



45-Day Update to 2022-23 Adopted Budget

Presenters:

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45-Day Budget Update Process

- EC § 42127(h) specifies that “Not later than 45 days after the Governor signs the annual Budget Act, the school district shall make available for public review any revisions in revenues and expenditures that it has made to reflect the funding made available by the Budget Act”
- Not actually required to do a 45-day budget revision, only to make the revisions publicly available if revisions are prepared
- Best practices dictate that LEAs show any material changes and the impact to the fund balance



Changes to 2022-23 LCFF Funding

June 2022 Adopted Budget

- COLA of 6.56%
- Funded ADA calculated on Average of three prior years' ADA
- TK add-on funding for staffing ratios (\$2,813 per TK ADA)

TOTAL LCFF FUNDING: \$ 189,385,327

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- COLA of 6.56%
- Funded ADA calculated on Average of three prior years' ADA
- TK add-on funding for staffing ratios (\$2,813 per TK ADA)
- **Base grants increased an additional 6.28%**
- **COVID-19 ADA Relief: applies 2019-20 attendance rate to 2021-22 enrollment**
- **Home to School Transportation add-on increased to 60% of actual Transportation expenditures**

TOTAL LCFF FUNDING: \$ 205,993,429

2022-23 LCFF Funding Increase: \$16,608,102

- Ongoing, Unrestricted General Fund -





Changes to Expanded Learning Opportunities Program

June 2022 Adopted Budget

- Funded at \$1,170 per TK-6 ADA
- Allow carryover of 2022-23 funds to 2023-24
- Delay start of audit of ELOP to 2023-24
- Prorated penalties for not meeting offer/provide and minimum time requirements
- Must offer to ALL students in grades TK-6

TOTAL ELOP FUNDING: \$ 11,725,635

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- **Funded at \$2,750 per TK-6 ADA**
- Allow carryover of 2022-23 funds to 2023-24
- Delay start of audit of ELOP to 2023-24
- Prorated penalties for not meeting offer/provide and] minimum time requirements
- Must offer to ALL students in grades TK-6
- ***Must provide transportation if not providing ELOP at all school sites for grades TK-6***

TOTAL ELOP FUNDING: \$ 24,807,771

2022-23 ELOP Funding Increase: \$13,082,136

- Ongoing, Restricted General Fund -





Changes to Special Education Funding

June 2022 Adopted Budget

- State AB602 Special Education base rate of \$725 per student
- State SpEd Early Education funding = \$388,311

TOTAL STATE SPECIAL EDUCATION FUNDING: \$ 11,654,877

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- State AB602 Special Education base rate of \$820 per student
- State SpEd Early Education funding = \$413,783
- State SpEd Early Intervention Preschool funding = \$1,277,945

TOTAL STATE SPECIAL EDUCATION FUNDING: \$ 14,189,068

2022-23 Special Education Funding Increase: \$ 2,534,191

- Ongoing, Restricted General Fund -





Arts, Music, and Instructional Materials Grant

Arts, Music, and Instructional Materials Discretionary Block Grant

- Allocated on per-pupil basis using 2021-22 Second Principal Apportionment ADA
- Governing Board must discuss and approve an expenditure Plan
- Funds may be used through the **2025-26** school year
- Allowable Uses:
 - Instructional materials & professional development for improving school climate, digital literacy, physical education, and learning through play
 - Standards-aligned professional development and instructional materials
 - Diverse book collections and culturally relevant texts in English, pupils' home languages, or combination of languages
 - Operational costs
 - COVID-19 pandemic-related supplies

TOTAL ESTIMATED FUNDING: \$ 8,742,262

- One-Time/Time-Certain, Restricted General Fund -





Learning Recovery Emergency Block Grant

Learning Recovery Emergency Block Grant

- Allocated based on 2021-22 Second Principal Apportionment ADA multiplied by UPP
- Reporting of Interim and Final expenditures in 2024, 2027, and 2029
- Funds may be used through the **2027-28** school year
- Allowable Uses:
 - Increase or stabilize instructional learning time
 - Decrease or stabilize staff-to-pupil ratios
 - Close learning gaps
 - Pupil supports to address other barriers to learning
 - Instruction for credit-deficient students
 - Additional academic services
 - COVID-19 pandemic-related supplies

TOTAL ESTIMATED FUNDING: \$ 28,473,686

- One-Time/Time-Certain, Restricted General Fund -



45-Day Budget Update

General Fund - Unrestricted and Restricted	Original Budget	45-Day Budget Update	Difference	% Diff
Description	(A)	(B)	(B - A) (C)	(C / A) (D)
REVENUES				
LCFF Revenues	189,385,327	205,993,429	16,608,102	8.77%
Federal Revenues	18,408,818	18,408,818	0	0.00%
State Revenues	20,030,442	71,631,943	51,601,501	257.62%
Local Revenues	13,401,393	14,632,167	1,230,774	9.18%
TOTAL REVENUES	241,225,980	310,666,357	69,440,377	28.79%
EXPENDITURES				
Certificated Salaries	97,309,058	97,309,058	0	0.00%
Classified Salaries	33,348,877	33,348,877	0	0.00%
Employees' Benefits	54,031,112	54,031,112	0	0.00%
Books and Supplies	15,646,250	15,646,250	0	0.00%
Services and Operating Expenses	41,068,131	41,068,131	0	0.00%
Capital Outlay	666,511	666,511	0	0.00%
Other Outgo	1,597,432	1,597,432	0	0.00%
TOTAL EXPENDITURES	243,667,371	243,667,371	0	0.00%
OPERATING SURPLUS (DEFICIT)	(2,441,391)	66,998,986	69,440,377	-2844.30%
OTHER SOURCES AND TRANSFERS IN	0	0	0	0.00%
OTHER USES AND TRANSFERS OUT	0	0	0	0.00%
INCREASE (DECREASE) IN FUND BALANCE	(2,441,391)	66,998,986	69,440,377	-2844.30%
BEGINNING BALANCE	93,434,028	93,434,028	0	0.00%
CURRENT YEAR ENDING BALANCE	90,992,637	160,433,014	69,440,377	76.31%
COMPONENTS OF ENDING BALANCE				
Non-spendable	120,000	120,000	0	0.00%
Restricted	13,812,407	64,110,491	50,298,084	364.15%
Committed	52,693,493	71,835,786	19,142,293	36.33%
Assigned	0	0	0	0.00%
Reserve for Economic Uncertainties	24,366,737	24,366,737	0	0.00%
Unappropriated Amounts	0	0	0	0.00%

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08/24/2022





Questions

