

# Superintendent's Budget Advisory Committee



**Presented by:**

**John Bartolome, Chief Business Official**

**DATE 10/28/21**

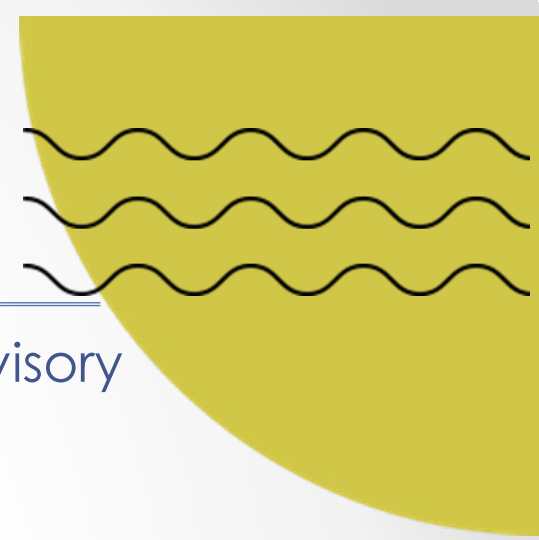
# Agenda

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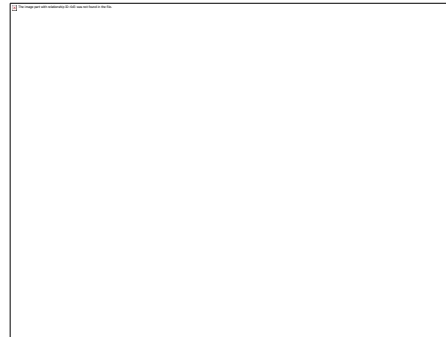
- Welcome and Introductions
- Purpose and outcomes of the Superintendent's Budget Advisory Committee
- State budget timeline
- 2020-21 Unaudited Actuals Summary
- Governor's 2021-22 Enacted Budget Highlights
- Cost of Living Adjustment - Discussion
- General Fund Budget History & 2021-22 Adopted Budget Summary
- COVID-19/Learning Loss Mitigation/ESSER funds Summary
- Questions and Future meetings



# Budget Committee Meeting Dates



- The Superintendent's Budget Advisory Committee consists of 13 advisory members, with the idea of providing the Superintendent a body of interested parties with a variety of viewpoints.
- Meetings will be held on the third Thursday of the month at 4:00 p.m. and will be conducted via Zoom until safe to resume to in-person meetings
  - 2021-22 School Year
    - October 28, 2021
    - November 18, 2021
    - December 16, 2021
    - January 20, 2022
    - February 17, 2022
    - March 17, 2022
    - April 21, 2022
    - May 19, 2022



# Purpose of the Committee

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- To examine the CRPUSD budget, prioritize areas to maintain, and develop recommendations to increase revenues or reduce expenditures in the 2022-23 and 2023-24 fiscal year.
- The committee has the responsibility for proposing budget recommendations to the Superintendent particularly in times when revenues do not meet projections and budget reductions are needed.
- The Superintendent's recommendations will be presented to the Board of Trustees for consideration as they provide staff direction in the development of the 2022-23 budget.

# Outcomes for the Committee

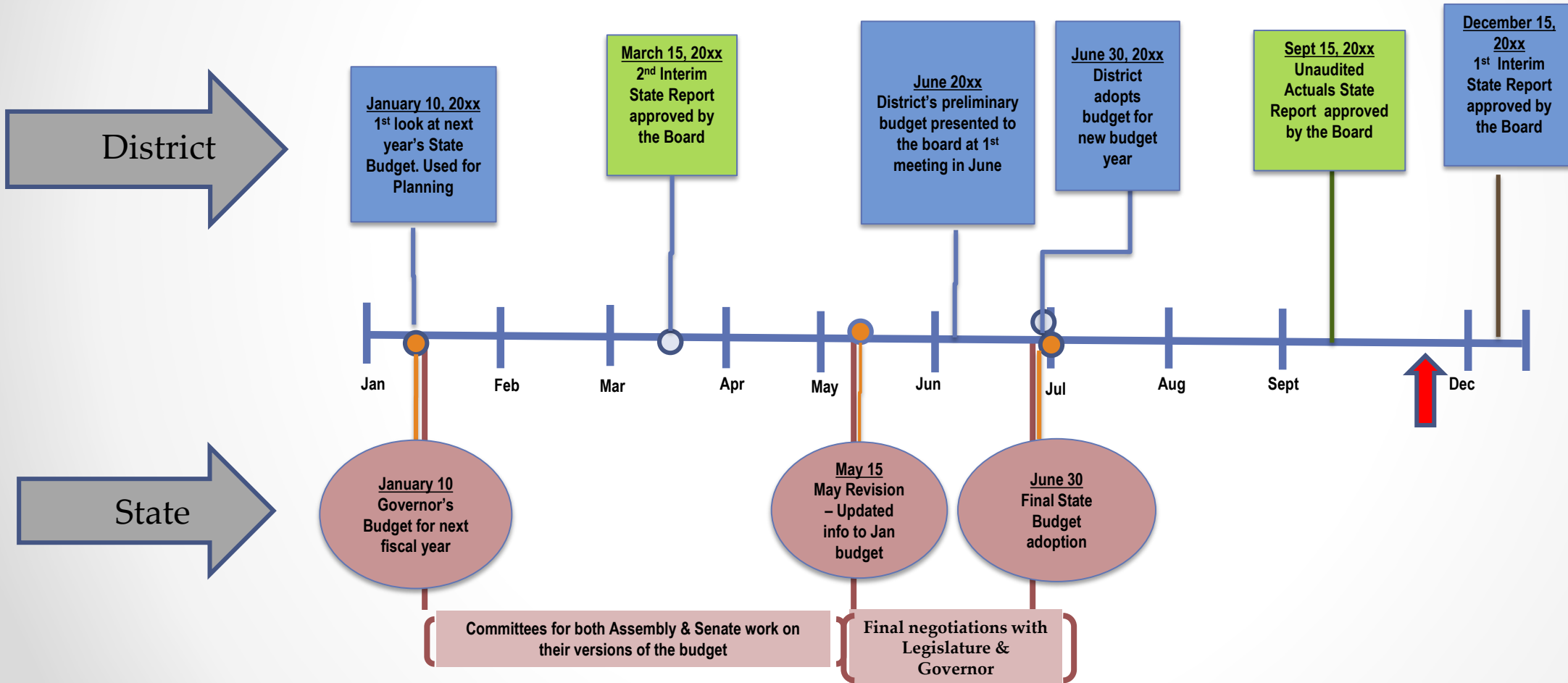
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- Consider the goals and priorities set by the LCAP & Board
- Develop a list of recommendations for increasing revenues or reducing expenditures
- Communicate with your constituents the information that you hear about today

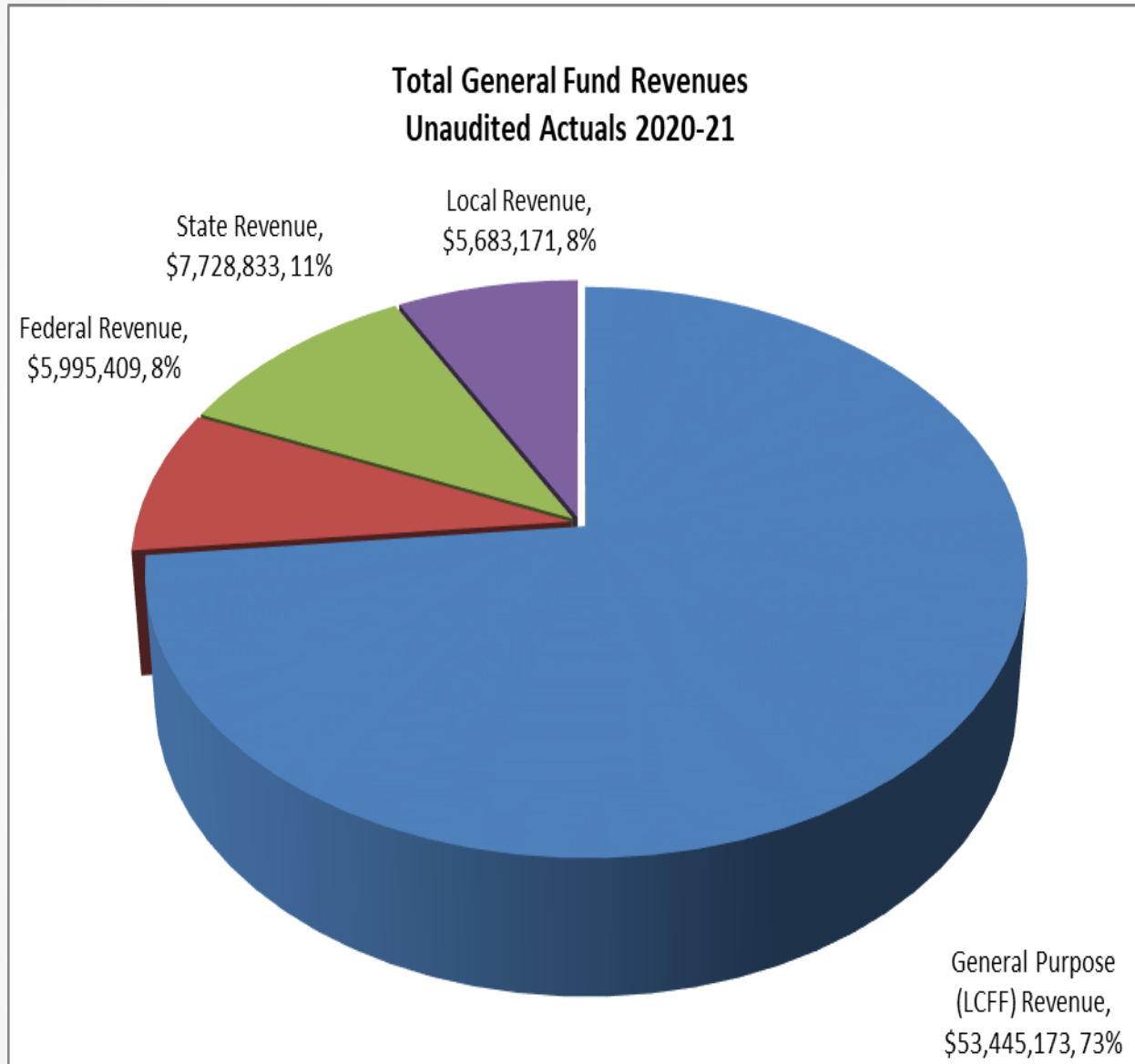
# Challenges for CRPUSD

- As we go through the process we can be assured that things will change that could have an impact on the work of the committee. We need to expect this and to be flexible to make adjustments
- State Level:
  - Change in on-going Funding (+ or -)
- District Level:
  - Enrollment changes
    - Impact on Funding – 2022-23 outward
    - Impact on Staffing – Staffing formula
    - Unduplicated count (% of FRM, Foster Youth, EL student)
  - Substantial change in Expenditures or Revenues
- Federal Level:
  - Additional CARES (Coronavirus Aide, Relief, and Economic Securities) or similar type of funding
    - Timeline or flexibility in spending

# State & District Budget Timeline



# General Fund Revenue Budget



**General Purpose –**  
*Property taxes, basic state  
aide, and education  
protection account funds*

**Federal – District must  
follow specific grant  
guidelines (Title I, Title II,  
etc.)**

**Other State – State  
funds not part of State Aid  
(Lottery, Special  
Education, Mandate etc.)**

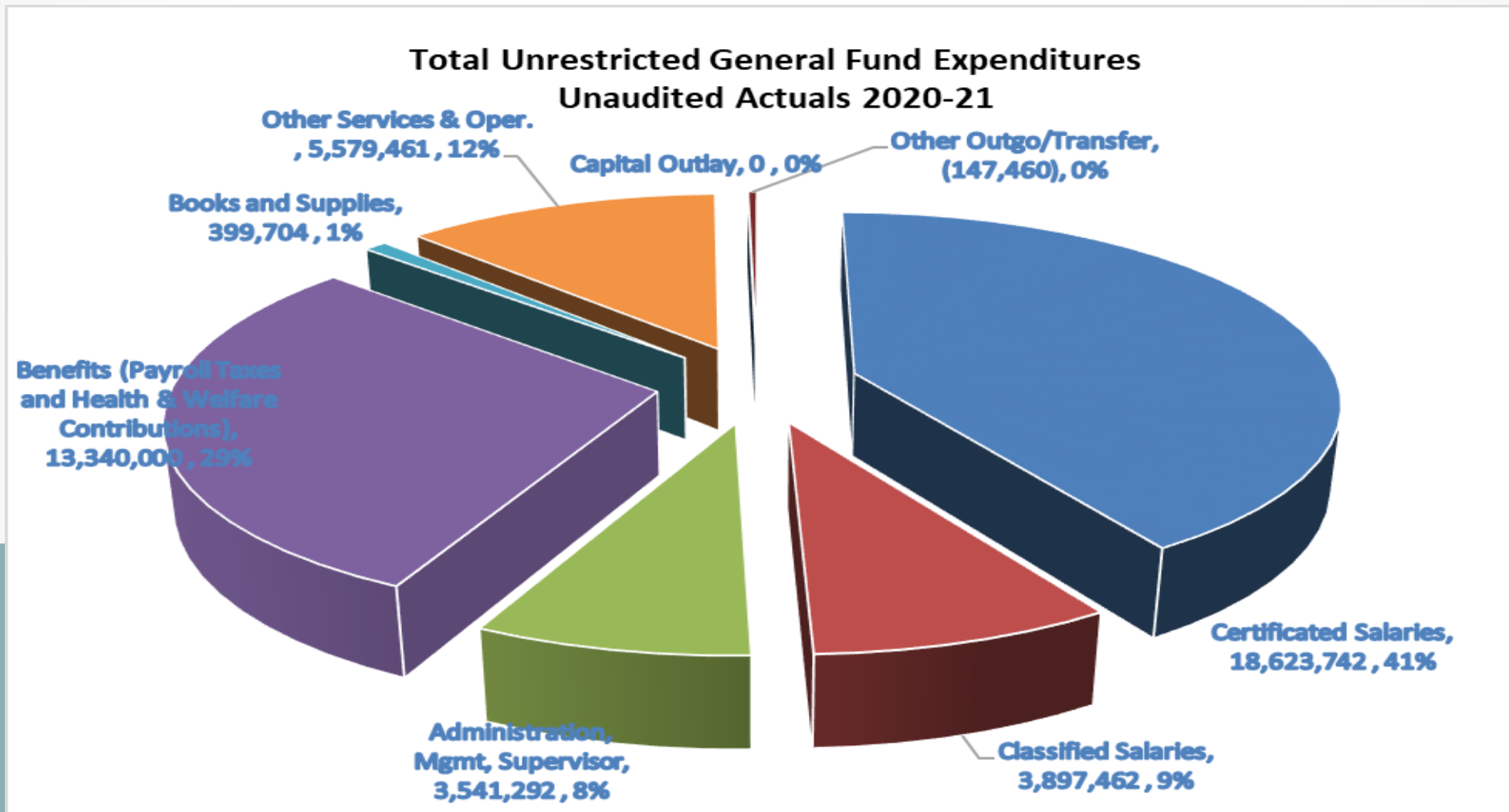
**Local – Funds received  
from local sources (Parcel  
Tax, Casino Funds,  
Foundation support, PTSA  
support, Interest, etc.)**





# General Fund Unrestricted Expenditures

- Reflects General Fund only (no Cafeteria, Bonds, Child Development)
- Employee costs comprise approximately 87% of the Districts unrestricted budget

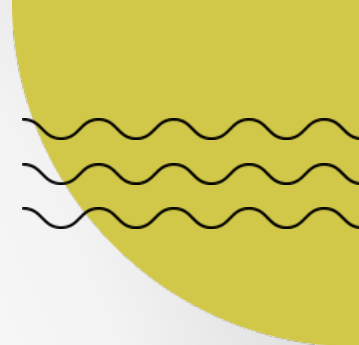


# Change in Fund Balance since June

<b>Unrestricted Changes Since June 2021</b>		Change in Fund Balance 2020-21
<b>Excess of Expenditures over Revenues at Estimated Actuals</b>		<b>\$ (553,229)</b>
<b>Revenue Changes</b>		
LCFF Funding	(22,877)	
Federal Revenue	62,069	
Other State Revenue - Updated Lottery Income	107,501	
Other Local Revenue	<u>(72,476)</u>	
	<b>74,217</b>	<b>\$ 74,217</b>
<b>Expenditure Changes</b>		
Certificated Salaries - Extra Day Paid	151,326	
Classified Salaries - unfilled positions	(174,606)	
Benefits - based on above	(55,081)	
Books and Supplies - M&O, Sites, Lottery	(302,951)	
Other Services, Operations - Transportation, Utilities	(689,645)	
Other Outgo - County Served District Funded ADA	15,095	
Transfer of Indirect	(19,302)	
Transfers out - Food Services	(132,693)	
Contribution to Restricted Budget	<u>(20,374)</u>	
<b>Total Expenditure Change</b>	<b>(1,228,230)</b>	<b>\$ (1,228,230)</b>
<b>Revised Excess of Revenues over Expenditures at Unaudited Actuals</b>		<b>\$ 749,218</b>



# General Fund Summary



CRPUSD Unaudited Actuals 2020-21			
Description	Unrestricted	Restricted	Total
Total Revenues	56,700,025	16,152,561	72,852,586
Total Expenditures	45,234,200	25,579,558	70,813,758
Excess/(Deficiency)	11,465,824	(9,426,997)	2,038,827
Other Sources/Uses	(10,716,606)	11,207,645	491,038
<b>Net Increase/(Decrease)</b>	<b>749,218</b>	<b>1,780,648</b>	<b>2,529,866</b>
Beginning Fund Balance	2,260,155	1,015,195	3,275,350
<b>Ending Fund Balance</b>	<b>3,009,373</b>	<b>2,795,842</b>	<b>5,805,215</b>



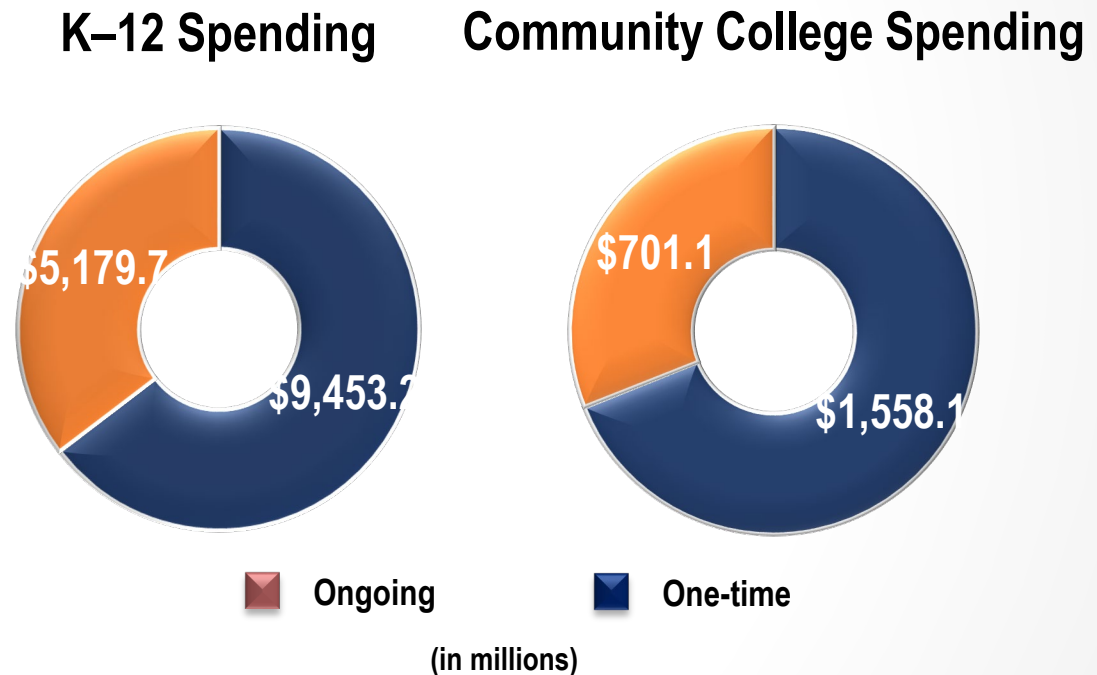
# Ending Fund Balance

- ❖ An increase in the ending fund balance for 2020-21 is definitely good news!
- ❖ It is important to remember:
  - ❖ Fiscal solvency is based on a three year projection
  - ❖ The fund balance is our first line of defense to offset the significant level of deficit spending that is expected over the next few years. It will help us weather the storm



# Proposition 98: One-Time vs. Ongoing Spending

- Unsurprisingly, the Enacted Budget utilizes significant one-time spending across the K-12 and community college budgets
- The state is spending 65% and 69%, of K-12 and community college resources, respectively, on one-time programs
  - Excludes the sizable investment to pay off all deferrals
- The major ongoing investments are for unrestricted formula apportionments—the Local Control Funding Formula (LCFF) and the Student Centered Funding Formula—and a few programs that focus on improving educational equity



# 2021–22 LCFF Funding Factors

Grade span adjustments applied as percentage increases to the base grants

- Grades K–3—10.4%
- Grades 9–12—2.6%

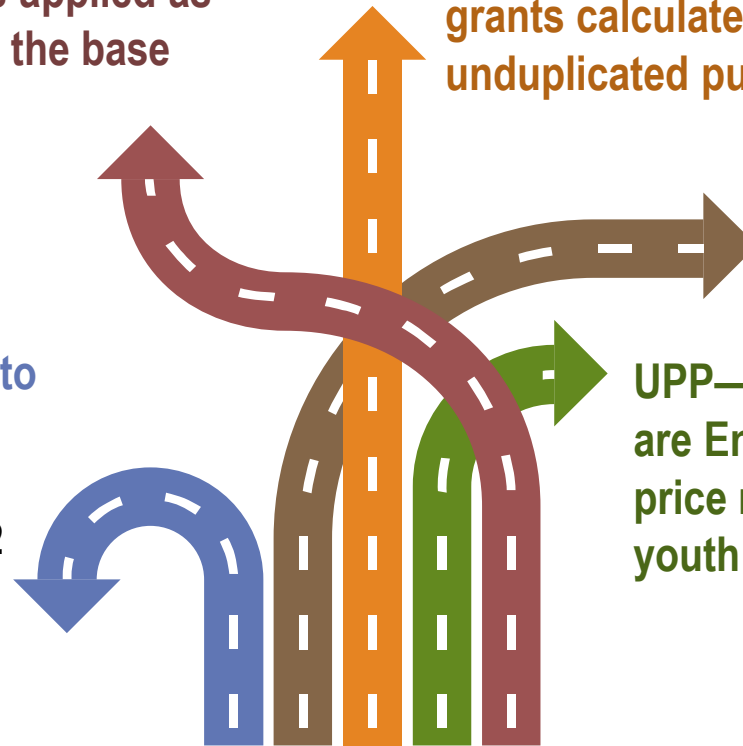
5.07% mega COLA applied to the base grants

- 2020–21 COLA of 2.31%
- Compounded with 2021–22 statutory COLA of 1.7% + 1.00%

Supplemental and concentration (S/C) grants calculated based on the unduplicated pupil percentage (UPP)

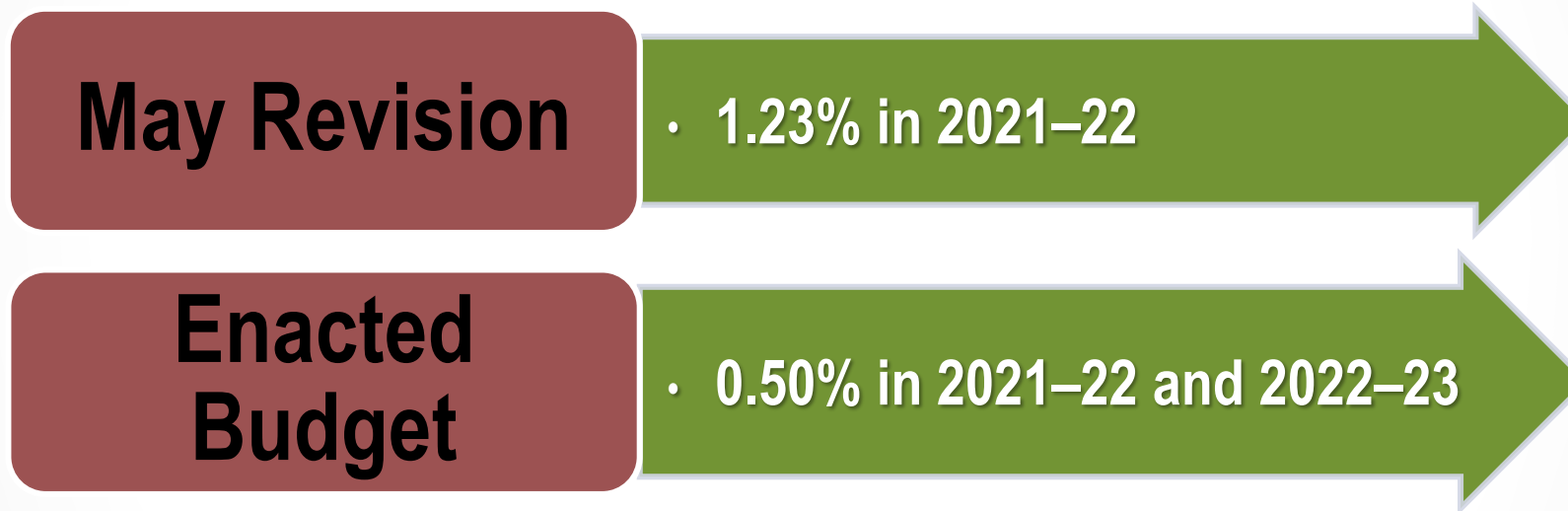
Concentration grant percentage increased to 65%

UPP—LEA's enrolled students who are English learners, free or reduced-price meal program eligible, or foster youth



# Unemployment Insurance

- Legislature heard your voices, and provided relief to the Unemployment Insurance increase



- Even at 0.5%, this still represents a significant increase in costs above the standard 0.05%, but the increase is paid for by the COLA
  - No similar relief was provided for employer pension rates

# What Does the LCFF Mean for Cotati-Rohnert Park USD?

Cotati – Rohnert Park USD—2021–22		
2021–22 LCFF Per-ADA Funding	Projected 2021–22 ADA*	Projected 2021–22 LCFF Total Revenue
\$10,169	5,417.72	\$55,092,614

\*Use the higher of 2019–20 ADA or the CDE-approved 2020–21 ADA if higher

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# Planning Factors for 2021-22 and MYP

	2020-21	2021-22	2022-23	2023-24
<b>Statutory COLA</b>	2.31%	1.70%	2.48%	3.11%
<b>COLA Suspension</b>	-2.31%	0.00%	0.00%	0.00%
<b>Funded LCFF Cola</b>	0.00%	5.07%	2.48%	3.11%
<b>STRS Employer Rates</b>	16.15%	16.92%	19.10%	19.10%
<b>PERS Employer Rates</b>	20.700%	22.91%	26.10%	27.10%
<b>Unemployment Insurance Rate</b>	0.050%	0.50%	0.50%	0.20%
<b>Lottery per ADA</b>				
<b>Unrestricted</b>	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00
<b>Restricted</b>	\$ 49.00	\$ 49.00	\$ 49.00	\$ 49.00
<b>Mandated Block Grant for Districts</b>				
<b>K-8 per ADA</b>	\$ 32.18	\$ 32.79	\$ 33.60	\$ 34.64
<b>9-12 per ADA</b>	\$ 61.94	\$ 63.17	\$ 64.74	\$ 66.75
<b>Routine Restricted Maintenance</b>	Minimum of 3% of total GF expenditures (based on actual expenditures)			
<b>Est. Funded ADA</b>	5,404	5,393	5,393	5393
<b>Enrollment</b>	5,703	5,702	5,684	5684
<b>Unduplicated Pupil Count %</b>	48.38%	48.19%	48.58%	58.57%

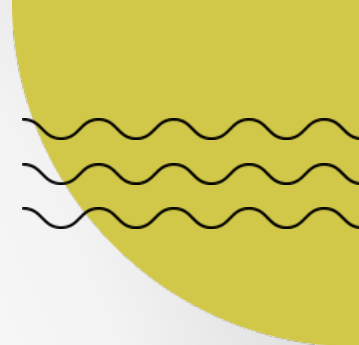
# General Fund Budget Summary – Unrestricted

Cotati - Rohnert Park Unified School District  
GENERAL FUND - UNRESTRICTED

	2015-16 Unaudited Actuals	2016-17 Unaudited Actuals	2017-18 Unaudited Actuals	2018-19 Unaudited Actuals	2019-20 Unaudited Actuals	2020-21 Unaudited Actuals	2021-22 Budget Adoption
<b>REVENUES</b>							
LCFF Sources (8010-8099)	\$ 46,235,065	\$ 48,351,446	\$ 48,974,561	\$ 51,792,214	\$ 53,089,156	\$ 52,557,381	\$ 55,092,614
Federal Revenues (8100-8299)	\$ 230,503	\$ 64,002	\$ 192,770	\$ 141,569	\$ 218,191	\$ 157,069	\$ -
State Revenue (8300-8599)	\$ 4,030,931	\$ 2,278,765	\$ 1,961,542	\$ 2,175,187	\$ 1,751,263	\$ 1,192,273	\$ 1,090,206
Local Revenue (8600-8799)	\$ 2,351,671	\$ 2,672,361	\$ 4,165,584	\$ 3,712,471	\$ 3,774,903	\$ 2,793,302	\$ 3,314,930
Transfers In (8900-8929)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ (8,222,596)	\$ (7,287,903)	\$ (8,640,607)	\$ (9,931,621)	\$ (10,891,667)	\$ (10,677,693)	\$ (11,236,936)
<b>TOTAL REVENUES</b>	<b>\$ 44,625,574</b>	<b>\$ 46,078,671</b>	<b>\$ 46,653,850</b>	<b>\$ 47,889,820</b>	<b>\$ 47,941,846</b>	<b>\$ 46,022,332</b>	<b>\$ 48,260,814</b>
<b>EXPENDITURES</b>							
<b>TOTAL EXPENDITURES</b>	<b>\$ 43,545,086</b>	<b>\$ 45,406,408</b>	<b>\$ 47,034,983</b>	<b>\$ 48,620,172</b>	<b>\$ 47,292,863</b>	<b>\$ 45,273,114</b>	<b>\$ 48,661,844</b>
Beginning Balance	\$ 969,905	\$ 2,050,394	\$ 2,722,657	\$ 2,341,524	\$ 1,611,172	\$ 2,260,155	\$ 3,009,373
Net Increase (Decrease) in Fund Balance	\$ 1,080,489	\$ 672,263	\$ (381,133)	\$ (730,352)	\$ 648,983	\$ 749,218	\$ (401,030)
<b>Ending Balance</b>	<b>\$ 2,050,394</b>	<b>\$ 2,722,657</b>	<b>\$ 2,341,524</b>	<b>\$ 1,611,172</b>	<b>\$ 2,260,155</b>	<b>\$ 3,009,373</b>	<b>\$ 2,608,343</b>



# General Fund Budget Summary – Restricted

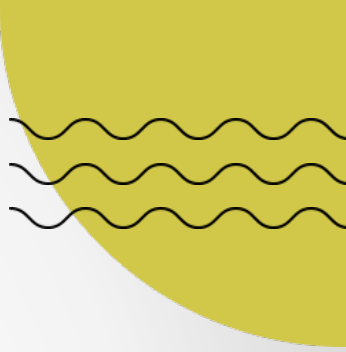


Cotati - Rohnert Park Unified School District  
GENERAL FUND - RESTRICTED

	2015-16 Unaudited Actuals	2016-17 Unaudited Actuals	2017-18 Unaudited Actuals	2018-19 Unaudited Actuals	2019-20 Unaudited Actuals	2020-21 Unaudited Actuals	2021-22 Budget Adoption
<b>REVENUES</b>							
LCFF Sources	\$ 957,008	\$ 759,667	\$ 737,168	\$ 640,624	\$ 726,844	\$ 887,792	\$ 781,990
Federal Revenues	\$ 2,393,999	\$ 2,612,416	\$ 2,277,584	\$ 2,332,335	\$ 2,344,600	\$ 5,838,340	\$ 2,276,277
State Revenue	\$ 3,029,932	\$ 3,383,649	\$ 3,554,651	\$ 5,878,844	\$ 4,103,209	\$ 6,536,560	\$ 5,687,147
Local Revenue	\$ 3,362,064	\$ 3,520,807	\$ 3,061,162	\$ 3,380,381	\$ 3,283,228	\$ 2,889,869	\$ 2,832,004
Transfers In	\$ 521,000	\$ 521,000	\$ 521,000	\$ 600,000	\$ 700,000	\$ 679,952	\$ 700,000
Contributions	\$ 8,222,596	\$ 7,287,903	\$ 8,640,607	\$ 9,931,621	\$ 10,891,667	\$ 10,677,693	\$ 11,236,936
<b>TOTAL REVENUES</b>	<b>\$ 18,486,598</b>	<b>\$ 18,085,442</b>	<b>\$ 18,792,172</b>	<b>\$ 22,763,805</b>	<b>\$ 22,049,548</b>	<b>\$ 27,510,206</b>	<b>\$ 23,514,354</b>
<b>EXPENDITURES</b>							
<b>TOTAL EXPENDITURES</b>	<b>\$ 18,325,460</b>	<b>\$ 18,465,341</b>	<b>\$ 18,814,191</b>	<b>\$ 22,447,950</b>	<b>\$ 21,895,486</b>	<b>\$ 25,729,558</b>	<b>\$ 23,501,710</b>
Beginning Balance	\$ 786,056	\$ 947,194	\$ 567,295	\$ 545,277	\$ 861,132	\$ 1,015,195	\$ 2,795,842
Net Increase (Decrease) in Fund Balance	\$ 161,138	\$ (379,899)	\$ (22,018)	\$ 315,855	\$ 154,062	\$ 1,780,648	\$ 12,644
<b>Ending Balance</b>	<b>\$ 947,194</b>	<b>\$ 567,295</b>	<b>\$ 545,277</b>	<b>\$ 861,132</b>	<b>\$ 1,015,195</b>	<b>\$ 2,795,842</b>	<b>\$ 2,808,486</b>



# General Fund Budget Summary

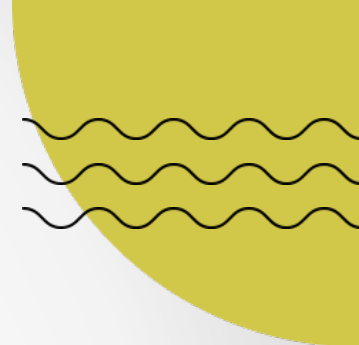


Cotati - Rohnert Park Unified School District  
GENERAL FUND - COMBINED

	2015-16 Unaudited Actuals	2016-17 Unaudited Actuals	2017-18 Unaudited Actuals	2018-19 Unaudited Actuals	2019-20 Unaudited Actuals	2020-21 Unaudited Actuals	2021-22 Budget Adoption
<b>REVENUES:</b>							
LCFF Sources (8010-8099)	\$ 47,192,073	\$ 49,111,113	\$ 49,711,729	\$ 52,432,838	\$ 53,816,000	\$ 53,445,173	\$ 55,874,604
Federal Revenues (8100-8299)	\$ 2,624,502	\$ 2,676,418	\$ 2,470,354	\$ 2,473,904	\$ 2,562,791	\$ 5,995,409	\$ 2,276,277
State Revenue (8300-8599)	\$ 7,060,862	\$ 5,662,414	\$ 5,516,193	\$ 8,054,031	\$ 5,854,473	\$ 7,728,833	\$ 6,777,353
Local Revenue (8600-8799)	\$ 5,713,735	\$ 6,193,168	\$ 7,226,746	\$ 7,092,852	\$ 7,058,131	\$ 5,683,171	\$ 6,146,934
Transfers In (8900-8929)	\$ 521,000	\$ 521,000	\$ 521,000	\$ 600,000	\$ 700,000	\$ 679,952	\$ 700,000
<b>TOTAL REVENUES</b>	<b>\$ 63,112,172</b>	<b>\$ 64,164,113</b>	<b>\$ 65,446,022</b>	<b>\$ 70,653,625</b>	<b>\$ 69,991,394</b>	<b>\$ 73,532,537</b>	<b>\$ 71,775,168</b>
<b>EXPENDITURES:</b>							
<b>TOTAL EXPENDITURES</b>	<b>\$ 61,870,546</b>	<b>\$ 63,871,749</b>	<b>\$ 65,849,174</b>	<b>\$ 71,068,121</b>	<b>\$ 69,188,349</b>	<b>\$ 71,002,672</b>	<b>\$ 72,163,554</b>
Beginning Balance	\$ 1,755,961	\$ 2,997,588	\$ 3,289,952	\$ 2,886,801	\$ 2,472,304	\$ 3,275,350	\$ 5,805,215
Net Increase (Decrease) in Fund Balance	\$ 1,241,626	\$ 292,364	\$ (403,151)	\$ (414,496)	\$ 803,045	\$ 2,529,866	\$ (388,386)
<b>Ending Balance</b>	<b>\$ 2,997,588</b>	<b>\$ 3,289,952</b>	<b>\$ 2,886,801</b>	<b>\$ 2,472,304</b>	<b>\$ 3,275,350</b>	<b>\$ 5,805,215</b>	<b>\$ 5,416,829</b>



# COVID-19 Funding Resources – “One-Time Funds”



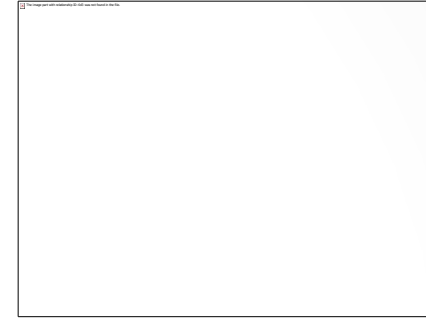
## COVID 19 FUNDING RESOURCES

	Source of Funds	Timeline for Use	SACS Code	Amount
<del>Elementary and Secondary School Emergency Relief (ESSER)</del>	<del>CARES Act</del>	<del>March 13, 2020 to September 30, 2022</del>	<del>3210</del>	<del>\$ 514,126</del>
<del>Senate Bill 117</del>	<del>State General Fund</del>	<del>Open</del>	<del>7388</del>	<del>\$ 94,801</del>
<del>Learning Loss Mitigation</del>	<del>Federal CARES Act Gov Emergency Education Relief (GEER)</del>	<del>March 13, 2020 to September 30, 2022</del>	<del>3215</del>	<del>\$ 362,489</del>
<del>Learning Loss Mitigation</del>	<del>Coronavirus Relief Fund (CRF)</del>	<del>March 1, 2020 to May 31, 2021</del>	<del>3220</del>	<del>\$ 2,875,068</del>
<del>Learning Loss Mitigation</del>	<del>Prop. 98 Funds</del>	<del>March 1, 2020 to December 30, 2020</del>	<del>7420</del>	<del>\$ 450,256</del>
ESSER II	CARES Act	March 13, 2020 to September 30, 2023	3212	\$ 2,246,119
ESSER III	CARES Act	March 13, 2020 to September 30, 2024 <span style="color: green;">■</span>	3213, 3214	\$ 5,030,652
In-Person Instruction Grant	State Funds	July 1, 2020 to August 31, 2022	7422	\$ 1,745,381
Expanded Learning Opportunities Grant	State Funds	July 1, 2020 to August 31, 2022 <span style="color: green;">■</span>	7425, 7426	\$ 3,651,127
Total				\$ 16,970,019



# CRPUSD Superintendent's Budget Committee

- Questions?
- Future items
  - Areas to explore for savings
  - Other?
- Future meeting dates and times
  - Next Meeting: November 18, 2021 at 4:00 p.m.



CRPUSD



reengage

reconnect

reimagine