

Browns Elementary



2022-23 Budget Report

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Superintendent/Principal

Table of Contents

• Introduction	Page 3
• State Priorities	Page 4
• General Fund Revenues	Pages 5-6
• General Fund Expenditures	Pages 7-9
• Ending Fund Balance & Revenues vs. Expenditures	Page 10
• Other Funds	Page 11
• Multi-Year Assumptions	Page 12
• Multi-Year Projections	Page 13
• CBEDS/ADA Trend	Page 14

Browns Elementary School District

Introduction

2022-23 Budget Report

A school district's budget is a document that is regularly updated to reflect the many changes that take place over the course of a school year. The district presents budget updates to the Board of Trustees on a regular basis that reflect those changes. By law, the district must publish at least 3 versions of the 2022-2023 budget that reflect the view of the financial condition of the district at the time each is published:

- **THE JULY 1 ADOPTED BUDGET**

This is the budget adopted by the Board of Education to satisfy the statutory requirement that a budget be in place prior to the start of the fiscal year on July 1.

- **THE FIRST INTERIM REPORT**

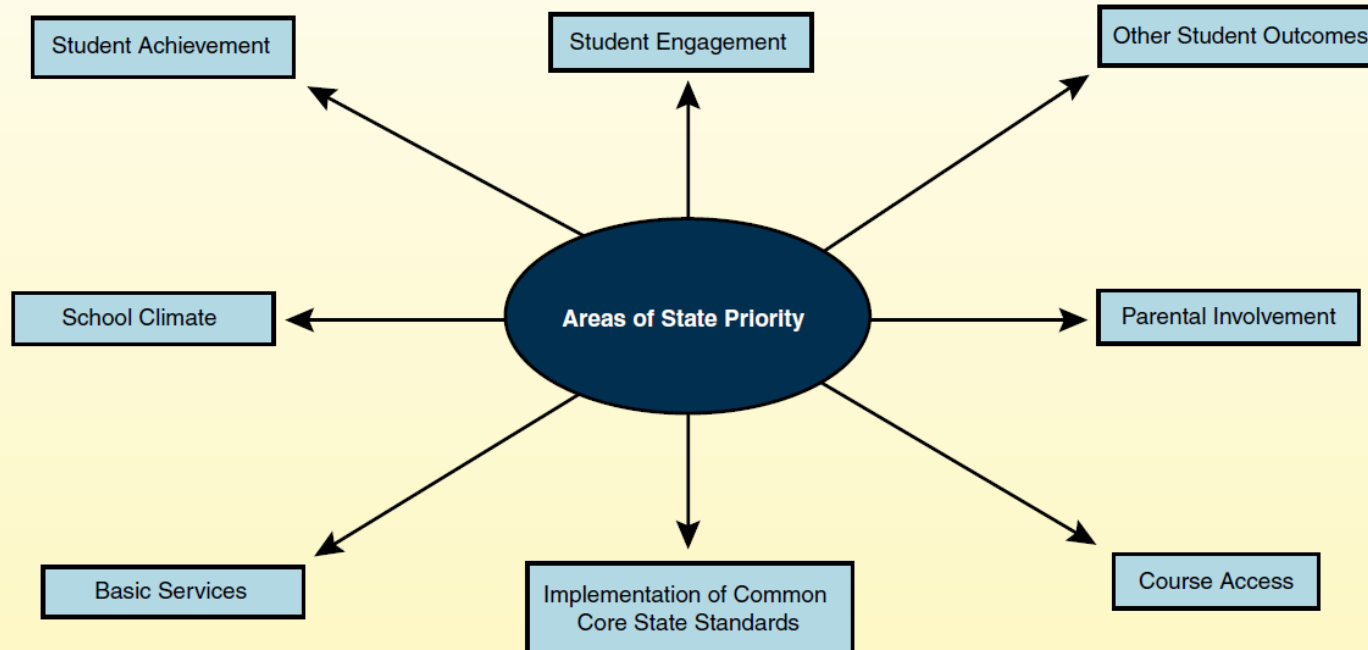
This document presents a view of the budget based on the fiscal condition of the district on October 31.

- **THE SECOND INTERIM REPORT**

This document presents a view of the budget based on the fiscal condition of the district on January 31.

State Priorities 2022-23 Budget Report

Eight Areas of State Priority Must Be Addressed in LCAPs

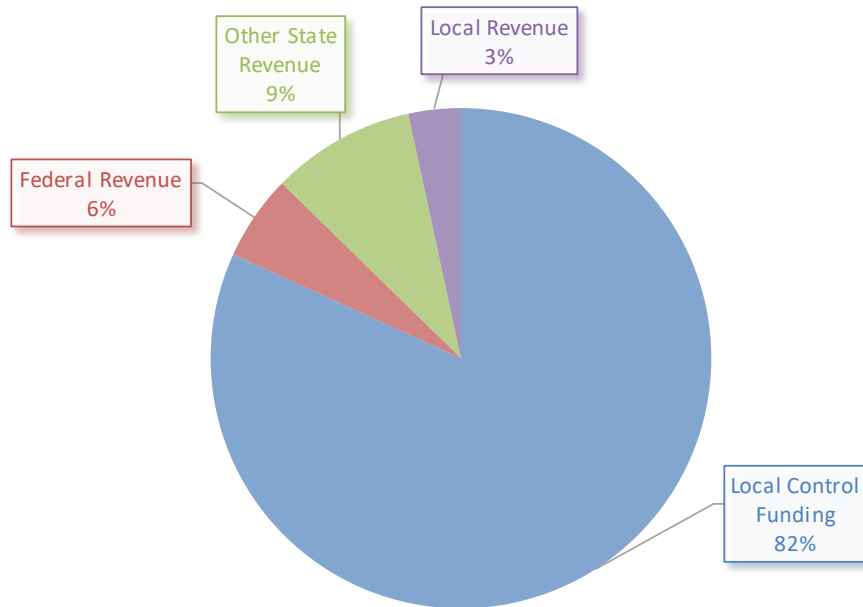


LCAP = Local Control and Accountability Plan.

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

General Fund Revenue Sources

2022-23 Budget Report



Local Control Funding	\$1,247,738
Federal Revenue	\$83,919
Other State Revenue	\$141,923
Local Revenue	\$51,500
TOTAL REVENUES	\$1,525,080

The largest part of the revenue (82%) 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 specific purposes and must continue to follow federal regulations. Federal Revenues include Title II, Title IV, REAP, and the one-time ESSER III.

Other state funds consist of mandated costs, lottery, STRS on-behalf, Expanded Learning Opportunity Program (ELOP) funds, and other miscellaneous awards.

Local resources include interest, donations, and other local grants.

General Fund Revenue Sources (continued)

2022-23 Budget Report

LOCAL CONTROL FUNDING \$1,247,738

LCFF Funding for 22-23 is based on prior year P2 ADA of 118.48.

FEDERAL REVENUES \$83,919

Federal revenues decreased by \$60,746, and is primarily due to the removal of one-time Covid-19 revenue such as ESSER II, GEER II, ELO, and the Child Care Licensed Facility Grant.

OTHER STATE REVENUE \$141,923

Other State revenues decreased by \$71,598 and is primarily due to the removal of one-time revenues from Covid-19 IPI, and Educator Effectiveness revenue.

OTHER LOCAL REVENUES \$51,500

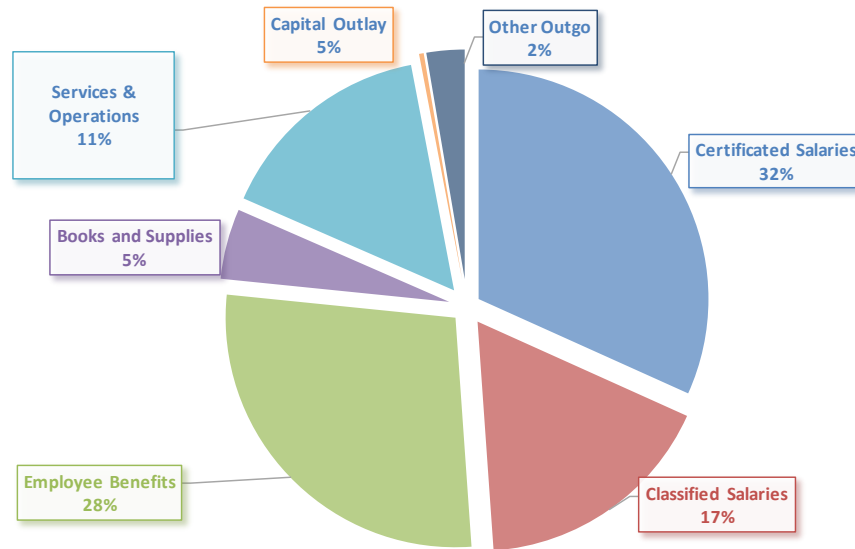
Other local revenues decreased by \$11,100 as a result of removing daycare fees due to the district contracting with the County Office to operate the afterschool portion of the daycare program through the Extended Learning Opportunity Program.

General Fund Expenditures

2022-23 Budget Report

Certificated Salaries	\$ 483,820.00
Classified Salaries	\$ 261,342.00
Employee Benefits	\$ 422,551.00
Books and Supplies	\$ 75,505.00
Services & Operations	\$ 235,259.00
Capital Outlay	\$ 5,000.00
Other Outgo	\$ 40,796.00
TOTAL EXPENDITURES AND TRANSFERS OUT	\$ 1,524,273.00

Projected budget shows 77% of the district's total expenditures are spent on salaries and benefits.



General Fund Expenditures

2022-23 Budget Report

CERTIFICATED SALARIES \$483,820

Salary projections are based on 7 certificated FTE, and 1 management FTE.

Certificated salaries decreased by \$19,466 and is the net effect of an increase to the Superintendents salary and the reduction of 1.0 certificated FTE.

CLASSIFIED SALARIES \$261,342

Classified salaries decreased by \$20,612 primarily due to replacing the retired Maintenance & Operations Manager with a lower cost new hire.

EMPLOYEE BENEFITS \$422,551

Benefits had a decrease of \$36,188, and reflects the salary changes stated above.

BOOKS AND SUPPLIES \$75,505

The decrease of \$15,866 is primarily due to the removal of one-time Covid-19 related expenditures and the reduction of one-time Lottery expenditures.

SERVICES, OTHER OPERATING EXPENSES \$235,259

The decrease of \$94 is due to the removal of one-time Covid-19 related expenditures.

General Fund Expenditures (continued)

2022-23 Budget Report

CAPITAL OUTLAY \$5,000

Capital outlay decreased by \$9,945 due to removing one-time expenditures from an AC unit replacement.

OTHER OUTGO \$40,796

Other outgo decreased by \$22,014 and is due to the reduction of the districts Special Education excess costs.

INTERFUND TRANSFERS OUT \$0

The district will no longer have a contribution to the Child Nutrition Fund 13. Costs associated with Child Nutrition will be expensed through the General Fund.

CONTRIBUTIONS TO RESTRICTED PROGRAMS \$99,137

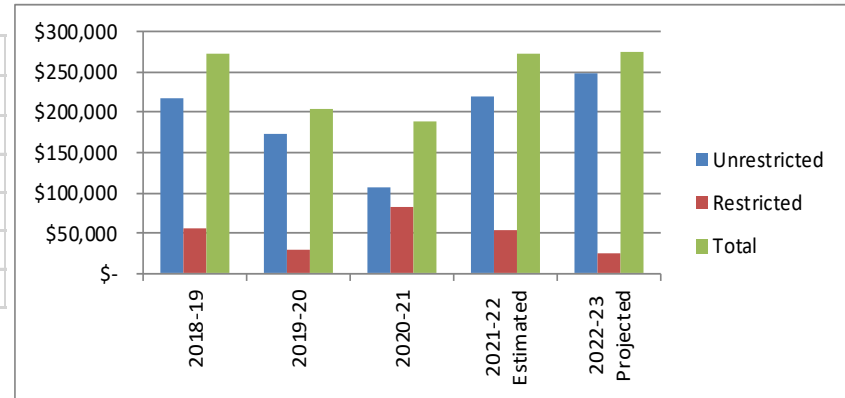
Contributions from unrestricted to restricted include \$48,177 to Special Education, \$42,054 to Routine Restricted Maintenance, and \$8,906 to Child Nutrition.

Ending Fund Balance & Revenues vs. Expenditures

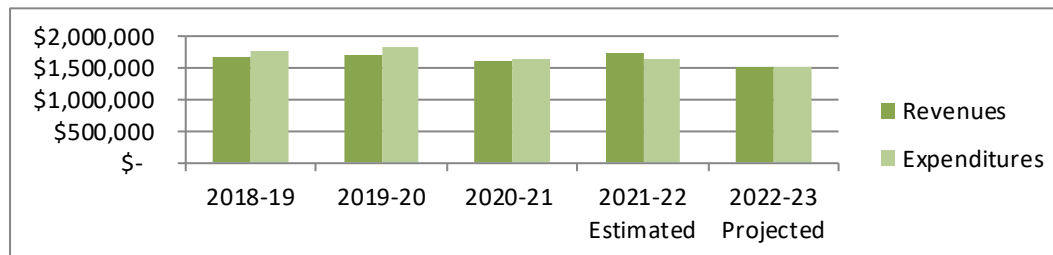
2022-23 Budget Report

District is projected to end 2022-23 with an ending fund balance of **\$273,420**. Of this amount, **\$76,214** has been designated for economic uncertainties.

YEAR	Ending Fund Balance		
	Unrestricted	Restricted	Total
2018-19	\$ 217,804	\$ 55,494	\$ 273,299
2019-20	\$ 173,598	\$ 30,004	\$ 203,602
2020-21	\$ 106,551	\$ 82,950	\$ 189,501
2021-22 Estimated	\$ 219,659	\$ 52,954	\$ 272,613
2022-23 Projected	\$ 247,269	\$ 26,151	\$ 273,420



YEAR	Revenues	Expenditures
2018-19	\$ 1,664,243	\$ 1,786,391
2019-20	\$ 1,694,988	\$ 1,840,509
2020-21	\$ 1,630,854	\$ 1,643,085
2021-22 Estimated	\$ 1,743,078	\$ 1,648,270
2022-23 Projected	\$ 1,525,080	\$ 1,524,273



Other Funds

2022-23 Budget Report

- **Student Activity Special Revenue Fund (FD 08)** - It is projected that this fund will end with **\$5,554**.
- **Cafeteria Fund** – It is projected that this fund will have an ending balance of **\$359**.
- **Special Reserve Fund** - It is projected that this fund will have an ending balance of **\$351,800**.
- **Capital Facilities Fund** – It is projected that this fund will have an ending balance of **\$173,973**.

Multi Year Projection (MYP) Assumptions

2022-23 Budget Report

Local Control funding for the future two years has been calculated using projected P2 ADA of 116.40. The district has currently no County Operated ADA. Federal revenues decreased due to the removal of one-time COVID-19 funding.

Expenditure adjustments are as follows:

- Object 1000 Removed one-time temporary sub salaries in 23/24. Increased to record estimated cost of range and step increases in 23/24 and 24/25.
- Object 2000 Increased to record estimated cost of range and step increases in 23/24 and 24/25.
- Object 3000 Adjusted to cover the above salary adjustments and the PERS, STRS and UI rate changes. PERS is budgeted at 25.20% in 23/24 and 24.60% in 24/25. STRS is budgeted at 19.10% in 23/24 and 24/25. UI is budgeted at 0.20% in 23/24 and 24/25.
- Object 4000 Removed one-time expenditures in 23/24, kept Restricted Lottery expenditures flat between 23/24 and 24/25, and increased both years by projected CPI of 3.14% and 1.97%, respectively.
- Object 5000 Removed one-time expenditures in 23/24, kept ELOP expenditures flat between 23/24 and 24/25, and increased both years projected CPI of 3.14% and 1.97%, respectively.
- Object 6000 Capital outlay is planned in 23/24 and 24/25.
- Transfers In/Out No Adjustments
- Other Sources/Uses No adjustments.

Budget 2022-23
Browns Elementary School District

	PROJECTED 2022/23			Projected	PROJECTED 2023/24			Projected	PROJECTED 2024/25		
FUNDED & PROJECTED ADA (including COE ADA)	PY 118.48 ADA			Increase/	116.40 ADA			Increase/	116.40 ADA		
	Unrestricted	Restricted	Total	(Decrease)	Unrestricted	Restricted	Total	(Decrease)	Unrestricted	Restricted	Total
REVENUES											
1) LCFF Revenue	1,247,738	0	1,247,738	3.67%	1,293,546	0	1,293,546	3.66%	1,340,880	0	1,340,880
2) Federal Revenue	0	83,919	83,919	-64.25%	0	30,000	30,000	0.00%	0	30,000	30,000
3) Other State Resources	23,357	118,566	141,923	0.00%	23,357	118,566	141,923	0.00%	23,357	118,566	141,923
4) Other Local Revenue	51,500	0	51,500	0.00%	51,500	0	51,500	0.00%	51,500	0	51,500
TOTAL REVENUES	1,322,595	202,485	1,525,080		1,368,403	148,566	1,516,969		1,415,737	148,566	1,564,303
EXPENDITURES											
1) Certificated	434,445	49,375	483,820	-2.15%	468,541	4,872	473,413	2.12%	478,470	4,992	483,462
2) Classified	231,140	30,202	261,342	0.92%	233,503	30,249	263,752	0.39%	234,283	30,509	264,792
3) Employee Benefits-Statutory	331,627	90,924	422,551	-2.18%	340,246	73,104	413,350	0.23%	339,099	75,191	414,290
4) Books & Supplies	44,600	30,905	75,505	-19.46%	44,500	16,314	60,814	1.81%	46,397	15,517	61,914
5) Services, Other Operating	154,036	81,223	235,259	0.73%	151,873	85,114	236,986	1.55%	156,904	83,766	240,670
6) Capital Outlay	0	5,000	5,000	0.00%	0	5,000	5,000	0.00%	0	5,000	5,000
7) Other Outgo		40,796	40,796	0.00%	0	40,796	40,796	0.00%	0	40,796	40,796
10) Direct Support/Indirect	0	0	0		0	0	0		0	0	0
TOTAL EXPENDITURES	1,195,848	328,425	1,524,273		1,238,663	255,449	1,494,112		1,255,153	255,771	1,510,924
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	126,747	(125,940)	807		129,740	(106,883)	22,857		160,584	(107,205)	53,379
OTHER FINANCING SOURCES											
1) Interfund Transfers											
a) Transfers In	0	0	0		0		0		0		0
b) Transfers Out	0		0		0		0		0		0
2) Other Sources/Uses											
a) Sources											
b) Uses/Long Term Debt											
3) Contrib to Restricted	(99,137)	99,137	0		(115,155)	115,155	0		(117,295)	117,295	0
TOTAL OTHER SOURCES	(99,137)	99,137	0		(115,155)	115,155	0		(117,295)	117,295	0
NET INCREASE (DECREASE) IN FUND BALANCE	27,610	(26,803)	807		14,585	8,272	22,857		43,289	10,090	53,379
FUND BALANCE											
BEGINNING BALANCE	219,659	52,954	272,613		247,269	26,151	273,420		261,854	34,423	296,277
ESTIMATED ENDING BALANCE	247,269	26,151	273,420		261,854	34,423	296,277		305,143	44,513	349,656
COMPONENTS OF ENDING FUND BALANCE											
Reserved for Economic Uncertainties - 5%	76,214				74,707				71,061		
Balance Fund 17 \$351,800	351,800			\$	351,800			\$	351,800		

CBEDS/ADA Trend

2022-23 Budget Report

YEAR	Enrollment*	P2 ADA	% of CBEDS
2018-19	131	132.62	101.2%
2019-20	138	135.05	97.9%
2020-21	128	135.05	105.5%
2021-22 Etimated	122	118.48	97.1%
2022-23 Projected	120	116.40	97.0%

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

