

Memo

To: Board of Trustees
From: Jeff Lippstreu, C.B.O.
Date: 5/27/2021
Re: 2021-22 Proposed Budget Public Hearing

BACKGROUND:

A Public Hearing will be held for the community and Board to hear and review the Elementary District proposed Budget for the 2021-22 fiscal year. Included will be an update of 2020-21 financial data incorporated into the proposed budget.

Pursuant to California Ed Code 42127, the governing board of each school district is required to adopt its annual budget on or before July 1 of each year. The Board is asked to conduct a hearing to review and discuss the proposed budget for 2021-22.

CURRENT CONSIDERATIONS:

This not an action item. A narrative that describes key assumptions and known elements is attached. The final budget will be presented to the Board for approval at the June 17, 2021 Board meeting. The fiscal impact is detailed in the attached documents.

The purpose of the hearing is for public feedback on the proposed budget, which is posted on the Lagunitas School District website and available for review at the Lagunitas School Office from May 28 through June 3 during business hours between 8:30 am and 3 pm. The proposed budget is based on the assumptions included in the Governor's May Revise, School Services of California Dartboard, and Marin County Office of Education Common Message.

ATTACHMENTS:

Narrative
General Fund
Multi Year Projections
MCOE Common Message
School Services Dartboard

PUBLIC HEARING CLOSE

Lagunitas School District
2021-22 Proposed Budget Report
Multi-Year Projections
Public Hearing – June 3, 2021
Adoption – June 17, 2021

Local School districts are required to adopt a budget prior to July 1 of each year in order to authorize the annual expenditure of funds. The proposed budget is a fiscal preparation and assessment of revenues and expenditures that occurs in advance of the State of California enacting its annual budget. This timeline requires districts to approve budgets prior to State enactment, and in advance of actual adopted revenue and expenditure detail publication and distribution. In the event material revisions are required, a revised budget will be presented to the Board within 45 days of the enacted State budget.

To develop accurate budgets within this process, Districts rely upon analysis and guidance from California Association of School Board Officials (CASBO), Marin County Office of Education (MCOE), County of Marin Department of Finance, and School Services of California (SSC). The proposed budget also contains financial summaries, multi-year projections, and detailed state financial reports relating to the projected financial activity of the Lagunitas School District for 2021-22 through 2023-24.

Governor's May Revise State Budget Proposal

The May Revision for the 2021-22 budget identifies significant increases to revenues in current year and budget year. For Education Funding, this translates to increases of more than \$10 billion. These revenues will fund the Proposition 98 Reserve, initiate Gann Limit (exceeding spending limits) payments to Education in 2022-23, and provide funding opportunities for specific programs. Proposals include:

- LCFF funding increases for districts
- Expanded Learning Opportunities (ELO) 2nd round funding
- In Person Instruction (IPI) 2nd round funding
- Transitional Kindergarten/Extended Day Expansion
- Child Nutrition

LCFF Adjustments: The Governor proposes the implementation of a Cost of Living Adjustment super-COLA of 4.05% (current year 2.31% plus budget year of 1.70%) , plus a 1% augmentation added to the super-COLA rate for LCFF increases, a total of 5.04%. This increase has a limited 1.70% benefit to the district's Mandated Block Grant funding.

Deferrals: The Legislature recommends paying down all referrals, totaling \$2.6 billion in 2021-22.

Special Education: The Governor proposes to maintain his January commitment to improve special education funding in the state by increasing the per student allocation. Note that Marin County has a higher allocation, and as a result, will receive flat state funding for special education.

Routine Restricted Maintenance Account: Effective in 2019-20, as per Ed Code 17070.75, school districts are required to deposit a minimum of 3% of general fund expenditures into an account for maintenance for facilities. No changes are anticipated at this time for this requirement.

Education Protection Account (EPA): Approved by voters in 2012, the Schools and Local Public Safety Protection Act 9 Proposition 30) temporarily increased the State's sales tax rate and personal income tax rates for the State's highest tax brackets. Basic Aid/Community Funded districts receive an annual funding allocation based on Average Daily Attendance (ADA). Annually, governing boards must approve a plan to expend the funds, it is prohibited to pay for administrator salaries and benefits, and the plan must be posted on the district website. No changes are anticipated at this time for this funding.

2021-22 Lagunitas School District Proposed Budget Assumptions

- Average Daily Attendance (ADA) estimate of 192, based on enrollment of 201.
- Education Protection Account (EPA) revenue calculated at \$45,462
- Lottery revenue estimated at \$27,500 unrestricted and \$7,950 restricted
- Federal revenues estimated at \$71,888
- Maintain existing Certificated staffing levels
- Maintain existing Classified staffing levels
- Expend One-Time Funding totaling \$190,207

As a Community Funded District, the Lagunitas School District generates its revenue from local sources, like property taxes, parcel taxes, and generous fundraising from LEAP. Local sources make up 82.91% of total district revenues. The Local Control Funding Formula (LCFF) distribution is 11.16%, with Federal and other State generate the remaining 5.93% of the District's revenues.

Property Tax revenues are estimated to increase by 3.9% for 2021-22, with parcel taxes estimated to increase by 4.38%. At this time, LEAP annual fundraising has not been confirmed, but has been estimated at 90% of 2018-19 levels.

Due to the transfer to a new health care broker, School Insurance of Southern California (SISC), it is anticipated the overall increased cost of health insurance will be just under 1% for 2021-22.

STRS and PERS rates increase, both in 2021-22 and out years, as follows:

	20-21	21-22	22-23	23-24	24-25
STRS	16.15%	16.92%	19.10%	19.10%	19.10%
PERS	20.70%	22.91%	26.10%	27.10%	27.70%

Other Considerations

Considerations for budget and/or multiyear projection items or categories:

- Estimated Ross Valley Charter enrollment transfer of \$74,820
- Increased SUI costs of 1.23% for 21-22
- Special Education NPS costs
- One-Time funding in 2021-22
- Future Federal ESSER Funding excluded
- Title I Funding excluded

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	2,775,897.00	0.00	2,775,897.00	2,828,056.00	0.00	2,828,056.00	1.9%
2) Federal Revenue		8100-8299	0.00	165,634.00	165,634.00	0.00	71,888.00	71,888.00	-56.6%
3) Other State Revenue		8300-8599	34,638.00	328,239.00	362,877.00	35,261.00	337,711.00	372,972.00	2.8%
4) Other Local Revenue		8600-8799	69,232.00	1,049,393.00	1,118,625.00	61,551.00	1,111,029.00	1,172,580.00	4.8%
5) TOTAL, REVENUES			2,879,767.00	1,543,266.00	4,423,033.00	2,924,868.00	1,520,628.00	4,445,496.00	0.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	658,123.00	604,840.00	1,262,963.00	590,080.00	644,346.00	1,234,426.00	-2.3%
2) Classified Salaries		2000-2999	548,706.00	315,596.00	864,302.00	581,474.00	355,215.00	936,689.00	8.4%
3) Employee Benefits		3000-3999	493,112.00	514,701.00	1,007,813.00	518,723.00	575,390.00	1,094,113.00	8.6%
4) Books and Supplies		4000-4999	67,025.00	217,524.00	284,549.00	42,300.00	33,670.00	75,970.00	-73.3%
5) Services and Other Operating Expenditures		5000-5999	406,277.00	444,606.00	850,883.00	439,670.00	492,892.00	932,562.00	9.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	11,910.00	77,883.00	89,793.00	11,910.00	84,000.00	95,910.00	6.8%
		7400-7499							
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,185,153.00	2,175,150.00	4,360,303.00	2,184,157.00	2,185,513.00	4,369,670.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			694,614.00	(631,884.00)	62,730.00	740,711.00	(664,885.00)	75,826.00	20.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	98,000.00	0.00	98,000.00	87,500.00	0.00	87,500.00	-10.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(652,469.00)	652,469.00	0.00	(664,885.00)	664,885.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(750,469.00)	652,469.00	(98,000.00)	(752,385.00)	664,885.00	(87,500.00)	-10.7%

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(55,855.00)	20,585.00	(35,270.00)	(11,674.00)	0.00	(11,674.00)	-66.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	564,709.59	265,735.50	830,445.09	508,854.59	286,320.50	795,175.09	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			564,709.59	265,735.50	830,445.09	508,854.59	286,320.50	795,175.09	-4.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			564,709.59	265,735.50	830,445.09	508,854.59	286,320.50	795,175.09	-4.2%
2) Ending Balance, June 30 (E + F1e)			508,854.59	286,320.50	795,175.09	497,180.59	286,320.50	783,501.09	-1.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	286,320.67	286,320.67	0.00	286,320.67	286,320.67	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	155,030.22	0.00	155,030.22	142,606.82	0.00	142,606.82	-8.0%
SPED	0000	9780				96,000.00		96,000.00	
STRS/PERS	0000	9780				25,991.97		25,991.97	
SPED	0000	9780	96,000.00		96,000.00				
STRS/PERS	0000	9780	38,415.37		38,415.37				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	348,824.20	0.00	348,824.20	349,573.60	0.00	349,573.60	0.2%
Unassigned/Unappropriated Amount		9790	0.17	(0.17)	0.00	0.17	(0.17)	0.00	0.0%

			2020-21 Estimated Actuals			2021-22 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	1,659,773.98	(220,298.78)	1,439,475.20				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	500.00	0.00	500.00				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	12,405.32	12,405.32				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			1,665,273.98	(207,893.46)	1,457,380.52				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	162,261.17	293.60	162,554.77				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			162,261.17	293.60	162,554.77				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

			2020-21 Estimated Actuals			2021-22 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(G9 + H2) - (I6 + J2)			1,503,012.81	(208,187.06)	1,294,825.75				

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	446,950.00	0.00	446,950.00	446,950.00	0.00	446,950.00	0.0%
Education Protection Account State Aid - Current Year		8012	45,448.00	0.00	45,448.00	45,608.00	0.00	45,608.00	0.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	9,631.00	0.00	9,631.00	9,489.00	0.00	9,489.00	-1.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	2,262,261.00	0.00	2,262,261.00	2,354,237.00	0.00	2,354,237.00	4.1%
Unsecured Roll Taxes		8042	43,649.00	0.00	43,649.00	46,592.00	0.00	46,592.00	6.7%
Prior Years' Taxes		8043	1,285.00	0.00	1,285.00	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			2,809,224.00	0.00	2,809,224.00	2,902,876.00	0.00	2,902,876.00	3.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(33,327.00)	0.00	(33,327.00)	(74,820.00)	0.00	(74,820.00)	124.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,775,897.00	0.00	2,775,897.00	2,828,056.00	0.00	2,828,056.00	1.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	35,512.00	35,512.00	0.00	35,426.00	35,426.00	-0.2%
Special Education Discretionary Grants		8182	0.00	411.00	411.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		3,163.00	3,163.00		3,163.00	3,163.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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Title III, Part A, English Learner									
Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant									
Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	116,548.00	116,548.00	0.00	23,299.00	23,299.00	-80.0%
TOTAL, FEDERAL REVENUE			0.00	165,634.00	165,634.00	0.00	71,888.00	71,888.00	-56.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	7,246.00	0.00	7,246.00	6,761.00	0.00	6,761.00	-6.7%
Lottery - Unrestricted and Instructional Materials		8560	27,392.00	8,900.00	36,292.00	28,500.00	8,400.00	36,900.00	1.7%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

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Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	319,339.00	319,339.00	0.00	329,311.00	329,311.00	3.1%
TOTAL, OTHER STATE REVENUE			34,638.00	328,239.00	362,877.00	35,261.00	337,711.00	372,972.00	2.8%

			2020-21 Estimated Actuals			2021-22 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	790,080.00	790,080.00	0.00	833,675.00	833,675.00	5.5%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	29,720.00	0.00	29,720.00	36,440.00	0.00	36,440.00	22.6%
Interest		8660	8,600.00	0.00	8,600.00	9,600.00	0.00	9,600.00	11.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	15,401.00	141,573.00	156,974.00	0.00	159,254.00	159,254.00	1.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	15,511.00	0.00	15,511.00	15,511.00	0.00	15,511.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		117,740.00	117,740.00		118,100.00	118,100.00	0.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			69,232.00	1,049,393.00	1,118,625.00	61,551.00	1,111,029.00	1,172,580.00	4.8%
TOTAL, REVENUES			2,879,767.00	1,543,266.00	4,423,033.00	2,924,868.00	1,520,628.00	4,445,496.00	0.5%

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	486,932.00	604,840.00	1,091,772.00	411,100.00	644,346.00	1,055,446.00	-3.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	171,191.00	0.00	171,191.00	178,980.00	0.00	178,980.00	4.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			658,123.00	604,840.00	1,262,963.00	590,080.00	644,346.00	1,234,426.00	-2.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	62,759.00	243,032.00	305,791.00	65,334.00	267,727.00	333,061.00	8.9%
Classified Support Salaries		2200	82,688.00	72,564.00	155,252.00	87,123.00	87,488.00	174,611.00	12.5%
Classified Supervisors' and Administrators' Salaries		2300	137,500.00	0.00	137,500.00	145,488.00	0.00	145,488.00	5.8%
Clerical, Technical and Office Salaries		2400	255,259.00	0.00	255,259.00	264,529.00	0.00	264,529.00	3.6%
Other Classified Salaries		2900	10,500.00	0.00	10,500.00	19,000.00	0.00	19,000.00	81.0%
TOTAL, CLASSIFIED SALARIES			548,706.00	315,596.00	864,302.00	581,474.00	355,215.00	936,689.00	8.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	114,645.00	221,022.00	335,667.00	97,847.00	247,803.00	345,650.00	3.0%
PERS		3201-3202	106,971.00	55,220.00	162,191.00	123,955.00	55,886.00	179,841.00	10.9%
OASDI/Medicare/Alternative		3301-3302	50,710.00	32,719.00	83,429.00	57,128.00	36,698.00	93,826.00	12.5%
Health and Welfare Benefits		3401-3402	169,968.00	179,347.00	349,315.00	168,406.00	193,354.00	361,760.00	3.6%
Unemployment Insurance		3501-3502	602.00	473.00	1,075.00	14,249.00	11,570.00	25,819.00	2301.8%
Workers' Compensation		3601-3602	33,322.00	25,920.00	59,242.00	36,335.00	30,079.00	66,414.00	12.1%
OPEB, Allocated		3701-3702	16,894.00	0.00	16,894.00	20,803.00	0.00	20,803.00	23.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			493,112.00	514,701.00	1,007,813.00	518,723.00	575,390.00	1,094,113.00	8.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	41,900.00	41,900.00	0.00	8,400.00	8,400.00	-80.0%
Books and Other Reference Materials		4200	0.00	22,279.00	22,279.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	57,025.00	105,298.00	162,323.00	37,300.00	24,270.00	61,570.00	-62.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	10,000.00	48,047.00	58,047.00	5,000.00	1,000.00	6,000.00	-89.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			67,025.00	217,524.00	284,549.00	42,300.00	33,670.00	75,970.00	-73.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,945.00	19,889.00	22,834.00	4,135.00	27,900.00	32,035.00	40.3%
Dues and Memberships		5300	8,500.00	0.00	8,500.00	10,000.00	0.00	10,000.00	17.6%
Insurance		5400 - 5450	32,637.00	0.00	32,637.00	38,950.00	0.00	38,950.00	19.3%
Operations and Housekeeping Services		5500	98,850.00	7,604.00	106,454.00	110,845.00	5,000.00	115,845.00	8.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,025.00	8,968.00	24,993.00	17,675.00	7,450.00	25,125.00	0.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	223,570.00	408,145.00	631,715.00	230,565.00	452,542.00	683,107.00	8.1%
Communications		5900	23,750.00	0.00	23,750.00	27,500.00	0.00	27,500.00	15.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			406,277.00	444,606.00	850,883.00	439,670.00	492,892.00	932,562.00	9.6%

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	77,883.00	77,883.00	0.00	84,000.00	84,000.00	7.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	11,910.00	0.00	11,910.00	11,910.00	0.00	11,910.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			11,910.00	77,883.00	89,793.00	11,910.00	84,000.00	95,910.00	6.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,185,153.00	2,175,150.00	4,360,303.00	2,184,157.00	2,185,513.00	4,369,670.00	0.2%

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	98,000.00	0.00	98,000.00	87,500.00	0.00	87,500.00	-10.7%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			98,000.00	0.00	98,000.00	87,500.00	0.00	87,500.00	-10.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(652,469.00)	652,469.00	0.00	(664,885.00)	664,885.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(652,469.00)	652,469.00	0.00	(664,885.00)	664,885.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(750,469.00)	652,469.00	(98,000.00)	(752,385.00)	664,885.00	(87,500.00)	-10.7%

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,828,056.00	2.43%	2,896,758.00	2.57%	2,971,237.00
2. Federal Revenues	8100-8299	71,888.00	0.00%	71,888.00	0.00%	71,888.00
3. Other State Revenues	8300-8599	372,972.00	-49.59%	188,029.00	3.42%	194,462.00
4. Other Local Revenues	8600-8799	1,172,580.00	4.31%	1,223,102.00	4.17%	1,274,151.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		4,445,496.00	-1.48%	4,379,777.00	3.01%	4,511,738.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				1,234,426.00		1,271,707.00
a. Base Salaries				24,689.00		25,434.00
b. Step & Column Adjustment				12,592.00		12,971.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,234,426.00	3.02%	1,271,707.00	3.02%	1,310,112.00
2. Classified Salaries				936,689.00		905,792.00
a. Base Salaries				33,611.00		32,021.00
b. Step & Column Adjustment				9,703.00		9,378.00
c. Cost-of-Living Adjustment				(74,211.00)		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	936,689.00	-3.30%	905,792.00	4.57%	947,191.00
3. Employee Benefits	3000-3999	1,094,113.00	3.16%	1,128,725.00	8.98%	1,230,095.00
4. Books and Supplies	4000-4999	75,970.00	0.00%	75,970.00	0.00%	75,970.00
5. Services and Other Operating Expenditures	5000-5999	932,562.00	-15.88%	784,481.00	1.34%	795,016.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	95,910.00	0.00%	95,910.00	0.00%	95,910.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	87,500.00	-1.61%	86,090.00	0.00%	86,090.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		4,457,170.00	-2.43%	4,348,675.00	4.41%	4,540,384.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(11,674.00)		31,102.00		(28,646.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		795,175.09		783,501.09		814,603.09
2. Ending Fund Balance (Sum lines C and D1)		783,501.09		814,603.09		785,957.09
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		0.00		0.00
b. Restricted	9740	286,320.67		286,320.50		286,320.50
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	142,606.82		180,388.59		136,405.87
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	349,573.60		347,894.00		363,230.72
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		783,501.09		814,603.09		785,957.09

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	349,573.60		347,894.00		363,230.72
c. Unassigned/Unappropriated	9790	0.17		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.17)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		349,573.60		347,894.00		363,230.72
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.84%		8.00%		8.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		193.92		185.28		182.40
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		4,457,170.00		4,348,675.00		4,540,384.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		4,457,170.00		4,348,675.00		4,540,384.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		222,858.50		217,433.75		227,019.20
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		71,000.00		71,000.00		71,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		222,858.50		217,433.75		227,019.20
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

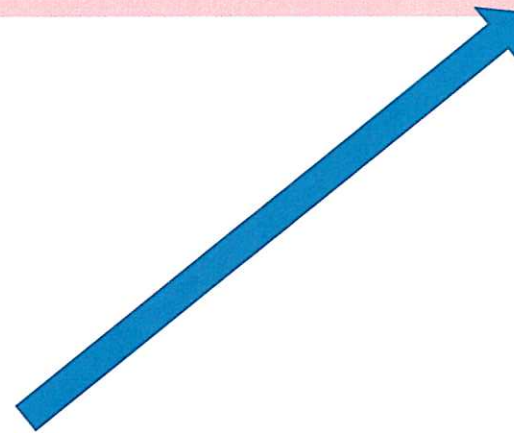
2021-22 Budget Development by Resource with Beginning Fund Balance

Updated 5/21/2021

Object	Unrestricted	HTS Transportation	Lottery	EPA	Title I Part A	SPED IDEA Grant	Title II Improving Quality	Student Support	REAP	Restricted Lottery	SPED	In Person Instruction - IP	Expanded Learning - EL	ELD Para Staff	STNS On Behalf	On-Going Maintenance	Total 9xxx	TOTAL	UNRESTRICTED	RESTRICTED
	0000	0723	1100	1400	3010	3310	4035	4127	5830	6300	6500	7422	7425	7426	7690	8150	9010			
Beginning Fund Balance:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In:	-74,820.00																0.00	-74,820.00	-74,820.00	0.00
8xxx Revenue:	2,925,580.00	0.00	28,500.00	45,608.00	0.00	35,426.00	3,163.00	10,000.00	23,299.00	8,400.00	118,100.00	43,480.00	130,783.00	15,944.00	139,104.00	0.00	992,929.00	4,520,316	2,999,688	1,520,628
2,924,318.00	2,850,760.00	0.00	28,500.00	45,608.00	0.00	35,426.00	3,163.00	10,000.00	23,299.00	8,400.00	118,100.00	43,480.00	130,783.00	15,944.00	139,104.00	0.00	992,929.00	4,445,496	2,924,868	1,520,628
1xxx Certificated Salaries	544,472.00	0.00	0.00	45,608.00	0.00	0.00	3,163.00	10,000.00	18,685.00	0.00	61,214.00	0.00	0.00	0.00	0.00	0.00	551,284.00	1,234,426	590,080	644,346
2xxx Classified Salaries	581,474.00	0.00	0.00	0.00	0.00	35,426.00	0.00	0.00	0.00	0.00	78,142.00	14,837.00	50,119.00	9,255.00	0.00	53,140.00	114,296.00	936,689	581,474	355,215
3xxx Employee Benefits	518,723.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,277.00	0.00	92,124.00	5,700.00	34,359.00	6,689.00	139,104.00	31,910.00	250,227.00	1,094,113	518,723	575,390
4xxx Materials & Supplies	13,800.00	0.00	28,500.00	0.00	0.00	0.00	0.00	0.00	0.00	8,400.00	1,300.00	0.00	0.00	0.00	0.00	15,000.00	8,970.00	75,970	42,300	33,670
5xxx Services & Operating	439,620.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	315,542.00	22,943.00	46,305.00	0.00	0.00	39,950.00	68,152.00	932,562	439,670	492,892
6xxx Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0
7xxx Transfers (Other Funds)	99,410.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	84,000.00	0.00	0.00	0.00	0.00	0.00	0.00	183,410	99,410	84,000
	2,197,499.00	50.00	28,500.00	45,608.00	0.00	35,426.00	3,163.00	10,000.00	33,962.00	8,400.00	632,322.00	43,480.00	130,783.00	15,944.00	139,104.00	140,000.00	992,929.00	4,457,170	2,271,657	2,185,513
Contributions	-664,935.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	10,663.00	0.00	514,222.00	0.00	0.00	0.00	0.00	140,000.00	0.00	0	-664,885	664,885
Balance (+/-)	-11,674.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-11,674	-11,674	0
Ending Fund Balance:	-11,674.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-11,674.00	-11,674.00	0.00
				-11,674.00													0.00			

9010 & Other Restricted Local (to 9010 above)

	Open 9032	Middle Montessori 9033	School 9034	LEAP 9035	Graduation 9037	Rite of Passage 9038	Parcel Tax 9040	Garden Grant 9213	Yearbook 9218	Bobcat Band 9765	Total 9xxx
Beginning Fund Balance:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8xxx Revenue:	59,124.00	47,411.00	32,223.00	500.00	500.00	1,096.00	833,675.00	15,000.00	3,400.00	0.00	992,929.00
TOTAL REVENUES:	59,124.00	47,411.00	32,223.00	500.00	500.00	1,096.00	833,675.00	15,000.00	3,400.00	0.00	992,929.00
1xxx Certificated Salaries	0.00	0.00	10,132.00	0.00	0.00	900.00	540,252.00	0.00	0.00	0.00	551,284.00
2xxx Classified Salaries	48,576.00	41,728.00	4,800.00	0.00	0.00	0.00	9,148.00	10,044.00	0.00	0.00	114,296.00
3xxx Employee Benefits	10,048.00	5,683.00	4,041.00	0.00	0.00	196.00	229,144.00	1,115.00	0.00	0.00	250,227.00
4xxx Materials & Supplies	500.00	0.00	0.00	500.00	500.00	0.00	1,229.00	2,841.00	3,400.00	0.00	8,970.00
5xxx Services & Operating	0.00	0.00	13,250.00	0.00	0.00	0.00	53,902.00	1,000.00	0.00	0.00	68,152.00
6xxx Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7xxx Transfers (Other Funds)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES:	59,124.00	47,411.00	32,223.00	500.00	500.00	1,096.00	833,675.00	15,000.00	3,400.00	0.00	992,929.00
Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Balance (+/-)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Fund Balance:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



	19-20			20-21	20-21	20-21	20-21	21-22	22-23	23-24
	Unaudited Actuals			Adopted Budget	45 Day Revise Budget	1st Interim Revision #2	2nd Interim Revision #3	Projection	Projection	Projection
Revenues										
Unrestricted	2,543,958.17	2,653,117.01	2,694,614.38	2,733,147.00	2,774,566.00	2,774,566.00	2,775,897.00	2,828,056.36	2,896,757.76	2,971,237.00
	98,587.76	124,418.54	57,733.74	57,211.00	57,211.00	43,471.00	54,831.00	61,551.00	57,471.00	57,471.00
	55,853.56	62,724.45	63,529.80	27,545.00	27,545.00	34,085.00	34,638.00	35,261.00	34,020.00	33,400.00
Total Unrestricted	2,698,399.49	2,840,260.00	2,815,877.92	2,817,903.00	2,859,322.00	2,852,122.00	2,865,366.00	2,924,868.36	2,988,248.76	3,062,108.00
Restricted										
Total Restricted	1,239,487.07	1,431,967.66	1,381,715.00	1,301,632.00	1,386,351.00	1,405,028.00	1,375,950.00	1,520,628.00	1,391,528.00	1,449,630.00
Total	3,937,886.56	4,272,227.66	4,197,592.92	4,119,535.00	4,245,673.00	4,257,150.00	4,241,316.00	4,445,496.00	4,379,777.00	4,511,738.00
Expenditures										
Certificated	1,254,912.94	1,137,314.06	1,206,339.00	1,252,568.00	1,191,052.00	1,220,834.00	1,247,327.00	1,234,426.00	1,271,707.00	1,310,112.00
Classified	861,756.99	835,260.12	827,975.15	871,379.99	871,379.99	866,390.99	853,383.99	936,689.00	905,792.00	947,191.00
Benefits	808,571.95	972,792.73	923,259.13	1,001,369.00	1,001,369.00	1,009,809.00	1,004,448.00	1,094,113.00	1,128,725.00	1,230,095.01
Books & Supplies	122,832.82	99,185.46	120,380.33	76,889.00	151,416.00	369,833.00	242,552.00	75,970.00	75,970.00	75,970.00
Services & Operating Expenses	401,774.56	520,003.51	834,094.00	802,985.00	817,201.00	878,876.00	863,182.00	932,562.00	784,481.00	795,016.00
Capital Outlay	24,979.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	74,795.00	65,653.00	102,322.00	73,667.00	73,667.00	90,412.00	90,412.00	84,000.00	84,000.00	84,000.00
Transfers Out	66,372.00	68,991.00	81,308.00	82,000.00	82,000.00	82,000.00	98,000.00	99,410.00	98,000.00	98,000.00
Total	3,952,101.69	4,126,333.17	4,095,677.61	4,160,858.00	4,188,085.00	4,518,155.00	4,399,305.00	4,457,170.01	4,348,674.99	4,540,384.00
Components of Ending Fund Balance										
Total Unrestricted Revenue over Expenditures	(14,215.13)	145,894.49	101,915.31	(41,323.00)	57,587.99	(261,005.00)	(157,989.00)	(11,674.01)	31,102.00	(28,646.00)
Transfer FROM Unrestricted Revenue	(460,448.00)	(604,061.57)	(697,828.02)	(615,544.00)	(619,568.00)	(883,120.00)	(750,357.00)	(664,885.00)	(561,694.00)	(609,066.00)
Transfer TO Restricted Revenue	460,448.00	604,061.57	697,828.02	615,544.00	619,568.00	883,120.00	750,357.00	664,885.00	561,694.00	609,066.00
Total Revenue over Expenditures	(14,215.13)	145,894.49	101,915.31	(41,323.00)	57,588.00	(261,005.00)	(157,989.00)	(11,674.00)	31,102.00	(28,646.00)
	(46,155) U			(41,323)	57,588	(261,005)	(157,989)	(11,674)	31,102	(28,646)
	O R							0	0	0
	(46,155) T			(41,323)	57,588	(261,005)	(157,989)	(11,674)	31,102	(28,646)
D. FUND BALANCE										
1. Net Beginning Balance	596,850.42	582,635.29	728,529.78	601,026.78	839,753.09	830,445.09	830,445.09	672,456.09	660,782.09	691,884.09
2. Net Ending Fund Balance	582,635.29	728,529.78	830,445.09	559,703.78	897,341.09	569,440.09	672,456.09	660,782.09	691,884.09	663,238.09
3. Components of Ending Fund Balance										
a. Nonspendable	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
b. Restricted	117,497.59	200,385.05	265,735.50	114,239.05	263,842.50	0.50	136,776.67	136,776.67	136,776.67	136,776.67
c. Committed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
-Stabilization Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
-Other Commitments	96,000.00	77,000.00	96,000.00	72,000.00	96,000.00	96,000.00	96,000.00	96,000.00	96,000.00	96,000.00
	96,000.00	24,151.96	62,500.00	22,844.00	59,170.00	59,170.00	59,170.00	59,170.00	59,170.00	59,170.00
	53,279.32	91,886.11	20,614.85	12,752.09	20,614.85	0.00	20,614.85	7,261.82	19,508.18	3,060.70
d. Assigned	116,571.89	123,790.00	59,170.00	0.00	37,330.58	59,482.67	10,790.17	0.00	27,535.24	0.00
e. Unassigned/Unappropriated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
-Reserve for Economic Uncertainties	194,286.49	206,316.66	321,149.57	332,868.64	335,046.80	345,055.92	344,104.40	356,573.60	347,894.00	363,230.72
-Unassigned/Unappropriated	0.00	(0.00)	275.17	0.00	80,336.36	4,731.00	0.00	0.00	0.00	0.00
f. Total Components of Ending Fund Balance	678,635.29	728,529.78	830,445.09	559,703.78	897,341.09	569,440.09	672,456.09	660,782.09	691,884.09	663,238.09
Total Reserve:	17.17%	17.66%	20.28%	13.45%	21.43%	12.60%	15.29%	14.83%	15.91%	14.61%
Restricted:	3.10%	4.98%	6.61%	2.87%	6.42%	0.11%	3.22%	3.18%	3.26%	3.12%
Unrestricted:	14.07%	12.68%	13.67%	10.59%	15.01%	12.49%	12.06%	11.64%	12.65%	11.48%

The Marin Common Message

May Revision 2021

MARIN COUNTY OFFICE OF EDUCATION

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Key Guidance

This edition of the Common Message is intended to provide information and guidance to assist local educational agencies (LEAs) in developing 2021-22 adopted budgets and the associated multi-year projection (MYP). It contains information related to the Governor's May Revision Budget Proposal. This version of the Common Message primarily addresses changes from the Governor's January Budget Proposal as well as items considered essential for LEAs to include in their budgets and MYP.

The Governor's May Revision is reflective of a strong economic turnaround, projecting unprecedented funding for K-12 public education. This budget provides for a super cost-of-living adjustment (COLA) and several one-time funding opportunities, with the creation of California for All Kids, a roadmap to address the gaps in early education, school nutrition, teacher support, class size, broadband access, and wraparound services.

Significant Changes Since Second Interim Report

Prop. 98 funding is estimated to be \$93.7 billion for 2021-22.

The Local Control Funding Formula (LCFF) COLA for 2021-22 is projected at 1.7%, compounded with the deferred 2020-21 COLA of 2.31%, which equates to a 4.05% COLA. Additional support to alleviate fiscal pressures on LEAs is being proposed, and the May Revision includes \$520 million Prop. 98 funding for an additional 1.0% increase to the LCFF base. This proposal is only for the LCFF and calculates to a super COLA of 5.07%.

The Governor's budget continues to propose paying off most of the K-12 cash deferrals, leaving an ongoing K-12 deferral balance of \$2.6 billion from June 2022 to July 2022.

Special Education is projected to be funded with the compounded COLA at 4.05% but not the augmentation in the LCFF proposal. LCFF and Special Education are the only state funded programs to receive both the 2020-21 and 2021-22 COLAs.

Also included in the May Revision are one-time funding proposals for the following programs:

- Reopening of Schools
- Expanded Learning Time
- Universal Transitional Kindergarten Planning Grant
- Community Schools
- Comprehensive Student Supports
- Educator Preparation, Retention and Training
- Child Nutrition
- Broadband

Independent Study Requirements

The Governor proposed in his May Budget Revision to amend Education Code Sections 51745, 51747, 51747.3, and 51747.5 of Article 5.5, Independent Study (51745-51749.6).

For LEAs to offer virtual learning in the upcoming school year, they must adhere to Independent Study (IS) requirements, as distance learning authorities under Senate Bill 98 (Ch. 96, Stats. 2020) expire on June 30, 2021. The May Revision leaves intact most of IS existing law, including the permissive nature of whether to offer IS at all, but makes several important changes that affect both existing IS programs and virtual learning programs that succeed SB 98.

Educational opportunities offered through IS may now include (among the list of statutory reasons provided): “Upon determination of a parent/guardian, individualized study for pupils who[se] health would be put at-risk by in-person instruction.” Education Code Section 51745(c).

The May Revision proposes various changes to an LEA’s IS policy and student agreements, which are summarized here:

- Daily live interaction for all pupils. EC Section 51747(e).
- Weekly synchronous interaction for all pupils. EC Section 51747(e).
- Allowing electronic signatures and record keeping to reduce paperwork time and increase learning time. EC Section 51747(g)(8)(E).
- Content aligned to grade-level standards. EC Section 51747(c).
- Procedures for tiered reengagement strategies, including outreach and parental engagement for absent students. EC Section 51747(d), (g)(1).
- A plan to return students to in-person instruction expeditiously at the request of their parents. EC Section 51747(f).
- Ensuring students have the technology and connectivity to participate in the education program and assignments. EC Section 51747(d), (g)(3).
- Identification of supports to be provided to students who are struggling or who have unique needs, as specified. EC Section 51747(d), (g)(7).
- Each LEA shall document daily participation for each pupil on each school day, in whole or in part, for which IS is provided. A pupil who does not participate in IS on a school day shall be documented as absent for that school day. EC Section 51747.5(c)
- Each LEA shall ensure that a weekly engagement record is completed for each pupil documenting synchronous or asynchronous instruction for each whole or partial day of IS, verifying daily participation and tracking assignments. EC Section 51747.5(d)
- For purposes of compliance with subdivisions (c) and (d), by September 1, 2021, the California Department of Education shall provide LEAs with a digital form for reporting daily participation and weekly engagement that minimizes workload associated with collecting and reporting this information for teachers and LEAs. EC Section 51747.5(e)
- Written agreements may be signed using a digital signature. EC Section 51747(8)(E)

Federal and State Funds

Elementary and Secondary School Emergency Relief (ESSER III) Fund

The American Rescue Plan (ARP) allocated \$122 billion to the ESSER III fund nationwide to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the nation's students. For additional information refer to the fact sheets available on the U.S. Department of Education's website:

https://oese.ed.gov/files/2021/03/FINAL_ARP-ESSER-Methodology-and-Table.pdf

https://oese.ed.gov/files/2021/03/FINAL_ARP-ESSER-FACT-SHEET.pdf

- California will receive \$15 billion of these funds and can reserve up to 10%, with a requirement of 7.5% of total state funding for allocation as follows: 5% for interventions to address learning loss, 1% for summer enrichment programs, 1% for comprehensive after-school programs, and one-half of 1.0% for administration.
- A total of \$13.6 billion (90% of the state's allocation) to be appropriated by the Governor to LEAs in proportion to the amount of Title I, Part A funds each LEA received in fiscal year 2020-21. LEAs may use these funds to support coronavirus response activities, similar to ESSER II, back to March 13, 2020. These funds must be obligated by September 30, 2024. The California Department of Education (CDE) is developing further guidance on these funds.
 - LEAs are required to use at least 20% of ESSER III funds for learning loss mitigation by implementing evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive after-school programs, or extended school year programs, and ensure that such interventions respond to students' academic, social, and emotional needs and address the disproportionate impact of COVID-19 on underrepresented student subgroups.
- In order to receive an allocation of ESSER III funds, LEAs must apply for funding by submitting the ESSER III Legal Assurances. A link to the web application will be made available on the ARP Act Funding web page at <https://www.cde.ca.gov/fg/cr/arpact.asp>. The CDE anticipates that the ESSER III Legal Assurances will be made available on CDE's ARP Act Funding web page between June 1 and June 7.
- Within 30 days of submitting ESSER III Legal Assurances LEAs must adopt a Safe Return to In-Person Instruction and Continuity of Services (Safe Return) Plan. The Safe Return Plan is a requirement of the ARP Act, and all associated requirements must be fulfilled within 30 days of a LEA submitting ESSER III Legal Assurances. Additional information concerning the requirements of the Safe Return Plan, including a template to assist LEAs in meeting the federal requirements will be made available on CDE's ARP Act Funding web page at <https://www.cde.ca.gov/fg/cr/arpact.asp> between June 1 and June 7.

- The Safe Return Plan must be posted to the LEA's website. Before posting the plan, LEAs must seek public comment on it.
- The ARP includes a separate program of Emergency Assistance for Non-Public Schools (EANS) administered by the state. Consequently, LEAs do not provide equitable services under ESSER III provisions.

Governor's Emergency Education Relief (GEER II) Fund

The Coronavirus Response and Relief Supplemental Appropriations Act allocated \$4 billion to the GEER fund nationwide. For additional information, refer to the fact sheets available on the U.S. Department of Education website:

https://oese.ed.gov/files/2021/01/FINAL_GEERII_EANS-Methodology_Table_1.8.21.pdf

https://oese.ed.gov/files/2021/01/FINAL_-GEER_FactSheet_1.8.211.pdf

- California will receive \$341.4 million of these funds.
- A total of \$154 million is to be appropriated by the Governor (through the budget process) for any education purpose (for early education through higher education) related to COVID relief back to March 13, 2020. Funds must be obligated by September 30, 2023.
- The remaining \$187.4 million is to assist nonprofit nonpublic schools through the EANS program. The Governor applies for these funds separately from the rest of GEER II.
 - EANS replaces the equitable services requirement found in GEER I, and as such, there is no equitable services requirement for GEER II.

In-Person Instruction and Expanded Learning Opportunities Grants

The Legislature provided \$6.6 billion in the Assembly Bill 86 COVID-19 relief package, including \$2 billion for In-Person Instruction (IPI) grants and \$4.6 billion for Expanded Learning Opportunities (ELO) grants. Governor Newsom signed AB 86 on March 5, 2021.

Estimated allocations were calculated using 2020-21 P-1 and preliminary CALPADS Fall 1 data and will be the basis for the May apportionment. A final recalculated apportionment will occur in early August based on 2020-21 P-2 and final CALPADS Fall 1 data, along with IPI reductions. Both IPI and ELO funds are available for expenditure through August 31, 2022, with a report of final expenditures due to the CDE by December 1, 2022. Please see [CDE's AB86 webpage](#) for funding formulas, estimated allocations, and other useful information.

In-Person Instruction (IPI) Grants

IPI grants are available to school districts, county offices of education (COEs), and classroom-based charter schools and are funded based on a proportionate share of each LEA's LCFF entitlement. To be eligible for full funding, LEAs must offer in-person instruction, as defined in Education Code Section 43520.5, including hybrid models, by April 1, 2021, for specified student groups. Hybrid models may offer fewer than five (5) days per week of in-person instruction, provided that LEAs are offering in-person instruction to the greatest extent possible.

- Funds are allocated proportionally based on each LEA's LCFF entitlement as of the 2020-21 P-2 apportionment certification.
- IPI grants will be reduced by 1% for each calendared instructional day that an LEA does not offer in-person instruction for all required groups. IPI grants will be forfeited if an LEA does not offer in-person instruction for all required groups by May 15, 2021, or if in-person instruction is not offered continuously through the end of the scheduled 2020-21 school year, unless otherwise ordered by a state or local health officer.
- IPI grants may be used for any purpose consistent with providing in-person instruction for any pupil participating in in-person instruction including, but not limited to, COVID-19 testing, cleaning and disinfection, personal protective equipment, ventilation and other school site upgrades necessary for health and safety, salaries for certificated or classified employees providing in-person instruction or services, and social and mental health support services provided in conjunction with in-person instruction.
- LEAs must complete a certification form by June 1, 2021, to verify compliance with the eligibility requirements for the IPI grant. The form can be found at: <https://www.cde.ca.gov/ls/he/hn/documents/leacertformcontents.docx>

Expanded Learning Opportunities (ELO) Grants

ELO grants are available to school districts, COEs, charter schools, and state special schools and are funded based on three calculations: homeless pupil enrollment X \$1,000, state special schools ADA X \$725, and remaining funds on a proportionate share of each LEA's LCFF entitlement.

To be eligible for funding, LEAs must implement a learning recovery program that, at a minimum, provides supplemental instruction, support for social and emotional well-being, and, to the maximum extent permissible under the guidelines of the United States Department of Agriculture, meals and snacks to specified student groups, as defined in Education Code Section 43522, who have faced adverse learning and social-emotional circumstances.

ELO grants shall be expended only for any of the following seven (7) purposes: extending instructional learning time, accelerating progress to close learning gaps, integrated pupil supports, community learning hubs, supports for credit deficient pupils, additional academic services, and training for school staff.

The following fiscal requirements apply to the ELO grant. Adherence to these requirements will be monitored through the annual audit process.

- The LEA must use at least 85% of its apportionment for expenditures related to providing in-person services in any of the seven purposes mentioned above.
- The LEA must use at least 10% of the funding that is received based on LCFF entitlement to hire paraprofessionals to provide supplemental instruction and support through the duration of this program, with a priority for full-time paraprofessionals. The supplemental instruction and support provided by the paraprofessionals must be prioritized for English learners and students with disabilities. Funds expended to hire paraprofessionals count toward the LEA's requirement to spend at least 85% of its apportionment to provide in-person services.
- An LEA may use up to 15% of its apportionment to increase or improve services for students participating in distance learning or to support activities intended to prepare the LEA for in-person instruction, before in-person instructional services are offered.

LEAs must complete the Expanded Learning Opportunities Grant Plan as a condition for receiving an ELO grant. The plan must be adopted by the local governing board or body of the LEA at a public meeting on or before June 1, 2021, and must be submitted to the COE, the CDE, or the chartering authority within five (5) days of adoption, as applicable. The plan template can be found here:

<https://www.cde.ca.gov/ls/he/hn/documents/explearnoppgrtemp.docx>

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

Planning Factors for 2021-22 and Multi-Year Projections (MYPs)

Key planning factors for LEAs to incorporate into their 2021-22 budget and multi-year projections are listed below and are based on the latest information available.

Planning Factor	2021-22	2022-23	2023-24
Statutory COLA (LCFF and SPED Base Rate)	1.70%	2.48%	3.11%
2020-21 COLA (LCFF and SPED Base Rate)	2.31%	0.00%	0.00%
Super COLA Augmentation (LCFF)	1.00%	0.00%	0.00%
Funded LCFF COLA	5.07%	2.48%	3.11%
STRS Employer Rates	16.92%	19.10%	19.10%
PERS Employer Rates	22.91%	26.10%	27.10%
State Unemployment Insurance	1.23%	0.90%	0.30%
Lottery – Unrestricted per ADA	\$150	\$150	\$150
Lottery – Prop. 20 per ADA	\$49	\$49	\$49
Mandated Block Grant for Districts			
K-8 per ADA	\$32.79	\$33.60	\$34.64
9-12 per ADA	\$63.17	\$64.74	\$66.75
Mandated Block Grant for Charters			
K-8 per ADA	\$17.21	\$17.64	\$18.19
9-12 per ADA	\$47.84	\$49.03	\$50.55
State Preschool (CSPP) Part-Day Daily Reimbursement Rate	\$31.40	\$32.18	\$33.18
State Preschool (CSPP) Full-Day Daily Reimbursement Rate	\$50.70	\$51.96	\$53.73
General Child Care (CCTR) Daily Reimbursement Rate	\$50.38	\$51.63	\$53.24
Routine Restricted Maintenance Account (Flexibility for calculation to exclude STRS and PERS on behalf payments, ESSER and LLMF Funds from calculation)	3%	3%	3%

Local Control Funding Formula

The Governor is proposing a super COLA of 5.07% for the LCFF for 2021-22, adding 1.0% to a compound COLA of 4.05% derived from the unfunded 2020-21 statutory COLA of 2.31% and an estimated 1.7% statutory COLA for 2021-22.

Traditional attendance accounting returns in 2021-22, and school districts with declining enrollment will be able to take advantage of the prior year ADA guarantee. For most school districts, 2020-21 ADA that becomes the prior year, is, in fact, 2019-20 ADA. Districts should nonetheless monitor enrollment carefully because the additional cushion in 2021-22 is offset by the recognition of two years' ADA decline in 2022-23. Charter schools are not afforded the prior year guarantee and will be funded on current year ADA beginning in 2021-22.

The May Revision includes a proposal to increase the concentration grant component of the LCFF from 50% to 65% of the adjusted base LCFF grant at an estimated ongoing cost of \$1.1 billion. The additional funds are intended to allow these LEAs to increase the number of staff providing direct services. The recently released LCFF Calculator has been updated to allow the user to override the pre-populated 50% factor with 65%. Most LEAs will need to complete their Local Control and Accountability Plan (LCAP) and take it to public hearing prior to the state budget being approved. Those LEAs that generate concentration grant funding should identify the increased funding this proposal would represent and what it would mean in terms of direct services staffing. By identifying the difference, the LEA could include the additional actions or services in their LCAP as conditional on approval of the proposal.

LEAs are encouraged to develop multiple scenarios using the LCFF COLA planning factors as best case. LEAs that are prepared for both best- and worst-case budgets in the future are better able to weather economic uncertainty.

Local Control Accountability Plan

By June 30, 2021, LEAs will need to adopt an LCAP using the LCAP template and expenditures tables that were approved in January 2020 but later suspended for the 2020-21 year. The components of the LCAP for the 2021-22 LCAP year must be posted as one document assembled in the following order:

- LCFF Budget Overview for Parents
- Annual Update with instructions
- LCAP Template (including)
 - Plan Summary
 - Stakeholder Engagement
 - Goals and Actions
 - Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students
 - Expenditure Tables
 - LCAP Instructions

The May Revision trailer bill continues to propose language that will require LEAs to include in their LCAPs a calculation of any estimated shortfall in meeting their increased or improved services requirement for the “annual update” year. This shortfall could include a quantitative shortfall – e.g., estimated actual expenditures are less than budgeted expenditures – and/or a qualitative shortfall – estimated improvement in a service was less than the planned improvement. The calculated amount of this shortfall would then become an added increased and improved services requirement in the LCAP year. These changes, if adopted, would be effective for LCAPs adopted in June 2022.

Districts will want to be particularly thoughtful about how they present and budget for services meeting the increased and improved services requirement in the LCAP, and track implementation closely throughout the year, to avoid being surprised by a large carryover requirement at the end of 2021-22. This may be particularly challenging given the large quantities of one-time funding that districts are receiving from state and federal sources.

Furthermore, because of the proposed new carryover requirements, it will be critical that the LCAP calculations of supplemental and concentration grant funding, and the corresponding increased and improved services percentage, match the actual district entitlements based on the adopted state budget. This means if a district adopts a budget based on lower entitlements (e.g., the January COLA estimate), LEAs may be required to have the governing board adopt a 45-day budget and a corresponding update to the LCAP, and to submit these documents to their county office for approval.

Early Childhood Education

The May Revision contains some significant policy and program changes to early learning and care that are in line with the master plan published in 2020. Changes relevant to LEAs are listed below.

Cost-of-Living Adjustments (COLA)

A 1.7% COLA is provided for State Preschool Programs and early care and education programs.

Universal Transitional Kindergarten (UTK)

To provide access to free, high-quality, inclusive pre-kindergarten education for all children, the May Revision proposes a series of investments beginning in 2022-23 to incrementally establish universal transitional kindergarten, creating a “14th grade” of public education by 2024-25.

UTK would be phased in over four years, with LEAs able to use 2021-22 for planning and infrastructure development and additional access for 4-year-olds, increased in increments of three (3) months of age per year from 2022-23 through 2024-25, when all four (4)-year-olds would be eligible.

Costs of this plan are anticipated to be approximately \$900 million general fund in 2022-23, growing to \$2.7 billion in 2024-25 (the Prop. 98 guarantee would be “rebenched” to draw down general fund for the costs of new enrollment in each year of increased investment).

This program allocates \$250 million of one-time Prop. 98 dollars in fiscal year 2021-22 for LEAs to create or expand TK programs. Allowable uses of these funds include costs for planning, hiring, training, classroom materials, and supplies. Funding will be awarded to LEAs based on kindergarten (excluding TK) ADA reported in 2019-20.

In addition, the Kindergarten Facilities Grant Program has been expanded to include transitional kindergarten to accommodate the additional capacity needed to offer or expand enrollment in a TK program. As a condition of receipt of funds, an applicant school district must pass a resolution at a public governing board meeting stating the district’s intent to offer or expand enrollment in a TK program.

The May Revision also proposes \$380 million Prop. 98 general fund in 2022-23, growing to \$740 million in 2024-25, to provide one additional certificated or classified staff person in each TK classroom. For many classrooms, this will reduce adult-to-child ratios from 1:24 to 1:12.

\$10 million one-time general fund is provided for the CDE to update the Preschool Learning Foundations, the recommended learning standards for preschool and TK, to reflect the most recent research on early childhood development and provide comprehensive resources for pre-kindergarten teachers.

State Preschool Program (CSPP)

The May Revision maintains the level of funding available for the State Preschool Program. The Administration will develop a comprehensive plan for implementation in 2022-23 to support existing State Preschool Program providers to maintain their contracts while transitioning to serve younger children, in alignment with the Master Plan for Early Learning and Care, to ensure all eligible three (3)-year-olds have access to high-quality early learning.

Special Education

The 2021-22 May Revision budget proposals for Special Education build on funding augmentations implemented over the past two years.

The May Revision proposes applying a compounded COLA of 4.05%, reflecting the previously suspended 2020-21 COLA and the now final 2021-22 statutory COLA of 1.7% to the base Special Education funding formula. This increase results in a Special Education base rate of \$650.31 for 2021-22 – still below Marin SELPA’s funding rate of \$727.55 which means the SELPA will be flat funded for 2021-22.

\$300 million in ongoing Prop. 98 funding for the Special Education Early Intervention Grant is proposed to supplement existing resources, increase the availability of evidence-based services and support school readiness for infants, toddlers, and preschoolers, with a focus on inclusive settings. These funds are restricted and will be allocated to the LEA of residence based on the number of preschool children with exceptional needs using Fall 1 Census data.

One-time American Rescue Plan Act funds of \$277.7 million are proposed to supplement existing IDEA funds that are to be distributed via the IDEA permanent formula. In addition, the May Revision proposes IDEA allocations of \$15 million to provide technical support to LEAs for developing and administering IEPs and for assisting with assessing the pandemic impacts on students with disabilities, \$2.3 million to assist CDE in addressing special education complaints and court-ordered monitoring and \$1.2 million to improve coordination between CDE, the state Department of Developmental Services and LEAs regarding infant to preschool transition and to promote inclusion best practices. Finally, out-of-home care funding is to remain frozen one additional year, through 2021-22 with the only increase the application of the Compound COLA.

Cash Flow / Deferrals

The proposed cash deferral for fiscal year 2021-22 remains as a 100% deferral of the June 2022 apportionment. The amount to be deferred from June 2022 and to be issued by July 15, 2022, is now estimated at \$2.6 billion (previously \$3.7 billion). This cash deferral is deemed to be general fund revenues appropriated to LEAs for the prior fiscal year (2021-22) even though it will be received in the 2022-23 fiscal year.

The cash deferral amounts from 2020-21 remain on schedule to be paid in the fall of 2021-22:

- From February 2021 to November 2021 \$1.54 billion
- From March 2021 to October 2021 \$2.38 billion
- From April 2021 to September 2021 \$2.38 billion
- From May 2021 to August 2021 \$2.38 billion
- From June 2021 to July 2021 \$2.38 billion

The proposal includes the opportunity for LEAs to submit applications for an exemption to the June 2022 to July 2022 cash deferral. Up to \$100 million is authorized for approval by the Finance

Director to be drawn in June. The LEA must have exhausted all internal and external sources of borrowing and is subject to an application process for consideration of exemption.

Districts should prepare cash flow projections for the upcoming budget year to ensure all cash obligations can be met timely.

Reserves / Reserve Cap

COEs continue to reinforce the need for adequate reserve levels. The Government Finance Officers Association, a national organization representing federal, state, and local finance officials, recommends school districts and other local governments maintain reserves of at least two months of operating expenditures (approximately a 17% reserve) to mitigate revenue shortfalls and unanticipated expenditures. The association further recommends all governments develop a formal policy regarding their minimum reserves and consider maintaining reserves larger than 17% if revenues or expenditures are especially volatile.

Given the current health and economic volatility, it is critical that decisions about reserve levels are made thoughtfully and deliberatively. Inadequate reserves force districts to react quickly, which can cause significant disruptions to student programs and employees.

Although general fund reserves are an indicator of the cash balance, they are not the same as cash – cash is but a portion of reserves. Districts’ attention should remain on maximizing the use of any one-time funds due to the restrictive nature of those funds for the 2020-21 and 2021-22 fiscal years, thereby reserving local and unrestricted funds to address the potential impact of possible deterioration of revenues in 2022-23. This deterioration could come from economic impacts as well as the anticipated “ADA cliff” when the protections of the hold harmless provisions end, or if California’s K-12 public school enrollment, which precipitously declined during the pandemic, doesn’t recover to pre-pandemic levels.

The Governor’s January Budget proposed that deposits to the Public School System Stabilization Account (PSSSA) will be required in 2020-21 and 2021-22, bringing the projected balance to \$3 billion. Under current law, in fiscal years immediately succeeding those in which the PSSSA balance is equal to or great than 3% of the total K-12 share of the Prop. 98 guarantee, a 10% cap on school district reserves is triggered. In the May Revision the required deposit is projected to be \$4.6 billion in 2021-22; this would trigger school district reserve caps beginning in 2022-23.

SB 751 provided exemptions to the reserve cap requirements:

- Basic aid districts and districts with ADA less than 2,501 are exempt from the reserve cap requirements.
- A county superintendent of schools may grant a school district under its jurisdiction an exemption from the requirements of subdivision (a) for up to two (2) consecutive fiscal years within a three (3)-year period if the school district provides documentation indicating that extraordinary fiscal circumstances, including but not limited to

multi-year infrastructure or technology projects, substantiate the need for a combined assigned or unassigned ending general fund balance that exceeds the cap limits.

If the reserve cap is triggered, the portions of fund balance subject to the cap are the assigned and unassigned reserves in the general fund (01) and the special reserve fund for other than capital outlay (17). Any funds that are in the committed portion of the fund balance, meaning that the governing board took action to set aside the funds, are not included in the reserve cap calculation. GASB 54 defines the unrestricted components of fund balance as follows:

- Committed Fund Balance (Objects 9750 – 9769) – Amounts subject to internal constraints self-imposed by formal action of the governing board, which may be redirected in the same manner in which the original constraints were imposed.
- Assigned Fund Balance (Objects 9770 – 9788) – Amounts intended to be used for specific purposes but for which the constraints do not meet the criteria to be reported as restricted or committed.
- Unassigned Fund Balance (Objects 9789 – 9790) – Amounts not classified as restricted, committed, or assigned, which includes the reserve for economic uncertainties and any unappropriated amounts.

Districts are encouraged to designate commitments during the budget development process to adjust funds at fiscal year-end.

Negotiations

On average, 85% of a district's ongoing costs are personnel. Compensation decisions directly affect an LEA's fiscal stability. The current influx of funding, particularly one-time funds, from the state and federal government related to COVID-19 now allow LEAs a unique opportunity to expand student learning opportunities, particularly for disadvantaged students. However, these one-time funds not only mask structural deficits, but also lead to expectations of salary increases and increased pressure to expand the education workforce.

Current and future risk factors include:

- Likelihood of the COLA to cover ongoing salary increases, as well as increases in health benefit contributions, pension costs, unemployment rates, and step and column increases
- Declining enrollment
- Uncertainty of students returning to in-person instruction
- Loss of ADA hold harmless protection that was implemented during the pandemic
- Staff shortages
- Reliance on one-time funding
- Litigation costs: due process, COVID-19 exposure
- Requirements to provide more services to students in need

Maintaining stable relationships with the governing board and bargaining units is key, along with consistent dialogue on the return to base funding. Flexibility in bargaining agreements can be accomplished using options such as reopeners, single year contracts or contingency language. Risks can be diminished when LEAs follow best practices, including a structurally balanced budget and sufficient reserves.

New One-Time Funding Proposals

The May Revision includes several proposals that utilize one-time funding as outlined below.

California Community Schools Partnership Program

This program allocates \$3.0 billion in one-time Prop. 98 funding to establish new and expand existing community schools. This is a three-year competitive grant program with a plan to allocate 70% for new community schools and 30% to expand existing community schools. The grant requires a 50% match, and 25% of this required local contribution can be met with facilities usage. The application process will be determined by the Superintendent of Public Instruction and the State Board of Education by November 1, 2021.

Targeted Intervention Grant

This grant combines \$623 million of one-time Prop. 98 funding with \$2 billion from the federal trust fund for allocation to eligible LEAs in fiscal year 2021-22. Funds will be apportioned proportionally based on the 2020-21 P-2 certification. Prop. 98 funds are available for expenditure from July 1, 2021 to June 30, 2024, but federal funds may be used for costs dating back to March 13, 2020. The use of federal funds must meet the requirements of each funding source, which includes \$671 million from ESSER II, \$154 million from GEER II, \$437 million from ESSER III discretionary state level reservation, and \$753 million from ESSER III state level reservation to address learning loss. All sources of funds for this grant can be used for the following purposes:

- Targeted and research-tested interventions to support student learning
- Small-group or one-on-one high-dose tutoring from trained professionals
- Opportunities for increased instructional time
- Intensive reengagement for students and families not fully participating in educational programming
- Increased supports for unduplicated students and students with disabilities
- Pupil supports to close learning gaps and address barriers to learning

In-Person Instruction Health & Safety Grant

This grant allocates \$2 billion of one-time Prop. 98 funds in fiscal year 2021-22 based on the 2020-21 P-2 certification. The funds can be used for expenditures from July 1, 2021, to June 30, 2023. Eligible LEAs include school districts, COEs, and classroom-based charter schools, as determined by the 2020-21 P-2 certification. The funding can be used for any purpose that supports health and safety in providing in-person instruction, including, but not limited to:

- COVID-19 testing and vaccine initiatives
- Contact tracing
- Personal protective equipment
- Sanitization and cleaning supplies for facilities and school buses
- Ventilation system upgrades
- Additional space for social distancing in classrooms
- Health and safety materials and equipment
- Salaries for in-person instruction, including nurses and custodial staff

Classified Food Service Employee Training and Kitchen Infrastructure

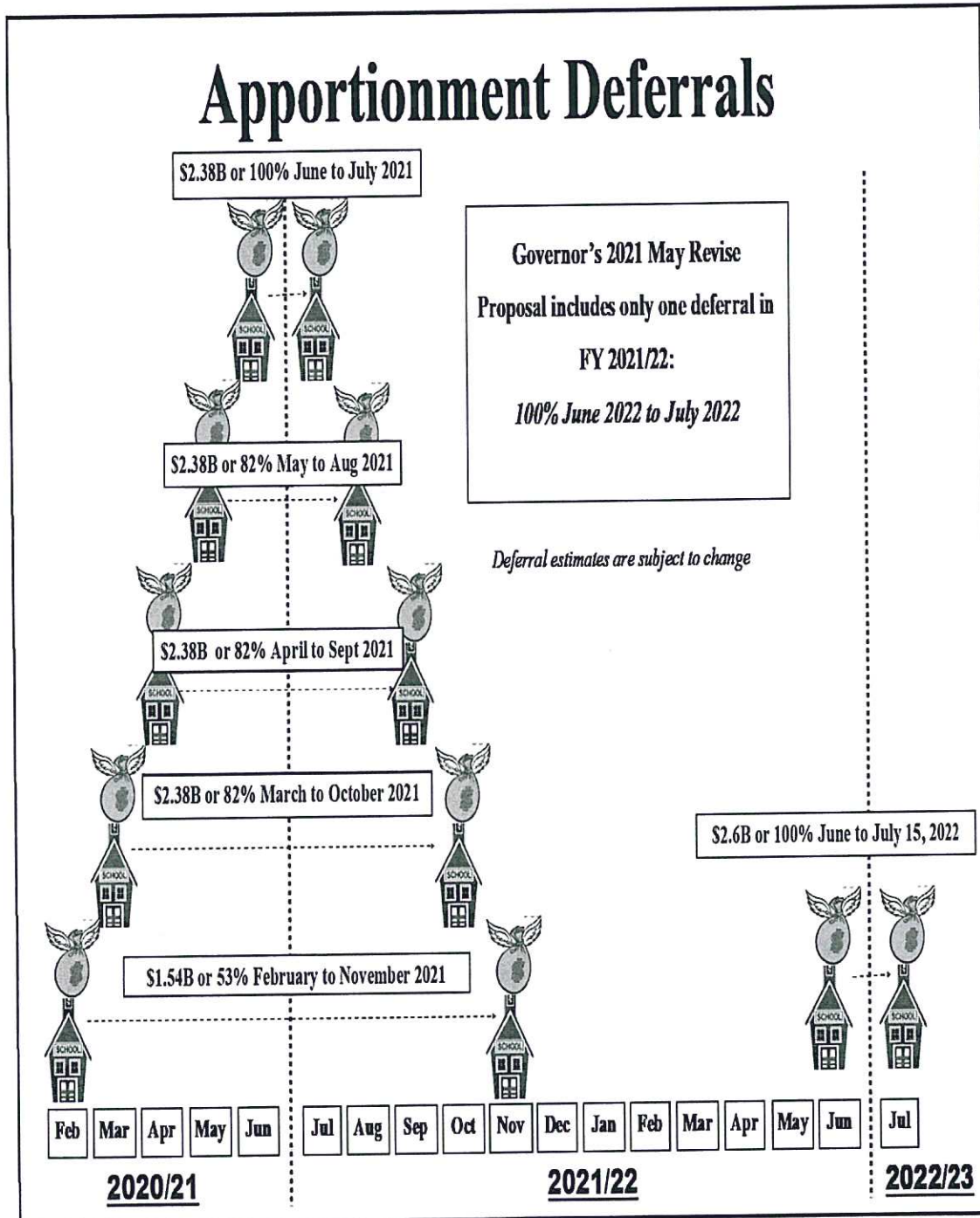
This program allocates \$100 million of one-time Prop. 98 funding for the 2021-22 fiscal year: \$80 million for kitchen infrastructure upgrades and \$20 million for training food service staff. For kitchen infrastructure, all LEAs will receive a base allocation of \$25,000, and the remainder of funds will be distributed proportionately to LEAs with at least 50% of students eligible for free and reduced-price meals. Allowable uses of these funds include cooking equipment, service equipment, refrigeration and storage, and food service transportation vehicles and equipment.

LEAs will receive their share of \$20 million for training based on their number of classified school employees in 2020-21. The minimum allocation will be \$2,000 and is to be used for food service staff to receive training on promoting nutritious foods, which includes training on food preparation, healthy food marketing, and changing the school lunchroom environment.

Summary

The Common Message is devised to assist LEAs in developing budgets and interim reports. How this information affects each LEA is unique. With this in mind, LEAs should evaluate their individual educational and financial risks. Special attention must be paid to multi-year projections and the contributing factors both within and outside the control of district decision makers. Most importantly, LEAs should focus on the potential funding cliff due to declining enrollment and its effects on the 2022-23 fiscal year. LEAs should consider preparing two sets of multi-year projection documents, one that includes the projected one-time dollars for official submission and one that excludes one-time funds, to allow the LEA to have a fiscal outlook that provides a clear view of ongoing revenue and expenditures.

Appendix A – Apportionment Deferrals Chart



Appendix B – Accounting for One-Time Funds

COVID-19 Accounting & Compliance Schedule										
Program	SB98 Learning Loss Mitigation (LLM)			SB117	Elementary & Secondary School Emergency Relief			AB86- In Person Instruction (IPI) and Expanded Learning Opportunities (ELO)		
Program Acronym	LLM	LLM	LLM	COVID-19 relief	ESSER I	ESSER II	ESSER III	IPI	ELO	ELO paras
Source	Federal	Federal	State	State	Federal	Federal	Federal	State	State	State
Funding	GEER	CRF	Prop 98	Prop 98	CARES	CRSAA	ARP	Prop 98	Prop 98	Prop 98
Spending deadline	Sep-22	May-21	Jun-21	n/a	Sep-22	Sep-23	Sep-24	Aug-22	Aug-22	Aug-22
Resource	3215	3220	7420	7388	3210	3212	3213?	7422	7425	7426
Unearned Revenue/Fund Bal	U	U	F	F	U	U	U	F	F	F
SACS Revenue Code	8290	8290	8590	8590	8290	8290	8290	8590	8590	8590
Federal requirements:										
Excess Interest earned	YES	NO			YES	YES	YES			
Private School Equitable Services	YES	NO			YES	NO	NO			
Supplement not supplant	NO	NO			NO	NO	NO			
Maintenance of Effort	YES	NO			YES	YES	YES			
NEW Maintenance of Equity	n/a	n/a			NO	NO	YES			
Indirect Costs	YES	NO			YES	YES	YES		NO	NO
Cash dependent on reporting	YES	NO			YES	YES	YES			
State requirements:										
Plan required	Learning Continuity & Attendance Plan (in place of 2020-21 LCAP)								Expanded Learning Opportunity Grant Plan Board Adoption by June 1, 2021	

COVID-19 Accounting & Timeline										
Resource	Program Name	Funding	FROM		SPENDING PERIOD THROUGH					
			Fiscal Yr	2019-20	2020-21	2020-21	2020-21	2022-23	2022-23	2023-24
				13-Mar-20		31-May-21	30-Jun-21	31-Aug-22	30-Sep-22	9/30/2023
7388	COVID-19	Prop 98								
3215	LLM	GEER								
3220	LLM	CRF								
7420	LLM	Prop 98								
3210	ESSER I	CARES								
3212	ESSER II	CRSAA								
3213?	ESSER III	ARP								
7422	IPI	Prop 98								
7425	ELO	Prop 98								
7426	ELO paras	Prop 98								

Program	SB98 Learning Loss Mitigation			SB117	Elementary & Secondary School Emergency Relief			AB86- In Person Instruction (IPI) and Expanded Learning Opportunities		
Program Acronym	LLM	LLM	LLM	COVID-19	ESSER I	ESSER II	ESSER III	IPI	ELO	ELO paras
Source	Federal	Federal	State	State	Federal	Federal	Federal	State	State	State
Funding	GEER	CRF	Prop 98	Prop 98	CARES	CRSAA	ARP	Prop 98	Prop 98	Prop 98
Spending deadline	Sep-22	May-21	Jun-21	n/a	Sep-22	Sep-23	Sep-24	Aug-22	Aug-22	Aug-22
Resource	3215	3220	7420	7388	3210	3212	3213	7422	7425	7426

SSC School District and Charter School Financial Projection Dartboard 2021–22 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2021–22 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2020–21	2021–22	2022–23	2023–24	2024–25
Department of Finance (DOF) Statutory COLA	2.31%	1.70% ¹	2.48%	3.11%	3.54%
SSC Estimated Planning COLA	0.00%	5.07% ²	2.48%	3.11%	3.54%

LCFF GRADE SPAN FACTORS FOR 2021–22				
Entitlement Factors per ADA*	K–3	4–6	7–8	9–12
2020–21 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Mega COLA at 5.07%	\$390	\$396	\$408	\$473
2021–22 Base Grants	\$8,092	\$8,214	\$8,458	\$9,802
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$842	–	–	\$255
2021–22 Adjusted Base Grants ^{3,4}	\$8,934	\$8,214	\$8,458	\$10,057

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2020–21	2021–22	2022–23	2023–24	2024–25
California CPI		2.14%	3.84%	2.40%	2.23%	2.42%
California Lottery	Unrestricted per ADA	\$150	\$150	\$150	\$150	\$150
	Restricted per ADA	\$49	\$49	\$49	\$49	\$49
Mandate Block Grant (District)	Grades K–8 per ADA	\$32.18	\$32.79	\$33.60	\$34.64	\$35.87
	Grades 9–12 per ADA	\$61.94	\$63.17	\$64.74	\$66.75	\$69.11
Mandate Block Grant (Charter)	Grades K–8 per ADA	\$16.86	\$17.21	\$17.64	\$18.19	\$18.83
	Grades 9–12 per ADA	\$46.87	\$47.84	\$49.03	\$50.55	\$52.34
Interest Rate for Ten-Year Treasuries		1.30%	2.13%	2.40%	2.30%	2.40%
CalSTRS Employer Rate ⁵		16.15%	16.92%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		20.70%	22.91%	26.10%	27.10%	27.70%
Unemployment Insurance Rate ⁶		0.05%	1.23%	0.20%	0.20%	0.20%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$71,000	0 to 300
The greater of 4% or \$71,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Applies to Child Nutrition, Preschool, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

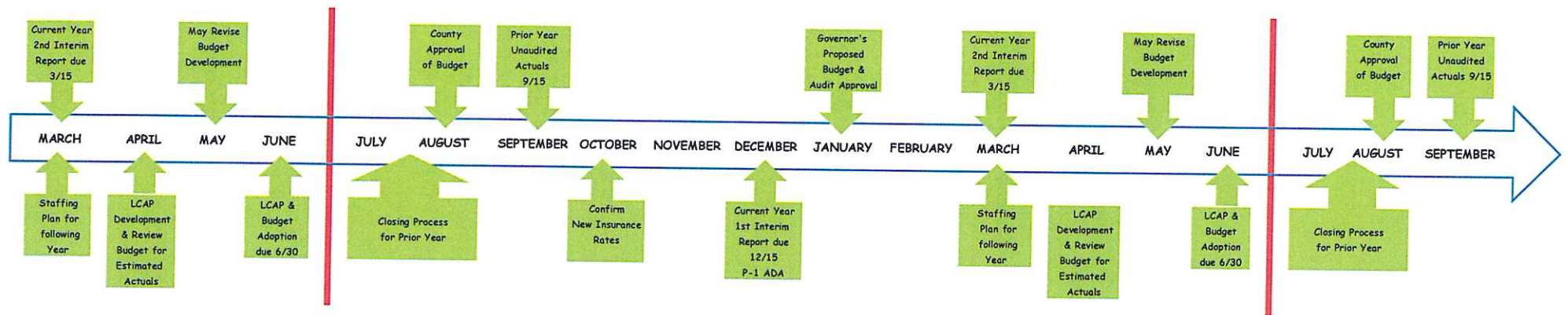
²Amount represents the 2021–22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020–21 unfunded statutory COLA of 2.31%.

³Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 50% for each eligible student beyond the 55% identification rate threshold.

⁴May Revise proposes an augmentation to increase the 50% to 65%, with the condition that the additional 15% be used to increase the number of credentialed and/or classified staff that provide direct services to students on school campuses

⁵ California Public Employees' Retirement System (CalPERS) rate in 2021–22 is final; whereas the California State Teachers' Retirement System (CalSTRS) rate in 2021–22 is based on the most recent actuarial study, and is subject to board approval in June 2021. Rates in the following years are subject to change based on determination by the respective governing boards

⁶ Unemployment rate in 2021–22 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)



PROOF OF PUBLICATION (2015.5 CCP)

This space is for the County Clerk's Filing Stamp

STATE OF CALIFORNIA County of Marin

I am a citizen of the United States and a resident of the county aforesaid. I am over the age of eighteen years, and not a party to or interest in the above-entitled matter. I am the publisher of the Point Reyes Light, a newspaper of general circulation, printed and published in the town of Point Reyes Station, County of Marin and which newspaper has been adjudged a newspaper for general circulation by the Superior Court of the County of Marin, State of California, under the date April 26, 1949, Case Number 183007; that the notice of which annexed is a printed copy (set in type not smaller than nonpareil), has been published in each regular and entire issue of said newspaper and not in any supplement thereof on the following dates to wit:


5/20/21

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Date at Inverness, California, this

5/21/21

Signature



Proof of Publication

The Lagunitas School District's proposed budget may be reviewed online at: <https://lagunitasca.sites.thrillshare.com/browse/32104> and at the following location from 8:30 a.m. to 3:00 p.m. from May 27, 2021 to June 3, 2021.

Lagunitas School Office
One Lagunitas School Road
San Geronimo, CA 94963
The Public Hearing for the 2021-22 Local Control Accountability Plan (LCAP) and the 2021-22 Budget will be held on June 3, 2021 at 6:30 p.m. via Zoom: <https://www.lagunitas.org> then click Current Board Agenda for Zoom Meeting log-in information.
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