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Basics of Local School District Budgets

What exactly is a school district budget, and on what is it based?

The budget is the guiding financial plan for meeting the local school district governing board’s goals and objectives for the year. It represents how much a local district estimates it will receive in income/revenue, and the maximum expenditures authorized by the board, and the balance (negative or positive) when the year is done.

Because education funding levels are essentially up for debate every year as part of the annual state budget process, school districts rely on projections but actually do not know for certain the amount of funding to be received until the state budget is approved by the end of June. Therefore, it is understood that:

- Local district budgets change and need to be revised.
- The budget should represent the policy and conceptual priorities of the organization and must inform resource allocation related to the implementation of the Local Control and Accountability Plan (LCAP).
- The budget should be balanced, and if there is deficit spending, it must be explained, and a plan developed to return the budget to a balanced state.

Budgeting in school districts is based on multi-year projections. Given that ...

- A district must have the ability to accurately reflect its net ending balance and maintain a reserve for economic uncertainties throughout the budget monitoring process.
- The long-term impact of current decisions must be assessed and must be multi-year planned (current plus two years).
- The district should have tools and procedures that ensure an early warning of any discrepancies between the budgeted and actual revenues and expenses.¹⁹

| BUDGET AND LCAP CALENDAR | |
|--------------------------|---|
| ☐ November/December | Develop expenditure projections. Reflect on current LCAP goals and progress. |
| ☐ January | Governor releases state budget proposal. Begin seeking input to update LCAP. Present preliminary budget to Board. |
| ☐ February | Governing Board establishes priorities. |
| ☐ March/April | Input on LCAP by stakeholders and required committees. Budget committee reviews budget priorities for inclusion in proposed budget. |
| ☐ May/June | Revise revenue projections based on Governor’s “May Revise” budget. Budget and LCAP made available to public. |
| ☐ Late May/Early June | Concurrent public hearing on LCAP and budget. |
| ☐ On or before July 1 | Adopt LCAP and budget. |
| ☐ September/October | Review and notification by county superintendent. |

What are the main expenditures in school district budgets?

Teacher and staff salaries, which go toward providing instruction and instructional support to students, plus health and welfare benefits, make up about 80 percent of expenses in most districts.



¹⁹ Source: Fiscal Crisis Management and Assistance Team (FCMAT)

What factors impact a local budget? What are the main challenges for school districts in balancing budgets and maximizing the amounts available for student support and services?

While every school district is unique, various state and local factors can be major challenges to local district budgeting, such as:

- Enrollment uncertainties
- The number of students living in poverty, English learners, and foster and homeless youth
- The state's volatile tax structure
- Collective bargaining costs
- Increased share of state pension costs that districts/employers are required to pay
- Rising costs to serve Students With Disabilities
- Health and welfare benefits for employees
- Rising minimum wage costs
- Utilities costs
- Staffing formulas (including what is called "Step and Column," which defines compensation based on years of service/continuing education credits as negotiated by districts and their labor unions)
- Program augmentation/reductions
- Overall levels of state funding
- Federal funding uncertainties from year to year
- Other unavoidable costs

Who oversees local school district budgets?

Elected local governing boards approve school district budgets. State law (often referred to by its original authorizing legislation, as "AB 1200") sets additional financial standards for school districts and includes mechanisms to ensure adequate oversight. County offices of education are required to review and approve the annual budgets of each local school district. Districts must certify if they are able to meet their financial obligations for the current plus two additional years. County offices of education validate those self-certifications.

AB 1200 was enacted to help school districts avoid insolvency; it is a progressive law and empowers county offices of education with fiscal oversight to follow a progression of interventions when necessary, ranging from information and collaborative assistance to lowering a self-certification from

"positive" to either "qualified" or "negative" to taking more stringent actions such as appointing a fiscal advisor.²⁰

What are the three major "certifications" of a district budget?



Positive – District will complete the year with a positive fund and cash balance; the district is solvent and can meet its obligations.



Qualified – District may not complete the year with a positive fund or cash balance; financial indicators require scrutiny/modest intervention.



Negative – District will not complete the year with a positive fund or cash balance; aggressive corrective action is required.

Can local districts raise additional revenues?

California law severely limits local school districts' revenue-raising authority compared with most other states, and also compared with what was possible in the state prior to the 1970s. Under current state law, districts can augment the local funding of their schools in just a few ways, most notably private donations (such as through local community foundations), parcel taxes (which require a two-thirds vote to assess a flat fee on each parcel of property, no matter what its size or value), and the seldom-used sales tax for schools (which also requires a two-thirds vote and can be done only at the county level.) Taken together, these revenue sources currently generate a very small portion of total K–12 funding in the state, though in some communities they provide substantial amounts per pupil.²¹ About one in 10 school districts, primarily districts in the Bay Area, have approved additional taxes.²²

²⁰ Sources: Ed100.org and Fiscal Crisis Management and Assistance Team

²¹ EdSource, Local Revenues for Schools: Limits and Option in California, 2009

²² EdSource, edsources.org/2017/expand-their-taxing-power-would-be-one-way-to-provide-school-districts-more-money/585351

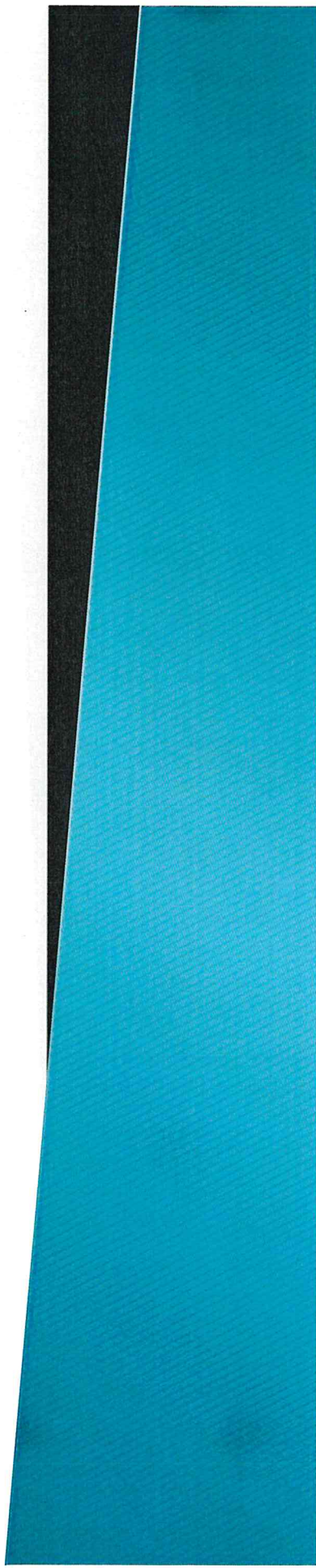
| PETALUMA CITY SCHOOLS BUDGET DEVELOPMENT CALENDAR 2021-2022 (2022-23 Budget Year) | | | |
|---|---|---|---|
| Timeline | Key Dates | Meeting | Information/Action |
| Oct-21 to Dec-21 | Continue to adjust current year budget based on updated information | | |
| | October 2021 | Leadership Team Meeting | Provide Overview LCAP Planning & Implementation Communications - LCAP (Range of communications tools) |
| | October 7, 2021 | Budget Advisory Committee Meeting | Review Details of LCFF/LCAP & Annual Update |
| | October 12, 2021 | Board Meeting | Provide Overview LCAP Planning & Implementation |
| | October 26, 2021 | Board Meeting | |
| | November 9, 2021 | Board Meeting | |
| | November 17, 2021 | DLT/LCAP Committee | LCAP Development |
| | November 18, 2021 | Budget Advisory Committee Meeting | Review Details of LCFF/LCAP & Annual Update |
| | December 14, 2021 | Board Meeting | |
| | December 16, 2021 | Budget Advisory Committee Meeting | |
| | December 16, 2021 | DLT/LCAP Committee | LCAP Development |
| Jan-22 to Mar-22 | Develop preliminary enrollment projections; staffing projections, and budget assumptions for 2022-23 based on any new information available | | |
| | January 11, 2022 | Board Meeting | Financial Audit Report |
| | January 10, 2022 | None | Governor's 2020-21 Budget Proposal Available |
| | January 19, 2022 | DLT/LCAP Committee | LCAP Development |
| | January 20, 2022 | Budget Advisory Committee Meeting | Review Information in Governor's Budget Proposal/ LCAP |
| | January 25, 2022 | Board Meeting | Present Information on Governor's Budget Proposal |
| | January/February | DELAC/Parent Advisory forums Principal Meetings PFT/CSEA Community Communications | Continue to Review/Discuss LCFF/LCAP & Student Data Continue to Review/Discuss LCFF/LCAP & Student Data Continue to Review/Discuss LCFF/LCAP & Student Data Provide Update on LCAP |
| | February 8, 2022 | Board Meeting | |
| | February 17, 2022 | Budget Advisory Committee Meeting | |
| | February 22, 2022 | Board Meeting | |
| | February 23, 2022 | DLT/LCAP Committee | LCAP Development |
| Mar-22 to Apr-22 | Develop preliminary enrollment projections; staffing projections, and budget assumption for 2022-23 based on any new information available | | |
| | March 8, 2022 | Board Meeting | Second Interim & Budget Revision |
| | March 15, 2022 | Deadline for preliminary notice of reduction of certificated staff | |
| | March 22, 2022 | Board Meeting | |
| | March 24, 2022 | Budget Advisory Committee Meeting | |
| | March 24, 2022 | DLT/LCAP Committee | LCAP Development |
| | March/April | DELAC/Parent Advisory forums Principals Meetings PFT/CSEA Community Communications | Review Recommendations for LCAP Review Recommendations for LCAP Review Recommendations for LCAP Review Recommendations for LCAP |
| | April 19, 2022 | Board Meeting | Provide Update on LCAP |
| | April 20, 2022 | DLT/LCAP Committee | LCAP Development |
| | April 21, 2022 | Budget Advisory Committee Meeting | |
| | Complete preliminary budget and make adjustments for information in May revise and other new information available | | |
| May-22 | May 10, 2022 | Board Meeting | |
| | May 14, 2022 | Governor's May Revise | |
| | May 15, 2022 | Deadline for final notices of reduction of certificated staff | |
| | May 18, 2022 | DLT/LCAP Committee | |
| | | Community Communications | Provide Update on LCAP |
| | May 19, 2022 | Budget Advisory Committee Meeting | Final Meeting |
| | May 24, 2022 | Board Meeting | Present Major Budget Assumptions Review Draft LCAP Program Recommendations |
| June-22 | Prepare final budget for presentation to the Board of Education and the Sonoma County Office of Education | | |
| | June 14, 2022 | Board Meeting | Preliminary Local Control Accountability Plan (LCAP) Preliminary Budget 2022-23 Fiscal Year |
| | June 16, 2022 | Board Meeting (Public Hearing) | Public Hearing on Local Control Accountability Plan (LCAP) Public Hearing on Adopted Budget for the 2022-23 Fiscal Year |
| | June 28, 2022 | Board Meeting | Approve Local Control Accountability Plan (LCAP) 2022-23 Approve Adopted Budget 2022-23 Fiscal Year |

*Please note this calendar maybe subject to change.

Revised 9/15/2021

PETALUMA CITY SCHOOLS

Unaudited Actuals
2020-21 Fiscal Year



Petaluma City Schools

- ▶ Petaluma City Elementary School District
 - Penngrove Elementary Charter School
 - Live Oak Independent Charter School(Not included in District Financials)
- ▶ Petaluma Joint High School District
 - Mary Collins @ Cherry Valley Charter School
 - Petaluma Accelerated Charter School
- ▶ South County Consortium (SOCC)



Revenues

Total General Fund Unrestricted/Restricted

Adopted Budget 2021-22

| | |
|---------------------|---------------------|
| REVENUES | |
| ▶ LCFF | \$74,196,565 |
| ▶ Federal | \$ 4,178,287 |
| ▶ Total Lottery | \$ 1,546,000 |
| ▶ Other State | \$11,596,446 |
| ▶ Parcel Tax | \$ 1,975,000 |
| ▶ Other Local | <u>\$ 7,911,924</u> |
| Sub-Total Revenues: | \$101,404,222 |

Other Transfers In \$ 0

Total Revenues: \$101,404,222

Unaudited Actuals 2020-21

| | |
|-----------------|---------------------|
| REVENUES | |
| ▶ LCFF | \$ 70,210,780 |
| ▶ Federal | \$ 7,866,340 |
| ▶ Total Lottery | \$ 1,771,680 |
| ▶ Other State | \$ 8,568,761 |
| ▶ Parcel Tax | \$ 1,959,504 |
| ▶ Other Local | <u>\$ 8,431,938</u> |
| Sub-Total Rev.: | \$98,809,003 |

Other Transfers In \$ 0

Total Revenues: \$98,809,003

Note: 2021-22 One-time Federal Funds \$927,516 ; State Funds \$4,203,893
Total \$5.1 million

Expenditures

Total General Fund Unrestricted/Restricted

Adopted Budget 2021-22

Unaudited Actuals 2020-21

| | |
|---------------------|-------------------|
| Expenditures: | |
| ▶ Certificated | \$40,390,282 |
| ▶ Classified | \$15,059,533 |
| ▶ Employee Benefits | \$28,928,576 |
| ▶ Books & Supplies | \$ 6,012,752 |
| ▶ Services | \$ 9,953,409 |
| ▶ Capital Outlay | \$ 551,550 |
| ▶ Other Financing | \$ <u>223,265</u> |
| Total Expenditures: | \$101,119,367 |

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|---------------------|-------------------|
| Expenditures: | |
| ▶ Certificated | \$ 37,861,059 |
| ▶ Classified | \$13,295,018 |
| ▶ Employee Benefits | \$24,470,447 |
| ▶ Books & Supplies | \$ 7,407,239 |
| ▶ Services | \$ 9,251,906 |
| ▶ Capital Outlay | \$ 1,101,889 |
| ▶ Other Financing | \$ <u>471,496</u> |
| Total Expenditures: | \$ 93,859,054 |

Summary of Revenues & Expenditures

Total General Fund Unrestricted/Restricted

Adopted Budget 2021-22

| | |
|---------------------|-----------------------|
| Total Revenues: | \$101,404,222 |
| Total Expenditures: | <u>\$ 101,119,367</u> |
| Net Expense/Rev: | \$ 284,855 |
| Beginning Fund Bal | \$22,634,099 |
| Net Incr/(Decr) | <u>\$ 284,855</u> |
| Ending Fund Balance | \$22,918,954 |

Unaudited Actuals 2020-21

| | |
|---------------------|---------------------|
| Total Revenues: | \$98,809,003 |
| Total Expenditures: | <u>\$93,859,054</u> |
| Net Revenues/Exp: | \$ 4,949,949 |
| Beginning Fund Bal | \$17,684,150 |
| Net Incr./ (Decr.) | <u>\$ 4,949,949</u> |
| Ending Fund Balance | \$22,634,099 |

Components of Ending Fund Balance

Total General Fund Unrestricted/Restricted

Adopted Budget 2021-22

| | |
|------------------------------------|---------------------|
| Components of Ending Fund Balance: | |
| Revolving Cash | \$ 27,200 |
| Stores | \$ 0 |
| Prepaid Expenditures | \$ 19,742 |
| Restricted | \$ 10,395,503 |
| Assigned | |
| 2% Additional REU | \$ 2,022,387 |
| SOCC EFB | \$ 1,116,819 |
| Local Site Carryover | \$ 389,093 |
| 3% Reserve for EU | \$ 3,033,581 |
| Available over reserves | <u>\$ 5,914,629</u> |
| Ending Fund Balance | \$ 22,918,954 |

Unaudited Actuals 2020-21

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| Components of Ending Fund Balance: | |
| Revolving Cash | \$ 30,200 |
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Note: Available reserves adjusted for local site carryover.

What is Different this year...?

▶ COVID-19 Pandemic and Distance Learning

- Revenues:
 - LCFF - Use of 2019-20 P2 ADA
 - **One-time** State and Federal COVID-19 Funds (Round1)
 - Federal ESSER I \$446K
 - Federal GEER \$544K
 - Federal Corona Relief Funds \$3.7 million
 - State Learning Loss Mitigation Funds \$593K
 - Reduced Billback to Petaluma Districts for Transportation Costs
 - Reduced Lease and Rental Income
 - Reduced billing for Fuel (City and First Student)
 - Reduced Childcare fees



What is Different this year...?

- ▶ COVID-19 Pandemic and Distance Learning
 - Expenditures:
 - Reduced Salaries Limited need for substitutes (certificated & classified)
 - Limited Home & Hospital need
 - No Athletic Stipends
 - Reduced non-athletic stipends (GATE Prog, Site Counsel, etc.)
 - Significant number of vacancies due to Distance Learning
 - Bus drivers
 - Campus Supervisors/Security
 - Crossing Guards
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 - Food Service workers
 - Departmental vacancies (Business Services, HR)
 - Employee Benefits
 - Proportionately lower based on the above



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 - Expenditures:
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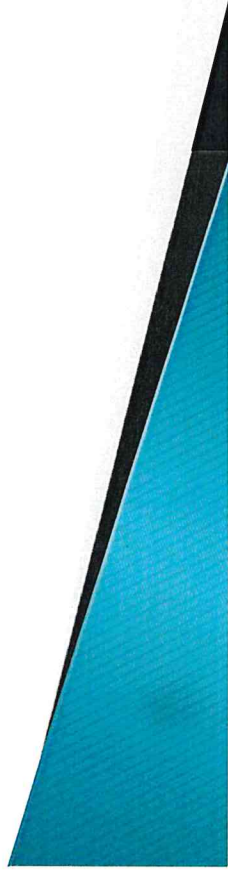
Other Significant Variances

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 - Increased Lottery Sales and revenues \$396K
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 - Lower AB602 Special Education from SELPA
 - New COVID Funds (Federal & State) deferred to 2021-22 \$2.4 million (ELO & IPI)




Next Steps

- ▶ Reconcile Budget to Position Control
 - Final placements for open positions
 - Adjustments in Staffing
 - Step & Column
- ▶ Revise budget based on prior year trends
 - Utilities, insurance, etc.
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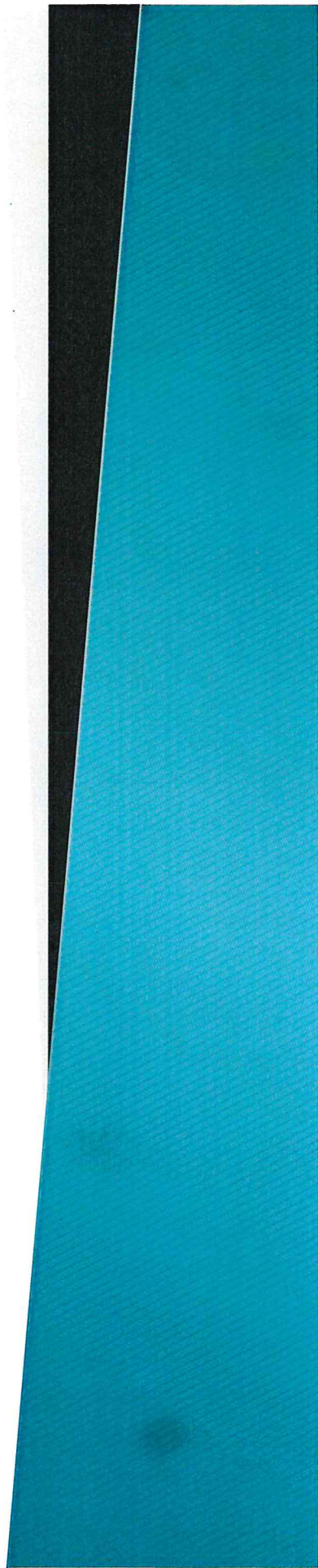
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