PASADENA UNIFIED SCHOOL DISTRICT
FINANCE TASK FORCE

MINUTES

February 18, 2021
3:30 PM

Purpose: To create a set of recommendations regarding budget transparency that the full Board can adopt to increase public awareness and understanding of the budget.

Item	Presenter	Time
Welcome and Introductions	Dr. Leslie Barnes	3:30 pm
Review of Minutes • *Moved to end of meeting* • *Minutes to be approved at the next meeting*	Task Force Members	3:40 pm
Approval of Characteristics of a Transparent Budget and Deliverables • *The Characteristics of a Transparent Budget was reviewed at the previous meeting and the version presented is the final version, which will be taken to the board. Item number 5, 6, and 10 were revised.* • *Ms. Fredericks suggested that an "At-A-Glance" page be added.* • *The Deliverables document was reviewed and discussed.* • *DocTracker was discussed because of its inability to provide certain information. Dr. Blanco mentioned looking for a different software which would be helpful to all sites in the future.*	All	3:50 pm

School Plan Summary Budget and Site Council Monitoring Budget Reports • *Ms. Kenne and Dr. Barnes presented the SPSA budget pages and other types of budget pages that have been created.* • *Dr. Anderson shared the way he plans his site budget planning and mentioned the frequency with which he shares his budget with the Site Council.* • *A discussion ensued about the transparency of the school site budget and how important it is for Site Council to be involved and informed about the school's budget.*	All	4:10 pm
Discussion on District Budget Presentations – Possible Components and Samples • *Ms. Kenne shared a document called "Ideas for making district level budgets more transparent", as well as three additional documents.*	All	4:30 pm
Future Agenda Items • *Reports for Site Council* • *Per Pupil Information* • *Budget Narrative*	All	4:50 pm
Future Meeting Date(s) • *March 18, 2021 and review at that time if there will be an April meeting*	All	4:55 pm
Adjournment • *The meeting was adjourned by Dr. Barnes at 4:57 pm*	Dr. Barnes	5:00 pm

Characteristics of a "Transparent" Budget Document - DRAFT

1. Helps the reader understand what the money is being spent on
2. Free of educational or budget jargon that is not easily understood
3. Easy to understand - uses charts, infographics, FAQs or executive summary, not just rows of numbers
4. Is accessible – can be found easily and quickly
5. Is presented such that all the parts add up to the whole, no missing parts
6. Reports expenditures to where services are provided, to the extent possible
7. Shows how funds are linked to the classroom and programs
8. Shows how funds are linked to number of staff positions and number of students served
9. Is straightforward for staff to create and easy to replicate (not too time-consuming)
10. Demonstrates link to equity, not necessarily equality

Finance Taskforce - "Transparent Budget" – Deliverables

Reports:

Format for Site Budgets

- Need a summary format for School Plan for Student Achievement (SPSA)
- Per pupil by site – can we use SARC format?
- Other?

Format for Department Budgets

- What type?
- Does it make sense to have Program based budgets?

Overall District Budget Summary

- Budget Narrative? Included with budget packet (at adoption or at actuals?)
- Summary Budget charts – at each budget presentation?

Process:

Recommended publication methods (how produce, how distribute/communicate out?)

Deadlines for all publications during the year (when to produce/share)

Distribution groups (Communication – to whom, how)

Budget Summary

Complete the table below. Schools may include additional information. Adjust the table as needed. The Budget Summary is required for schools funded through the ConApp, and/or that receive funds from the LEA for Comprehensive Support and Improvement (CSI).

Budget Summary

Description	Amount
Total Funds Provided to the School Through the Consolidated Application	$137,619.00
Total Federal Funds Provided to the School from the LEA for CSI	$0
Total Funds Budgeted for Strategies to Meet the Goals in the SPSA	$218,000.00

Other Federal, State, and Local Funds

List the additional Federal programs that the school is including in the schoolwide program. Adjust the table as needed. If the school is not operating a Title I schoolwide program this section is not applicable and may be deleted.

Federal Programs	Allocation ($)
Title I	$124,320.00
Title I Part A: Parent Involvement	$5,771.00

Subtotal of additional federal funds included for this school: $0

List the State and local programs that the school is including in the schoolwide program. Duplicate the table as needed.

State or Local Programs	Allocation ($)
Annual Fund	$20,000.00
LCFF - Supplemental and Concentration (S/C)	$75,000.00
LCFF-LCAP	$27,000.00

Subtotal of state or local funds included for this school: $122,000.00

Total of federal, state, and/or local funds for this school: $252,091.00

The following amount of dollars reflects Title I Other Authorized Activities Reservations for District central Office to provide direct services to school sites. This is NOT the Indirect and Administrative Cost (which generally cannot exceed 15%). In 2019-20, PUSD will provide the following direct services to the school sites with Title I Other Authorized Activities Reservations total amount of $1,9888,587:

a. Instructional Coaches and Curriculum (Math, Science, Literacy (Including ELA and History) Coaches/Resource Teachers, paid by the District, providing direct services/supports to the school sites to increase the unduplicated group students' academic achievements;

b. District Curriculum, Instruction and Professional Development leadership and staff who are providing direct, hands-on services to the school sites;

c. Supplemental to CDE identified 3 Comprehensive Support and improvement (CSI) schools;

d. Supplemental to schools with the CDE identified Low Performing Students;

e. Families in transition/Homeless and support staff;

f. Parent and Community Engagement;

g. Multi-Tire System of Support (MTSS) intervention (such as Behavior Intervention Aides assigned to the identified school sites).

Title I guidelines require consultation and input from SSC, not approval.

Your school's share of the Other Authorized Activities Reservation for Direct Services cost is calculated for school year of 2019-20 is as below:

School: <u>Pasadena High School</u>

Resource Code	Title I	Total District Other Authorized Activities Reservation	# of FRL Student at District	#of FRL Student at School	Per Student shared Cost to School	Total Shared Cost to School
30100	Intervention Activities	$1,988,587	8837	986	$225.03	$221,879.58

Hamilton SPSA Budget for 20-21								
		Funding Source						
Goal/Strat	Action	Title 1	LCFF S&C	Ann. Fund		Total SPSA $ (Title 1 and S&C only)		
1.1	Intervention Teachers		9,768					
1.1	Project Aide - Classroom Support??		9,180					
1.1	Prof Dev/Conferences	4,000						
1.4	Armory Math - 2nd grade	2,000						
1.4	Additional Armory class (for who?)	2,800						
2.1	??? - this seems to be Computer Teacher??	23,048						
2.1	?????			92,913				
2.3	Mtls/equip for distance learning	18,961						
3.1	Library Coordinator			22,978				
3.2	Parent Involve (but what??)	1,326						
4.1	Parent mtls/snacks - dupe??	1,326						
4.2	Identikid Software	500						
5.1	AM dropoff supervision - certificated	4,020	3,672					
5.1	AM dropoff supervision - instrux aide - dupe?		9,180					
5.3	Leader in Me - membership	4,200						
6.1	AM Supervision	10,000						
	Total Proposed Expenditures	72,181	31,800	115,891		103,981		
	Total $ provided to site (Revenue)	79,726	52,826			132,552		
	Not allocated in plan	7,545	21,026			28,571		

How to Use the PUSD Site Council Budget Report

These reports show school site funds as of a certain day - see the report title for the date. The reports only include funds managed by the school site, although some are managed by the principal, some by the School Site Council (SSC) and some by other entities such as Annual Funds.

Columns in the report

Resource number and **Resource Description** - these describe the source of the funds (see below for more information)
Object number and **Object Description** - these describe the type of item the expenditure the funds are being spent on.
Budget - this is the amount that has been placed in the budget to spend from that resource on that object.
Actuals - these are funds that have been expended - either via payroll or by being issued to a vendor
Pre Encumb and **Encumb** - Encumbered means the funds have been set aside for a specific purpose - this usually means the purchase order has been created but the funds have not yet been paid out. Note: Personnel expenses (salary and benefits) are not encumbered but there must be a sufficient amount budgeted to cover all the hours that will be worked by the employee
Balance and **% Rem** - the balance is the budget less the actuals and two types of encumbered. This is the amount left to spend. The % Rem shows that balance as a percentage of the budget.

Resource Descriptions

Unrestricted - these are LCFF Base funds from the state that are allocated to each school by a formula based on enrollment. These funds are managed by the principal and typically cover items like supplies, copier leases, noon aides (elementary), athletic transportation (high school), etc.

Supplemental and Concentration - LCFF - These are LCFF funds that are managed by the Site Council. These funds should be used for actions that are "principally directed towards and effective in meeting" the goals for the unduplicated students. If the school has less than 40% unduplicated students, the actions should be the "most effective". Unduplicated students are English Learners, students eligible for Free/Reduced Meal Program, Homeless and Foster Youth.
NCLB Title 1 Part A - These are the Federal funds given to the district under ESSA (not NCLB). Most schools have a schoolwide plan so these funds can be used for actions that serve all students in need. These funds are also managed by the Site Council.

Note - **Carryover** or **C-Over** - these are funds from a resource that were allocated in the prior year and were not spent. Typically, these must be spent in the subsequent year or forfeited. Carryover policy (allowable percentage or amount) should be communicated to sites by November per board policy. The three above funds are subject to carryover policy.
Gifts and Grants - These funds are from site specific grants and are typically managed by the principal.
Civic Center Permits - These are funds earned by the site from renting out the campus. Some portion of the income is kept by the district. These funds are typically managed by the principal.
PEF - These are funds transferred from a PEF account, usually an Annual Fund. To use PEF funds to hire employees, the funds must be transferred to this PUSD account from PEF. The amounts shown on these reports are not necessarily the total Annual Fund funding since non-personnel funds would remain in the PEF account. These funds are managed by the Annual Fund leadership.
Other site specific grants (such as **MSAP/**Magnet or Career **Academy**) - these grants typically have designated uses in their grant language (for Magnet grants) or are managed by the relevant department (Career Academy grants).
Note- At this time site CSI (Comprehensive School Improvement) grants are not included on these reports.

Resource	Resource Description	Object	Object Description	Budget	Actuals	Pre Encumb	Encumb	Balance	% Rem
00000.0	**Unrestricted Resource**	1130	Tchrs Sal.-Hr/Dly/Va/pnl/SA/NA	7,260	5,743	0.00	-	1,517	21%
		2230	Cls Sup Sal-Hrly/Daily/Vac/PNL	1,618	-	0.00	-	1,618	100%
		2240	Classif Support Sal-Overtime	3,132	-	0.00	-	3,132	100%
		2430	ClrTchStffSal-H/D/Vac/PNL/Ship	641	640	0.00	-	1	0%
		3***	All Employee Benefits	3,512	1,601	0.00	-	1,911	54%
		4310	Materials and Supplies	37,532	8,749	464.86	7,190	21,128	56%
		4311	Supplies- Warehouse	7,000	183	0.00	-	6,817	97%
		4354	Food	1,500	558	0.00	942	-	0%
		4410	Computr & peripherial les$5000	6,200	-	0.00	-	6,200	100%
		5310	Dues and Memberships	3,125	(1,850)	0.00	385	4,590	147%
		5635	Copier Lease and Repair	15,150	5,359	0.00	9,468	323	2%
		5840	Computer/Technlgy Related Serv	525	-	0.00	522	3	1%
		5880	Other Charges/Fees	10,000	-	0.00	-	10,000	100%
	Unrestricted Resource Sum			**97,195**	**20,983**	**464.86**	**18,507**	**57,240**	
07091.0	**Suplemntl. & Concentr. LCFF**	1110	Teachers' Salaries-Full-Time	72,555	39,575	0.00	-	32,980	45%
		1130	Tchrs Sal.-Hr/Dly/Va/pnl/SA/NA	2,791	-	0.00	-	2,791	100%
		2230	Cls Sup Sal-Hrly/Daily/Vac/PNL	-	-	0.00	-	-	0%
		2430	ClrTchStffSal-H/D/Vac/PNL/Ship	4,428	2,214	0.00	-	2,214	50%
		2930	Other Classif Sal-Hourly/Daily	-	-	0.00	-	-	0%
		3***	All Employee Benefits	36,651	19,576	0.00	-	17,075	47%
		4310	Materials and Supplies	4,705	-	0.00	-	4,705	100%
		5210	Mileage & Car Allowances	500	-	0.00	-	500	100%
		5310	Dues and Memberships	5,065	5,039	0.00	-	26	1%
		6410	Equipment	1,662	-	0.00	-	1,662	100%
	Suplemntl. & Concentr. LCFF Sum			**128,357**	**66,404**	**0.00**	**-**	**61,953**	
07091.1	**LCAP CARRYOVER**	4310	Materials and Supplies	6,707	-	0.00	-	6,707	100%
		4340	Computer Software & Relat Exp	1,520	-	0.00	-	1,520	100%
		5310	Dues and Memberships	2,600	2,563	0.00	-	37	1%
	LCAP CARRYOVER Sum			**10,827**	**2,563**	**0.00**	**-**	**8,264**	

Blair Secondary - Local Site Budget - 20-21 - as of 2/1/2021

Resource	Resource Description	Object	Object Description	Budget	Actuals	Pre Encumb	Encumb	Balance	% Rem
30100.0	**NCLB:Title I Part A**	2910	Other Classified Sal-FT	30,449	17,493	0.00	-	12,956	43%
		3***	All Employee Benefits	10,531	6,056	0.00	-	4,475	42%
		4310	Materials and Supplies	58,240	-	0.00	-	58,240	100%
		4340	Computer Software & Relat Exp	25,000	-	0.00	-	25,000	100%
		5210	Mileage & Car Allowances	500	300	0.00	-	200	40%
		5840	Computer/Technlgy Related Serv	5,000	-	0.00	-	5,000	100%
		6410	Equipment	3,752	-	0.00	-	3,752	100%
	NCLB:Title I Part A Sum			**133,472**	**23,849**	**0.00**	**-**	**109,623**	
30100.1	**NCLB:Title I Part A C-over**	2930	Other Classif Sal-Hourly/Daily	3,648	-	0.00	-	3,648	100%
		3***	All Employee Benefits	1,240	-	0.00	-	1,240	100%
		4310	Materials and Supplies	2,941	-	0.00	-	2,941	100%
	NCLB:Title I Part A C-over Sum			**7,829**	**-**	**0.00**	**-**	**7,829**	
72200.0	**Health Academy, Blair**	1130	Tchrs Sal.-Hr/Dly/Va/pnl/SA/NA	10,101	2,056	0.00	-	8,045	80%
		3***	All Employee Benefits	2,040	475	0.00	-	1,565	77%
		4310	Materials and Supplies	17,439	419	278.91	3,809	12,932	74%
		4354	Food	1,000	-	0.00	-	1,000	100%
		4450	Equipment less than $5000	2,500	-	0.00	614	1,886	75%
		5220	Travel and Conferences	8,000	-	0.00	-	8,000	100%
		5310	Dues and Memberships	2,000	1,870	0.00	-	130	7%
		5810	Contracted Services	2,500	-	0.00	-	2,500	100%
		5812	Pupil Transportation	8,000	-	0.00	-	8,000	100%
		5817	Printing	2,500	-	0.00	-	2,500	100%
	Health Academy, Blair Sum			**56,080**	**4,820**	**278.91**	**4,423**	**46,558**	
90000.0	**Gifts and Grants**	4310	Materials and Supplies	6,890	6,936	0.00	590	(636)	-9%
		4410	Computr & peripherial les$5000	900	-	0.00	-	900	100%
		5840	Computer/Technlgy Related Serv	900	-	0.00	-	900	100%
		6275	Other Costs - Construction	11,667	-	0.00	-	11,667	100%
	Gifts and Grants Sum			**20,357**	**6,936**	**0.00**	**590**	**12,831**	

Blair Secondary - Local Site Budget - 20-21 - as of 2/1/2021

Resource	Resource Description	Object	Object Description	Budget	Actuals	Pre Encumb	Encumb	Balance	% Rem
90500.0	Civic Center Permits	4310	Materials and Supplies	18,067	-	0.00	-	18,067	100%
	Civic Center Permits Sum			**18,067**	**-**	**0.00**	**-**	**18,067**	
90600.0	PEF	4110	Textbooks	13,651	13,851	0.00	-	(200)	-1%
	PEF Sum			**13,651**	**13,851**	**0.00**	**-**	**(200)**	
Grand Total				**485,835**	**139,405**	**743.77**	**23,520**	**322,166**	**66%**

Center for Independent Study (CIS) - Local Site Budget - 20-21 - as of 2/1/2021

Resource	Resource Description	Object	Object Description	Budget	Actuals	Pre Encumb	Encumb	Balance	% Rem
00000.0	**Unrestricted Resource**	1160	Teachers' Salaries-Substitute	639	-	0.00	-	639	100%
		1230	CertPupSupSal-Hrly/Dly/vac/PNL	3,133	3,133	0.00	-	0	0%
		2430	ClrTchStffSal-H/D/Vac/PNL/Ship	973	777	0.00	-	196	20%
		3***	All Employee Benefits	892	626	0.00	-	266	30%
		4310	Materials and Supplies	4,765	1,737	0.00	2,785	244	5%
		4311	Supplies- Warehouse	250	42	0.00	-	208	83%
		4340	Computer Software & Relat Exp	250	-	0.00	-	250	100%
		5310	Dues and Memberships	305	(285)	0.00	-	590	193%
		5635	Copier Lease and Repair	3,465	2,177	0.00	2,970	(1,683)	-49%
	Unrestricted Resource Sum			**14,672**	**8,207**	**0.00**	**5,755**	**710**	
07091.0	**Suplemntl. & Concentr. LCFF**	1130	Tchrs Sal.-Hr/Dly/Va/pnl/SA/NA	2,420	-	0.00	-	2,420	100%
		1160	Teachers' Salaries-Substitute	1,444	-	0.00	-	1,444	100%
		2430	ClrTchStffSal-H/D/Vac/PNL/Ship	973	777	0.00	-	196	20%
		3***	All Employee Benefits	1,223	213	0.00	-	1,010	83%
		4310	Materials and Supplies	500	-	0.00	-	500	100%
		4340	Computer Software & Relat Exp	725	-	0.00	-	725	100%
		5220	Travel and Conferences	598	-	0.00	-	598	100%
		5630	Repairs	500	-	0.00	-	500	100%
		5810	Contracted Services	500	-	0.00	-	500	100%
		5817	Printing	250	-	0.00	-	250	100%
		5840	Computer/Technlgy Related Serv	950	-	0.00	-	950	100%
	Suplemntl. & Concentr. LCFF Sum			**10,083**	**990**	**0.00**	**-**	**9,093**	
07091.1	**LCAP CARRYOVER**	4310	Materials and Supplies	2,301	-	0.00	-	2,301	100%
	LCAP CARRYOVER Sum			**2,301**	**-**	**0.00**	**-**	**2,301**	
30100.0	**NCLB:Title I Part A**	4310	Materials and Supplies	2,830	-	0.00	-	2,830	100%
		4340	Computer Software & Relat Exp	2,000	-	0.00	-	2,000	100%
		5220	Travel and Conferences	1,922	-	0.00	-	1,922	100%
	NCLB:Title I Part A Sum			**6,752**	**-**	**0.00**	**-**	**6,752**	

Center for Independent Study (CIS) - Local Site Budget - 20-21 - as of 2/1/2021

Resource	Resource Description	Object	Object Description	Budget	Actuals	Pre Encumb	Encumb	Balance	% Rem
30100.1	NCLB:Title I Part A C-over	4310	Materials and Supplies	1,179	-	0.00	-	1,179	100%
	NCLB:Title I Part A C-over Sum			**1,179**	**-**	**0.00**	**-**	**1,179**	
90000.0	Gifts and Grants	5812	Pupil Transportation	149	-	0.00	-	149	100%
	Gifts and Grants Sum			**149**	**-**	**0.00**	**-**	**149**	
90500.0	Civic Center Permits	4310	Materials and Supplies	3,570	-	0.00	-	3,570	100%
	Civic Center Permits Sum			**3,570**	**-**	**0.00**	**-**	**3,570**	
Grand Total				**38,706**	**9,197**	**0.00**	**5,755**	**23,754**	**61%**

Eliot Middle School - Local Site Budget - 20-21 - as of 2/1/2021

Resource	Resource Description	Object	Object Description	Budget	Actuals	Pre Encumb	Encumb	Balance	% Rem
00000.0	Unrestricted Resource	1110	Teachers' Salaries-Full-Time	3,890	2,122	0.00	-	1,768	45%
		2240	Classif Support Sal-Overtime	1,838	-	0.00	-	1,838	100%
		3***	All Employee Benefits	2,155	880	0.00	-	1,275	59%
		4310	Materials and Supplies	15,852	1,345	0.00	9,835	4,672	29%
		4311	Supplies- Warehouse	4,000	141	0.00	-	3,859	96%
		5635	Copier Lease and Repair	5,978	2,204	0.00	3,773	1	0%
		5750	Transfer Direct Cost-InterFund	4,000	-	0.00	-	4,000	100%
	Unrestricted Resource Sum			**37,713**	**6,692**	**0.00**	**13,609**	**17,412**	
07091.0	Suplemntl. & Concentr. LCFF	1110	Teachers' Salaries-Full-Time	6,646	3,625	0.00	-	3,021	45%
		1130	Tchrs Sal.-Hr/Dly/Va/pnl/SA/NA	7,974	1,421	0.00	-	6,553	82%
		1160	Teachers' Salaries-Substitute	7,974	288	0.00	-	7,686	96%
		2930	Other Classif Sal-Hourly/Daily	29,411	-	0.00	-	29,411	100%
		3***	All Employee Benefits	15,327	1,900	0.00	-	13,427	88%
		4310	Materials and Supplies	-	-	0.00	-	-	0%
	Suplemntl. & Concentr. LCFF Sum			**67,332**	**7,234**	**0.00**	**-**	**60,098**	
07091.1	LCAP CARRYOVER	1130	Tchrs Sal.-Hr/Dly/Va/pnl/SA/NA	305	242	0.00	-	63	21%
		2130	Instruct Aide Sal-Hourly/Daily	710	665	0.00	-	45	6%
		3***	All Employee Benefits	344	233	0.00	-	111	32%
		4310	Materials and Supplies	5,436	-	0.00	-	5,436	100%
	LCAP CARRYOVER Sum			**6,795**	**1,140**	**0.00**	**-**	**5,655**	
30100.0	NCLB:Title I Part A	1110	Teachers' Salaries-Full-Time	62,829	24,762	0.00	-	38,067	61%
		2910	Other Classified Sal-FT	10,614	3,892	0.00	-	6,722	63%
		3***	All Employee Benefits	27,913	12,158	0.00	-	15,755	56%
		4310	Materials and Supplies	2,870	-	0.00	-	2,870	100%
		5210	Mileage & Car Allowances	500	200	0.00	-	300	60%
	NCLB:Title I Part A Sum			**104,726**	**41,013**	**0.00**	**-**	**63,713**	
30100.1	NCLB:Title I Part A C-over	4310	Materials and Supplies	2,452	-	0.00	-	2,452	100%
	NCLB:Title I Part A C-over Sum			**2,452**	**-**	**0.00**	**-**	**2,452**	
Grand Total				**219,018**	**56,079**	**0.00**	**13,609**	**149,330**	**68%**

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Resource	Resource Description	Object	Object Description	Budget	Actuals	Pre Encumb	Encumb	Balance	% Rem
00000.0	Unrestricted Resource	1160	Teachers' Salaries-Substitute	709	577	0.00	-	132	19%
		3***	All Employee Benefits	165	134	0.00	-	31	19%
		4310	Materials and Supplies	51,699	22,824	791.86	10,019	18,064	35%
		4311	Supplies- Warehouse	12,155	59	0.00	-	12,096	100%
		4340	Computer Software & Relat Exp	887	-	0.00	-	887	100%
		4354	Food	1,500	211	0.00	1,289	-	0%
		4410	Computr & peripherial les$5000	1,375	1,375	0.00	-	0	0%
		5210	Mileage & Car Allowances	10	-	0.00	-	10	100%
		5220	Travel and Conferences	19,970	134	0.00	-	19,836	99%
		5630	Repairs	1,700	-	0.00	-	1,700	100%
		5635	Copier Lease and Repair	30,400	13,418	0.00	9,367	7,615	25%
		5810	Contracted Services	17,281	9,082	0.00	8,199	1	0%
		5817	Printing	13,000	9,300	0.00	3,581	119	1%
		5840	Computer/Technlgy Related Serv	20,805	-	0.00	-	20,805	100%
	Unrestricted Resource Sum			**171,656**	**57,114**	**791.86**	**32,454**	**81,296**	
07091.0	Suplemntl. & Concentr. LCFF	1130	Tchrs Sal.-Hr/Dly/Va/pnl/SA/NA	8,629	3,326	0.00	-	5,303	61%
		1230	CertPupSupSal-Hrly/Dly/vac/PNL	3,085	-	0.00	-	3,085	100%
		2310	Class Supp & Admin Sal-FT	72,679	39,499	0.00	-	33,180	46%
		2930	Other Classif Sal-Hourly/Daily	18,624	562	0.00	-	18,062	97%
		3***	All Employee Benefits	48,433	25,295	0.00	-	23,138	48%
		4310	Materials and Supplies	8,163	1,521	69.18	13,350	(6,777)	-83%
		4340	Computer Software & Relat Exp	8,424	-	0.00	-	8,424	100%
		4354	Food	100	-	0.00	-	100	100%
		4450	Equipment less than $5000	42,311	-	0.00	41,715	596	1%
		5220	Travel and Conferences	10,000	-	0.00	-	10,000	100%
		5840	Computer/Technlgy Related Serv	25,000	6,197	0.00	-	18,804	75%
	Suplemntl. & Concentr. LCFF Sum			**245,448**	**76,400**	**69.18**	**55,065**	**113,914**	
07091.1	LCAP CARRYOVER	4310	Materials and Supplies	3,462	284	10.90	3,275	(108)	-3%
		5830	Advertisement	2,610	-	0.00	-	2,610	100%
	LCAP CARRYOVER Sum			**6,072**	**284**	**10.90**	**3,275**	**2,502**	

Resource	Resource Description	Object	Object Description	Budget	Actuals	Pre Encumb	Encumb	Balance	% Rem
30100.0	NCLB:Title I Part A	1110	Teachers' Salaries-Full-Time	13,979	7,625	0.00	-	6,354	45%
		1130	Tchrs Sal.-Hr/Dly/Va/pnl/SA/NA	4,839	-	0.00	-	4,839	100%
		2210	Classif Support Sal-Full-Time	15,069	8,515	0.00	-	6,554	43%
		2910	Other Classified Sal-FT	19,664	4,707	0.00	-	14,957	76%
		2930	Other Classif Sal-Hourly/Daily	16,200	-	0.00	-	16,200	100%
		2932	Student helper	4,500	-	0.00	-	4,500	100%
		3***	All Employee Benefits	27,874	12,005	0.00	-	15,869	57%
		4210	Books & Oth Reference Material	1,000	-	0.00	-	1,000	100%
		4310	Materials and Supplies	108,784	-	0.00	-	108,784	100%
		4450	Equipment less than $5000	42,356	-	0.00	42,356	0	0%
		5210	Mileage & Car Allowances	500	200	0.00	-	300	60%
		5840	Computer/Technlgy Related Serv	17,490	31,949	0.00	-	(14,459)	-83%
	NCLB:Title I Part A Sum			**272,255**	**65,001**	**0.00**	**42,356**	**164,898**	
30100.1	NCLB:Title I Part A C-over	4310	Materials and Supplies	15,658	-	0.00	-	15,658	100%
		5220	Travel and Conferences	1,600	1,600	0.00	-	-	0%
	NCLB:Title I Part A C-over Sum			**17,258**	**1,600**	**0.00**	**-**	**15,658**	
90000.0	Gifts and Grants	1160	Teachers' Salaries-Substitute	150	-	0.00	-	150	100%
		2240	Classif Support Sal-Overtime	22,759	399	0.00	-	22,360	98%
		2430	ClrTchStffSal-H/D/Vac/PNL/Ship	16,677	641	0.00	-	16,036	96%
		2440	Cler Tech Office Staff Sal-OT	7,681	140	0.00	-	7,541	98%
		3***	All Employee Benefits	16,006	223	0.00	-	15,783	99%
		4310	Materials and Supplies	10,863	-	0.00	2,000	8,863	82%
	Gifts and Grants Sum			**74,136**	**1,404**	**0.00**	**2,000**	**70,732**	
90600.0	PEF	4410	Computr & peripherial les$5000	1,658	1,658	0.00	-	-	0%
	PEF Sum			**1,658**	**1,658**	**0.00**	**-**	**-**	
Grand Total				**788,483**	**203,461**	**871.94**	**135,150**	**449,000**	**57%**

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Resource	Resource Description	Object	Object Description	Budget	Actuals	Pre Encumb	Encumb	Balance	% Rem
00000.0	**Unrestricted Resource**	1130	Tchrs Sal.-Hr/Dly/Va/pnl/SA/NA	2,030	-	0.00	-	2,030	100%
		1160	Teachers' Salaries-Substitute	6,380	-	0.00	-	6,380	100%
		2240	Classif Support Sal-Overtime	5,000	-	0.00	-	5,000	100%
		2430	ClrTchStffSal-H/D/Vac/PNL/Ship	727	726	0.00	-	1	0%
		3***	All Employee Benefits	3,890	246	0.00	-	3,644	94%
		4310	Materials and Supplies	27,763	7,232	0.00	12,079	8,453	30%
		4311	Supplies- Warehouse	6,926	113	0.00	-	6,813	98%
		4354	Food	2,000	-	0.00	-	2,000	100%
		4410	Computr & peripherial les$5000	4,900	-	0.00	-	4,900	100%
		5635	Copier Lease and Repair	18,330	6,688	0.00	11,639	3	0%
		5810	Contracted Services	2,000	-	0.00	-	2,000	100%
		5812	Pupil Transportation	4,000	-	0.00	-	4,000	100%
		5817	Printing	1,000	-	0.00	-	1,000	100%
		5840	Computer/Technlgy Related Serv	4,065	-	0.00	-	4,065	100%
	Unrestricted Resource Sum			**89,011**	**15,005**	**0.00**	**23,718**	**50,288**	
07091.0	**Suplemntl. & Concentr. LCFF**	2110	Instruct Aide Sal-Full-Time	14,420	7,177	0.00	-	7,243	50%
		2910	Other Classified Sal-FT	30,699	17,643	0.00	-	13,056	43%
		3***	All Employee Benefits	39,271	22,706	0.00	-	16,565	42%
		4210	Books & Oth Reference Material	2,000	-	0.00	-	2,000	100%
		4310	Materials and Supplies	32,627	-	0.00	-	32,627	100%
		4340	Computer Software & Relat Exp	6,000	-	0.00	-	6,000	100%
		5210	Mileage & Car Allowances	500	300	0.00	-	200	40%
	Suplemntl. & Concentr. LCFF Sum			**125,517**	**47,826**	**0.00**	**-**	**77,691**	
07091.1	**LCAP CARRYOVER**	2930	Other Classif Sal-Hourly/Daily	570	570	0.00	-	0	0%
		3***	All Employee Benefits	193	193	0.00	-	(0)	0%
		4210	Books & Oth Reference Material	2,283	2,047	0.00	-	236	10%
		4310	Materials and Supplies	1,703	-	0.00	-	1,703	100%
		6410	Equipment	6,680	6,680	0.00	-	-	0%
	LCAP CARRYOVER Sum			**11,429**	**9,491**	**0.00**	**-**	**1,938**	

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Resource	Resource Description	Object	Object Description	Budget	Actuals	Pre Encumb	Encumb	Balance	% Rem
30100.0	**NCLB:Title I Part A**	1110	Teachers' Salaries-Full-Time	72,480	39,534	0.00	-	32,946	45%
		2110	Instruct Aide Sal-Full-Time	45,848	25,242	0.00	-	20,606	45%
		3***	All Employee Benefits	76,997	44,689	0.00	-	32,308	42%
		4310	Materials and Supplies	2,500	-	0.00	-	2,500	100%
		5210	Mileage & Car Allowances	419	-	0.00	-	419	100%
	NCLB:Title I Part A Sum			**198,244**	**109,465**	**0.00**	**-**	**88,779**	
30100.1	**NCLB:Title I Part A C-over**	4210	Books & Oth Reference Material	2,282	-	0.00	-	2,282	100%
		4310	Materials and Supplies	5,509	-	0.00	-	5,509	100%
	NCLB:Title I Part A C-over Sum			**7,791**	**-**	**0.00**	**-**	**7,791**	
58131.1	**MSAP - GRANT**	1130	Tchrs Sal.-Hr/Dly/Va/pnl/SA/NA	41,600	14,553	0.00	-	27,047	65%
		1160	Teachers' Salaries-Substitute	16,000	-	0.00	-	16,000	100%
		1210	Cert Pupil Supp Sal-Full-Time	144,300	84,175	0.00	-	60,125	42%
		1270	Cert Pupil Supp Sal-Extra Duty	18,240	11,151	0.00	-	7,089	39%
		1910	Other Certificated Sal-FT	88,935	50,893	0.00	-	38,042	43%
		2932	Student helper	28,926	16,748	0.00	-	12,179	42%
		3***	All Employee Benefits	142,135	74,072	0.00	-	68,063	48%
		4210	Books & Oth Reference Material	27,168	12,196	0.00	12,804	2,168	8%
		4310	Materials and Supplies	729,227	98,496	48.46	18,860	611,823	84%
		4340	Computer Software & Relat Exp	3,000	709	0.00	1,100	1,191	40%
		4410	Computr & peripherial les$5000	123,800	17,581	1,892.51	98,381	5,946	5%
		4450	Equipment less than $5000	27,829	1,795	0.00	-	26,034	94%
		5220	Travel and Conferences	23,335	19,277	0.00	2,910	1,148	5%
		5310	Dues and Memberships	5,280	4,574	0.00	-	706	13%
		5817	Printing	35,700	5,499	79.49	24,895	5,226	15%
		5840	Computer/Technlgy Related Serv	-	-	0.00	-	-	0%
		5850	Conslt/Ind Contractors(NonEmp)	27,780	-	0.00	15,000	12,780	46%
		6410	Equipment	15,000	-	0.00	12,718	2,282	15%
	MSAP - GRANT Sum			**1,498,255**	**411,719**	**2,020.46**	**186,667**	**897,849**	
63850.0	**AEM Academy Mentee Grant**	1130	Tchrs Sal.-Hr/Dly/Va/pnl/SA/NA	6,896	1,875	0.00	-	5,021	73%

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Resource	Resource Description	Object	Object Description	Budget	Actuals	Pre Encumb	Encumb	Balance	% Rem
		1160	Teachers' Salaries-Substitute	5,097	-	0.00	-	5,097	100%
		3***	All Employee Benefits	2,777	432	0.00	-	2,345	84%
		4310	Materials and Supplies	35,344	9,085	557.82	20,915	4,786	14%
		4340	Computer Software & Relat Exp	7,000	5,294	0.00	-	1,706	24%
		4354	Food	1,500	-	0.00	-	1,500	100%
		4450	Equipment less than $5000	1,500	-	0.00	-	1,500	100%
		5220	Travel and Conferences	-	-	0.00	-	-	0%
		5630	Repairs	2,500	-	0.00	-	2,500	100%
		5810	Contracted Services	5,500	(370)	0.00	-	5,870	107%
		5812	Pupil Transportation	2,500	-	0.00	-	2,500	100%
		5817	Printing	500	-	0.00	-	500	100%
		5840	Computer/Technlgy Related Serv	5,000	-	0.00	-	5,000	100%
	AEM Academy Mentee Grant Sum			**76,114**	**16,316**	**557.82**	**20,915**	**38,326**	
72200.0	**Health Academy, Blair**	5840	Computer/Technlgy Related Serv	300	-	0.00	250	50	17%
	Health Academy, Blair Sum			**300**	**-**	**0.00**	**250**	**50**	
72201.0	**Business & Finance Academy**	1130	Tchrs Sal.-Hr/Dly/Va/pnl/SA/NA	7,896	7,515	0.00	-	381	5%
		2930	Other Classif Sal-Hourly/Daily	4,481	2,895	0.00	-	1,586	35%
		3***	All Employee Benefits	2,585	2,003	0.00	-	582	23%
		4310	Materials and Supplies	24,816	127	371.88	7,873	16,444	66%
		4340	Computer Software & Relat Exp	3,700	3,250	0.00	-	450	12%
		4354	Food	3,500	-	0.00	-	3,500	100%
		4450	Equipment less than $5000	2,021	-	0.00	-	2,021	100%
		5220	Travel and Conferences	5,000	-	0.00	-	5,000	100%
		5810	Contracted Services	80	-	0.00	-	80	100%
		5812	Pupil Transportation	2,500	-	0.00	-	2,500	100%
		5840	Computer/Technlgy Related Serv	4,500	-	0.00	2,738	1,763	39%
	Business & Finance Academy Sum			**61,079**	**15,790**	**371.88**	**10,610**	**34,307**	
72203.0	**Eng & Environ Science Academy**	1130	Tchrs Sal.-Hr/Dly/Va/pnl/SA/NA	14,970	6,895	0.00	-	8,075	54%
		3***	All Employee Benefits	2,866	1,596	0.00	-	1,270	44%

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Resource	Resource Description	Object	Object Description	Budget	Actuals	Pre Encumb	Encumb	Balance	% Rem
		4310	Materials and Supplies	11,243	-	464.85	9,500	1,278	11%
		4340	Computer Software & Relat Exp	4,000	4,000	0.00	-	-	0%
		4354	Food	1,000	-	0.00	-	1,000	100%
		4450	Equipment less than $5000	4,000	-	0.00	-	4,000	100%
		5220	Travel and Conferences	4,500	(260)	0.00	-	4,760	106%
		5810	Contracted Services	15,000	-	0.00	-	15,000	100%
		5812	Pupil Transportation	2,500	-	0.00	-	2,500	100%
		5840	Computer/Technlgy Related Serv	1,000	-	0.00	900	100	10%
	Eng & Environ Science Academy Sum			**61,079**	**12,231**	**464.85**	**10,400**	**37,983**	
90500.0	**Civic Center Permits**	4310	Materials and Supplies	3,152	1,429	0.00	-	1,723	55%
		4354	Food	1,133	1,132	0.00	-	1	0%
		5840	Computer/Technlgy Related Serv	3,640	-	0.00	-	3,640	100%
		6410	Equipment	6,750	6,750	0.00	-	-	0%
	Civic Center Permits Sum			**14,675**	**9,311**	**0.00**	**-**	**5,364**	
90600.0	**PEF**	4310	Materials and Supplies	229	-	0.00	-	229	100%
	PEF Sum			**229**	**-**	**0.00**	**-**	**229**	
Grand Total				**2,143,723**	**647,154**	**3,415.01**	**252,560**	**1,240,594**	**58%**

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Resource	Resource Description	Object	Object Description	Budget	Actuals	Pre Encumb	Encumb	Balance	% Rem
00000.0	**Unrestricted Resource**	1110	Teachers' Salaries-Full-Time	12,369	6,815	0.00	-	5,554	45%
		1130	Tchrs Sal.-Hr/Dly/Va/pnl/SA/NA	9,487	-	0.00	-	9,487	100%
		1160	Teachers' Salaries-Substitute	1,994	-	0.00	-	1,994	100%
		2130	Instruct Aide Sal-Hourly/Daily	628	627	0.00	-	1	0%
		2230	Cls Sup Sal-Hrly/Daily/Vac/PNL	735	-	0.00	-	735	100%
		2240	Classif Support Sal-Overtime	668	1,051	0.00	-	(383)	-57%
		2430	ClrTchStffSal-H/D/Vac/PNL/Ship	6,170	1,203	0.00	-	4,967	81%
		2440	Cler Tech Office Staff Sal-OT	11,124	2,783	0.00	-	8,341	75%
		3***	All Employee Benefits	17,352	5,164	0.00	-	12,188	70%
		4310	Materials and Supplies	51,449	10,815	2,138.31	30,056	8,439	16%
		4311	Supplies- Warehouse	6,138	1,469	0.00	-	4,669	76%
		4340	Computer Software & Relat Exp	1,950	1,948	0.00	-	2	0%
		4354	Food	8,000	-	0.00	6,000	2,000	25%
		4450	Equipment less than $5000	2,500	-	0.00	-	2,500	100%
		5210	Mileage & Car Allowances	500	-	0.00	-	500	100%
		5220	Travel and Conferences	13,121	-	0.00	-	13,121	100%
		5310	Dues and Memberships	5,121	-	0.00	300	4,821	94%
		5635	Copier Lease and Repair	31,758	11,227	0.00	19,307	1,224	4%
		5810	Contracted Services	14,000	-	0.00	325	13,675	98%
		5840	Computer/Technlgy Related Serv	2,700	1,527	0.00	1,173	-	0%
		5880	Other Charges/Fees	3,500	1,125	0.00	875	1,500	43%
		5990	Postage	214	-	0.00	13	201	94%
	Unrestricted Resource Sum			**201,478**	**45,755**	**2,138.31**	**58,049**	**95,536**	
07091.0	**Suplemntl. & Concentr. LCFF**	1110	Teachers' Salaries-Full-Time	51,843	23,008	0.00	-	28,835	56%
		1130	Tchrs Sal.-Hr/Dly/Va/pnl/SA/NA	23,924	18,991	0.00	-	4,933	21%
		1160	Teachers' Salaries-Substitute	7,403	-	0.00	-	7,403	100%
		2130	Instruct Aide Sal-Hourly/Daily	468	210	0.00	-	258	55%
		2210	Classif Support Sal-Full-Time	17,471	9,875	0.00	-	7,596	43%
		2910	Other Classified Sal-FT	13,618	8,213	0.00	-	5,405	40%
		3***	All Employee Benefits	49,851	26,850	0.00	-	23,001	46%
		4210	Books & Oth Reference Material	17,202	1,908	0.00	15,104	190	1%

Pasadena High School - Local Site Budget - 20-21 - as of 2/1/2021

Resource	Resource Description	Object	Object Description	Budget	Actuals	Pre Encumb	Encumb	Balance	% Rem
		4310	Materials and Supplies	9,265	132	111.56	9,068	(47)	-1%
		5210	Mileage & Car Allowances	350	-	0.00	-	350	100%
		5220	Travel and Conferences	1,200	-	0.00	1,200	-	0%
		5810	Contracted Services	-	-	0.00	-	-	0%
		5840	Computer/Technlgy Related Serv	48,821	16,300	0.00	24,619	7,902	16%
	Suplemntl. & Concentr. LCFF Sum			**241,416**	**105,487**	**111.56**	**49,991**	**85,827**	
07091.1	**LCAP CARRYOVER**	4310	Materials and Supplies	18,296	-	0.00	-	18,296	100%
		5810	Contracted Services	350	350	0.00	-	-	0%
	LCAP CARRYOVER Sum			**18,646**	**350**	**0.00**	**-**	**18,296**	
30100.0	**NCLB:Title I Part A**	2110	Instruct Aide Sal-Full-Time	46,087	27,422	0.00	-	18,665	41%
		2910	Other Classified Sal-FT	19,025	11,788	0.00	-	7,237	38%
		3***	All Employee Benefits	39,226	25,149	0.00	-	14,077	36%
		4310	Materials and Supplies	31,431	-	0.00	-	31,431	100%
		5210	Mileage & Car Allowances	600	300	0.00	-	300	50%
		5220	Travel and Conferences	35,000	3,425	0.00	-	31,575	90%
		5840	Computer/Technlgy Related Serv	588	588	0.00	-	-	0%
	NCLB:Title I Part A Sum			**171,957**	**68,671**	**0.00**	**-**	**103,286**	
30100.1	**NCLB:Title I Part A C-over**	4310	Materials and Supplies	6,701	-	0.00	-	6,701	100%
		5220	Travel and Conferences	8,250	-	0.00	-	8,250	100%
	NCLB:Title I Part A C-over Sum			**14,951**	**-**	**0.00**	**-**	**14,951**	
72205.0	**Graphic Comm'ns Academy**	1130	Tchrs Sal.-Hr/Dly/Va/pnl/SA/NA	6,896	907	0.00	-	5,989	87%
		1160	Teachers' Salaries-Substitute	1,560	-	0.00	-	1,560	100%
		3***	All Employee Benefits	2,560	210	0.00	-	2,350	92%
		4310	Materials and Supplies	14,463	396	1,162.13	12,504	401	3%
		4340	Computer Software & Relat Exp	3,100	3,094	0.00	-	6	0%
		4354	Food	1,000	-	0.00	-	1,000	100%
		5220	Travel and Conferences	-	(151)	0.00	-	151	0%
		5635	Copier Lease and Repair	25,500	7,876	0.00	17,457	167	1%

Pasadena High School - Local Site Budget - 20-21 - as of 2/1/2021

Resource	Resource Description	Object	Object Description	Budget	Actuals	Pre Encumb	Encumb	Balance	% Rem
		5810	Contracted Services	500	-	0.00	-	500	100%
		5812	Pupil Transportation	2,500	-	0.00	-	2,500	100%
		5840	Computer/Technlgy Related Serv	3,000	-	0.00	-	3,000	100%
	Graphic Comm'ns Academy Sum			**61,079**	**12,331**	**1,162.13**	**29,962**	**17,624**	
72206.0	**Visual Arts & Design Academy**	1130	Tchrs Sal.-Hr/Dly/Va/pnl/SA/NA	12,565	2,525	0.00	-	10,040	80%
		3***	All Employee Benefits	2,609	582	0.00	-	2,027	78%
		4310	Materials and Supplies	36,105	9,552	3,068.02	23,451	34	0%
		4354	Food	1,000	-	0.00	-	1,000	100%
		4410	Computr & peripherial les$5000	500	-	0.00	-	500	100%
		5220	Travel and Conferences	1,000	-	0.00	-	1,000	100%
		5810	Contracted Services	3,000	510	0.00	-	2,490	83%
		5812	Pupil Transportation	2,500	-	0.00	-	2,500	100%
		5850	Conslt/Ind Contractors(NonEmp)	1,800	-	0.00	-	1,800	100%
	Visual Arts & Design Academy Sum			**61,079**	**13,169**	**3,068.02**	**23,451**	**21,391**	
90000.0	**Gifts and Grants**	2440	Cler Tech Office Staff Sal-OT	1,014	-	0.00	-	1,014	100%
		3***	All Employee Benefits	345	-	0.00	-	345	100%
		5811	Contra Acct for Transp Exp	2,889	-	0.00	2,012	877	30%
	Gifts and Grants Sum			**4,248**	**-**	**0.00**	**2,012**	**2,236**	
90500.0	**Civic Center Permits**	5810	Contracted Services	-	(1,525)	0.00	-	1,525	0%
	Civic Center Permits Sum			**-**	**(1,525)**	**0.00**	**-**	**1,525**	
90600.0	**PEF**	4310	Materials and Supplies	953	-	0.00	-	953	100%
	PEF Sum			**953**	**-**	**0.00**	**-**	**953**	
Grand Total				**775,807**	**244,238**	**6,480.02**	**163,464**	**361,624**	**47%**

Rose City High School - Local Site Budget - 20-21 - as of 2/1/2021

Resource	Resource Description	Object	Object Description	Budget	Actuals	Pre Encumb	Encumb	Balance	% Rem
00000.0	**Unrestricted Resource**	4310	Materials and Supplies	15,637	1,082	325.40	2,418	11,812	76%
		4311	Supplies- Warehouse	100	64	0.00	-	36	36%
		5635	Copier Lease and Repair	4,115	1,769	0.00	1,126	1,219	30%
	Unrestricted Resource Sum			**19,852**	**2,916**	**325.40**	**3,544**	**13,067**	
07091.0	**Suplemntl. & Concentr. LCFF**	1130	Tchrs Sal.-Hr/Dly/Va/pnl/SA/NA	1,751	-	0.00	-	1,751	100%
		1210	Cert Pupil Supp Sal-Full-Time	6,277	3,662	0.00	-	2,615	42%
		3***	All Employee Benefits	2,745	1,388	0.00	-	1,357	49%
		4310	Materials and Supplies	7,000	1,625	0.00	5,375	-	0%
		4450	Equipment less than $5000	2,500	-	0.00	-	2,500	100%
		5850	Conslt/Ind Contractors(NonEmp)	4,000	-	0.00	-	4,000	100%
	Suplemntl. & Concentr. LCFF Sum			**24,273**	**6,675**	**0.00**	**5,375**	**12,223**	
07091.1	**LCAP CARRYOVER**	4310	Materials and Supplies	676	467	46.48	33	130	19%
	LCAP CARRYOVER Sum			**676**	**467**	**46.48**	**33**	**130**	
30100.0	**NCLB:Title I Part A**	1130	Tchrs Sal.-Hr/Dly/Va/pnl/SA/NA	1,993	1,996	0.00	-	(3)	0%
		1210	Cert Pupil Supp Sal-Full-Time	18,832	10,985	0.00	-	7,847	42%
		3***	All Employee Benefits	7,481	4,626	0.00	-	2,855	38%
		4310	Materials and Supplies	6,890	-	0.00	-	6,890	100%
		5850	Conslt/Ind Contractors(NonEmp)	4,000	-	0.00	-	4,000	100%
	NCLB:Title I Part A Sum			**39,196**	**17,607**	**0.00**	**-**	**21,589**	
30100.1	**NCLB:Title I Part A C-over**	4310	Materials and Supplies	3,648	-	0.00	-	3,648	100%
	NCLB:Title I Part A C-over Sum			**3,648**	**-**	**0.00**	**-**	**3,648**	
73700.0	**Specialized Secondary Programs**	1130	Tchrs Sal.-Hr/Dly/Va/pnl/SA/NA	17,864	726	0.00	-	17,138	96%
		1160	Teachers' Salaries-Substitute	4,767	-	0.00	-	4,767	100%
		3***	All Employee Benefits	5,240	168	0.00	-	5,072	97%
		4310	Materials and Supplies	17,000	-	0.00	6,657	10,343	61%
		5220	Travel and Conferences	36,700	-	0.00	200	36,500	99%
		5840	Computer/Technlgy Related Serv	3,000	-	0.00	3,000	-	0%

Rose City High School - Local Site Budget - 20-21 - as of 2/1/2021

Resource	Resource Description	Object	Object Description	Budget	Actuals	Pre Encumb	Encumb	Balance	% Rem
		6410	Equipment	10,000	-	0.00	-	10,000	100%
	Specialized Secondary Programs Sum			**94,571**	**894**	**0.00**	**9,857**	**83,821**	
90600.0	**PEF**	4310	Materials and Supplies	1,425	-	0.00	-	1,425	100%
	PEF Sum			**1,425**	**-**	**0.00**	**-**	**1,425**	
Grand Total				**183,641**	**28,559**	**371.88**	**18,808**	**135,902**	**74%**

Sierra Madre Middle School - Local Site Budget - 20-21 - as of 2/1/2021

Resource	Resource Description	Object	Object Description	Budget	Actuals	Pre Encumb	Encumb	Balance	% Rem
00000.0	Unrestricted Resource	1160	Teachers' Salaries-Substitute	1,355	721	0.00	-	634	47%
		2930	Other Classif Sal-Hourly/Daily	10,789	529	0.00	-	10,260	95%
		3***	All Employee Benefits	4,105	346	0.00	-	3,759	92%
		4310	Materials and Supplies	17,399	4,205	0.00	7,099	6,095	35%
		4311	Supplies- Warehouse	2,500	25	0.00	-	2,475	99%
		4450	Equipment less than $5000	-	-	0.00	621	(621)	0%
		5635	Copier Lease and Repair	6,909	3,433	0.00	3,443	33	0%
		6410	Equipment	62	-	0.00	-	62	100%
	Unrestricted Resource Sum			**43,119**	**9,260**	**0.00**	**11,163**	**22,696**	
07091.0	Suplemntl. & Concentr. LCFF	1130	Tchrs Sal.-Hr/Dly/Va/pnl/SA/NA	15,560	5,821	0.00	-	9,739	63%
		1160	Teachers' Salaries-Substitute	3,735	-	0.00	-	3,735	100%
		2930	Other Classif Sal-Hourly/Daily	9,060	311	0.00	-	8,749	97%
		3***	All Employee Benefits	4,957	1,453	0.00	-	3,504	71%
		4310	Materials and Supplies	512	-	0.00	-	512	100%
		6410	Equipment	-	-	0.00	-	-	0%
	Suplemntl. & Concentr. LCFF Sum			**33,824**	**7,586**	**0.00**	**-**	**26,238**	
07091.1	LCAP CARRYOVER	4310	Materials and Supplies	2,514	-	0.00	-	2,514	100%
	LCAP CARRYOVER Sum			**2,514**	**-**	**0.00**	**-**	**2,514**	
90000.0	Gifts and Grants	1130	Tchrs Sal.-Hr/Dly/Va/pnl/SA/NA	-	-	0.00	-	-	0%
		3***	All Employee Benefits	-	-	0.00	-	-	0%
		4310	Materials and Supplies	5,418	-	0.00	-	5,418	100%
	Gifts and Grants Sum			**5,418**	**-**	**0.00**	**-**	**5,418**	
90600.0	PEF	1130	Tchrs Sal.-Hr/Dly/Va/pnl/SA/NA	18,948	847	0.00	-	18,101	96%
		2910	Other Classified Sal-FT	12,722	7,321	0.00	-	5,401	42%
		3***	All Employee Benefits	8,667	2,660	0.00	-	6,007	69%
		5210	Mileage & Car Allowances	500	300	0.00	-	200	40%
	PEF Sum			**40,837**	**11,127**	**0.00**	**-**	**29,710**	
Grand Total				**125,712**	**27,973**	**0.00**	**11,163**	**86,577**	**69%**

Washington Middle School - Local Site Budget - 20-21 - as of 2/1/2021

Resource	Resource Description	Object	Object Description	Budget	Actuals	Pre Encumb	Encumb	Balance	% Rem
00000.0	Unrestricted Resource	2430	ClrTchStffSal-H/D/Vac/PNL/Ship	4,156	-	0.00	-	4,156	100%
		2930	Other Classif Sal-Hourly/Daily	342	324	0.00	-	18	5%
		3***	All Employee Benefits	1,524	110	0.00	-	1,414	93%
		4310	Materials and Supplies	12,443	5,172	0.00	5,828	1,442	12%
		4311	Supplies- Warehouse	2,538	182	0.00	-	2,356	93%
		4340	Computer Software & Relat Exp	1,600	1,550	0.00	-	50	3%
		4354	Food	1,800	-	0.00	1,600	200	11%
		5220	Travel and Conferences	75	-	0.00	-	75	100%
		5635	Copier Lease and Repair	7,635	4,110	0.00	3,524	1	0%
	Unrestricted Resource Sum			**32,113**	**11,448**	**0.00**	**10,953**	**9,712**	
07091.0	Suplemntl. & Concentr. LCFF	1110	Teachers' Salaries-Full-Time	13,867	7,574	0.00	-	6,293	45%
		1130	Tchrs Sal.-Hr/Dly/Va/pnl/SA/NA	1,635	-	0.00	-	1,635	100%
		2230	Cls Sup Sal-Hrly/Daily/Vac/PNL	12,745	-	0.00	-	12,745	100%
		2930	Other Classif Sal-Hourly/Daily	17,100	-	0.00	-	17,100	100%
		3***	All Employee Benefits	17,946	4,295	0.00	-	13,651	76%
		6410	Equipment	2,542	-	0.00	-	2,542	100%
	Suplemntl. & Concentr. LCFF Sum			**65,835**	**11,870**	**0.00**	**-**	**53,965**	
07091.1	LCAP CARRYOVER	4310	Materials and Supplies	12,586	-	0.00	-	12,586	100%
	LCAP CARRYOVER Sum			**12,586**	**-**	**0.00**	**-**	**12,586**	
30100.0	NCLB:Title I Part A	1160	Teachers' Salaries-Substitute	2,478	577	0.00	-	1,901	77%
		2910	Other Classified Sal-FT	23,948	13,300	0.00	-	10,648	44%
		2930	Other Classif Sal-Hourly/Daily	299	-	0.00	-	299	100%
		3***	All Employee Benefits	24,799	14,161	0.00	-	10,638	43%
		4310	Materials and Supplies	13,900	137	0.00	-	13,763	99%
		4340	Computer Software & Relat Exp	1,555	-	0.00	-	1,555	100%
		4354	Food	1,313	-	0.00	-	1,313	100%
		5210	Mileage & Car Allowances	416	225	0.00	-	191	46%
		6410	Equipment	35,326	-	0.00	-	35,326	100%
	NCLB:Title I Part A Sum			**104,034**	**28,400**	**0.00**	**-**	**75,634**	
30100.1	NCLB:Title I Part A C-over	4310	Materials and Supplies	12,647	-	0.00	-	12,647	100%

Washington Middle School - Local Site Budget - 20-21 - as of 2/1/2021

Resource	Resource Description	Object	Object Description	Budget	Actuals	Pre Encumb	Encumb	Balance	% Rem
	NCLB:Title I Part A C-over Sum			**12,647**	**-**	**0.00**	**-**	**12,647**	
58131.1	**MSAP - GRANT**	1110	Teachers' Salaries-Full-Time	91,172	43,003	0.00	-	48,169	53%
		1130	Tchrs Sal.-Hr/Dly/Va/pnl/SA/NA	28,800	5,749	0.00	-	23,051	80%
		1160	Teachers' Salaries-Substitute	5,600	577	0.00	-	5,023	90%
		1910	Other Certificated Sal-FT	209,429	114,234	0.00	-	95,195	45%
		2910	Other Classified Sal-FT	7,983	4,433	0.00	-	3,550	44%
		2930	Other Classif Sal-Hourly/Daily	13,511	321	0.00	-	13,190	98%
		2932	Student helper	17,001	15,416	0.00	-	1,585	9%
		3***	All Employee Benefits	177,759	94,616	0.00	-	83,143	47%
		4210	Books & Oth Reference Material	15,000	9,316	0.00	2,298	3,386	23%
		4310	Materials and Supplies	236,633	2,041	0.00	13,470	221,122	93%
		4340	Computer Software & Relat Exp	10,000	5,522	0.00	-	4,478	45%
		4410	Computr & peripherial les$5000	6,000	2,232	0.00	-	3,768	63%
		5210	Mileage & Car Allowances	100	75	0.00	-	25	25%
		5220	Travel and Conferences	11,240	6,550	0.00	-	4,690	42%
		5310	Dues and Memberships	6,000	4,574	0.00	-	1,426	24%
		5810	Contracted Services	70,000	54,058	0.00	6,004	9,938	14%
		5817	Printing	17,000	4,146	0.00	8,354	4,500	26%
		5850	Conslt/Ind Contractors(NonEmp)	25,000	2,800	0.00	10,000	12,200	49%
	MSAP - GRANT Sum			**948,228**	**369,664**	**0.00**	**40,126**	**538,438**	
90000.0	**Gifts and Grants**	4310	Materials and Supplies	19,075	697	0.00	525	17,853	94%
		5810	Contracted Services	400	-	0.00	376	24	6%
	Gifts and Grants Sum			**19,475**	**697**	**0.00**	**901**	**17,876**	
90500.0	**Civic Center Permits**	4310	Materials and Supplies	3,433	-	0.00	-	3,433	100%
		4340	Computer Software & Relat Exp	1,350	-	0.00	-	1,350	100%
		4354	Food	325	-	0.00	325	1	0%
		5810	Contracted Services	1,000	-	0.00	-	1,000	100%
	Civic Center Permits Sum			**6,108**	**-**	**0.00**	**325**	**5,784**	
Grand Total				**1,201,026**	**422,080**	**0.00**	**52,304**	**726,642**	**61%**

Ideas for making district level budgets more "transparent"

- Use a narrative for each budget presentation (see LACOE recommendations)
- Have a high-level multi-year projection be part of the presentation at board meetings where budgets are being approved
- Show trends over time rather than single point in time graphs – for enrollment, revenues, expenditures, specific expenditures (salaries, benefits, Special Education,etc).
- Delineate LCFF funding into Base and S&C at each budget presentation
- Explain changes/variances (over $250k?) since previous budget presentation
- Publish department budgets

PASADENA UNIFIED SCHOOL DISTRICT
2018-19 First Interim Report

The First Interim Report is developed utilizing actual revenue and expenditure data through October 31st in combination with updated projections for the year. The First Interim is one of the most important documents because it includes prior year actual data, the impacts of the final State Budget, and the actual current year enrollment and staffing. It is a report that replaces a number of assumptions/estimates with actual data.

This budget document reflects all expected revenues and planned expenditures for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

The District's financial health is generally focused on the Unrestricted General Fund. However, the District also has monies in the Restricted General Fund and in nine other funds and several of those funds have "sub-funds". The various funds are mandated by the State and align with federal governmental accounting standards.

The sub-funds have been designated by the District to assist in the management and assessment of specific programs. For example, on the State software there is one report for Fund 67 Self-Insurance. However, the District breaks this into three sub-funds in the accounting system; Fund 67.0 for Property & Liability, Fund 67.1 for Workers Compensation, and Fund 67.2 for Health Insurance (dental and retiree health insurance).

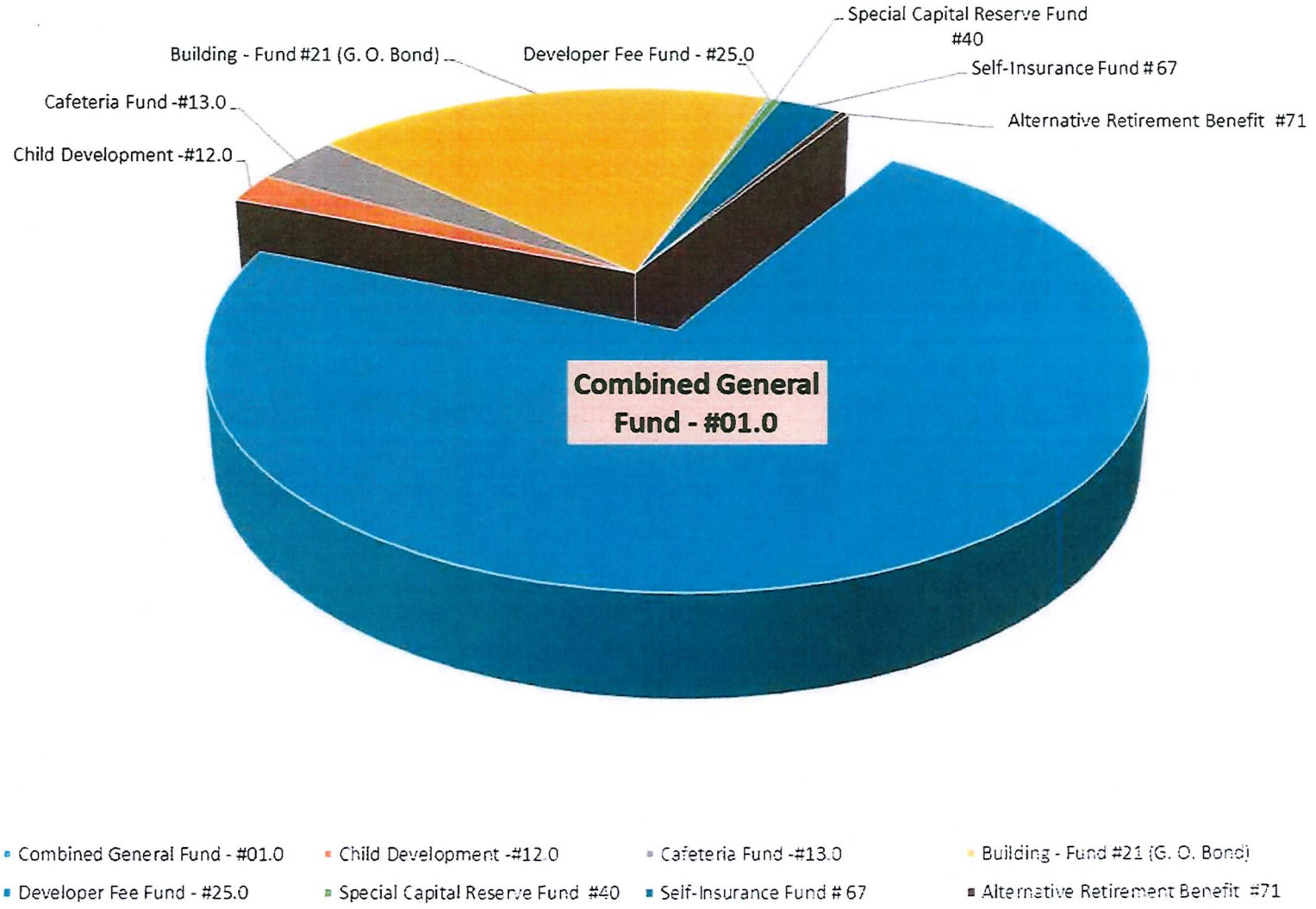
This document breaks out the major sub-funds for additional review. It also includes the required State reports and a summary of the Fiscal Stability Plan that has been incorporated into the multi-year projection.

The comprehensive 2018-19 Budget for the Pasadena Unified School District is summarized on the chart below. It contains all the resources available for the Board of Education to consider in the development of various budgets. The numbers reflect the beginning balance of each fund as well as the anticipated revenue in that fund.

Fund Name	Total Budget (in millions)	
Combined General Fund 01		$245.5
Unrestricted General Fund	$191.1	
Restricted General Fund	54.4	
Adult Education - Fund 11		0.1
Child Development - Fund 12		7.3
Cafeteria - Fund 13		9.7
Building Fund (G.O. Bond) - Fund 21		63.2
Developer Fee - Fund 25		1.2
Capital Facilities - Fund 35		-
Special Capital Reserve Bldg - Fund 40		1.4
Self- Insurance Funds - Fund 67		9.4
Alternative Retirement Benefit - Fund 71		1.2
District's 2018-19 First Interim Report - All Funds		**$339.0**

PASADENA UNIFIED SCHOOL DISTRICT
2018-19 First Interim Report

2018-19 Budget - All Funds



Monies are allocated to the District based upon several criteria. The State requires that various funds be established for the accounting of the revenues and expenditures. The type of fund is very important because it determines how the money may be spent. The following is a brief summary of the funds.

Unrestricted General Fund: This is the District's main operating fund and is relatively free from State restrictions. The primary funding source is the Local Control Funding Formula (LCFF). This revenue is based on the student attendance, there is also a component called Supplemental and Concentration (S&C). The S&C provides additional funding based on students that are English language learners, homeless, foster youth or classified as economically disadvantaged. The S&C funding is based on the number of students that fall into one or more categories, this is called the "unduplicated count."

The District is required to have a Local Control and Accountability Plan (LCAP) that outlines how the monies will be spent. The plan is created with input from various stakeholder groups and establishes goals and priorities.

The largest expenditure category is employee salaries and benefits. Certificated employees are employees that hold a teaching credential and include teachers and some supervisory personnel (principals, academic and student services directors, assistant superintendents/superintendent). Classified employees are support positions (clerical, custodians, classroom aides, maintenance workers, fiscal and technology services). Each of these groups are required to participate in a State retirement system. The State has been and will continue to increase the retirement contribution to ensure the solvency of the State program. The current employee benefit rates are:

Percentage Fringe Benefits 2018-19		
Fringe Benefits	**Certificated**	**Classified**
Retirement (STRS & PERS)	16.28%	18.06%
OASDI (Social Security)	n/a	6.20%
Medicare	1.45%	1.45%
State Unemployment	0.05%	0.05%
Workers Compensation	4.50%	4.50%
Retiree Health Ins. (OPEB)	1.50%	1.50%
Total Percentage Fringe	**23.78%**	**31.76%**

The employees also have a health insurance plan. The cost is determined by the employee's bargaining unit contract, the plan selected, and the number of family members.

This fund also includes office/instructional/custodial supplies, utilities, copiers, one-to-one technology devises, auditing, and certain contracted services.

Restricted General Fund: This fund must be used to account for specially funded programs within the parameters established by the State and Federal Government. The largest programs are Special Education, Title I, and the Restricted Maintenance Account (RMA).

Adult Education – Fund 11: The Adult Education Fund was established in 2017-18 under the State guidelines to record the funding and expenses related to the Adult Education Program. It had minimal activity in 2017-18 (less than $100,000).

Child Development – Fund 12: This fund is used to account separately for federal, state, and local revenues that are restricted to providing child development programs. These programs include, before and after school childcare and preschool programs.

Cafeteria – Fund 13: This fund is used solely for the accounting of the Food Services Program. This program has expended from just serving lunches to include breakfast, lunch and dinners in certain qualifying areas. There are two primary programs: The National School Lunch Program (NSLP) and the Child & Adult Care Feeding Program (CACFP) which provides meals during the summer dinners, and food for district child care programs.

If a school site has a qualifying student population, the entire student population at that campus may receive free breakfast and lunch under the Community Eligibility Provisions (CEP). The District has ten schools that qualify for the program:

> **Elementary sites:** Altadena, Cleveland, Franklin, Madison, Roosevelt, Washington
> **Secondary sites:** Eliot Middle School, Washington Middle School, Rose City High School, and Oak Knoll/Focus Point

Due to a federal requirement related to lunch pricing the District increased lunch prices by 25 cents in 2018-19. The 2018-19 prices are: breakfast at elementary and secondary schools $1.75; elementary lunches $2.35; middle/high school lunch-$3.10.

Facility Construction/Captial Project Funds: The District has four funds which are restricted to various forms of facility construction and large maintenance projects. These funds are:

- **Building Fund 21 (G.O. Bond)** - The District passed two general obligation bonds and fund was set up to account for the expenditures made from bond proceeds:
  - **Fund 21.0** is for the $240 million Measure Y bonds that were authorized in the November 1997 election. All bonds have been issued and the proceeds spent. However, at the end of 2017-18 there is approx. $246,000 remaining which is most likely from the interest earnings.
  - **Fund 21.1** is for $350 million Measure TT bonds that were authorized in the November 2008 election. All bonds have been issued and there is approx. $62 million remaining for projects at the end of 2017-18.
- **Developer Fee Fund 25**: This fund is to account for fees levied on property development as outlined in Education Code Section 17620. The District charges $2.24 per square foot for new residential construction and $.36 for new commercial construction. These rates are set by the State and the funds are restricted to capital facility expenditures. At the end of 2017-18, there is a balance of approx. $725,000 in the fund.
- **County Schools Facility Fund 35**: This fund is utilized when districts receive State facility monies for new construction, modernization, or other state facility programs. The District currently has a small balance in the fund of approx. $20,000.
- **Special Capital Reserve Building Fund 40:** The monies in this fund are generally transferred in as authorized by the Board of Education. The District currently has two funds:
  - **Fund 40.0** – There was a deposit of approx. $2.4 million that was a reimbursement from the State's Williams Program and designated by the Board for facilities. Due to the fiscal needs of the General Fund these funds were transferred back to the General Fund in 2017-18. There is a small balance of approx. $16,000 remaining in the fund that is interest earnings.
  - **Fund 40.2** – This fund is being utilized to account for and pay the Certificates of Participation (equipment loan) that were issued in 2009. The payments are approx. $217,000 per year and continue through July 2023. The fund balance at the end of 2017-18 is approx. $1.34 million and along with the interested generated it is intended to cover all future payments.

Bond Interest & Redemption Fund 51: This fund is managed by the Los Angeles County Auditor's office and is used to process the repayment of the general obligation bonds (Measure Y and Measure TT) through property tax collections. It is approx. $86 million and not under the control of the Board.

Self-Insured Health Insurance Fund 67: There are three self-insurance funds:

- **Fund 67.0 Property & Liability** - Historically, this fund has been used for payments of small amounts to settle issues before they became significant claims. The only monies in this fund are transferred from the General Fund. In 2016-17, approx. $9,000 was spent and the fund was not fully utilized. In 2018-19, the District will be transitioning to charging the property and liability insurance expenses, and small claims expense to this fund. This will summarize all the property and liability claims expenses in one location, so they are more easily identified. The District is currently self-insured up to $100,000 on each liability claim and up to $50,000 on each property claim.

- **Fund 67.1 Workers Compensation Fund** This fund is to account for the self-insured workers compensation program. The District is currently self-insured up to $500,000 per claim and has purchased commercial coverage for claims expense above that $500,000 level. It receives its revenue through the implementation of 4.5% workers compensation rate that is applied to payroll within all funds.

    - In 2016-17, the District changed from a pay-as-you go or "cash" methodology to accruing potential future liabilities. This liability accrual is based on an actuarial study that is completed every two years. This accrual of $6.8 million resulted in a negative fund balance. The ending fund balance for 2017-18 is a **negative** $6.06 million. This is a slight improvement from the **negative** $6.56 in 2016-17.

    - Based upon the most recent actuarial report, which has not yet been posted - this negative fund balance will be increasing approx. $4 million.

    - The administration is re-structuring the claims process/program to reduce costs. However, these results will not be immediately visible in the actuarial study.

    - When funds become available the workers compensation rate should be re-evaluated and increased to address this actuarial/long term deficit.

    - The program is currently operating on a positive basis if viewed from a "cash" perspective.

- **Fund 67.2 Health Insurance Fund** - This fund is utilized for the self-insured dental program, to process COBRA insurance premiums, and the payment of insurance coverage for retired employees.
    - When district's offer insurance to retirees it creates a future liability. This is referred to as the OPEB liability. Districts are encouraged to set aside funding for this future liability. In the past few years, the District has done so by charging a 1.5%

rate on employee salaries rather than the lower .63% rate needed to cover current year costs. In the current multi-year budget plan the rate drops to .63% in 2019-20 and 2020-2021. The 2017-18 ending fund balance is approx. $5.15 million.

Alternative Retirement Benefit Fund 71: This fund was established to record a Part-Time Employee's Retirement Plan (PTERP) that was authorized in May, 1992 and was in effect through June 30, 2000. The District contributed 1.5% and the part-time employees contributed 1.5% of their wages. In 2008-09 there was a $1,413,226 audit entry to reflect the actuarial based future liability. This program has remained inactive and no retiree payments have been made. In 2018-19, the administration is developing a plan to dissolving this retirement program and close the fund.

NEW HAVEN UNIFIED SCHOOL DISTRICT
PROPOSED BUDGET: 2020/21
Multi-Year Projections for: 2021/22 & 2022/23

INTRODUCTION

The budget provides a framework of the District's priorities and operational structure for the budget year being developed plus two years. The Local Control Accountability Plan (LCAP) and the Annual Budget require approval at the same board meeting. Except for this budget year, recognizing the difficulty in engaging stakeholders and the disruption due to the threat of coronavirus (COVID-19), the State postponed the adoption deadline for the LCAP. This in effect decoupled the LCAP from the budget for 2020/21. The requirements, however, for public hearing and adoption of the budget by July 1 are still in effect.

Developing the annual budget is a fundamental process in allocating resources and ensuring that the budget aligns with the District's strategic plan. This process also provides one final opportunity to make necessary adjustments to current year projections, also referred to as "Estimated Actuals".

2019/20 ESTIMATED ACTUALS AND ENDING BALANCE

The Estimated Actuals represent the final budget estimates for the current year. Adjustments to revenues and expenditures are entered in the system to reflect budget balances as reasonably close as possible, based on latest information, to year-end reporting, also referred to as the Unaudited Actuals.

Changes in the unrestricted ending balance is one of the key data points that is closely monitored from one reporting period to another throughout the year. The following tables reflect the ending balance adjustments highlighted during the First and the Second Interim financial updates that were presented in December 2019 and March 2020, respectively.

From Adopted Budget to First Interim:

	Adopted Budget	First Interim	Variance
Ending Balance	**$19,822,893**	**$14,202,268**	**($5,620,625)**
Salaries	$59,976,570	$61,952,734	($1,976,164)
Benefits	$18,375,681	$19,026,039	($650,358)
Books & Supplies	$891,705	$952,892	($61,187)
Services & Other Operating Expenses	$8,118,894	$7,552,913	$565,981
Indirect Cost	($1,820,290)	($1,905,034)	$84,744
Special Education Contribution Adjustment	$18,145,045	$18,352,057	($207,012)
Routine Restricted Maintenance (RRM) Transfer Adjustment	$3,880,608	$4,037,194	($156,586)
AP/SAT/ACT Testing - District Initiatives	$0	$115,650	($115,650)
Cabello Sale Proceeds Transfer to Fund 17	$0	($9,800,000)	($9,800,000)
One-Time Savings from Prior Year Ending Balance	$22,641,675	$27,311,677	$4,670,002
Increase LCFF Revenues	$103,637,722	$103,780,538	$142,816
Increase Federal Revenues	$0	$788,949	$788,949
Increase State Revenues	$2,136,753	$3,069,748	$932,995
Increase Local Donations/Revenues	$1,413,100	$1,573,945	$160,845
			($5,620,625)

From First Interim to Second Interim:

	First Interim	Second Interim	Variance
Ending Balance	**$14,202,268**	**$15,639,322**	**$1,437,054**
Salaries	$61,952,734	$61,650,871	$301,863
Benefits	$19,026,039	$18,771,042	$254,997
Books & Supplies	$952,892	$998,342	($45,450)
Services & Other Operating Expenses	$7,552,913	$7,668,866	($115,953)
Capital Outlay	$0	$2,400	($2,400)
Credits from Indirect Charges	($1,905,034)	($1,884,396)	($20,638)
Special Education Contribution Adjustment	$18,352,057	$17,460,419	$891,638
Routine Restricted Maintenance (RRM) Transfer Adjustment	$4,037,194	$4,337,567	($300,373)
Increase LCFF Revenues	$103,780,538	$103,866,372	$85,834
Increase Federal Revenues	$788,949	$933,731	$144,782
Increase State Revenues	$3,069,748	$3,084,772	$15,024
Increase Local Donations/Revenues	$1,573,945	$1,801,674	$227,729
Total Adjustments			**$1,437,054**

At this point, from the Second Interim to Estimated Actuals, the Ending Balance is projected to increase from $15.6 million to nearly $18.5 million. This is mostly due to unused services and other savings generated during shelter in place. In review, the 2019/20 unrestricted ending balance evolved through the year as follows:

As of 2019/20 Budget Adoption:	$19,822,893
As of 2019/20 First Interim:	$14,202,268
As of 2019/20 Second Interim:	$15,639,322
As of 2019/20 Estimated Actuals:	**$18,477,866**
As of 2019/20 Unaudited Actuals:	Will be finalized in August/September

The process for year-end close starts in July. During this time staff examines and scours through position control records, outstanding encumbrances, and open purchase orders in order to close every single fund and resource code in the system. The Unaudited Actuals will be completed in August and presented to the Board in September.

THE STATE'S EFFORTS TO MINIMIZE THE IMPACT OF COVID-19

Due to the sudden downward turn of the economy, the Governor proposes a combination of solutions to address the budget shortfall and minimize the impact to school agencies. For example, he rescinded all new programs proposed in January and redirected those one-time dollars to offset what would have been a deeper cut to LCFF. He also proposes to reduce some categorical funding, implement apportionment deferrals, and incrementally draw from the rainy day fund for the next three years.

The State also provided certain flexibilities to school operations for the remainder of the school year. These flexibilities include waivers related to student attendance, instructional minutes, assessments and testing, and food distribution during school closure.

Recognizing the financial distress most school agencies were experiencing even before COVID-19, the State provided one-time financial relief to school agencies to help defray some of the costs incurred resulting from the pandemic, including the purchase of masks, gloves, sanitation materials, and extra pay to staff who needed to report on site to perform essential tasks during closures, and to make up for revenue losses like with the

KidsFirst program and fees from facilities rental. New Haven's share of these one-time relief is nearly $1.2 million.

At the national level, there were other flexibilities granted by the government to help ease some of the burden. One of these, while not directly related to school operations, has a direct impact on school funding. The extension of personal income tax filing from April 15 to July 15 will likely result in a revision to the State budget.

To that end, the District will be prepared to make necessary adjustments and revisions to its budget should there be substantive changes in August.

GENERAL FUND REVENUE ASSUMPTIONS FOR 2020/21

The Governor's *May Revise* could not be any more different than his January proposals. COVID-19 placed an urgent and undeniable pressure on school agencies to suspend in-class instruction for the safety of staff, students, and their families. Around the middle of March, the District closed its schools and pivoted to distance learning. Without any certainty on when schools can reopen, the District also took necessary steps towards virtual learning while awaiting actionable guidance from the State. As it turned out, schools remained closed for the remainder of the 2019/20 school year.

Consequently, school agencies are held harmless for the remainder of the school year in terms of funding based on student attendance under current law. While this averted mid-year cuts at the local level, the global reach of the pandemic immobilized markets, industries, societies, and economies as we know them. As one store or business after another closed its doors, without any certainty of reopening or when, public education braced itself of the fiscal implications of these events to school funding given its heavy reliance on the State economy.

The May Revise proposes 2.31% cost of living adjustment and a 10% reduction or "proration factor". To New Haven the net effet of this equates to a loss of $11.1 million in 2020/21 alone.

It's worthwhile mentioning that as of the writing of this report, the Legislature passed a budget that rejects the Governor's *May Revise*. What this means is instead of a "proration factor" of 10%, or a net reduction of <7.92%> in the funding formula, the Cost of Living Adjustment (COLA) of 2.31% will be funded.

While this provides promising news, given the budget adoption deadline of July 1st, the May Revise is often the basis by which school agencies have to develop their budgets and projections for the two out-years. With that said, the following tables reflect revenue factors from the May Revise (Figure 1), District revenue assumptions (Figure 2), and funding formula rates under the LCFF for 2020/21 (Figure 3):

Figure 1: State Revenue Factors

	Fiscal Year		
	2020/21	2021/22	2022/23
COLA (Department of Finance - DOF)	2.31%	2.48%	3.26%
Base Grant Proration Factor	-10.00%	-12.178%	-14.95%
Effective Deficit Factor	-7.92%	0.00%	0.00%
STRS Employer Rates	16.15%	16.02%	18.40%
PERS Employer Rates	20.700%	22.84%	25.80%
Lottery - Unrestricted per ADA	$153	$153	$153
Lottery - Prop 20 per ADA	$54	$54	$54
Mandate Block Grant per ADA - K-8	$32.18	$32.18	$32.18
Mandate Block Grant per ADA - 9-12	$61.94	$61.94	$91.94

Figure 2: District Revenue Assumptions For 2020/21

Enrollment	10,726
Average Daily Attendance (Funded)	10,468.04
COLA	2.31%
Base Grant Proration Factor	-10.00%
Effective Deficit Factor	-7.92%
Unduplicated Pupil %	53.12%

Figure 3: LCFF Rates For 2020/21

		K-3	4-6	7-8	9-12
Base Rate (Prior Year)		$7,702	$7,818	$8,050	$9,329
2020/21 COLA	2.31%	$178	$181	$186	$215
2020/21 Base Rates Before Deficit		$7,880	$7,999	$8,236	$9,544
Deficit Factor at -10.00%		($788)	($800)	($824)	($954)
2020/21 Base Rate After Deficit		**$7,092**	**$7,199**	**$7,412**	**$8,590**

Applying the factors in Figures 1, 2, and 3, the table below summarizes the District's LCFF revenue, and as shown, New Haven is projected to lose approximately $11.1 million in 2020/21.

LCFF REVENUE CALCULATION: 2020/21						
COLA						2.31%
Base Grant Proration						-7.92%
Unduplicated pupil count as % of Enrollment						53.12%
	ADA Projection	Base	Grade Span	Supplemental	Concentration	TARGET
Grades TK-3	2,953.99	$7,092	$738	$832	$0	$25,587,045
Grades 4-6	2,204.56	$7,199		$765	$0	$17,556,723
Grades 7-8	1,646.09	$7,412		$787	$0	$13,497,034
Grades 9-12	3,663.40	$8,590	$223	$936	$0	$35,715,560
TOTAL ADA	10,468.04					
TOTAL FUNDING		$80,489,750	$2,996,983	$8,869,630	$0	$92,356,362
Add on: Targeted Instructional Improvement						$198,048
Add on: Transportation						$271,004
2020/21 FUNDING LEVEL						**$92,825,413**
2020/21 LCFF REVENUE DECREASE OVER PRIOR YEAR						**($11,097,930)**

GENERAL FUND EXPENDITURE ASSUMPTIONS FOR 2020/21

In addition to normal cost adjustments like savings from retirement, attrition, increased cost for automatic pay increases for step and column for applicable employees, and STRS and PERS cost adjustments, the 2020/21 budget includes the following expenditure line items: $150,000 for election, $50,000 for District marketing and rebranding, and $300,000 for overhaul of the student information system. The 2020/21 budget also includes board-approved reductions as further explained below.

The following is a list of the proposed reductions presented to the Board in January. The District was $159,000 short of the $2.6 million reduction target.

Proposed Budget Reductions for the 2020-21 School Year			
Proposed Reduction	**Related NHUSD Goal(s)**	**Affected Employee Groups**	**Savings below are "ongoing" meaning they compound each year unless otherwise noted.**
District Office Reorganization	1,2,3,4,5	NHAA, CSEA	$400,000
Adult Education Reduction	4	Programs	$120,000
Alternative Education Administrative Reduction	1,2,3,4	NHAA	$140,000
Closing Central Warehouse and District Receiving - Relocate Central Kitchen	3,5	CSEA	$100,000
James Logan High School Reorganization	1,2,3,4,5	NHAA, CSEA	$235,000
Reduce Counseling 1.0 FTE (Alternative Education)	1,2	NHTA	$110,000
Reduce Counseling 1.0 FTE (Middle School)	1,2	NHTA	$110,000
Reduce Social Workers (1 - 20/21, 1 - 21/22)		NHAA	$100,000
Reduce Drop-Out Prevention Positions 2.0 FTE	2	CSEA	$140,000
TK-K Class Size Increase (24:1 to 26:1)	1,2	NHTA	$200,000
Use Title I Carryover for Programs	N/A	N/A	$490,000*
Reduce Site Funding Allocation from General Fund	1,2,3,4	N/A	$296,000
Reduction Target			$2,600,000
Total Proposed Reductions			**$2,441,000**
Deficit / Surplus			**($159,000)**

* One Time Savings for 2020-21 Only

Subsequent to the January Board Meeting, District leadership started a series of community events to seek input with regards to the District's budget and the Local Control Accountability Plan (LCAP). Additionally, the Superintendent invited parents and families to share their thoughts by way of a survey.

In the end the District restored the class size increase in grades TK-K, one Middle School counselor, and one High School counselor. Along with a few other changes, final reductions achieved in 2020/21 is approximately $1.79 million.

The following table reflects the General Fund for 2020/21:

	2020/21 PROPOSED BUDGET GENERAL FUND SUMMARY	Unrestricted	Restricted	Combined
A	Revenues	$95,115,089	$23,226,398	$118,341,487
B	Less: Expenditures	($86,937,788)	($44,430,831)	($131,368,619)
C	Add: Transfers In	$618,852	$0	$618,852
D	Less: Transfers Out	($933,491)	$0	($933,491)
E	Less: Contribution to Restricted Programs	($21,146,163)	$21,146,163	$0
F	**NET INCREASE/(DECREASE) TO FUND BALANCE**	**($13,283,501)**	**($58,270)**	**($13,341,771)**
G	Add: Beginning Fund Balance (Prior Year Ending Fund Balance)	$18,477,866	$5,374,311	$23,852,177
H	**Projected Ending Fund Balance**	**$5,194,365**	**$5,316,041**	**$10,510,406**

	COMPONENTS OF ENDING FUND BALANCE	Unrestricted	Restricted	Combined
A	Nonspendable	$48,000	$0	$48,000
B	Restricted	$0	$5,316,041	$5,316,041
C	Committed	$0	$0	$0
D	Assigned:			
	Significant Disproportionality Set Aside	$300,000		$300,000
	Fall Reopening Costs	$877,302		$877,302
E	Reserve for Economic Uncertainties (REU) 3%	$3,969,063	$0	$3,969,063
F	**Unassigned/Unappropriated**	**$0**	**$0**	**$0**

GENERAL FUND ASSUMPTIONS 2021/22 AND 2022/23

The following table reflects LCFF revenue assumptions for 2021/22 and 2022/23.

Multi-Year LCFF Revenue Assumptions	2021/22 Projected Budget	2022/23 Projected Budget
Enrollment	10,447	10,167
Average Daily Attendance (Funded)	10,251.87	9,984.69
COLA	2.84%	3.26%
Base Grant Proration Factor	-12.178%	-14.95%
Effective Deficit Factor	0.00%	0.00%
Unduplicated Pupil %	53.53%	53.89%
Projected Revenue Change in LCFF	($1,739,634)	($2,238,389)

Prudent fiscal practices over the last few years are instrumental in stabilizing the District's net position, thus allowing the District to avoid severe cuts in any one single year. Pre-COVID-19, the District's analysis of its three year budget demonstrated that the District can balance its budgets through 2021/22 with relatively moderate reductions in the out-years.

This has now been dramatically changed by COVID-19. The reduction in LCFF for 2020/21 alone means a loss of $11.1 million in the General Fund. Fortunately for the District, the General Fund ending balance will absorb this sobering financial shock, minimize the impact to people, programs, and services, and will help buy time while the economy bounces back from this sudden and unprecedented event.

Similar to 2020/21, budget projections in the out-years assume normal cost adjustments like savings from retirement, attrition, cost increases for automatic pay increases for step and column for applicable employees, and STRS and PERS cost adjustments.

Unlike 2020/21; however, there are no additional reductions included in 2021/22 and 2022/23. As such, the District projects a budget shortfall of $13.2 million in 2021/22, and more the following year if not addressed sooner.

Figure 1

	Budget Projection Summary UNRESTRICTED General Fund			
	2019/20 Estimated Actuals	2020/21 Proposed Budget	2021/22 Budget Projection	2022/23 Budget Projection
Revenues	$109,634,972	$95,115,089	$93,410,455	$91,207,066
Less: Expenditures	($86,283,673)	($86,937,788)	($86,477,112)	($87,558,212)
Add: Transfers In	$80,000	$618,852	$1,550,542	$1,796,313
Less: Transfers Out	($11,136,234)	($933,491)	($933,491)	($933,491)
Less: Contributions/Sources/Uses	($21,128,876)	($21,146,163)	($22,370,328)	($23,432,152)
Net Increase/(Decrease)	($8,833,811)	($13,283,501)	($14,819,934)	($18,920,476)
Beginning Fund Balance	$27,311,677	$18,477,866	$5,194,365	($9,625,569)
Ending Fund Balance	**$18,477,866**	**$5,194,365**	**($9,625,569)**	**($28,546,045)**
Non-Spendable Reserves	($48,000)	($48,000)	($48,000)	($48,000)
Prepaid Expenditures	($106,112)	$0	$0	$0
Committed	$0	$0	$0	$0
Assigned*	($14,045,906)	($1,177,302)	$0	$0
Reserve for Economic Uncertainties (REU)	**($4,277,848)**	**($3,969,063)**	**($3,569,768)**	**($3,464,437)**
Reserve %	**3.0%**	**3.0%**	**3.0%**	**3.0%**
Unassigned/Undesignated	$0	$0	($13,243,336)	($32,058,481)

*2019/20 designation for Board Initiatives and Offset to Revenue loss/rising costs.

There is a big push by various advocacy groups in terms of transfer flexibilities from certain funds that have available balances that are not Committed balances as defined by GASB 54. The District is closely monitoring State budget updates on this topic. To New Haven, these could potentially include some of the balances in Routine Restricted Maintenance, Deferred Maintenance Fund, Capital Facilities Fund, and Capital Outlay Reserve Fund and would ease the impact as the District manages the budget deficits in the next three years.

Meanwhile, unless these transfer flexibilities are authorized, the District must plan on addressing the budget shortfall of $13.2 million in 2021/22 and, assuming the reductions are made in 2021/22, an additional $5.6 million in 2022/23.

LOCAL CONTROL FUNDING FORMULA UPDATE

The following table shows LCFF revenues for New Haven starting from year one in 2013/14. The formula is fully implemented in 2018/19, and as the funding gap has closed, any increases to revenue moving forward would only be in the form of COLA.

Two things are important to remember: COLA means nothing unless it's funded. Secondly, in a declining enrollment District like New Haven, the gain in per ADA funding from COLA is mostly negated by the decline in enrollment and other unfunded costs.

	Millions									
LCFF Elements	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
LCFF Target	$107.8	$106.3	$105.0	$102.5	$102.4	$103.6	$103.9	$92.8	$91.1	$88.8
Hold Harmless (Floor)	$77.9	$80.5	$86.5	$94.3	$97.3	$97.3	$101.1	$98.5	$96.7	$94.5
Funding Gap (A less B)	$29.9	$25.8	$18.4	$8.2	$5.1	$6.3	$2.8	($5.7)	($5.6)	($5.6)
Gap Funding Rate (%)	***12.00%***	***30.16%***	***52.56%***	***56.08%***	***42.97%***	***100.00%***	***100.00%***	***100.00%***	***100.00%***	***100.00%***
Current Year Gap Funding (C x D)	$3.6	$7.8	$9.7	$4.6	$2.2	$6.3	$2.8	($5.7)	($5.6)	($5.6)
LCFF Transition Funding (B + E)	$81.5	$88.3	$96.2	$98.9	$99.5	$103.6	$103.9	$92.8	$91.1	$88.8

CABELLO SALE PROCEEDS UPDATE AND IMPACT TO GENERAL FUND RESERVES

After years of State deficit factors, negative COLAs, cash deferrals, budget reductions, and failed local parcel tax measures, the sale of the Cabello property played a critical role in stabilizing the District's fiscal health and outlook. Board Resolution No. 005-1314, approved by the State Allocation Board (SAB), directs the District to allocate $9.8 million from the Cabello sale revenues for the purpose of stabilizing the District's fiscal status. Board Policy #3100.1 requires the district to maintain a total 10% reserve between Committed Funds for Fiscal Stabilization of 7% and Minimum Fund Balance of 3%.

The sale of the Cabello property was finalized in January 2015 and generated $13.7 million in net revenues, as shown below:

Fiscal Stabilization funds:	$9,261,148
Allocation towards minimum fund balance:	$538,852
Funds allocated for Retiree post-employment benefits:	$2,800,000
Funds for facilities projects:	$1,163,115
TOTAL	**$13,763,115**

**Funds allocated to Retiree Post-Employment Benefits and Capital Projects and Facility Needs are drawn down as needed. As of June 30, 2018, the Retiree Post-Employment Benefits account balance of $919,818 was transferred to the Trust accounts held by Morgan Stanley as per Board approval on 6/5/18. The intent of this transfer is to help generate a higher return to help offset increasing retiree benefit costs. As of this reporting period, $10,456 remains in the Retiree Post-Employment Benefits and the Capital Projects and Facility Needs account is projected to be depleted by the end of 2019/20. Additionally, net of the 7% Committed amount is $538,852 transferred to the General Fund as part of the 3% Minimum Fund Balance.*

In compliance with SAB regulations and Board Policy #3100.1, the district allocated $9.8 million of the Cabello sale proceeds as Committed Funds with the sole intent of stabilizing the District's budget. These funds were placed in the District's General Fund, and as such are reflected in the unrestricted ending balance. This has

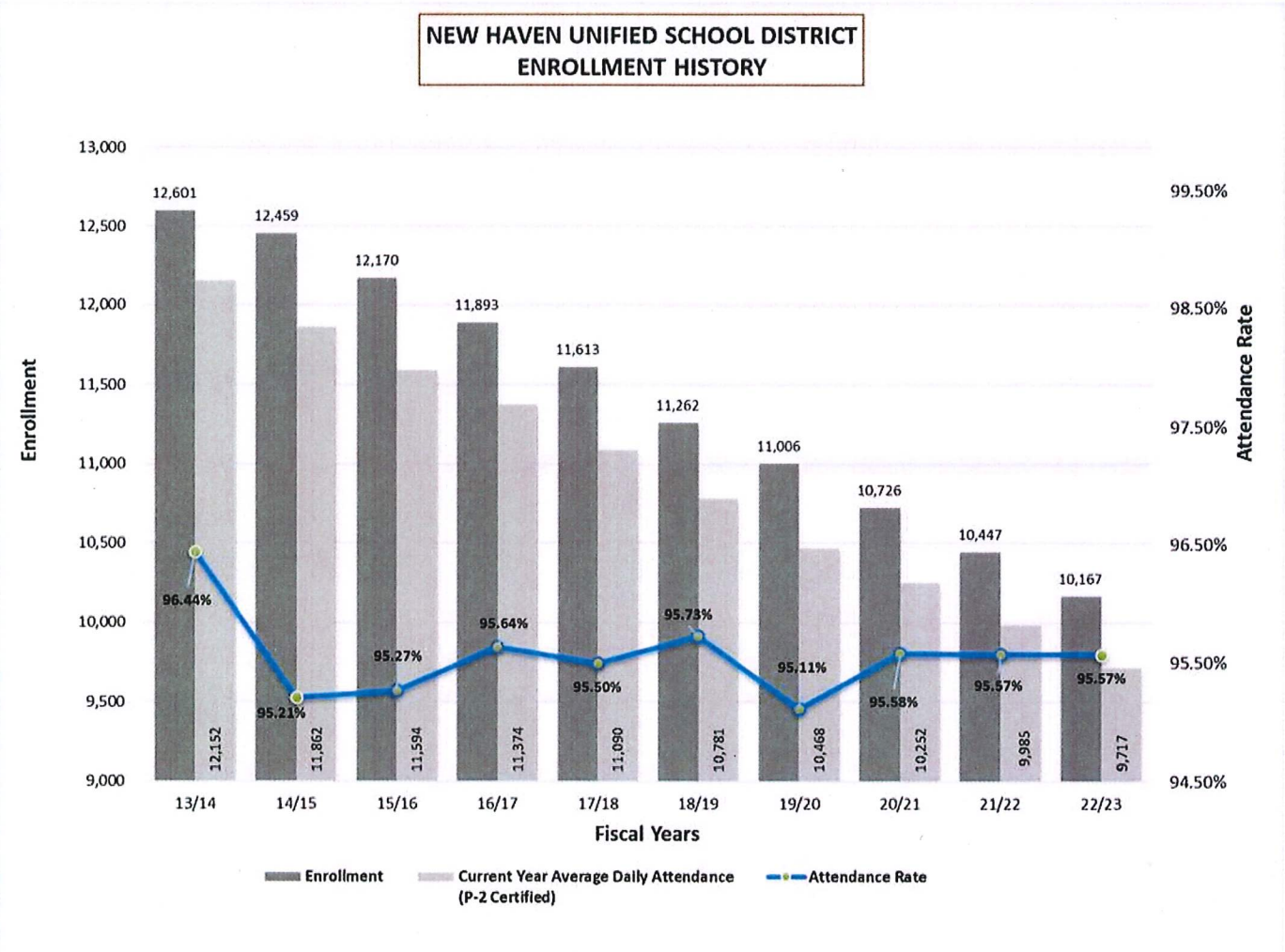
created the perception that this money can be used for any unrestricted purpose, such as paying for salary increases, which has been one of the main sources of confusion and misinformation related to these funds. To eliminate this confusion, by Board Resolution No. 024-1920 the District transferred this money from the Unrestricted General Fund to Fund 17, which is the only other District fund that would allow this without disregarding the approved use of the funds, and where it can be designated for its legally mandated purposes without being commingled with unrestricted funds.

ONGOING FISCAL PRESSURES

District Enrollment

District student enrollment has been declining since 2010/11. Except for a few districts in our county, other neighboring districts are also seeing a decline. On average, the District had been losing 243 students each year for the last eight years. In the last five years, the average loss is 291 students each year, illustrating that the decline has been more aggressive in recent years.

The District recently completed a comprehensive enrollment analysis. While the report shows a handful of new housing in the community that are in various stages of development, overall, enrollment is projected to steadily decline in the next decade.



CalSTRS and CalPERS Pension Funds

Since implementation in 2014/15, school agencies have shouldered the cost of this mandate without additional funding from the State. In 2019/20, Governor Newsom in his first State budget as a Governor, used one-time funds to lower the employer contribution rate increase. This clever move while minimal provided a much needed relief with an ongoing positive impact to the overall budget.

The May Revise includes a similar component for 2020/21. The rate and estimates for STRS/PERS through 2022/23 are shown below.

CalPERS Rate Increase Year to Year			
Year	EMPLOYER	EMPLOYEE*	Increase over PY
2013-14	11.442%	7.00%	-
2014-15	11.771%	7.00%	0.33%
2015-16	*11.847%*	*7.00%*	*0.08%*
2016-17	*13.888%*	*7.00%*	*2.04%*
2017-18	*15.531%*	*7.00%*	*1.64%*
2018-19	*18.062%*	*7.00%*	*2.53%*
2019-20	*19.721%*	*7.00%*	*1.66%*
2020-21	*20.700%*	*7.00%*	*0.98%*
2021-22	*22.840%*	*7.00%*	*2.14%*
2022-23	*25.800%*	*7.00%*	*2.96%*
Total Increase			*14.36%*

CalSTRS Rate Increase Year to Year			
Year	EMPLOYER	EMPLOYEE*	Increase over PY
2013-14	8.250%	8.00%	-
2014-15	8.880%	8.15%	0.63%
2015-16	*10.730%*	*9.20%*	*1.85%*
2016-17	*12.580%*	*10.25%*	*1.85%*
2017-18	*14.430%*	*10.25%*	*1.85%*
2018-19	*16.280%*	*10.25%*	*1.85%*
2019-20	*17.100%*	*10.25%*	*0.82%*
2020-21	*16.150%*	*10.25%*	*-0.95%*
2021-22	*16.020%*	*10.25%*	*-0.13%*
2022-23	*18.400%*	*10.25%*	*2.38%*
Total Increase			*10.15%*

* Classic Members. New, at 6% with fluctuation.

Estimated Cost of CalSTRS/CalPERS Increases By Year			
FY	Unrestricted Total	Restricted Total	Combined Total
2014-15	$333,916	$113,499	$447,415
2015-16	$919,177	$276,128	$1,195,305
2016-17	*$1,206,178*	*$416,398*	*$1,622,576*
2017-18	*$1,200,108*	*$343,721*	*$1,543,829*
2018-19	*$1,213,714*	*$393,314*	*$1,607,028*
2019-20	*$574,616*	*$223,917*	*$798,533*
2020-21	*-$389,356*	*-$37,805*	*-$427,161*
2021-22	*$140,228*	*$151,427*	*$291,655*
2022-23	*$1,475,166*	*$524,216*	*$1,999,382*
TOTAL	$6,673,746	$2,404,814	$9,078,560

Retiree Benefit Plan and Trust Funds

In the late 1980s the District funded the establishment of two irrevocable Trust Accounts: one for Classified and the other for Certificated/Management. Both Trusts are managed by Morgan Stanley, and were established for the purpose of providing funds to pay for retiree health and welfare benefits. In addition to the start up money, the District has contributed $400 per full time equivalent (FTE) to both Trusts annually since inception.

The Classified Trust account is relatively healthy; however, the Certificated/Management Trust has been in financial peril at least in the last decade. A 2008 actuarial concluded that the Certificated/Management Trust would deplete in ten years. The Trust Board put in place some control measures since, including the change in benefit provisions from lifetime to age 65, and in recent years, some aggressive changes to its investment portfolio, resulting in favorable market yields and investment returns.

Additionally, in 2016/17, the District increased its contribution to the Certificated/Management Trust to $500 per FTE. And finally, as stated in the previous section, the balance from the Cabello sale proceeds allocated to Retiree Health benefits was deposited into the Trust account in 2018 to help generate a higher return.

Unfortunately the annual cost far exceeds the District contribution year after year, and all these measures combined are not enough to reverse the structural budget problem of the Trust.

The Trust Board is composed of six appointees, two each from the District, NHTA, and NHAA. The focus of their meetings especially this past year has mainly been the Trust's financial condition and sustainability, and to explore options to keep it afloat. The Trust Board recognize that while the Trust account lasted longer than indicated by the 2008 actuarial, undoubtedly due to control measures put in place over the years, it is not sustainable and must be addressed without further delay. With this in mind, the Trust Board is in the process of creating a communication to retired participants in efforts to keep them aware of the situation and possible next steps to consider.

SUMMARY AND RECOMMENDATION

The Budget Projections for 2020/21 and the two out-years are based on latest State budget information and District internal factors, including enrollment, student attendance, and unduplicated pupil percentage. Adverse changes to any of these assumptions will be a direct hit to the budget and pose a greater risk to the District's fiscal condition as presented. In addition to all this are the unanswered questions and unknowns with regards to schools reopening in the Fall.

The District's budget and multi-year projections present a sobering reality of how unpredictable our financial situation is.

Each and every decision we make can create a lasting impact on our fiscal outlook. With that said, included in this proposed budget is Board Resolution No. 070-1920 declaring the Board's commitment to enact a plan to address budget deficits.

Based on the projected balances shown in this report, the New Haven Unified School District can maintain the minimum required reserve of 3% for 2020/21. For the two subsequent years as shown on the multi-year analysis, assuming the District will make the necessary budget reductions as outlined on the resolution, the District can also maintain the minimum required reserve of 3% for 2021/22 and 2022/23.

Therefore based on the financial information presented, staff recommends approval of the 2020/21 Proposed Budget and projections for 2021/22 and 2022/23, and Resolution No. 070-1920 as presented.

NEW HAVEN UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 070-1920

Resolution to Reflect the Commitment of the Board of Education To Enact a Plan to Address Any Budgetary Shortfalls in its Multi-Year Analysis

WHEREAS, the Board of Education has a fiduciary duty to meet its financial obligations in the current fiscal year and two subsequent fiscal years pursuant to Education Code 42127; and

WHEREAS, based on the Governor's May Revision for 2020/21 and latest District revenues and expenditure projections, it is determined that budget reprioritizations and reductions are needed for fiscal years 2021/22 and 2022/23; and

WHEREAS, it is projected that as of the 2020/21 budget adoption, the New Haven Unified School District will need to implement reductions for 2021/22 of approximately $13.2 million, and additional reductions to be implemented for 2022/23; and

WHEREAS, while these actions must be taken to maintain the fiscal stability of the New Haven Unified School District, the Board demonstrates they are committed to enacting the plan by passing a Resolution identifying the need for reductions to produce a balanced budget and to retain sufficient reserves as per Board Policy #3100.1, while continuing to make every effort to sustain a high quality education program for our students; and

WHEREAS, the Board determines it is fiscally prudent and necessary to retain 7% fiscal stabilization funds and 3% reserve for economic uncertainty as per Board Policy #3100.1.

NOW, THEREFORE, BE IT HEREBY RESOLVED, that as of the 2020/21 budget adoption, the Board determines the reductions needed for 2021/22 is approximately $13.2 million, and an additional $ 5.6 million for 2022/23 to produce a balanced budget and retain the Board approved reserves as per Board Policy #3100.1; and,

BE IT HEREBY ALSO RESOLVED, the Board directs staff to look at all areas as identified in the Budget Projections for 2021/22 and 2022/23 for budget balancing measures, which would include but not be

limited to revenue enhancements, efficiency measures, and reprioritization/reductions including hiring freeze, lay-offs of certificated and classified staff, expenditure freeze on operating costs including supplies and contracted services; and

BE IT FURTHER RESOLVED, that the New Haven Unified School District Board of Education directs the staff, as part of the 2020/21 Second Interim Report, to include a list of reductions and other budget-balancing measures for each of 2021/22 and 2022/23 fiscal years, so that the action taken at the the second interim statement includes approval of a balanced budget and retain the Board approved reserves as per Board Policy #3100.1, for each of the years 2021/22 and 2022/23.

This Resolution becomes supplemental to the District's 2020/21 Adopted Budget.

PASSED AND ADOPTED by the following called votes this 23rd day of June, 2020.

AYES:

NOES:

ABSENT:

ABSTAIN:

_____

Lance Nishihira, President, Board of Education
New Haven Unified School District
County of Alameda, State of California

New Haven Unified School District
General Fund
2020/21 Proposed Budget and Projections for 2021/22 and 2022/23

TOTAL GENERAL FUND

DESCRIPTION	Object Code Range	Estimated Actual 2019/20			Budget Projection 2020/21			Budget Projection 2021/22			Budget Projection 2022/23		
A. REVENUES:		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
1) LCFF / Local Taxes	8000-8099	$ 103,923,343	$ 647,421	$ 104,570,764	$ 92,825,413	$ 635,984	$ 93,461,397	$ 91,085,779	$ 630,984	$ 91,716,763	$ 88,847,390	$ 625,984	$ 89,473,374
2) Federal Revenue	8100-8299	$ 933,731	$ 7,411,712	$ 8,345,443	$ -	$ 6,135,037	$ 6,135,037	$ -	$ 5,885,037	$ 5,885,037	$ -	$ 5,635,037	$ 5,635,037
3) Other State Revenue	8300-8599	$ 3,086,170	$ 9,075,345	$ 12,161,515	$ 2,094,656	$ 8,806,715	$ 10,901,371	$ 2,079,656	$ 8,786,715	$ 10,866,371	$ 2,064,656	$ 8,766,715	$ 10,831,371
4) Other Local Revenue	8600-8799	$ 1,691,728	$ 7,744,863	$ 9,436,591	$ 195,020	$ 7,648,662	$ 7,843,682	$ 245,020	$ 7,658,662	$ 7,903,682	$ 295,020	$ 7,668,662	$ 7,963,682
5) TOTAL REVENUES		$ 109,634,972	$ 24,879,341	$ 134,514,313	$ 95,115,089	$ 23,226,398	$ 118,341,487	$ 93,410,455	$ 22,961,398	$ 116,371,853	$ 91,207,066	$ 22,696,398	$ 113,903,464
B. EXPENDITURES:													
1) Certificated Wages	1000-1999	$ 51,474,057	$ 12,025,030	$ 63,499,087	$ 50,800,738	$ 11,929,431	$ 62,730,169	$ 50,362,250	$ 12,077,489	$ 62,439,739	$ 49,918,097	$ 12,222,934	$ 62,141,031
2) Classified Wages	2000-2999	$ 9,193,997	$ 7,553,481	$ 16,747,478	$ 9,525,132	$ 7,714,425	$ 17,239,557	$ 9,612,085	$ 7,809,728	$ 17,421,813	$ 9,699,851	$ 7,882,085	$ 17,581,936
3) Employee Benefits	3000-3999	$ 18,355,694	$ 15,109,635	$ 33,465,329	$ 18,199,253	$ 15,721,492	$ 33,920,745	$ 18,339,481	$ 15,872,919	$ 34,212,400	$ 19,814,647	$ 16,397,135	$ 36,211,782
4) Books & Supplies	4000-4999	$ 861,686	$ 3,517,874	$ 4,379,560	$ 914,670	$ 3,023,759	$ 3,938,429	$ 914,670	$ 3,223,759	$ 4,138,429	$ 914,670	$ 3,423,759	$ 4,338,429
5) Services & Other Operating Expenses	5000-5999	$ 6,880,553	$ 4,836,623	$ 11,717,176	$ 8,343,571	$ 4,117,054	$ 12,460,625	$ 7,893,571	$ 4,117,054	$ 12,010,625	$ 7,893,571	$ 4,117,054	$ 12,010,625
7)Other Outgo	7100-7299	$ 1,318,144	$ -	$ 1,318,144	$ 1,318,144	$ -	$ 1,318,144	$ 1,318,144	$ -	$ 1,318,144	$ 1,318,144	$ -	$ 1,318,144
8) Indirect Cost	7300-7399	$ (1,802,803)	$ 1,587,324	$ (215,479)	$ (2,163,720)	$ 1,924,670	$ (239,050)	$ (1,963,088)	$ 1,724,038	$ (239,050)	$ (2,000,769)	$ 1,761,719	$ (239,050)
9) TOTAL EXPENDITURES		$ 86,283,673	$ 45,175,026	$ 131,458,699	$ 86,937,788	$ 44,430,831	$ 131,368,619	$ 86,477,112	$ 44,824,987	$ 131,302,100	$ 87,558,212	$ 45,804,686	$ 133,362,897
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER SOURCES/USES (A5 - B9)		$ 23,351,299	$ (20,295,685)	$ 3,055,614	$ 8,177,301	$ (21,204,433)	$ (13,027,132)	$ 6,933,343	$ (21,863,589)	$ (14,930,247)	$ 3,648,854	$ (23,108,288)	$ (19,459,433)
D. OTHER FINANCING SOURCES:													
1) Interfund Transfers													
a) Interfund Transfers In	8910-8929	$ 80,000	$ -	$ 80,000	$ 618,852	$ -	$ 618,852	$ 1,550,542	$ -	$ 1,550,542	$ 1,796,313	$ -	$ 1,796,313
b) Interfund Transfers Out	7610-7629	$ (11,136,234)	$ -	$ (11,136,234)	$ (933,491)	$ -	$ (933,491)	$ (933,491)	$ -	$ (933,491)	$ (933,491)	$ -	$ (933,491)
2) Other Sources/Uses					$ -								
a) Other Sources	8930-8979	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
b) Other Uses	7630-7699	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3) Contributions	8980-8999	$ (21,128,876)	$ 21,128,876	$ -	$ (21,146,163)	$ 21,146,163	$ -	$ (22,370,328)	$ 22,370,328	$ -	$ (23,432,152)	$ 23,432,152	$ -
4) TOTAL OTHER SOURCES/USES		$ (32,185,110)	$ 21,128,876	$ (11,056,234)	$ (21,460,802)	$ 21,146,163	$ (314,639)	$ (21,753,277)	$ 22,370,328	$ 617,051	$ (22,569,330)	$ 23,432,152	$ 862,822
5) Other Adjustments 2021/22								$ (13,243,337)		$ (13,243,337)	$ (13,243,337)		$ (13,243,337)
5) Other Adjustments 2022/23											$ (5,571,808)		$ (5,571,808)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		$ (8,833,811)	$ 833,191	$ (8,000,620)	$ (13,283,501)	$ (58,270)	$ (13,341,771)	$ (1,576,597)	$ 506,739	$ (1,069,858)	$ (105,331)	$ 323,865	$ 218,534
F. FUND BALANCE, RESERVES													
1) Beginning Fund Balance													
a) As of July 1 - Unaudited		$ 27,311,677	$ 4,541,120	$ 31,852,797	$ 18,477,866	$ 5,374,311	$ 23,852,177	$ 5,194,365	$ 5,316,041	$ 10,510,406	$ 3,617,768	$ 5,822,780	$ 9,440,548
b) Audit Adjustments		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
c) As of July 1 - Audited (F1a + F1b)		$ 27,311,677	$ 4,541,120	$ 31,852,797	$ 18,477,866	$ 5,374,311	$ 23,852,177	$ 5,194,365	$ 5,316,041	$ 10,510,406	$ 3,617,768	$ 5,822,780	$ 9,440,548
d) Other Restatements													
e) Adjusted Beginning Balance (F1c + F1d)		$ 27,311,677	$ 4,541,120	$ 31,852,797	$ 18,477,866	$ 5,374,311	$ 23,852,177	$ 5,194,365	$ 5,316,041	$ 10,510,406	$ 3,617,768	$ 5,822,780	$ 9,440,548
2) Ending Balance, June 30 (E + F1e)		$ 18,477,866	$ 5,374,311	$ 23,852,177	$ 5,194,365	$ 5,316,041	$ 10,510,406	$ 3,617,768	$ 5,822,780	$ 9,440,548	$ 3,512,437	$ 6,146,644	$ 9,659,082
COMPONENTS OF ENDING FD BAL													
a) Nonspendable													
Revolving Cash	9711	$ 48,000	$ -	$ 48,000	$ 48,000	$ -	$ 48,000	$ 48,000	$ -	$ 48,000	$ 48,000	$ -	$ 48,000
Stores	9712	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Prepaid Expenditures	9713	$ 106,112	$ -	$ 106,112	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
All Others	9719	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
b) Restricted	9740	$ -	$ 5,374,311	$ 5,374,311	$ -	$ 5,316,041	$ 5,316,041	$ -	$ 5,822,780	$ 5,822,780	$ -	$ 6,146,644	$ 6,146,644
c) Committed	9750-9760	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
d) Assigned - Significant Disproportionality Set Aside	9780			$ -	$ 300,000		$ 300,000			$ -			$ -
d) Assigned - Fall Reopening Costs	9780			$ -	$ 877,302		$ 877,302	$ -		$ -	$ -		$ -
d) Assigned - Offset to Revenue loss/rising costs	9780	$ 14,045,906	$ -	$ 14,045,906	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
e) Unassigned/Unappropriated													
For Economic Uncertainties	9789	$ 4,277,848	$ -	$ 4,277,848	$ 3,969,063	$ -	$ 3,969,063	$ 3,569,768	$ -	$ 3,569,768	$ 3,464,437	$ -	$ 3,464,437
Unassigned/Unappropriated Amount	9790	$ 0	$ -	$ 0	$ -	$ -	$ 0	$ 0	$ -	$ 0	$ (0)	$ -	$ (0)

LOS ANGELES COUNTY OFFICE OF EDUCATION
Business Advisory Services

Recommended List of Topics that should be Covered by a Written Narrative
(List Not All Inclusive)

The assumptions used in each of the following areas should include explanations for the multiyear projections, and the changes between the projections and the adopted budget with clear indications as to which years they apply.

- Projected growth/decline in actual Enrollment and Average Daily Attendance(ADA)
- Revenues (including increases/decreases since the adopted budget)
- Expenditures (including increases/decreases since the adopted budget)
- General Fund obligations for debt repayment (e.g., Certificates of Participation [COPs]
- Anticipated cash shortages, including impact of deferrals and plan to address
- Any new or anticipated Tax and Revenue Anticipation Notes (TRANs) (including the amount and dates of repayment)
- Any deficit spending, including any plan to address
- Reserve for Economic Uncertainties (REU) including plans to address any shortfall
- Use of Education Protection Account (EPA) Funds (see IB No. 3546 dated March 28, 2013)
- Status of K-3 Class Size of 24:1; Expanded TK; executed collective bargaining agreement or MOU which exempts district from requirement
- Board resolutions including inter-fund borrowing, County Treasurer borrowing, Changes in ending fund balances (including increases/decreases since the adopted budget)
- Status of negotiations (settled, not settled, me too provisions, impasse, fact-finding)
- Information regarding the status of all other funds (e.g., deferred maintenance and contribution to Routine Restricted Maintenance Account (RRMA); Any Proposition 51 Funds received; Use of one-time Special Education Early Intervention Preschool Grant Funds received

Attachment No. 3 to:
Informational Bulletin No. 5326