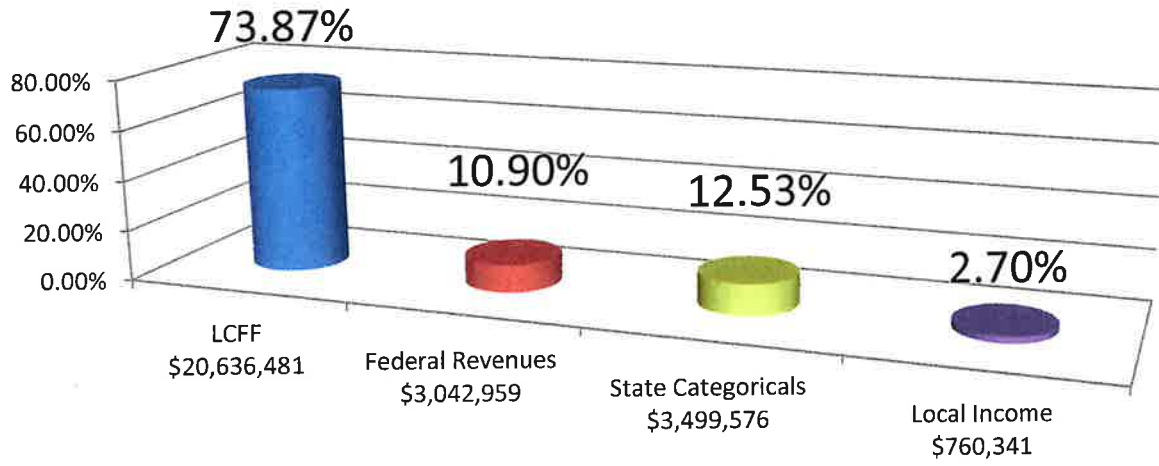


Bishop Unified School District 2021/2022 Budget Narrative

Total Revenues: \$27,939,357



Revenue Limit

Property Taxes	\$13,158,428
State Supplement Unrestricted	\$ 7,035,002
State Supplement Restricted EPA	\$ 443,051

Federal Revenues

Impact Aid	\$ 1,100,000
Special Education	\$ 432,779
Special Education Mental Health Grant	\$ 28,000
Title I Parts A & D	\$ 284,000
Title II	\$ 49,280
Title III – ELL & Immigrant	\$ 23,173
Indian Ed, Misc	\$ 171,002
ESSER II	\$ 954,725

State Categoricals

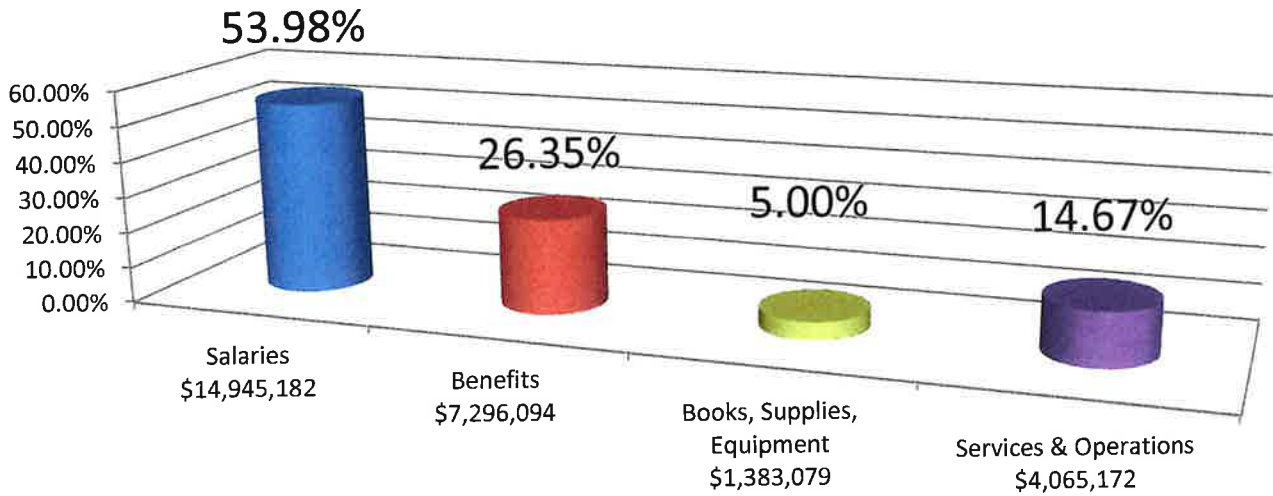
Special Education	\$ 851,433
Lottery	\$ 362,000
Mandated Costs	\$ 82,600
Miscellaneous	\$ 169,669
Expanded Learning Opportunities & In Person Learning	\$ 2,033,874

Local Income

Interest, Leases & Rentals	\$ 32,000
Other Local Income	\$ 728,341

Bishop Unified School District 2021/2022 Budget Narrative

Total Expenditures: \$27,689,528



Salaries

Certificated	\$9,863,840
Administration	\$1,079,915
Classified	\$4,001,427

Benefits

Health/Welfare	\$3,367,271
Certificated Retirement Contribution	\$1,700,530
Classified Retirement Contribution	\$1,015,480
Retiree Benefits	\$ 300,000
Unemployment	\$ 183,576
Worker's Comp	\$ 240,462
Social Security	\$ 488,775

Books & Supplies

Textbooks	\$ 31,000
Materials & Supplies	\$ 784,515
Equipment/Technology	\$ 567,564

Services & Operating Expenditures

Travel & Conference	\$ 19,000
Dues & Memberships	\$ 38,000
Insurance	\$ 252,465
Utilities, Fuels, Repairs	\$ 605,000
Contracts & Consulting	\$1,447,262
Communications (phones & postage)	\$ 45,000
Transfer to Food Services	\$ 100,000
Transfer for Future Tech & Misc. Projects	\$ 250,000
Transfer to Deferred Maintenance	\$ 100,000
Transfer to Student Transportation	\$ 50,000

Narrative for the 2021/2022 Budget

Well, I was rereading the narrative from last year. I called 2019/2020 strange – well it turned out we had not seen anything yet. We can be very proud of our entire staff; we were SO far ahead of other Districts when it came to in-seat learning. We also have our Public Health Department to thank for recognizing the importance of educators when they made our staff eligible for the vaccine very early on. It definitely took a village and our village stepped up en masse!

We have many people to thank. Our bargaining units for recognizing the importance of being on campus and getting our students in-seat ASAP. Our families for understanding that the decisions being made were not in our control. Our teachers, clerks and aides who went above and beyond to try and make DL engaging and fun. Our school Admin who had to digest daily information and communicate frequent changes. Our school support staffs for accepting those changes with smiles on their faces. Our custodial staff for making sure our staff and students were safe. Our transportation staff for running our buses 5 times a day or more. Our maintenance staff who are probably sick of Plexiglas. Our food services staff who would rather cook and serve than bag. Our entire community who showed our students and staff their appreciation and support. I am sure there are some that I am missing, but know that everyone's support and patience has been invaluable.

One-time money rolled in from State and Federal Resources and with the money there came many decisions. We were able to greatly improve our technology for staff and students, purchase sanitization equipment, provide on-line resources to families and teachers, hire a Tier II Counselor, add data support, offer additional interventions, and the list goes on. For 21/22, the additional funds continue to flow. Between now and August 2024 we have the wonderful dilemma of how to spend more than \$5,000,000. We have already added teaching staff to reduce class sizes, introduced an MTSS coordinator, ordered 85" interactive screens for all classes, added to our custodial staff, signed contracts for outdoor equipment and window retrofits, and are still looking at ideas for additional services and projects.

Revenues:

- **LCFF** - LCFF revenues are forecasted to be \$20,636,481 which is up from our prior estimates due to the 5.07% COLA proposed in the May Revise. This income is based on a hold harmless ADA which will expire at the end of 21/22. The MYP shows a predicted LCFF drop for 22/23 of \$430,262 based on reduced ADA. We are truly hoping that our ADA rebounds and by the Governor's budget announcement in January, we should have a more realistic idea of what 22/23 ADA and income will look like. 23/24 LCFF is in the MYP at \$2,453,929. Again, this number may be revised with updated ADA.
- **Federal Revenues** - Ongoing Federal income is relatively static. The District has budgeted for ESSER II funding at \$954,725. Not yet in the budget are the ESSER III funds which we have been informed will be more than 2 million. These funds have a longer shelf life than the ELO funds (see Other State Revenues) and give us an August 2024 spending deadline. These additional funds are a blessing and will allow us to add staff and improve facilities. The MYP reflects the ESSER III funding covering costs through the end of the 23/24 school year.
- **Other State Revenues** - Another huge bump to funding this year are the Expanded Learning and In Person learning grants. These grants must be fully expended by the end of August 2022. We have budgeted these funds to pay for our MTSS program, Tier II Counseling, our extensive summer academy for this and next year, enrichment and technology. Once these funds are expended, we expect other state funding to revert to prior levels at just und 1.5 million.
- **Local Revenue** - Local revenues are mainly comprised of reimbursement from other districts for services, ICOE assistance with CTE costs, reimbursement for SELPA supported expenses and other miscellaneous invoicing.

Expenses:

- **Salaries & Benefits** -Salary and benefit costs include the previously negotiated increases for all staff. The one-time money we received has allowed us to add staff to reduce class sizes and introduce the MTSS Coordinator. Current projections indicated that we can maintain the lower class sizes through 23/24. We have also committed a large chunk of money to our Summer Academy and enrichment programs. The ELO and ESSER III funding should allow the District to offer a similar Summer Academy program in 2022.
- **Books, Supplies & Equipment** – Again these budgets are much higher than normal due to the ELO and ESSER funding. We have processed a PO to provide the 85" touchscreens for all classes, purchase specific Summer curriculums, added resources for a math intervention program at BES and various other proposals. The MYP shows 22/23 and beyond settling into a normal range of spending.

- **Services & Operating Expenses** - It would be easy to just say “ditto” but that where is the fun in that! It is wonderful to be able to improve ventilation with new windows, add shade structures to the BES cafeteria, consider upgrades to heating and air, plan for future technology needs, and provide on-line resources for staff and students. Once the ESSER funding has been exhausted at the end of 23/24 the MYP reflects a return to pre-pandemic levels. Contributions to other funds was increased in 20/21 as well as 21/22 and 22/23 in anticipation of having to replace all of the new technology in the future.

Reserves:

- Our Estimated Actuals reflect our ending reserve to be \$5,109,155 or 19.75%. With the ELO and ESSER funding, we expect to steer clear of deficit spending in 22/23 despite the expiration of the hold harmless provision in the LCFF. The MYP does indicate deficit spending for 23/24 but we are still able to maintain our 17% reserve due to carryover funding. Should ADA not rebound we will need to look at staffing reductions in the years beyond. The MYP reflects subsequent year reserves at \$5,622,070 or 21.30% for 22/23 and \$4,746,941 or 17.60% for 23/24.

Other Funds:

- **Cafeteria - 13** - Having student meals remain free since 04/2020 and through 21/22 is such a blessing for our staff and students. Not only have we been able to nourish more students, not having to collect outstanding debt has been a huge relief. There is currently a bill that has been introduced in the California legislature to make the free meals a permanent fixture in our schools. The free meals has also had a positive financial impact on the budget. The free meal provision comes with a higher reimbursement rate and that with more meals being served, our cafeteria income has been substantially higher. The result is that instead of a general fund contribution of \$150K, we only had to put in \$75K in 20/21 and have budgeted 22/23 at \$100K.
- **Deferred Maintenance - 14, Capital Projects 25 & 35, Special Projects – 40** - For 20/21 we will be contributing \$400K to these funds. These funds are used to repair and upgrade our aging facilities and put money aside to replace technology down the road. Money in fund 40 that has been collected towards new BES playground equipment will be supplemented from the general fund and we are hoping to have the project completed over the summer.
- **Capital Facilities – 21**, This fund was depleted on the window project last summer. There will be no need for this fund unless the District should pass a bond in the future.
- **Transportation – 15** - With 2 new electric buses in our fleet, Todd Remley has not stopped looking for more funding opportunities. We would love to replace bus 28 and our ADA bus soon. We also have three vans that are getting close to needing replacement. Estimated Actuals indicate a \$50K transfer to this fund to help offset future costs of school transportation equipment.
- **Bond Funds – 51 & 52** - We don’t worry too much about these funds as they are self-supporting. The county deposits property tax revenues that cover the payments we make to pay off our bonds. Don’t you wish everything was this simple?
- **Retiree Benefits – 67** - The District has been paying for retiree benefits from the general fund. Should ADA not rebound, we will consider using the balance of this fund to pay for retiree benefits until exhausted.
- **Private Purpose Trust – 73** - This fund holds private contributions that are used to provide scholarships to BUHS graduates and we thank those donors for continuing to provide resources to our students.