



**PERRIS UNION**  
HIGH SCHOOL DISTRICT

# 2022-23 REVISED BUDGET

45-DAY BUDGET REVISION

Presented August 17, 2022



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# ROAD TO THE 2022-23 ENACTED STATE BUDGET

Item	Governor's Budget	May Revision	Enacted Budget
<b>2022-23 Statutory COLA</b>	<b>5.33%</b>	<b>6.56%</b>	<b>6.56%</b>
<b>LCFF Funding</b>	<b>\$3.3 billion</b>	<b>\$6.1 billion</b>	<b>\$8.9 billion<sup>1</sup></b>
<b>Prop 98 Minimum Guarantee</b>			
<b>2020-21</b>	<b>\$95.9 billion</b>	<b>\$96.1 billion</b>	<b>\$96.1 billion</b>
<b>2021-22</b>	<b>\$99.1 billion</b>	<b>\$110.2 billion</b>	<b>\$110.2 billion</b>
<b>2022-23</b>	<b>\$102.0 billion</b>	<b>\$110.3 billion</b>	<b>\$110.4 billion</b>
<b>Discretionary Block Grant Funding</b>	<b>\$0</b>	<b>\$8 billion</b>	<b>\$3.6 billion<sup>2</sup></b>
<b>Learning Recovery Emergency Block Grant</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7.9 billion</b>

<sup>1</sup>Reflects an increase of \$772 million in funding for districts and charter schools, \$2.82 billion for declining enrollment protections, \$997 million to support TK expansion and TK adult-to-student ratios, and a \$4.32 billion base increase

<sup>2</sup>Arts, Music, and Instructional Materials Discretionary Block Grant



# 45-DAY BUDGET REVISION

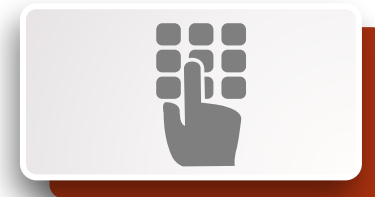
- The District's budget was adopted by the Board on June 15, 2022 and was built upon the major components of the May Revise
- In accordance with Education Code Section 42127(h), the revisions made to the District budget were made available for review within 45 days of the enacted state budget (via the posted Board Agenda)
  - The Budget was revised to include:



**Increases in  
LCFF**



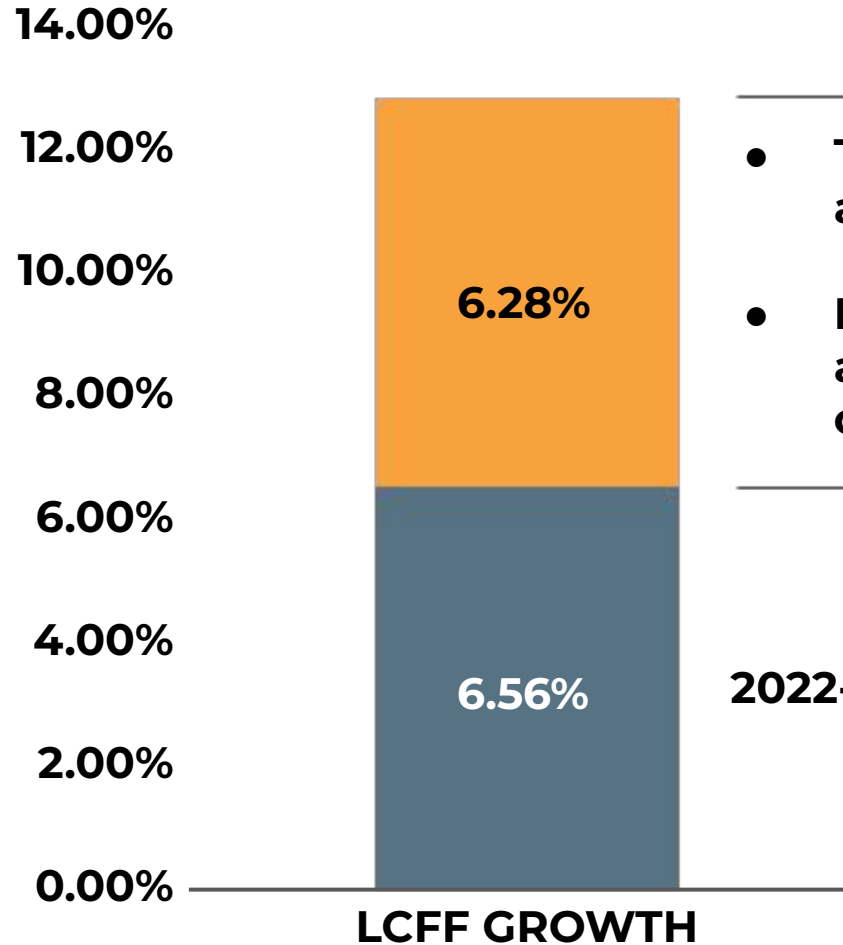
**One-time Block  
Grants**



**LCFF add-on for  
Transportation**



# LCFF INVESTMENTS - GROWTH OVER 2021-22

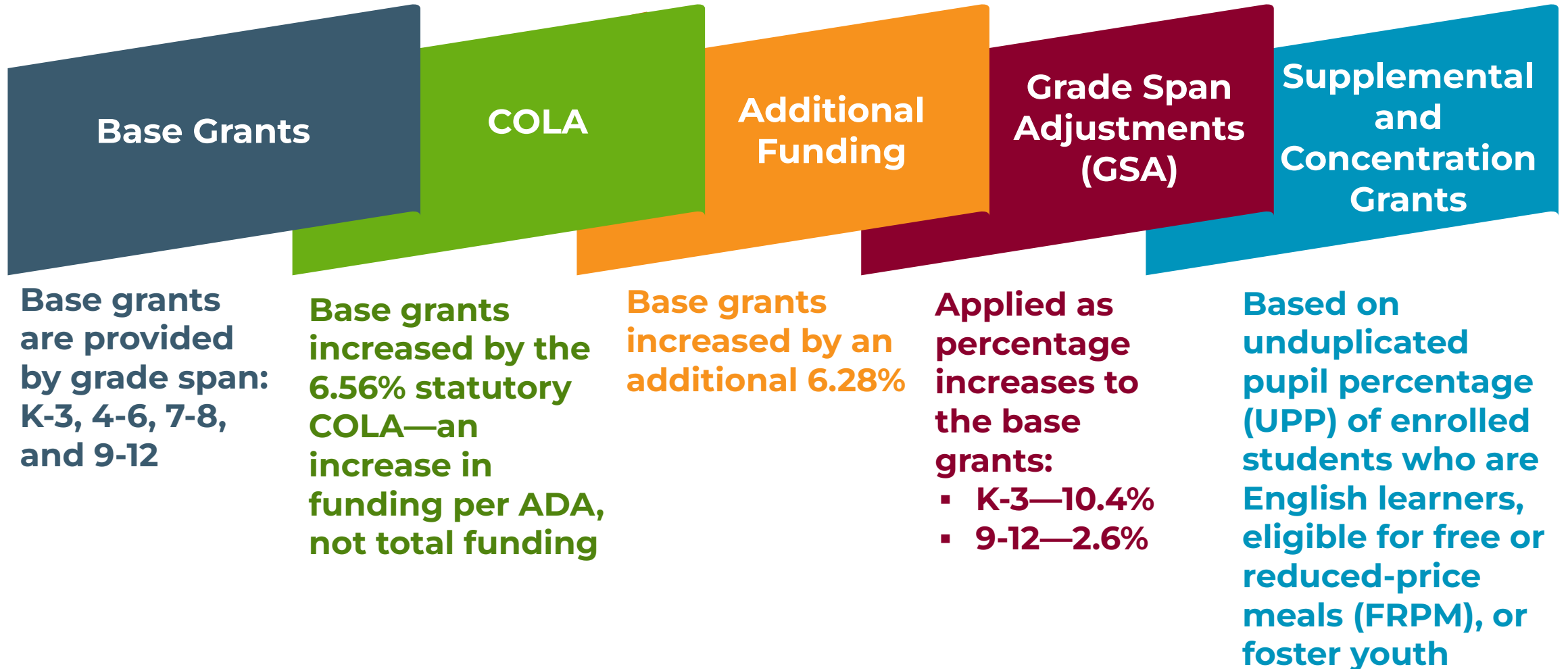


- The May Revision provided \$2.1 billion in additional funding for LCFF and the Enacted Budget increases the amount to \$4.32 billion
- Funds are intended “to help school districts and charter schools address ongoing fiscal pressures, staffing shortages, and other operational needs”

2022-23 Statutory COLA



# 2022-23 LCFF FUNDING FACTORS





# PUHSD LCFF CALCULATION

Calculation Factors	7-8	9-12
2021-22 Base Grants per ADA	\$8,458	\$9,802
6.56% COLA	\$555	\$643
Additional LCFF Investment of 6.28%	\$531	\$616
2022-23 Base Grant per ADA	\$9,544	\$11,061
Grade Span Adjustment		\$288
2022-23 Adjusted Base Grant per ADA	\$9,544	\$11,349
20% Supplemental Grant per ADA (total UPP)*	\$1,335	\$1,588
65% Concentration Grant per ADA (total UPP)*	\$928	\$1,104
<b>Total LCFF Funding per ADA</b>	<b>\$11,807</b>	<b>\$14,041</b>

*\*District specific calculation based on 69.96% 3 yr. rolling average unduplicated pupil count (UPP)*



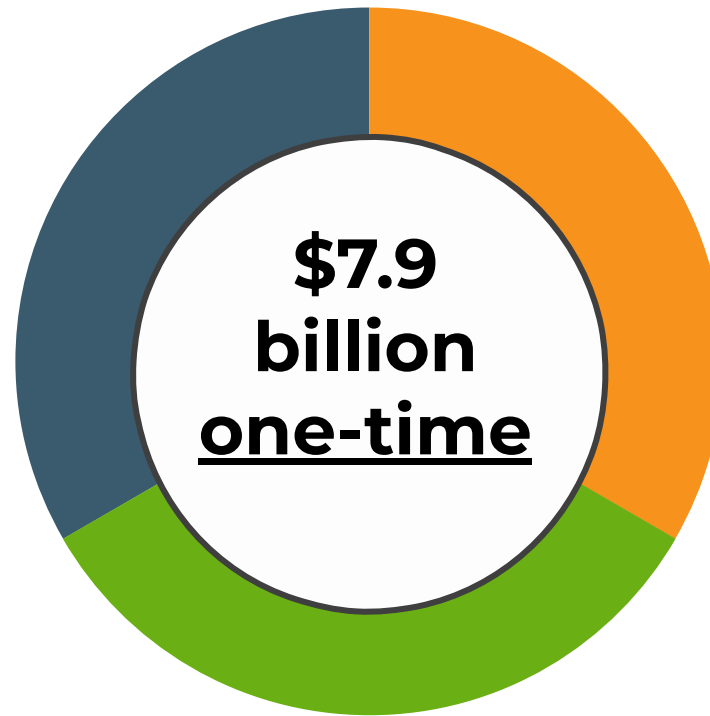
# LEARNING RECOVERY EMERGENCY BLOCK GRANT

Assist school districts, county offices of education, and charter schools with long-term recovery from the COVID-19 pandemic

## Distribution

Funds allocated based on 2021-22 Second Principal Apportionment ADA multiplied by 2021-22 UPP

Estimated PUHSD Allocation  
\$15,478,496



## Deadline

Funds may be used through 2027-28 school year

## Reporting

- Must report interim expenditures to CDE by December 1, 2024, and December 1, 2027
- Must submit a final report on expenditures by December 1, 2029



# LEARNING RECOVERY BLOCK GRANT

## Allowable Uses

**Increase or stabilize instructional learning time**

**Pupil supports to address other barriers to learning**

**Decrease or stabilize staff-to-pupil ratios**

**Instruction for credit-deficient students**

**Close learning gaps**

**Additional academic services**







# ARTS, MUSIC AND INSTRUCTIONAL MATERIALS DISCRETIONARY BLOCK GRANT

## Distribution

Intend to distribute on a per-pupil basis using 2021-22 Second Principal Apportionment ADA

**\$3.6 billion**  
**one-time**



## Plan

Governing board must discuss and approve plan for expenditure of funds at regularly scheduled public meeting

## Deadline

Encumber through the 2025-26 school year

**Estimated PUHSD Allocation**  
**\$6,054,959**



# ARTS, MUSIC AND INSTRUCTIONAL MATERIALS DISCRETIONARY BLOCK GRANT

## Allowable Uses

Instructional materials and professional development aligned to best practices for improving school climate, digital literacy, physical education, and learning through play

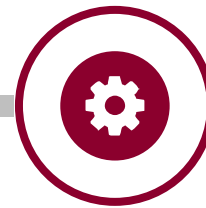
Operational costs



Standards-aligned professional development and instructional materials



Diverse book collections and culturally relevant texts in English, pupils' home languages, or combination of languages

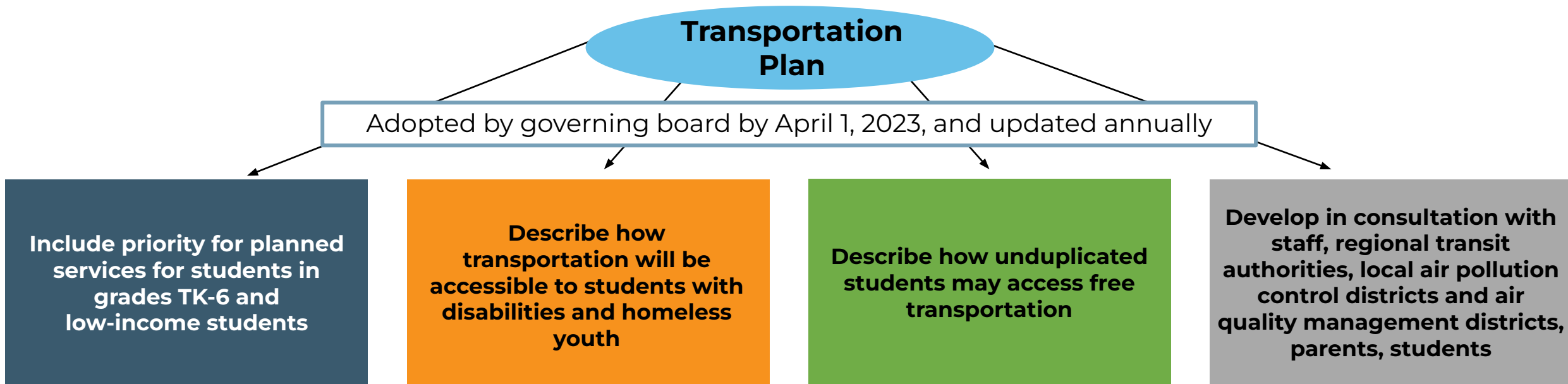


COVID-19 pandemic-related supplies



# HOME TO SCHOOL TRANSPORTATION

- Funding for Home-to-School Transportation increased by \$637 million ongoing
- Starting in 2022-23, school districts and county offices of education will receive the greater of:
  - Transportation add-on, plus annual COLA** OR **60% of reported transportation costs**
- Subject to audit
- May charge fees for transportation but must waive fees for unduplicated students





# HOME TO SCHOOL TRANSPORTATION

## Home-to-School Transportation

There is no mandate to get students from home to school and back

However, if Home-to-School Transportation (HTST) is provided, the expectation from the state is that low-income students and students in grades TK-6 are prioritized

## Expanded Learning Opportunities Program

There may be a requirement to provide transportation as part of ELO-P

If ELO-P is not available at all school sites for the required students, then transportation must be provided so that the students may access ELO-P

ELO-P funds may be used to pay for ELO-P related transportation

## Special Education

Special education-related transportation costs are eligible for HTST reimbursement

If the transportation costs are reported to CDE through SACS<sup>1</sup> Function 3600, then the expenditure is reimbursable

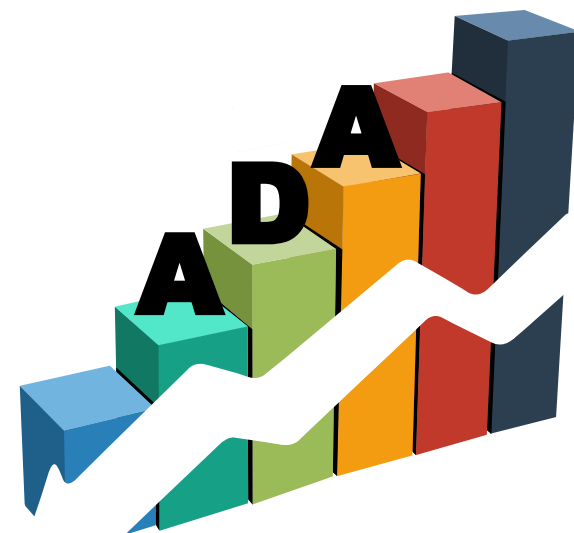
The only exception is that capital outlay and nonagency expenditures are excluded from reimbursement

<sup>1</sup>Standardized Account Code Structure



# LCFF ADA LOSS MITIGATION

- The 2022-23 Budget Trailer Bill (Assembly Bill 181) includes three significant changes to ADA used for LCFF funding calculations to mitigate against ADA loss
  1. Ongoing change to ADA used for LCFF funding calculation
    - LCFF funding is based on greater of:
      - Current-year ADA
      - Prior-year ADA or
      - Computed average ADA using the three most recent prior years' ADA
  2. One-time allowance for charter schools (2021-22 only)
  3. One-time attendance yield adjustment, with conditions
    - Calculated adjustment factor applied to district's 2021-22 ADA to maintain the same attendance rate in 2021-22 as 2019-20 if 2019-20 rate was higher





# UNRESTRICTED GENERAL FUND MULTI-YEAR PROJECTION SUMMARY

	2021-22 Estimated Actuals	2022-23 Revised Budget	2023-24 Projected Budget	2024-25 Projected Budget
<b>Beginning Balance</b>	<b>\$37,512,933</b>	<b>\$36,439,471</b>	<b>\$35,656,719</b>	<b>\$40,341,883</b>
LCFF Revenue	\$113,571,315	\$136,679,845	\$147,194,512	\$158,151,765
Other Revenue	\$4,063,521	\$6,285,655	\$6,530,060	\$6,530,060
Contributions	<u>-\$23,187,148</u>	<u>-\$25,941,888</u>	<u>-\$28,782,698</u>	<u>-\$30,049,947</u>
<b>Total Revenues</b>	<b>\$94,447,688</b>	<b>\$117,023,612</b>	<b>\$124,941,874</b>	<b>\$134,631,878</b>
Certificated Salaries	\$45,524,122	\$50,459,509	\$53,381,721	\$56,754,680
Classified Salaries	\$14,260,071	\$16,557,914	\$17,207,886	\$20,522,295
Employee Benefits	\$23,291,907	\$27,483,326	\$29,161,460	\$31,594,165
Books and Supplies	\$2,355,357	\$5,695,143	\$5,591,055	\$5,561,677
Services, Operating Expenses	\$11,500,181	\$16,161,810	\$16,101,285	\$17,279,284
Capital Outlay	\$1,228,123	\$2,202,364	\$115,597	\$115,597
Other Outgo	<u>-\$2,638,611</u>	<u>-\$753,702</u>	<u>-\$1,302,294</u>	<u>-\$1,300,424</u>
<b>Total Expenditures</b>	<b>\$95,521,150</b>	<b>\$117,806,364</b>	<b>\$120,256,711</b>	<b>\$130,527,274</b>
Net Increase/(Decrease) to Ending Balance	<b>(\$1,073,462)</b>	<b>(\$782,752)</b>	<b>\$4,685,163</b>	<b>\$4,104,604</b>
<b>Total Ending Balance</b>	<b>\$36,439,471</b>	<b>\$35,656,719</b>	<b>\$40,341,883</b>	<b>44,446,487</b>
<i>Ending Balance %</i>	22.98%	18.33%	20.90%	22.91%



QUESTIONS?