



Adopt Proposed 2021-2022 Budget

Board Meeting

06/24/2021

Agenda Item No. 10.2

Presented by:

Christine Baeta, Chief Academic Officer

Vincent Harris, Chief of Continuous Improvement and Accountability

Adrian Vargas, Assistant Superintendent of Business Services

Jesse Castillo, Director of Accounting

Doug Huscher, Assistant Superintendent Student Support

Jennifer Kretschman, Director of MTSS

Victoria Flores, Director Student Support & Health Services

Christina Espinosa, Director of Guidance and Counseling

2021-22 Proposed Budget Multi-Year Projections

Description	Proposed Budget 2021-22			Projection 2022-23			Projection 2023-24		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
General Purpose	430,509,685	2,240,374	432,750,059	435,348,673	2,240,374	437,589,047	443,945,578	2,240,374	446,185,952
Federal Revenue	156,000	46,037,654	46,193,654	156,000	39,858,943	40,014,943	156,000	39,858,943	40,014,943
State Revenue	7,370,623	66,569,095	73,939,718	7,370,623	66,569,095	73,939,718	7,370,623	66,569,095	73,939,718
Local Revenue	5,769,589	616,056	6,385,645	5,769,589	(0)	5,769,589	5,769,589	(0)	5,769,589
Total Revenue	443,805,897	115,463,179	559,269,075	448,644,885	108,668,411	557,313,296	457,241,790	108,668,411	565,910,201
Expenditures									
Certificated Salaries	166,630,869	59,174,983	225,805,852	168,021,725	67,940,578	235,962,303	169,474,504	61,591,388	231,065,892
Classified Salaries	36,428,673	25,291,643	61,720,315	36,720,102	25,476,151	62,196,253	37,013,863	25,092,860	62,106,723
Benefits	118,719,397	70,609,748	189,329,145	125,855,124	75,311,000	201,166,124	131,010,030	77,182,382	208,192,412
Books and Supplies	13,001,548	16,442,651	29,444,199	13,393,806	12,768,580	26,162,386	14,205,467	12,152,461	26,357,928
Other Services & Oper. Expenses	25,422,455	56,623,418	82,045,873	25,814,712	57,241,172	83,055,885	26,626,372	54,119,127	80,745,500
Capital Outlay	72,200	1,709,322	1,781,522	72,200	1,709,322	1,781,522	72,200	1,709,322	1,781,522
Other Outgo 7xxx	1,150,000	0	1,150,000	1,150,000	0	1,150,000	1,150,000	0	1,150,000
Transfer of Indirect 73xx	(7,067,842)	5,767,662	(1,300,180)	(6,683,723)	5,383,543	(1,300,180)	(6,683,723)	5,383,543	(1,300,180)
Budget Reductions	0	0	0	0	(1,629,798)	(1,629,798)	0	(3,131,390)	(3,131,390)
Total Expenditures	354,357,299	235,619,426	589,976,725	364,343,947	244,200,547	608,544,494	372,868,713	234,099,693	606,968,406
Deficit/Surplus	89,448,598	(120,156,248)	(30,707,650)	84,300,938	(135,532,136)	(51,231,198)	84,373,077	(125,431,282)	(41,058,205)
Transfers in/(out)	2,050,301	0	2,050,301	2,050,301	0	2,050,301	2,050,301	0	2,050,301
Contributions to Restricted	(98,193,763)	98,193,763	0	(104,568,460)	104,568,460	0	(111,352,629)	111,352,629	0
Net increase (decrease) in Fund Balance	(6,694,864)	(21,962,485)	(28,657,349)	(18,217,221)	(30,963,676)	(49,180,897)	(24,929,252)	(14,078,652)	(39,007,904)
Beginning Balance	95,627,953	104,528,511	200,156,464	88,933,089	82,566,026	171,499,116	70,715,868	51,602,351	122,318,219
Ending Balance	88,933,089	82,566,026	171,499,116	70,715,868	51,602,351	122,318,219	45,786,617	37,523,699	83,310,315
Revolving/Stores/Prepays	328,796		328,796	328,796		328,796	328,796		328,796
Reserve for Econ Uncertainty (2%)	11,758,528		11,758,528	12,129,884		12,129,884	12,098,362		12,098,362
Restricted Programs	0	82,566,026	82,566,026	0	51,602,351	51,602,351	-	37,523,699	37,523,699
Assigned Textbooks	0		0	0		0	5,000,000		5,000,000
Other Assignments	48,081,092		48,081,092	29,863,871		29,863,871	4,934,619		4,934,619
Unappropriated Fund Balance	28,764,673	0	28,764,673	28,393,318	0	28,393,318	23,424,839	-	23,424,839
<i>Unappropriated Percent</i>			<i>4.9%</i>			<i>4.7%</i>			<i>3.9%</i>

*Multiyear projections show a continued deficit spend each year

2021-22 Proposed Budget Multi-Year Projections without ESSER II, GEER & ELO funds

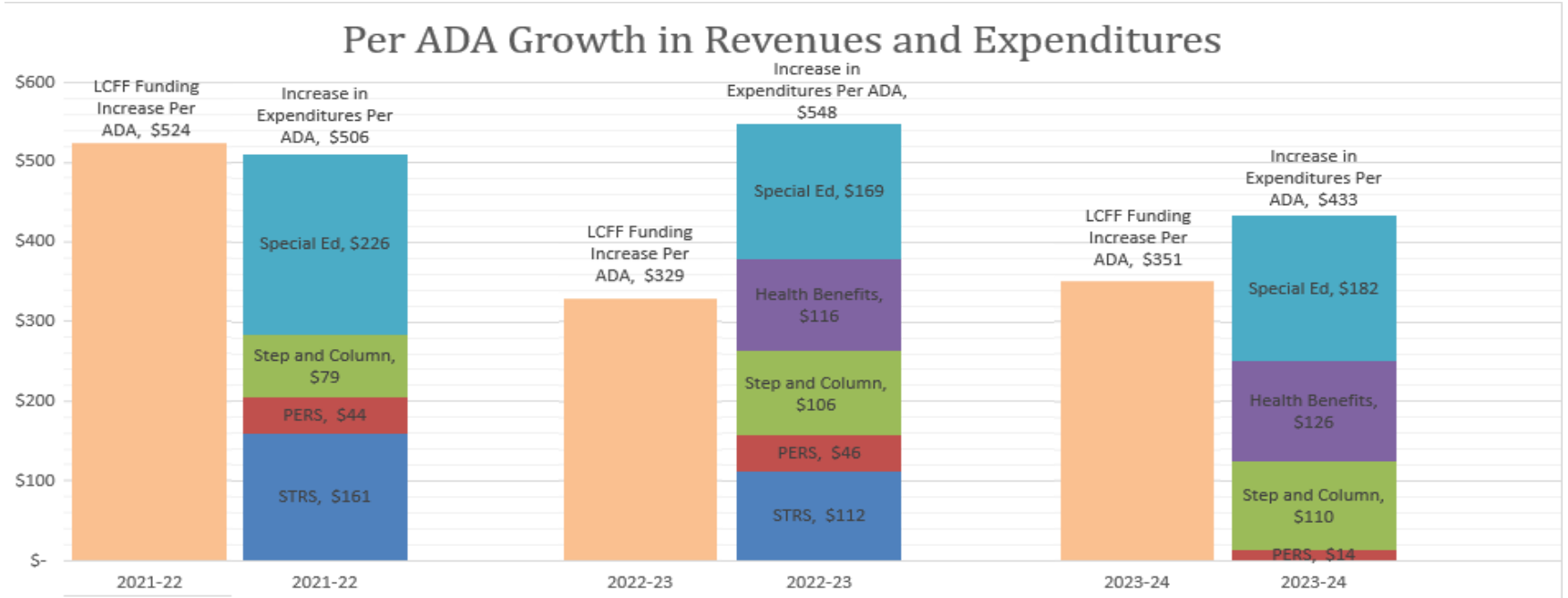
Description	Proposed Budget 2021-22			Projection 2022-23			Projection 2023-24		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
General Purpose	430,509,685	2,240,374	432,750,059	435,348,673	2,240,374	437,589,047	443,945,578	2,240,374	446,185,952
Federal Revenue	156,000	46,037,654	46,193,654	156,000	39,858,943	40,014,943	156,000	39,858,943	40,014,943
State Revenue	7,370,623	66,569,095	73,939,718	7,370,623	66,569,095	73,939,718	7,370,623	66,569,095	73,939,718
Local Revenue	5,769,589	616,056	6,385,645	5,769,589	0	5,769,589	5,769,589	0	5,769,589
Total Revenue	443,805,897	115,463,179	559,269,075	448,644,885	108,668,411	557,313,296	457,241,790	108,668,411	565,910,201
Expenditures									
Certificated Salaries	166,630,869	50,962,905	217,593,773	168,021,725	52,168,085	220,189,811	169,474,504	53,699,793	223,174,297
Classified Salaries	36,428,673	21,650,220	58,078,892	36,720,102	22,327,696	59,047,798	37,013,863	23,695,586	60,709,449
Benefits	118,719,397	65,959,760	184,679,156	125,855,124	69,991,430	195,846,554	131,010,030	74,104,611	205,114,641
Books and Supplies	13,001,548	15,367,544	28,369,092	13,393,806	11,416,214	24,810,020	14,205,467	11,716,214	25,921,681
Other Services & Oper. Expenses	25,422,455	52,934,197	78,356,652	25,814,712	51,780,675	77,595,388	26,626,372	52,380,675	79,007,048
Capital Outlay	72,200	1,709,322	1,781,522	72,200	1,709,322	1,781,522	72,200	1,709,322	1,781,522
Other Outgo 7xxx	1,150,000	0	1,150,000	1,150,000	0	1,150,000	1,150,000	0	1,150,000
Transfer of Indirect 73xx	(6,718,879)	5,418,699	(1,300,180)	(6,444,707)	5,144,527	(1,300,180)	(6,444,707)	5,144,527	(1,300,180)
Budget Reductions	0	0	0	0	(1,450,046)	(1,450,046)	0	(2,583,406)	(2,583,406)
Total Expenditures	354,706,263	214,002,645	568,708,907	364,582,963	213,087,903	577,670,866	373,107,729	219,867,322	592,975,051
Deficit/Surplus	89,099,634	(98,539,466)	(9,439,832)	84,061,922	(104,419,492)	(20,357,570)	84,134,061	(111,198,911)	(27,064,850)
Transfers in/(out)	2,050,301	0	2,050,301	2,050,301	0	2,050,301	2,050,301	0	2,050,301
Contributions to Restricted	(98,193,763)	98,193,763	0	(104,419,492)	104,419,492	0	(111,198,910)	111,198,910	0
Net increase (decrease) in Fund Balance	(7,043,828)	(345,703)	(7,389,531)	(18,307,269)	0	(18,307,269)	(25,014,548)	(1)	(25,014,549)
Beginning Balance	95,627,953	6,575,530	102,203,483	88,584,126	6,229,827	94,813,953	70,276,857	6,229,827	76,506,684
Ending Balance	88,584,126	6,229,827	94,813,953	70,276,857	6,229,827	76,506,684	45,262,308	6,229,827	51,492,135
Revolving/Stores/Prepays	328,796		328,796	328,796		328,796	328,796		328,796
Reserve for Econ Uncertainty (2%)	11,333,172		11,333,172	11,512,411		11,512,411	11,818,495		11,818,495
Restricted Programs	0	6,229,827	6,229,827	0	6,229,827	6,229,827	0	6,229,827	6,229,827
Assigned Textbooks	0		0	0		0	5,000,000		5,000,000
Other Assignments	48,256,437		48,256,437	29,949,167		29,949,167	4,934,619		4,934,619
Unappropriated Fund Balance	28,665,721	0	28,665,721	28,486,482	0	28,486,482	23,180,398	0	23,180,398
<i>Unappropriated Percent</i>			<i>5.0%</i>			<i>4.9%</i>			<i>3.9%</i>

*Multiyear projections show a continued deficit spend each year

2021-22 Budget Timeline

21-22 Budget Changes	Date	Description
→	January 2021	Governor's January Budget Proposal for 2021-22 Budget Year
→	January 2021	2021-22 Budget Development Process Underway
	March 2021	Certificated Lay Off Notices as Needed
	March 2021	Second Interim Budget Report 2020-21
	April 2021	Classified Layoff Notices, As Needed
→	May 2021	Governor's May Revise Budget for 2021-22 Budget Year
	May 2021	Third Interim Budget Report 2020-21
→	June 2021	Adopted Budget 2021-22
	July 2021	2021-22 Budget Year Begins
→	August 2021	45 Day Budget Revise, as Needed
	September 2021	Unaudited Actuals For 2020-21, Establishes Actual Beginning Balances For 2021-22
→	October 2021	Revised 2021-22 Adopted Budget, As Needed
→	December 2021	First Interim Budget Report 2021-22
	January 2022	Governor's January Budget Proposal for 2022-23 Budget Year
	January 2022	2022-23 Budget Development Process Underway
→	March 2022	Second Interim Budget Report 2021-22
	May 2022	Governor's May Revise Budget for 2022-23 Budget
→	May 2022	Third Interim Budget Report 2021-22
	June	Adopted Budget 2022-23


LCFF Growth Vs Expense Growth



Step & Column Costs

- Occurs each year as employees move to a higher step or column on the salary schedule
- Average increase between steps is 3.50%
 - Not all employees eligible to move up steps
 - If employee is at top step, will not move additional step
- Certificated employees may move over columns based on additional education units
- Average increase between columns is 5%
- Average cost of Step & Column is 1.5% of salaries per year
 - Less than above percentages since not all employees move up steps or over columns each year

Step & Column Costs



Steps	CLASS A			CLASS B			CLASS C			CLASS D			CLASS E		
	BA Degree			BA + 45 Semester Units OR Master's Degree			BA + 60 Semester Units OR MA + 12 Semester Units			BA + 75 Semester Units OR MA + 24 Semester Units			BA + 90 Semester Units OR MA + 39 Semester Units		
	Annual	Daily Rate	Per Session	Annual	Daily Rate	Per Session	Annual	Daily Rate	Per Session	Annual	Daily Rate	Per Session	Annual	Daily Rate	Per Session
1	\$48,519	\$265.13	\$44.93	\$49,223	\$268.98	\$45.58	\$51,685	\$282.43	\$47.86	\$54,269	\$296.55	\$49.53	\$56,983	\$311.38	\$49.53
2	\$48,521	\$265.14	\$44.93	\$50,947	\$278.40	\$47.17	\$53,493	\$292.31	\$49.53	\$56,168	\$306.93	\$49.53	\$58,977	\$322.28	\$49.53
3	\$50,221	\$274.43	\$46.50	\$52,730	\$288.14	\$48.82	\$55,367	\$302.55	\$49.53	\$58,134	\$317.67	\$49.53	\$61,041	\$333.56	\$49.53
4	\$51,977	\$284.03	\$48.13	\$54,576	\$298.23	\$49.53	\$57,305	\$313.14	\$49.53	\$60,169	\$328.79	\$49.53	\$63,179	\$345.24	\$49.53
5	\$53,797	\$293.97	\$49.53	\$56,485	\$308.66	\$49.53	\$59,310	\$324.10	\$49.53	\$62,275	\$340.30	\$49.53	\$65,390	\$357.32	\$49.53
6	\$55,678	\$304.25	\$49.53	\$58,461	\$319.46	\$49.53	\$61,386	\$335.44	\$49.53	\$64,454	\$352.21	\$49.53	\$67,679	\$369.83	\$49.53
7	\$57,627	\$314.90	\$49.53	\$60,509	\$330.65	\$49.53	\$63,534	\$347.18	\$49.53	\$66,711	\$364.54	\$49.53	\$70,047	\$382.77	\$49.53
8	\$59,643	\$325.92	\$49.53	\$62,626	\$342.22	\$49.53	\$65,757	\$359.33	\$49.53	\$69,044	\$377.29	\$49.53	\$72,499	\$396.17	\$49.53
9	\$59,643	\$325.92	\$49.53	\$64,819	\$354.20	\$49.53	\$68,060	\$371.91	\$49.53	\$71,462	\$390.50	\$49.53	\$75,037	\$410.04	\$49.53
10	\$59,643	\$325.92	\$49.53	\$67,088	\$366.60	\$49.53	\$70,440	\$384.92	\$49.53	\$73,963	\$404.17	\$49.53	\$77,663	\$424.39	\$49.53

- John joins the district as a first year teacher with a BA and 45 education units. John is placed in Class (column) B, Step 1
- At start of the second year, John increases in step moving from Class B, Step 1 to Class B, Step 2. John's annual salary increases from \$49,223 to \$50,947, or 3.50%
- During John's second year, he takes 15 additional semester units to supplement his education. At the start of his third year, John increases in step and moves over columns, moving from Class B, Step 2 to Class C, Step 3.
- John's salary increases from \$50,947 to \$55,367
- Moving columns increased his salary by 5%
- Moving steps increased his salary by 3.5%

COVID Relief Funding – One Time Funds

Board Policy BP 3100: Business and Noninstructional Operations (Reserves and [Use of One-Time Funds](#)) Board Approved March 4, 2021

One-Time funding should be used for one-time expenditures and shall only be used for an on-going expenditure as a last resort. As part of the approval of the annual budget, the Board shall consider any proposed use of One-Time funding and shall take separate action to approve such uses. The Board may determine to allocate one-time funding to a single year or multi-year expenditure. A supplemental budget display shall be presented to the Board for approval that clearly explains the following:

- source of funds and any restrictions or guidance on the use of one-time funding
- expiration of one-time funds
- explanation of proposed use of one-time funds
- if proposed use of one-time funds is to support an on-going expenditure, provide a rationale and plan to support the expenditure after the expiration of the one-time funding

One-Time Funds

Program	2021-22 Budgeted Amount	Use of Funds
Title I	\$3,000,000	Provides for a "hold harmless" for school site allocations due to free & reduced application data not being certified until February 2021
Title III - Immigrant Education	\$39,586	Provides additional funding for 1.05 FTE Training Specialists in Multilingual Department
Title IV - 21st Learning Grant	\$822,100	Carryover funding that will help support 1.25 FTE Specialist II positions in the Youth Development department, supplies and contracted services to our CBO's that oversee our community learning centers for our high-poverty low-performing schools
Title IV, Part A	\$866,149	Funding to provide positions & other support within 4 departments: 1.) Enrollment Center - Supervisor position to address high levels of chronic absences & increase student engagement. 2.) Curriculum & Instruction - to support DBDM trainings & purchase of materials to support curriculum & instruction teams. 3.) Student Support & Health Services - to staff homeless services department to ensure rigorous identification & systems of support for students and families experiencing homelessness. 4.) Youth Development - to target outreach & support for students submitting college, FAFSA/scholarship applications. Supplemental workshops and one on one assistance for juniors and seniors who are credit deficient or off track to graduate.
American Indian Education	\$18,500	Provides additional funding for .10 FTE Instructional Aide and operational expenses for the program
Federal Special Education - Early Intervention Services	\$1,432,376	This is the carryover of unspent funds from 2020-21 to support the significant disproportionality special education action plan.
GEER	\$2,950,972	These funds will be used in coordination with ESSER and ELO grant funds to address learning loss and in providing academic supports, instructional materials, connectivity, counseling services, professional development, access to school meals, social emotional learning and PPE

One-Time Funds

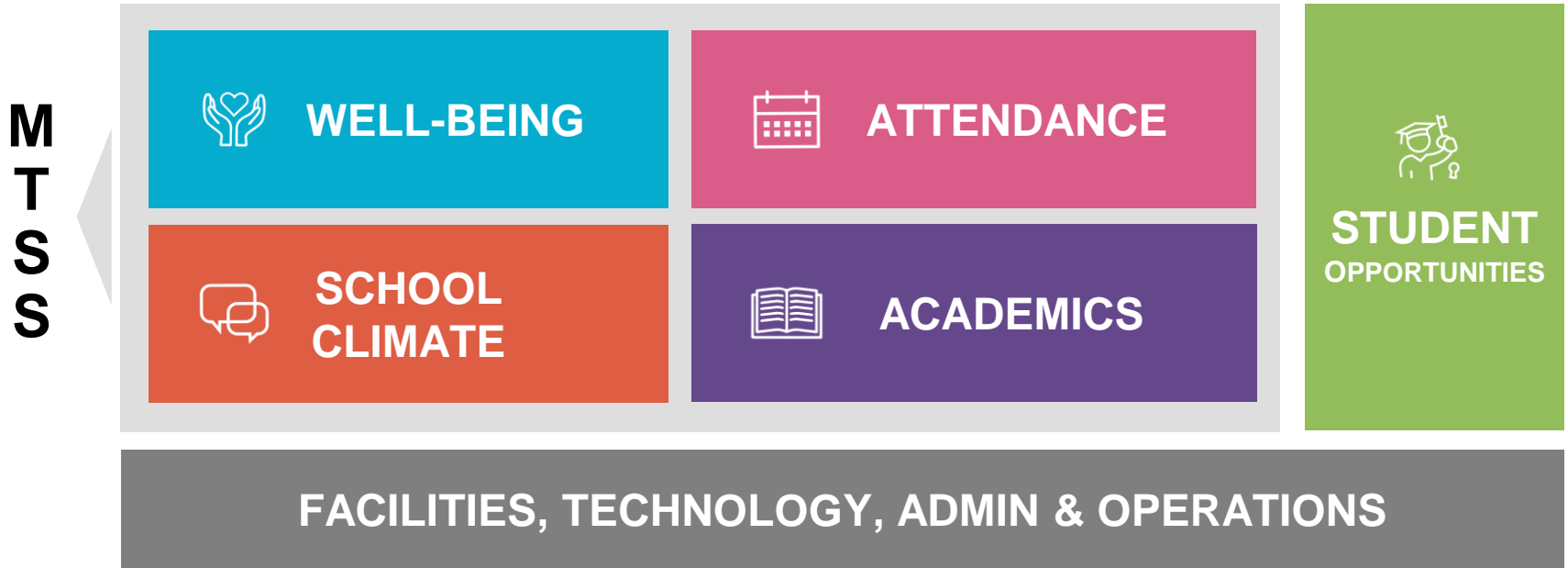
Program	2021-22 Budgeted Amount	Use of Funds
Expanded Learning Opportunities Grant	\$7,895,885	To fund Summer School credit recovery program, bridge program, elementary summer school program which includes staffing and supplies.
Expanded Learning Opportunities Grant - Paraprofessional Set Aside	\$2,821,288	Funds will be utilized for paraprofessional staff salaries and benefits
Sacramento STEM Power	\$61,114	Provides funding to cover .40 FTE Training Specialist that will provide guidance with STEM program out of the Curriculum & Professional Development department
Local Grants	\$554,943	Safe Zone Grant for \$457k which funds 2.0 FTE Spec II, Student Support Svc. and 2 FTE Youth Family Mental Health Advocate and \$98k to support the local Migrant Education grant temporary salaries, benefits and supplies costs.
ESSER II	\$7,948,637	Funding to support 1.0 FTE MTSS Director, 1.0 FTE Warehouse Worker, .80 FTE Counselor, 5.60 FTE for nurses, 7.0 FTE for Integrated Community Services which is providing Social Workers, Student Support Specialists and Youth/Family Mental Health Advocate, 8.0 FTE school psychologists, 3.90 FTE for Youth Development department which is providing for a director, coordinator, data and clerical support positions. Also providing support of \$564k for Child Development program, \$288k for college/career visits, \$681k for 6th grader fees towards Sly Park. Also providing funds for professional development days
Learning Communities for Schools	\$345,703	Funding to support .50 FTE Youth Svc. Prog. Associate in Youth Development department, 2 FTE Child Welfare & Attendance Specialist in the Enrollment Center and .50 FTE Youth Family Mental Health Advocate for Student Support/Health Services department and funds for operational expenses
Total	\$28,757,253	

COVID Relief Funding Overview

Resc. No	Description	Award	Expenditures as of 6-17-21	Total Allocated	Balance	Expiration Date
7422	AB 86 In Person Instruction	11,653,130	4,996,870	-	6,656,260	8/31/2022
7425	AB 86 Expanded Learning Opportunities Grant	28,585,878	-	28,585,878	-	8/31/2022
3210	Elementary and Secondary School Emergency Relief I (ESSER I)	15,876,567	7,906,164	7,970,403	-	9/30/2022
3215	Governor's Emergency Education Relief	2,950,972		-	2,950,972	9/30/2022
3212	Elementary and Secondary School Emergency Relief II (ESSER II)	68,898,155		-	68,898,155	9/30/2023
3213	Elementary and Secondary School Emergency Relief III (ESSER III)	154,311,760		-	154,311,760	9/30/2024
Totals		\$282,276,462	\$ 12,903,034	\$ 36,556,281	\$ 232,817,147	
				Estimated Remaining Balance	\$ 269,373,428	

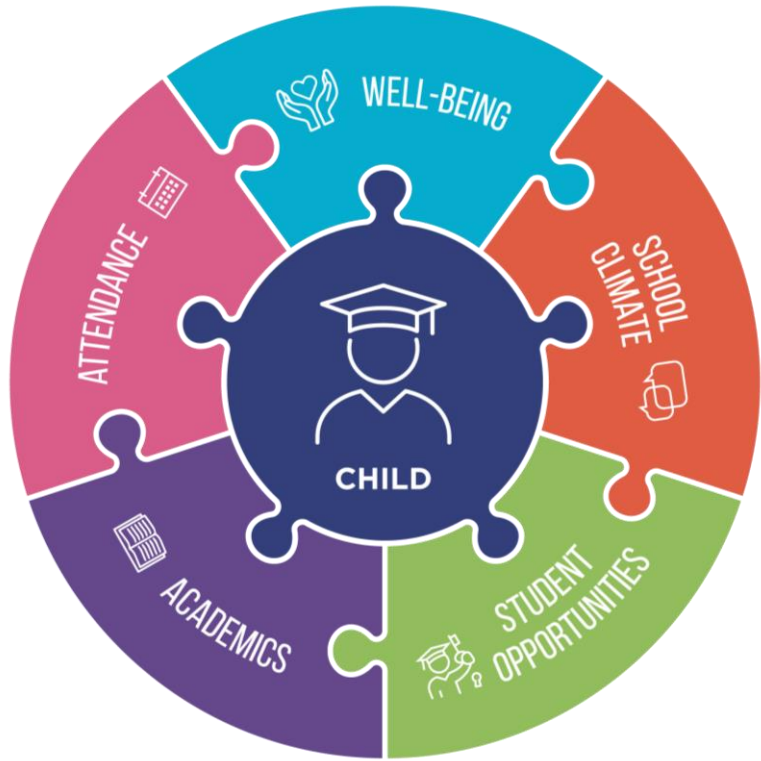
Resc. No	Description	Award	Expenditures as of 6-17-21	Balance	Expiration Date
3220	Coronavirus Relief Funds	34,085,392	34,085,392	-	5/31/2021
7420	Learning Loss Mitigation Funds	3,497,424	3,497,424	-	6/30/2021
		Total Expended	\$ 37,582,816		

Overview of Critical Supports through CARES





CRITICAL SERVICES



**Critical services
for caring for our
students and
accelerating
learning post
pandemic.**



WELL-BEING

Guidance Counseling and Career



8 Secondary and 5 Elementary Counselors and 2.5 Career Technical

- Provide extended day support in late afternoons and evenings
- Support dual enrollment course taking
- Develop career exploration opportunities with special focus on under-represented students by sector (e.g. women in engineering or trades)
- Create seamless transition from elementary to middle school
- Establish college and career centers across sites

Student Support



21.4 FTE School Social Workers & 8.2 FTE SSC Coordinators

- Support provided at all schools based on student need
- Coordination of services
- Individual, group, and family counseling
- Crisis intervention; home visits; parent support and education; and advocacy for students, families, and school systems
- Identify and address unmet physical & mental health needs

Student Support



2 FTE School Social Workers – LGBTQ Supports

- Expand the breadth and depth of services provided to students who identify as LGBTQ+ by providing intensive case management, referrals, short-term mental health supports, groups and assistance with name and gender updates in IC
- GSA Club development & consultation support
- Staff professional development, staff consultation, and LGBTQ+ youth conference support

Student Support



2 FTE Homeless Services Supports

- Maintain caseloads of approximately 1:60 in order to provide intensive supports to students and families
- Provide intensive case management, follow-up and coordination, including housing support, basic needs, school supplies, mentoring, mental health counseling, academic tutoring, and more

Student Support



2 FTE Foster Youth Services

- Maintain caseloads of approximately 1:50 in order to provide intensive supports to students and families, including weekly check-ins
- Provide coordination of services including mentoring, social skills, mental health counseling, academic tutoring, independent living skills, recreation and youth development, etc.

Student Support



Expanding Tutoring for Foster & Homeless through \$125,000 Contract

- Addresses the disproportionate impact and loss of educational support caused by the pandemic for our most vulnerable students.
- Tutoring tailored to the unique needs of students and families with specialization in engagement and relationship building
- In-home and on-line options with built-in assessment and progress monitoring

Health Services



8 FTE School Nurses & 8 FTE Health Aides

- Decrease caseload ratios by nearly half to 1: 1,500
- Overall health care promotion, education, access and referral coordination
- Health screenings and access (oral, vision & hearing health)
- Manage infectious diseases (COVID-19, norovirus, flu)
- Managing chronic health conditions (asthma, diabetes, etc.) to increase attendance and academic success

Health Services



1 Coordinator - 504 & Educational Services

- Provide oversight, training and support to site 504 coordinators, students and families
- Ensure procedural safe guards and right are implemented and followed
- Provide support for pregnant and parenting students, ensuring their rights and needs are met
- Provide supervision and support for the Home Hospital and Hospital Teacher program



SCHOOL CLIMATE

PBIS



5 PBIS Coaches and 1 Coordinator

- Expand PBIS to 25 schools in first year reaching more students at MTSS sites
- Provide ongoing coaching support with coaches embedded at school sites
- Progress monitor implementation
- Differentiated support to sites based on need and progress



ATTENDANCE

Attendance & Engagement



3 Child Welfare & Attendance Specialists

- Aligned with IAS regions to support individual sites
- Monitor and assess attendance & engagement data regularly
- Engage in cycles of continuous improvement at site and district levels
- Provide differentiated support to vulnerable student groups
- Support sites with front line attendance work





ACADEMICS

Academic Equity –Special Education



8 Additional School Psychologists

- Student Study Team Process
- Collaborate with teachers and principals
- Direct Services and Supports for Students

Academic Equity – Special Education



1 FTE Lead School Psychologist and 1 FTE Speech Pathologist

- Professional expertise to supervise and support special education department teams
- Support professional development for psychologists and speech pathologists, including onboarding and support
- Support Students Study Team process

Academic Equity – Special Education



5 FTE Board Certified Behavior Analysts

- Build foundational teaching and learning expectations related to behavior
- Follow up support for individual students needing more assistance
- Support continuum from general education to special education
- Capacity building for positive behavior supports

Academic Equity – Curriculum & Instruction



1 Secondary English Language Development Training Specialist

- Support EL learner access to all content areas
- Teacher training and support
- Professional Learning
- Support site leaders and teachers with data analysis and review

Academic Equity – Curriculum & Instruction



4 Education Technology Training Specialists

- Design and develop models of enhanced instruction for teachers
- Professional learning on core and intervention materials
- Classroom support for teachers on technology

Academic Equity – Schools



40 Academic Intervention Teachers

- Supports teachers to allow for small group interventions with students
- Provides opportunities for accelerated learning for students



STUDENT OPPORTUNITIES

Student Opportunities



\$288,000 for College and Career Experience

- Coordinate visits to colleges, universities and business industry partners
 - Experiences will be both in-person and virtual
 - Targeted focus on special populations ie., Homeless, Foster Youth, English Learners, Students with Disabilities
- Ensure California College Guidance Initiative (CCGI) CCGI lessons are being implemented with fidelity and aligned to enrichment activities
- College visits will be inclusive of all segments (Community College, California State University, University of California and Private)
- Establish partnerships with business industry partners to provide students and parents with experiential and informational experiences
- Implement college and career fairs



Student Opportunities



\$681,500 for 6th Grade Sly Park Trip Fees

- Ensure that every 6th grade students has the opportunity to attend Sly Park, an outdoor environmental education program
- Week-long outdoor science school that features a climbing wall, astronomy, the animal room, arts and crafts
- Lessons embedded with California and local history and geography
- Team building program that includes hiking, shelter construction, and challenge activities

Student Opportunities



\$322,000 for VAPA

- Increase staffing by 1.4 FTE to ensure music opportunities for all 7th-8th graders
- Instrument repair
- Supplies

Support for Temporary/1X Positions

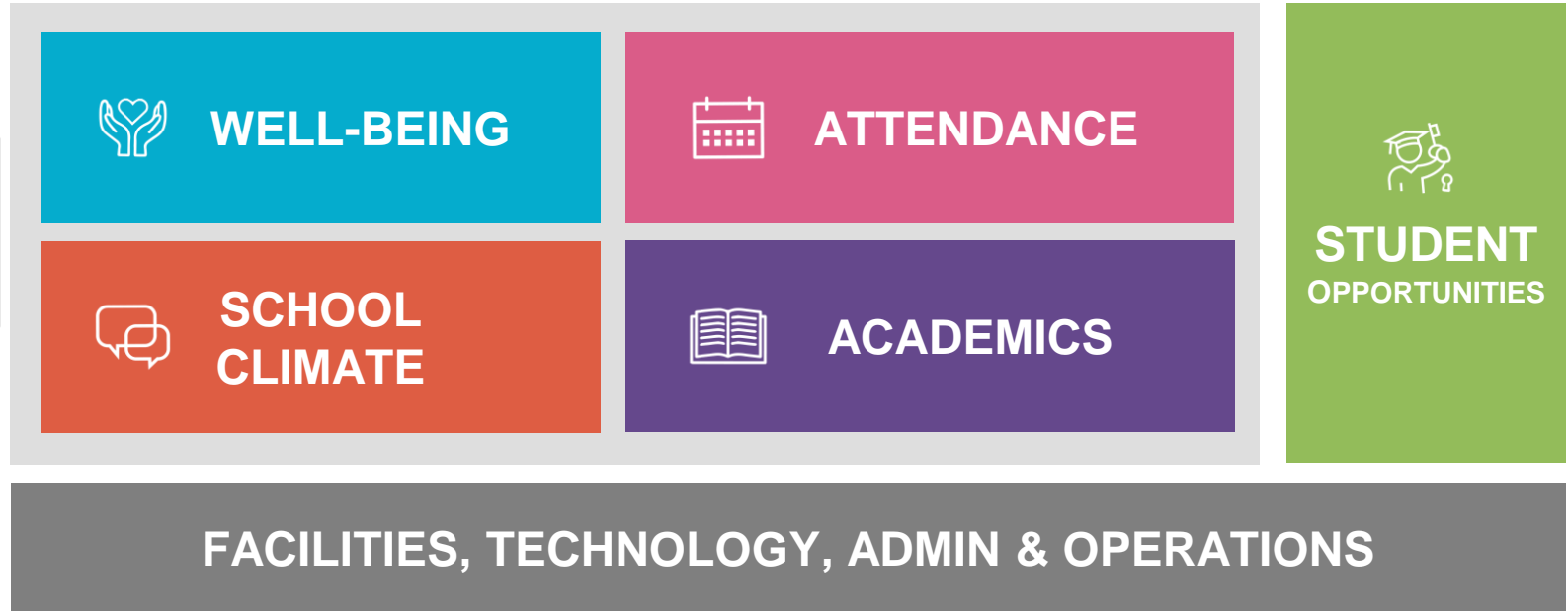
- \$280M represents approximately 50% of the District's Annual Operating Budget (assumes \$550M)
- Staffing levels have not increased
- Existing staff capacity cannot effectively support implementation of \$280M in COVID Relief Funds
- The District will require additional temporary support to assist with the implementation of \$280M of COVID Relief initiatives
- 5% Investment

Some of the Departments Impacted (not all inclusive)

- + Academic Office
- + Health Services
- + Special Education
- + Guidance and Counseling/Career Readiness
- + Human Resources
- + Legal Services
- + Nutrition Services
- + Facilities & Transportation
- + Safety & Security
- + Technology
- + Accounting/Budget
- + Risk Management

Summary

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Position Summary as of June 24, 2021

Positions by Category	Total FTEs	Total Cost
Well-Being	58.60	8,120,188
Attendance	11.00	1,556,014
School Climate	6.00	919,655
Academics	57.50	5,387,766
Student Opportunities	1.40	322,000
Operational Support	23.00	3,167,258
Total	157.50	19,482,882

One time funding next steps

- Provide Board with update on HR processes for new/existing positions
- Overview of student outcome metrics for COVID funds
- Regular Budget Updates & Expenditures
- Create web-interface for COVID fund expenditures

2021-22 Proposed Budget Multi-Year Projections

Description	Proposed Budget 2021-22			Projection 2022-23			Projection 2023-24		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
General Purpose	430,509,685	2,240,374	432,750,059	435,348,673	2,240,374	437,589,047	443,945,578	2,240,374	446,185,952
Federal Revenue	156,000	46,037,654	46,193,654	156,000	39,858,943	40,014,943	156,000	39,858,943	40,014,943
State Revenue	7,370,623	66,569,095	73,939,718	7,370,623	66,569,095	73,939,718	7,370,623	66,569,095	73,939,718
Local Revenue	5,769,589	616,056	6,385,645	5,769,589	(0)	5,769,589	5,769,589	(0)	5,769,589
Total Revenue	443,805,897	115,463,179	559,269,075	448,644,885	108,668,411	557,313,296	457,241,790	108,668,411	565,910,201
Expenditures									
Certificated Salaries	166,630,869	59,174,983	225,805,852	168,021,725	67,940,578	235,962,303	169,474,504	61,591,388	231,065,892
Classified Salaries	36,428,673	25,291,643	61,720,315	36,720,102	25,476,151	62,196,253	37,013,863	25,092,860	62,106,723
Benefits	118,719,397	70,609,748	189,329,145	125,855,124	75,311,000	201,166,124	131,010,030	77,182,382	208,192,412
Books and Supplies	13,001,548	16,442,651	29,444,199	13,393,806	12,768,580	26,162,386	14,205,467	12,152,461	26,357,928
Other Services & Oper. Expenses	25,422,455	56,623,418	82,045,873	25,814,712	57,241,172	83,055,885	26,626,372	54,119,127	80,745,500
Capital Outlay	72,200	1,709,322	1,781,522	72,200	1,709,322	1,781,522	72,200	1,709,322	1,781,522
Other Outgo 7xxx	1,150,000	0	1,150,000	1,150,000	0	1,150,000	1,150,000	0	1,150,000
Transfer of Indirect 73xx	(7,067,842)	5,767,662	(1,300,180)	(6,683,723)	5,383,543	(1,300,180)	(6,683,723)	5,383,543	(1,300,180)
Budget Reductions	0	0	0	0	(1,629,798)	(1,629,798)	0	(3,131,390)	(3,131,390)
Total Expenditures	354,357,299	235,619,426	589,976,725	364,343,947	244,200,547	608,544,494	372,868,713	234,099,693	606,968,406
Deficit/Surplus	89,448,598	(120,156,248)	(30,707,650)	84,300,938	(135,532,136)	(51,231,198)	84,373,077	(125,431,282)	(41,058,205)
Transfers in/(out)	2,050,301	0	2,050,301	2,050,301	0	2,050,301	2,050,301	0	2,050,301
Contributions to Restricted	(98,193,763)	98,193,763	0	(104,568,460)	104,568,460	0	(111,352,629)	111,352,629	0
Net increase (decrease) in Fund Balance	(6,694,864)	(21,962,485)	(28,657,349)	(18,217,221)	(30,963,676)	(49,180,897)	(24,929,252)	(14,078,652)	(39,007,904)
Beginning Balance	95,627,953	104,528,511	200,156,464	88,933,089	82,566,026	171,499,116	70,715,868	51,602,351	122,318,219
Ending Balance	88,933,089	82,566,026	171,499,116	70,715,868	51,602,351	122,318,219	45,786,617	37,523,699	83,310,315
Revolving/Stores/Prepays	328,796		328,796	328,796		328,796	328,796		328,796
Reserve for Econ Uncertainty (2%)	11,758,528		11,758,528	12,129,884		12,129,884	12,098,362		12,098,362
Restricted Programs	0	82,566,026	82,566,026	0	51,602,351	51,602,351	-	37,523,699	37,523,699
Assigned Textbooks	0		0	0		0	5,000,000		5,000,000
Other Assignments	48,081,092		48,081,092	29,863,871		29,863,871	4,934,619		4,934,619
Unappropriated Fund Balance	28,764,673	0	28,764,673	28,393,318	0	28,393,318	23,424,839	-	23,424,839
<i>Unappropriated Percent</i>			<i>4.9%</i>			<i>4.7%</i>			<i>3.9%</i>

*Multiyear projections show a continued deficit spend each year

2021-22 Proposed Budget Multi-Year Projections without ESSER II, GEER & ELO funds

Description	Proposed Budget 2021-22			Projection 2022-23			Projection 2023-24		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
General Purpose	430,509,685	2,240,374	432,750,059	435,348,673	2,240,374	437,589,047	443,945,578	2,240,374	446,185,952
Federal Revenue	156,000	46,037,654	46,193,654	156,000	39,858,943	40,014,943	156,000	39,858,943	40,014,943
State Revenue	7,370,623	66,569,095	73,939,718	7,370,623	66,569,095	73,939,718	7,370,623	66,569,095	73,939,718
Local Revenue	5,769,589	616,056	6,385,645	5,769,589	0	5,769,589	5,769,589	0	5,769,589
Total Revenue	443,805,897	115,463,179	559,269,075	448,644,885	108,668,411	557,313,296	457,241,790	108,668,411	565,910,201
Expenditures									
Certificated Salaries	166,630,869	50,962,905	217,593,773	168,021,725	52,168,085	220,189,811	169,474,504	53,699,793	223,174,297
Classified Salaries	36,428,673	21,650,220	58,078,892	36,720,102	22,327,696	59,047,798	37,013,863	23,695,586	60,709,449
Benefits	118,719,397	65,959,760	184,679,156	125,855,124	69,991,430	195,846,554	131,010,030	74,104,611	205,114,641
Books and Supplies	13,001,548	15,367,544	28,369,092	13,393,806	11,416,214	24,810,020	14,205,467	11,716,214	25,921,681
Other Services & Oper. Expenses	25,422,455	52,934,197	78,356,652	25,814,712	51,780,675	77,595,388	26,626,372	52,380,675	79,007,048
Capital Outlay	72,200	1,709,322	1,781,522	72,200	1,709,322	1,781,522	72,200	1,709,322	1,781,522
Other Outgo 7xxx	1,150,000	0	1,150,000	1,150,000	0	1,150,000	1,150,000	0	1,150,000
Transfer of Indirect 73xx	(6,718,879)	5,418,699	(1,300,180)	(6,444,707)	5,144,527	(1,300,180)	(6,444,707)	5,144,527	(1,300,180)
Budget Reductions	0	0	0	0	(1,450,046)	(1,450,046)	0	(2,583,406)	(2,583,406)
Total Expenditures	354,706,263	214,002,645	568,708,907	364,582,963	213,087,903	577,670,866	373,107,729	219,867,322	592,975,051
Deficit/Surplus	89,099,634	(98,539,466)	(9,439,832)	84,061,922	(104,419,492)	(20,357,570)	84,134,061	(111,198,911)	(27,064,850)
Transfers in/(out)	2,050,301	0	2,050,301	2,050,301	0	2,050,301	2,050,301	0	2,050,301
Contributions to Restricted	(98,193,763)	98,193,763	0	(104,419,492)	104,419,492	0	(111,198,910)	111,198,910	0
Net increase (decrease) in Fund Balance	(7,043,828)	(345,703)	(7,389,531)	(18,307,269)	0	(18,307,269)	(25,014,548)	(1)	(25,014,549)
Beginning Balance	95,627,953	6,575,530	102,203,483	88,584,126	6,229,827	94,813,953	70,276,857	6,229,827	76,506,684
Ending Balance	88,584,126	6,229,827	94,813,953	70,276,857	6,229,827	76,506,684	45,262,308	6,229,827	51,492,135
Revolving/Stores/Prepays	328,796		328,796	328,796		328,796	328,796		328,796
Reserve for Econ Uncertainty (2%)	11,333,172		11,333,172	11,512,411		11,512,411	11,818,495		11,818,495
Restricted Programs	0	6,229,827	6,229,827	0	6,229,827	6,229,827	0	6,229,827	6,229,827
Assigned Textbooks	0		0	0		0	5,000,000		5,000,000
Other Assignments	48,256,437		48,256,437	29,949,167		29,949,167	4,934,619		4,934,619
Unappropriated Fund Balance	28,665,721	0	28,665,721	28,486,482	0	28,486,482	23,180,398	0	23,180,398
<i>Unappropriated Percent</i>			<i>5.0%</i>			<i>4.9%</i>			<i>3.9%</i>

*Multiyear projections show a continued deficit spend each year

Summary

- District's budget has been disapproved for 3 years (2018-19, 2019-20 and 2020-21)
 - Due to deficit spending
 - Diminishing cash flow projections
- Board Approved Fiscal Recovery Plan for \$4.5M on February 4, 2021 board meeting
- Key updates since 6.10.21 Public Hearing
 - \$564,000 for Child Development positions
- A \$24.9M ongoing solution is required to achieve fiscal solvency and eliminate deficit spending

Adopt the 2021-2022 SCUSD Budget