interventions

MS/HS Reading Interv

Differentiated Learning

Assessment & Grading



AB 86 One-time Funding

AB 86 passed by the Legislature and signed by the Governor in March allocates two sources of ONE-TIME funding for schools:

- **In-Person Reopening Grant** – for school districts who open to in-person instruction in 2020-21 school year. PUSD will receive **\$715,145**
- **Expanded Learning Opportunities Grant** – for additional opportunities for student learning and growth. PUSD will receive **\$1,509,323**
- Districts must **adopt a plan by June 1** based on community input on how funds should be spent.
- Districts will receive ½ of the funds in May and the other ½ in August.
- Funds must be **spent by August 31, 2022.**

The Governor's May Revision recommends adding to these grant programs. We're waiting to see how much they add and the parameters for use.

Expanded Learning Opportunities (ELO) Grant

ELO Grants shall be expended **only** for any of the following purposes:

- Extending instructional learning time
- Accelerating progress to close learning gaps
- Integrated pupil supports
- Community learning hubs
- Supports for credit deficient pupils
- Additional academic services
- Training for school staff.

LEAs are encouraged to engage, plan, and collaborate on program operation with community partners and expanded learning programs, and leverage existing behavioral health partnerships and Medi-Cal billing options, in the design and implementation of services.

ELO - Ideas in Line w/ LCAP

LCAP Goal	Item	Cost
Goal 1 & 3	Add'l 1+ FTE Counselors	134,624
Goal 1 & 3	Add'l .4 FTE Ed. Related Mental Health Svcs (EMRS) specialist	48,080
Goal 2 & 3	10 FTE Instructional Paraeducators for classroom support	400,000
Goal 3	1 FTE Secondary Reading Specialist	120,200
Goal 1, 2, & 3	3 FTE for Multi-tiered Systems of Support	360,600
Goal 3	After-school Tutors	112,500
	Summer School: Principal, teachers, aides, health clerk, books & supplies	\$180,750
	New/Add'l placements for SPED Students	300,000
TOTAL		\$1,656,754
TOTAL AVAILABLE		\$1,509,323

In Person Instruction (IPI) Grant

IPI Grant funds may be used for any purpose consistent with providing in-person instruction for any pupil participating in in-person instruction, including, **but not limited to:**

- COVID-19 testing
- Cleaning and disinfection
- Personal protective equipment
- Ventilation and other school site upgrades necessary for health and safety
- Salaries for certificated or classified employees providing in-person instruction or services
- Social and mental health support services provided in conjunction with in-person instruction.

IPI - Plans for Spending

Use	Item	Cost
Ventilation	VRF	\$350,000
Upgrades for connectivity on site	Wi Fi Refresh	115,000
Compensation for teachers	In-person Stipend for teachers	221,020
To support district operations	Indirect Costs	48,296
TOTAL		\$734,315
TOTAL AVAILABLE		\$715,145

Next Steps

May 25	<ul style="list-style-type: none">• Final LCAP Community Meeting to review actions and services
May 26	<ul style="list-style-type: none">• Board meeting:<ul style="list-style-type: none">○ May Revise information○ Plan for Expanded Learning Opportunities Grant approved by Board
June 9	<ul style="list-style-type: none">• Board holds public hearing on draft LCAP and budget
June 23	<ul style="list-style-type: none">• Final LCAP and budget adopted by Board

Acknowledgments

Thank you to the Business Services Team!

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