



Roseland School District

2021-2022 45 Day Budget Update

Board of Trustees Meeting
August 18, 2021

BACKGROUND INFORMATION

Education Code Section 42127(h) specifies that:

Not later than 45 days after the Governor signs the annual Budget Act, the District shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act.

- The Governor signed the 2021-22 State Budget Act on June 28, 2021. The 45-day period ends August 12, 2021. In accordance with this Code, nothing is required to be submitted to County Office of Education.
- Any necessary budget revisions need only be made available for public review.
- 45-Day Revise will be shared on the August 18, 2021 Board meeting.

2021-2022 ENACTED STATE BUDGET –SUMMARY OF CHANGES FROM MAY REVISE STATE BUDGET

- LCFF Revenue – increased funding for Concentration Grant (transition from 50% to 65% grant) – intended to fund an increase in support for direct pupil services, including custodial
- Increase in Lottery revenue from \$199 to \$228 per ADA
- State Unemployment Insurance payroll expense rate decrease from 1.23% to 0.5% gross pay
- Special Education funding base rate increase (SELPA Formula will determine effect to District – no budget revisions reflected at this time)

BUDGET REVISIONS

Information noted on this page is reflected in the 2021-22 45 Day Revise Projections presented on the next page.

- A. Unrestricted LCFF Funding increased by **\$665,673** as a result of the increase in Concentration Funds from 50% to 65%, with a corresponding increase to certificated salary expense.

Unrestricted Revenue	Adopted Budget	45 Day Revise Budget	Difference
LCFF Funds	\$ 16,617,588	\$ 17,283,261	\$ 665,673

- B. Lottery Revenue increased by **\$39,150** – Rates: Unrestricted - \$163 per ADA / Restricted (Prop 20) - \$65 per ADA, with a corresponding increase to fund balance.

Other State Revenue	Adopted Budget	(45 Day) Revised Budget	Difference
Unrestricted \$163	\$ 202,500	\$ 220,050	\$ 17,550
Restricted \$65	\$ 66,150	\$ 87,750	\$ 21,600
Total Lottery Funding	\$ 268,650	\$ 307,800	\$ 39,150.00

- C. State Unemployment Insurance Rate Adjustment (1.23% decreased to 0.5%): Other Local Revenue decreased **\$76,094** as a result of the rate decrease for the Charter's payment to the District for Charter salaries/benefits. Benefit expenditure (District employees) decreased **\$143,225**. Net increase to fund balance is equal to **\$67,131**.

Revenues/Expenditures	Adopted Budget	45 Day Revise Budget	Difference
Other Local Revenue: Charter Sal/Ben Reimb	\$ 14,733,467	\$ 14,657,373	\$ (76,094)
Expenditures: Employee Benefits Stat	\$ 1,047,054	\$ 903,829.00	\$ (143,225.00)

ROSELAND SCHOOL DISTRICT				2021-22 ADOPTED BUDGET PROJECTION			2021-22 45-DAY REVISE BUDGET PROJECTION			DIFFERENCES			NOTES
REVENUE				Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
LCFF Sources *				16,617,588	254,528	16,872,116	17,283,261	254,528	17,537,789	665,673		665,673	A
(LCFF Transfer to Fund 14)				(100,000)	-	(100,000)	(100,000)	-	(100,000)	-		-	
Federal Revenues				20,000	958,896	978,896	20,000	958,896	978,896	-		-	
Federal/State CARES Funding (Unres is charter)				1,358,523	1,545,848	2,904,371	1,358,523	1,545,848	2,904,371	-		-	
Other State Revenues				247,237	811,510	1,058,747	264,787	833,110	1,097,897	17,550	21,600	39,150	B
STRS On-Behalf Pension, RS 7690				-	1,150,804	1,150,804	-	1,150,804	1,150,804	-	-	-	
Local Revenues				14,733,467	269,434	15,002,901	14,657,373	269,434	14,926,807	(76,094)	-	(76,094)	C
Total Revenue				32,876,815	4,991,020	37,867,835	33,483,944	5,012,620	38,496,564	607,129	21,600	628,729	
EXPENDITURES													
Certificated Salaries				13,808,124	1,636,717	15,444,841	14,473,797	1,636,717	16,110,514	665,673	-	665,673	A
Classified Salaries				3,692,916	482,155	4,175,071	3,692,916	482,155	4,175,071	-	-	-	
Employee Benefits -- Statutory				931,297	115,757	1,047,054	803,539	100,290	903,829	(127,758)	(15,467)	(143,225)	C
Employee Benefits -- STRS				2,265,581	314,496	2,580,077	2,265,581	314,496	2,580,077	-	-	-	
STRS On Behalf Pension, RS 7690				-	1,105,804	1,105,804	-	1,105,804	1,105,804	-	-	-	
Employee Benefits -- PERS				830,773	108,173	938,946	830,773	108,173	938,946	-	-	-	
Employee & Retiree Benefits -- H&W				3,932,971	432,435	4,365,406	3,932,971	432,435	4,365,406	-	-	-	
Federal/State CARES Funding				1,358,523	2,189,351	3,547,874	1,358,523	2,189,351	3,547,874	-	-	-	
Instructional Materials, Textbooks, Supplies				619,765	303,705	923,470	619,765	303,705	923,470	-	-	-	
Services, Other Operating Expenses				1,715,282	2,148,699	3,863,981	1,715,282	2,148,699	3,863,981	-	-	-	
Capital Outlay				251,833	120,000	371,833	251,833	120,000	371,833	-	-	-	
Other Outgo				(43,058)	70,720	27,662	(43,058)	70,720	27,662	-	-	-	
Total Expenditures				29,364,007	9,028,012	38,392,019	29,901,922	9,012,545	38,914,467	537,915	(15,467)	522,448	
Excess (Deficiency)				3,512,808	(4,036,992)	(524,184)	3,582,022	(3,999,925)	(417,903)	69,214	37,067	106,281	
Interfund Transfers In						-			-	-	-	-	
Interfund Transfers Out				(141,305)		(141,305)	(141,305)		(141,305)	-	-	-	
Other Sources						-			-	-	-	-	
Other Uses						-			-	-	-	-	
Contribution to Restricted Program				(3,639,086)	3,639,086	-	(3,639,086)	3,639,086	-	-	-	-	
Total Transfers/Other Uses				(3,780,391)	3,639,086	(141,305)	(3,780,391)	3,639,086	(141,305)	-	-	-	
Net Increase (Decrease)				(267,583)	(397,906.00)	(665,489)	(198,369)	(360,839.00)	(559,208)	69,214	37,067	106,281	B, C
FUND BALANCE													
Beginning Balance				11,588,233	1,710,171	13,298,404	11,588,233	1,710,171	13,298,404				
Net Ending Balance				11,320,650	1,312,265	12,632,915	11,389,864	1,349,332	12,739,196	69,214	37,067	106,281	

NEXT STEPS

1. Complete Year End Closing and Prepare Unaudited Actuals for 2020-2021

- Due to SCOE by October 15, 2021

2. Develop ESSER III COVID -19 Federal Funds Expenditure Plan

- Due to CDE by October 29, 2021

3. First Interim Budget Report – reflecting 2021-22 Budget Revisions through October 31, 2021

- Due to SCOE by December 15, 2021

4. Supplemental Local Control Accountability Plan (LCAP) – “The Update to the Annual Update”

- Due to SCOE by February 28, 2022; template available in November 2021 from State Board of Education
- Supplemental LCAP must include:
 - Stakeholder engagement for the use of the new state funds that were not included in the 2021-22 LCAP
 - Stakeholder engagement for the use of one-time federal COVID-19 relief funds
 - Progress report (expenditures and implementation narrative) on use of funds described in 2021-22 LCAP
 - Description of how additional Concentration grant funds are used to increase staff who provide direct services to students (include in Summary Tables)
 - Progress report (expenditures and implementation narrative) on use of funds described in ESSER III Expenditure Plan that will be adopted by October 29, 2021