

# Browns Elementary



## 2021-22 Adopted Budget Report

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Superintendent/Principal

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# Browns Elementary School District

## Introduction

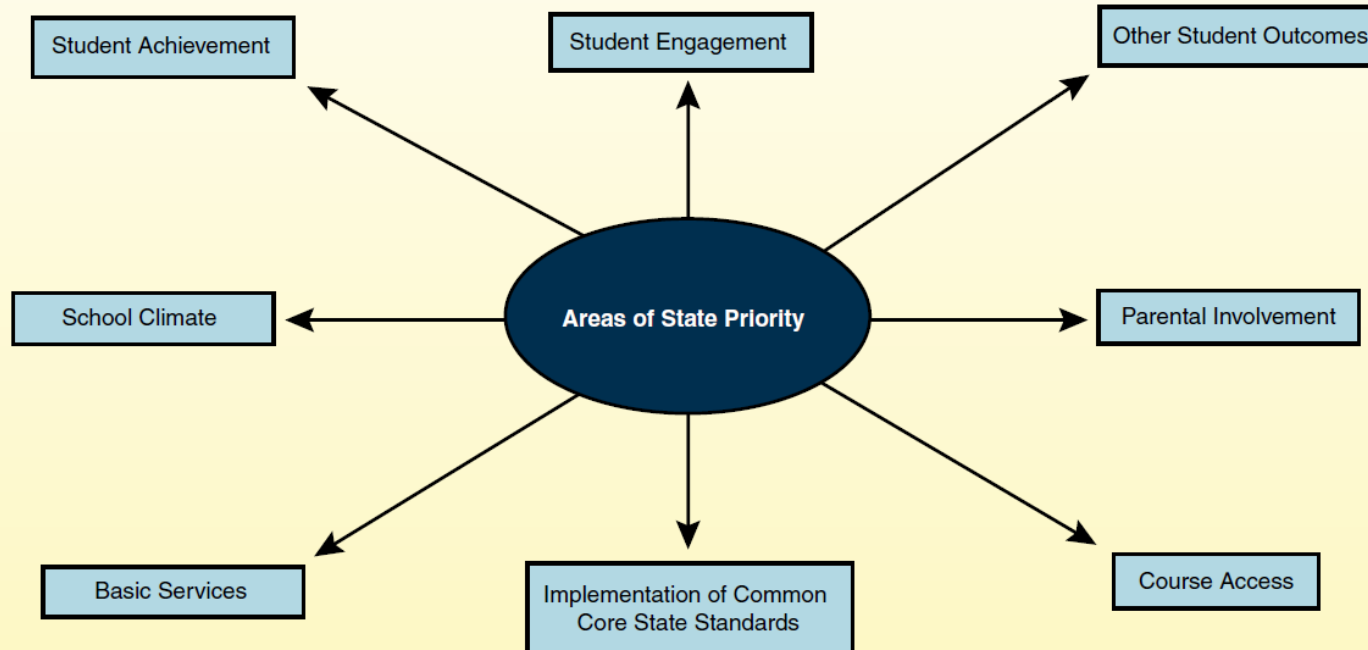
### 2021-22 Adopted Budget Report

- The County Office, under AB1200, requires districts to document and include written budget assumptions in the budget package submitted for approval to the district Board of Trustees. Each district should advise the Board, by way of budget documents, accompanied by a brief narrative, of the financial condition of the district. This report will provide the required information for the Board to certify the district's ability to meet its financial obligations.
- The Adopted Budget Report is presented by fund and major object account classification, reflecting 2020/2021 "*Estimated Actuals*" in columns A-C and the *Proposed* 2021/2022 "*Budget*" in columns D-F. The final column reflects the percentage of variance between the **2020/2021 Estimated Actuals** and the ***proposed* 2021/2022 Budget**.
- This report contains information and estimates that reflect the information contained in the Governor's May Revision State Budget proposal.

# State Priorities

## 2021-22 Adopted Budget Report

### Eight Areas of State Priority Must Be Addressed in LCAPs

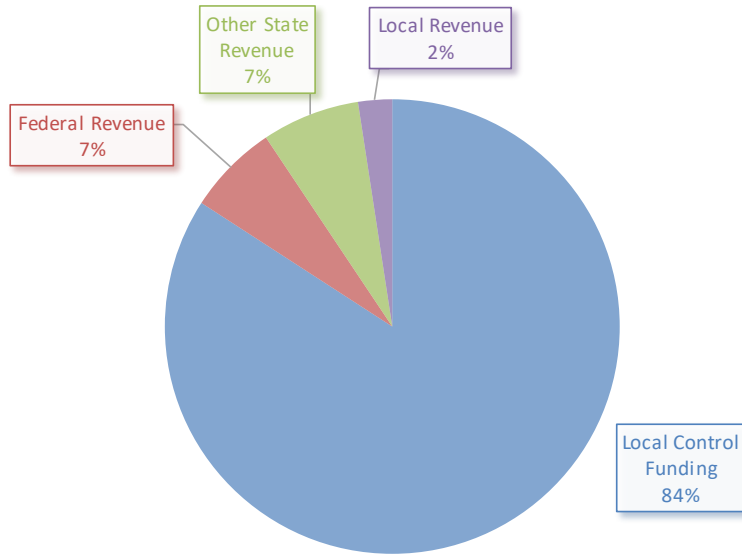


LCAP = Local Control and Accountability Plan.

Source: "An Overview of the Local Control Funding Formula" Legislative Analyst's Office, July 2013

# General Fund Revenue Sources

## 2021-22 Adopted Budget Report



Local Control Funding	\$1,323,735
Federal Revenue	\$101,893
Other State Revenue	\$109,404
Local Revenue	\$38,000
<b>TOTAL REVENUES</b>	<b>\$1,573,032</b>

The largest part of the revenue (84%) comes from Local Control Funding and is to be aligned to meet the eight state priorities.

The district will continue to receive federal funds for Title I, Title II, Title IV, REAP and ESSER II and must continue to follow federal regulations.

Other state funds consist of mandated costs, lottery, STRS on-behalf, In-Person Instruction, Expanded Learning Opportunities and other miscellaneous awards.

Local resources include interest, donations, local grants.

# **General Fund Revenue Sources (continued)**

## **2021-22 Adopted Budget Report**

### **LOCAL CONTROL FUNDING \$1,323,735**

LCFF Funding is based on prior year P2 ADA of 135.97, which includes 0.92 county operated ADA.

### **FEDERAL REVENUES \$101,893**

Federal revenues decreased by \$34,948 and is primarily due to the district removing carryover revenue from MAA, Title I, Title II, Title IV, REAP, and one-time COVID-19 related revenue including ESSER I, GEER, and CRF. ESSER II revenue is budgeted in 2021-22.

### **OTHER STATE REVENUE \$109,404**

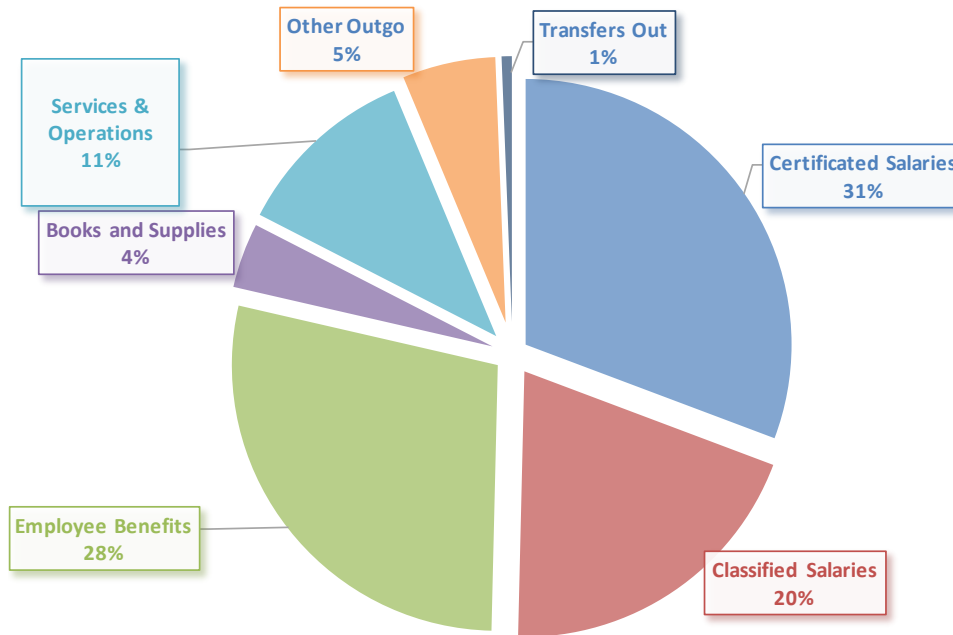
Other State revenues decreased by \$77,149 and is primarily due to the district removing carryover revenue from Unrestricted and Restricted Lottery, and one-time COVID-19 related revenue including Learning Loss Mitigation, In-Person Instruction (IPI), Extended Learning Opportunity (ELO) grants, and a reduction to STRS On-Behalf.

### **OTHER LOCAL REVENUES \$38,000**

Other local revenues had a net increase of \$27,683 and is primarily due to restoring local Preschool and Daycare program revenue, and decreasing one-time unrestricted miscellaneous revenue in the budget.

# General Fund Expenditures

## 2021-22 Adopted Budget Report



Projected budget shows 79% of the district's total expenditures are spent on salaries and benefits.

Certificated Salaries	\$465,953
Classified Salaries	\$297,924
Employee Benefits	\$427,899
Books and Supplies	\$59,902
Services & Operations	\$169,350
Other Outgo	\$85,833
Transfers Out	\$9,401
<b>TOTAL EXPENDITURES AND TRANSFERS OUT</b>	<b>\$1,516,262</b>

# General Fund Expenditures

## 2021-22 Adopted Budget Report

### **CERTIFICATED SALARIES \$465,953**

Salary projections are based on 8 certificated FTE, and 1 management FTE. Certificated salaries decreased by \$69,300 due to replacing a high-cost teaching position with a temporary teacher and attrition due to the retirement of the Superintendent.

### **CLASSIFIED SALARIES \$297,924**

Classified salaries increased by \$66,264 due to adding additional Instructional Aide staff and increasing one-time extra duty hours for maintenance and special education transportation.

### **EMPLOYEE BENEFITS \$427,899**

Benefits had a net increase of \$25,064, and reflects the salary changes stated above, a one year extension of the Health & Welfare benefit cap to the retiring superintendent, and other refinements to benefits. 2021-2022 STRS rate is 15.92%, PERS rate is 22.91%, and the Unemployment Insurance rate is 1.23%.

### **BOOKS AND SUPPLIES \$59,902**

The decrease of \$60,547 is the net effect of reducing supply budgets from one-time COVID-19 related revenues, and an increase to restricted Lottery for a planned textbook adoption.

### **SERVICES, OTHER OPERATING EXPENSES \$169,350**

The decrease of \$42,626 is due to reducing expenditures from one-time COVID-19 related revenues.



# **General Fund Expenditures (continued)**

## **2021-22 Adopted Budget Report**

### **CAPITAL OUTLAY \$0**

Capital outlay is not currently budgeted.

### **OTHER OUTGO \$85,833**

Other outgo increased by \$11,722 and is due to an increase in special education excess cost .

### **INTERFUND TRANSFERS OUT \$9,401**

This is the district's contribution to the child nutrition program fund.

### **CONTRIBUTIONS TO RESTRICTED PROGRAMS \$160,404**

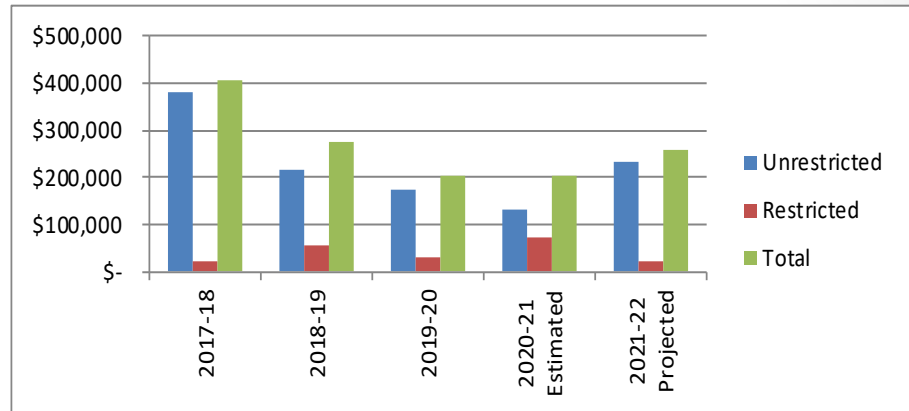
Contributions from unrestricted to restricted include \$111,141 to Special Education and \$49,263 to Routine Restricted Maintenance.

# Ending Fund Balance & Revenues vs. Expenditures

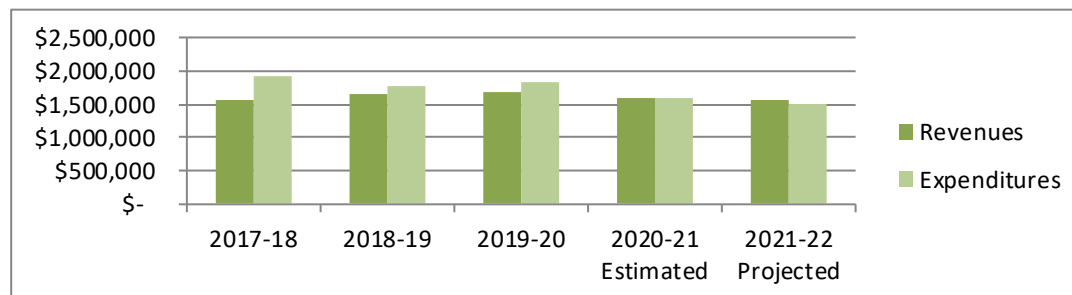
## 2021-22 Adopted Budget Report

District is projected to end 2021-22 with an ending fund balance of \$258,930. Of this amount, \$75,813 has been designated for economic uncertainties.

YEAR	Ending Fund Balance		
	Unrestricted	Restricted	Total
2017-18	\$ 379,685	\$ 24,488	\$ 404,173
2018-19	\$ 217,804	\$ 55,494	\$ 273,299
2019-20	\$ 173,598	\$ 30,004	\$ 203,602
2020-21 Estimated	\$ 130,145	\$ 72,015	\$ 202,160
2021-22 Projected	\$ 234,293	\$ 24,637	\$ 258,930



YEAR	Revenues	Expenditures
2017-18	\$ 1,553,483	\$ 1,935,756
2018-19	\$ 1,664,243	\$ 1,786,391
2019-20	\$ 1,694,988	\$ 1,840,509
2020-21 Estimated	\$ 1,599,857	\$ 1,600,006
2021-22 Projected	\$ 1,573,032	\$ 1,506,861



# Other Funds

## 2021-22 Adopted Budget Report

- **Student Activity Special Revenue Fund (FD 08)** - It is projected that this fund will end with \$1,792.
- **Cafeteria Fund** – It is projected that this fund will have an ending balance of \$0.
- **Special Reserve Fund** - It is projected that this fund will have an ending balance of \$351,688.
- **Capital Facilities Fund** – It is projected that this fund will have an ending balance of \$163,018.

# Multi Year Projection (MYP) Assumptions

## 2021-22 Adopted Budget Report

Local Control funding for the future two years has been calculated using projected P2 ADA of 125.11 including 0.92 county operated ADA.

Expenditure adjustments are as follows:

- Object 1000    Removed one-time salaries and a 1.0 FTE from a temporary position in 22/23, and increased to record estimated cost of range and step increases in 22/23 and 23/24.
- Object 2000    Removed one-time salaries and reduced 1.0 FTE aide position in 22/23. Removed 0.5 FTE special education transportation position in 2023/24, and increased to record estimated cost of range and step increases in 22/23 and 23/24.
- Object 3000    Adjusted to cover the above salary adjustments and the PERS, STRS and UI rate changes. PERS is budgeted at 26.10% in 22/23 and 27.10% in 23/24. STRS is budgeted at 18.00% in 22/23 and 18.00% in 23/24. UI is budgeted at 1.23% in 22/23 and 0.05% in 23/24.
- Object 4000    Removed one-time expenditures in 22/23 and increased both years projected CPI of 1.82% and 2.12%, respectively.
- Object 5000    Removed one-time expenditures in 22/23, and increased both years projected CPI of 1.82% and 2.12%, respectively.
- Object 6000    Capital outlay is not planned in 22/23 or 23/24.
- Transfers In/Out      No Adjustments
- Other Sources/Uses      No adjustments.

**Projected Budget 21-22  
Browns Elementary School District**

	PROJECTED 2021/22			Projected	PROJECTED 2022/23			Projected	PROJECTED 2023/24		
FUNDED & PROJECTED ADA (including COE ADA)	PY 135.97 ADA			Increase/ (Decrease)	125.11 ADA			Increase/ (Decrease)	125.11 ADA		
	Unrestricted	Restricted	Total		Unrestricted	Restricted	Total		Unrestricted	Restricted	Total
<b>REVENUES</b>											
1) LCFF Revenue	1,323,735	0	1,323,735	-5.38%	1,252,477	0	1,252,477	2.67%	1,285,973	0	1,285,973
2) Federal Revenue	0	101,893	101,893	-54.36%	0	46,506	46,506	0.00%	0	46,506	46,506
3) Other State Resources	23,151	86,253	109,404	-27.68%	23,151	55,966	79,117	0.00%	23,151	55,966	79,117
4) Other Local Revenue	38,000	0	38,000	0.00%	38,000	0	38,000	0.00%	38,000	0	38,000
<b>TOTAL REVENUES</b>	<b>1,384,886</b>	<b>188,146</b>	<b>1,573,032</b>		<b>1,313,628</b>	<b>102,472</b>	<b>1,416,100</b>		<b>1,347,124</b>	<b>102,472</b>	<b>1,449,596</b>
<b>EXPENDITURES</b>											
1) Certificated	392,645	73,308	465,953	-4.69%	406,177	37,907	444,084	1.31%	420,925	28,965	449,890
2) Classified	227,072	70,852	297,924	-4.05%	236,297	49,568	285,865	-4.21%	238,663	35,168	273,831
3) Employee Benefits-Statutory	323,641	104,258	427,899	-2.08%	330,400	88,592	418,992	-1.73%	332,274	79,458	411,732
4) Books & Supplies	31,400	28,502	59,902	-17.15%	36,971	12,657	49,628	2.12%	37,755	12,925	50,680
5) Services, Other Operating	136,175	33,175	169,350	-6.13%	136,653	22,316	158,970	2.06%	139,550	22,694	162,245
6) Capital Outlay	0	0	0	0.00%	0	0	0	0.00%	0	0	0
7) Other Outgo		85,833	85,833	0.00%	0	85,833	85,833	0.00%	0	85,833	85,833
10) Direct Support/Indirect	0	0	0		0	0	0		0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,110,933</b>	<b>395,928</b>	<b>1,506,861</b>		<b>1,146,499</b>	<b>296,873</b>	<b>1,443,372</b>		<b>1,169,168</b>	<b>265,044</b>	<b>1,434,211</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>273,953</b>	<b>(207,782)</b>	<b>66,171</b>		<b>167,129</b>	<b>(194,401)</b>	<b>(27,272)</b>		<b>177,956</b>	<b>(162,572)</b>	<b>15,385</b>
<b>OTHER FINANCING SOURCES</b>											
1) Interfund Transfers											
a) Transfers In	0	0	0		0		0		0		0
b) Transfers Out	(9,401)		(9,401)		(9,401)		(9,401)		(9,401)		(9,401)
2) Other Sources/Uses											
a) Sources											
b) Uses/Long Term Debt											
3) Contrib to Restricted	(160,404)	160,404	0		(169,870)	169,870	0		(162,562)	162,562	0
<b>TOTAL OTHER SOURCES</b>	<b>(169,805)</b>	<b>160,404</b>	<b>(9,401)</b>		<b>(179,271)</b>	<b>169,870</b>	<b>(9,401)</b>		<b>(171,963)</b>	<b>162,562</b>	<b>(9,401)</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>104,148</b>	<b>(47,378)</b>	<b>56,770</b>		<b>(12,142)</b>	<b>(24,531)</b>	<b>(36,673)</b>		<b>5,993</b>	<b>(9)</b>	<b>5,984</b>
<b>FUND BALANCE</b>											
<b>BEGINNING BALANCE</b>	<b>130,145</b>	<b>72,015</b>	<b>202,160</b>		<b>234,293</b>	<b>24,637</b>	<b>258,930</b>		<b>222,152</b>	<b>106</b>	<b>222,257</b>
<b>ESTIMATED ENDING BALANCE</b>	<b>234,293</b>	<b>24,637</b>	<b>258,930</b>		<b>222,152</b>	<b>106</b>	<b>222,258</b>		<b>228,146</b>	<b>97</b>	<b>228,243</b>

**COMPONENTS OF ENDING FUND BALANCE**

Reserved for Economic Uncertainties - 5%	75,813		72,640		72,182
Balance Fund 17 \$351,688	351,688	\$	351,688	\$	351,688

# CBEDS/ADA Trend

## 2021-22 Adopted Budget Report

YEAR	Enrollment*	P2 ADA	% of CBEDS
2017-18	149	146.65	98.4%
2018-19	131	132.62	101.2%
2019-20	138	135.05	97.9%
2020-21	128	135.05	105.5%
2021-22 Projected	128	124.19	97.0%

\*For the first two years, CBEDS enrollment is used. For the current year, projected enrollment is used.

For 2020-21, due to Covid-19 the district's ADA will be held harmless at the 2019-20 level.

