



PERRIS UNION
HIGH SCHOOL DISTRICT

2020-21 2ND INTERIM REPORT

March 17, 2021



PUHSD.ORG



@puhsd



PerrisUnionHSD



PerrisUnionHSD



HIGHLIGHTS OF THE GOVERNOR'S BUDGET

- COLA
 - 3.84% is applied to 2021-22 but only 1.5% to other Categoricals such as Special Education
 - Overall 3.52% increase to LCFF - takes into consideration there is no increase for Targeted Instructional Improvement Grant (TIIG), Transportation, or Economic Recovery Target funds
- Deferrals
 - Buy downs are included for 2021-22 only
- Cap on District Reserves triggered in 2022-23
 - Adopted or revised budgets cannot exceed 10% of combined assigned and unassigned general fund balances



PRIOR COVID-19 FUNDING SOURCES

Funding Source	Allocation	Expenditure Deadline
Coronavirus Relief Fund (CRF)	\$8,835,099	12/30/20
Proposition 98	\$913,611	6/30/21
Governor's Emergency Education Relief (GEER I)	\$672,536	9/30/22
Elementary and Secondary School Emergency Relief (ESSER I)	\$2,385,126	9/30/22
Senate Bill 117	\$159,443	Open
Total Prior COVID-19 Resources	\$12,965,815	



NEW COVID-19 FUNDING SOURCES

Funding Source	Allocation	Expenditure Deadline
Elementary and Secondary School Emergency Relief (ESSER II)	\$8,862,795	9/30/23
Elementary and Secondary School Emergency Relief (ESSER III)	\$19,722,827	9/30/24
Governor's Emergency Education Relief (GEER II)	TBD	TBD
AB 86 In-Person Instruction Grant	\$3,506,906	8/31/22
AB 86 Expanded Learning Grant	\$7,997,019	8/31/22
Total NEW COVID-19 Funding	\$40,089,547	
Grand Total COVID-19 Resources	\$53,055,362	



PUHSD LCFF CALCULATION

Calculation Factors	4-6	7-8	9-12
2020-21 Base Grant per ADA	\$7,818	\$8,050	\$9,329
0.00% COLA			
2020-21 Base Grant per ADA	\$7,818	\$8,050	\$9,329
2.6% CTE Grade Span Adjustment			\$243
2020-21 Adjusted Base Grant per ADA	\$7,818	\$8,050	\$9,572
Supplemental*	\$1,144	\$1,178	\$1,400
Concentration*	\$709	\$730	\$868
Total LCFF Funding per ADA	\$9,671	\$9,958	\$11,840

**District specific rolling 3 year average 73.14% - single year @ 75.24%*



BUDGET AND MULTI-YEAR ASSUMPTIONS

	2019-20	2020-21	2021-22	2022-23	2023-24
Enrollment	9,805	9,864	9,864	9,864	9,864
ADA	9,122.23	*9,122.23	9,176.20	9,176.20	9,176.20
ADA to Enrollment %	93.04%	*92.48%	93.03%	93.03%	93.03%
COLA	3.26%	0.00%	3.84%	1.28%	1.61%
CalSTRS Rate	17.10%	16.15%	15.92%	18.00%	18.00%
CalPERS Rate	19.721%	20.70%	23.00%	26.30%	27.30%

Note: Enrollment and ADA does not include Non-Public Schools nor County Office of Education Programs



UNRESTRICTED GENERAL FUND MULTI-YEAR PROJECTION SUMMARY

	2019-20 Audited Actuals	2020-21 Projected Budget	2021-22 Projected Budget	2022-23 Projected Budget	2023-24 Projected Budget
Beginning Balance	\$12,348,242	\$18,411,939	\$24,979,568	\$25,253,529	\$22,185,139
LCFF Revenue	\$108,010,172	\$107,651,257	\$112,699,063	\$113,958,021	\$114,942,879
Other Revenue	\$4,621,458	\$5,015,224	\$4,053,520	\$4,053,520	\$4,053,520
Contributions	<u>-\$16,498,662</u>	<u>-\$18,293,008</u>	<u>-\$22,238,555</u>	<u>-\$24,041,382</u>	<u>-\$24,041,380</u>
Total Revenues	\$96,132,967	\$94,373,473	\$94,514,028	\$93,970,159	\$94,001,137
Certificated Salaries	\$43,024,268	\$43,824,160	\$43,645,852	\$44,193,628	\$45,005,208
Classified Salaries	\$14,218,978	\$11,487,086	\$14,262,836	\$14,658,351	\$15,147,224
Employee Benefits	\$20,530,187	\$19,915,490	\$22,581,828	\$24,769,971	\$25,877,562
Books and Supplies	\$1,938,673	\$2,745,077	\$1,250,577	\$1,023,338	\$1,004,012
Services, Operating Expenses	\$11,267,463	\$12,593,963	\$13,600,090	\$13,478,370	\$14,139,637
Capital Outlay	\$542,837	\$659,736	\$336,835	\$336,835	\$336,835
Other Outgo	<u>-\$1,453,136</u>	<u>-\$1,419,669</u>	<u>-\$1,437,951</u>	<u>-\$1,421,944</u>	<u>-\$1,406,261</u>
Total Expenditures	\$90,069,270	\$87,805,843	\$94,240,067	\$97,038,548	\$94,001,137
Net Increase/(Decrease) to Ending Balance	\$6,063,697	\$6,567,630	\$273.961	(\$3,068,390)	(\$6,103,080)
Total Ending Balance	\$18,411,939	\$24,979,568	\$25,253,529	\$22,185,139	\$16,082,059



PUHSD BUDGET CONSIDERATIONS/CHALLENGES

- Influx of Federal and State Aid
 - While all money is helpful, especially in these uncertain times, large amounts with specific deadlines and restrictions to expend present its own set of challenges
 - There is a basic budget principal in which you don't spend one-time funds on recurring needs - doing so sets you up for failure down the road
- We are in a COLA only environment for year over year revenue increases
 - This means new revenues will not cover all new costs
- Special Education costs continue to increase



NEXT STEPS

- Positive Certification is recommended
 - Certifies that based on current projections the District will meet our financial obligations for the current and subsequent two fiscal years
- Governor releases his revised Budget Proposal in May
- 2021-22 Budget will be presented to the Board for adoption in June
 - June 7th - Public Hearings and presentations for Budget and LCAP
 - June 16th - Budget and LCAP presented to the Board for adoption



QUESTIONS?