

**PETALUMA CITY SCHOOLS**

**TO: BOARD OF EDUCATION**

**FROM: CHRIS THOMAS  
CHIEF BUSINESS OFFICIAL**

**DATE: AUGUST 18, 2020**

**SUBJECT: DISCUSSION/ ACTION: APPROVAL OF THE PETALUMA CITY  
(ELEMENTARY)/JOINT UNION HIGH SCHOOL DISTRICTS BUDGET REVISION  
#1 FOR THE 2020-21 FISCAL YEAR**

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**SITUATION:** Education Code Section 42127(h) states that, no later than 45 days after the Governor signs the annual Budget Act, districts shall make available for public preview any revisions in revenues and expenditures that your LEA decides to make reflecting the funding made available by the Budget Act. Governor Gavin Newsom signed the 2020-21 Budget Act on June 29, 2020, so the deadline to make your revisions public is Friday, August 14, 2020. Significant Changes in the Budget Act since May Revision • Revenue reductions shifted to cash deferrals across fiscal years • Zero Cola, Flat Funding from 2019-20 • Legislation discouraging classified layoffs and prohibiting the layoffs of certain certificated and classified employees for one year. • ADA Hold Harmless • Learning Loss Mitigation Funds (1x funds) – change to distribution methodology • Categorical programs – restoration of reductions • Sets the Special Education base rate to \$625/ADA and adjusts formula • Adds triggers to reduce deferrals - pending federal legislation and additional funding • New Education Code for school finance, instruction and accountability for the 2020-21.

Budget Revision #1 includes a revision for the General fund in order to disclose the fiscal impacts of the Final State Budget Act on the Petaluma City School General Fund.

**PLAN:** In accordance with Education Code Section 42127(h), present for review and approval Budget Revision #1 that includes significant changes in the California State Budget Act for the 2020-21 Fiscal Year. The significant changes included in this budget revision are as follows:

- Recalculation of the LCFF for Petaluma City Elementary, Petaluma Joint Union High, Penngrove Elementary Charter School, Mary Collins at Cherry Valley Charter School, and the Petaluma Accelerated Charter School using 2019-20 P2 ADA and zero COLA (i.e. Flat Funding)
  - Includes restoration of Transportation in Base awards
- Mandated Cost Block Grant - Restore \$30,450 to 2019-20 levels of \$308,262
- COVID 19 *One-time* Funding Sources \$4,843,584
  - \$3,685,406 must be spent by December 31, 2020 (Learning Loss Mitigation funds)
  - Materials & Supplies
    - Software Licensing for Sonic Dark Fiber and Distance Learning platforms
  - Non-Capital Equipment (1:1 devices and new teacher computers)
- ASES - Restore \$46,785 to 2019-20 levels of \$253,444
- Sets the Special Education base rate to \$625/ADA and adjusts formula – Fiscal Impact TBD
- Increased Cash Deferrals from 2020-21 to 2021-22. No budget impact. Cash Flow impacts.
- Revisions to Ed Code
- Learning Continuity and Attendance Plan due September 30, 2020

**FISCAL IMPACT:** In compliance with GASB 54, the components of the ending fund balance are as follows:

***Non-spendable***

Revolving Cash	\$ 27,200
Stores Inventory	\$ 0
Prepaid Expenditures	\$ 0

***Restricted***

\$ 0

***Committed***

\$ 0

***Assigned*** (Board Designated)

2% Additional REU	\$ 1,955,189
South County Consortium Reserves	\$ 897,150
Local Site Donations	\$ 0
Curriculum Adoptions	\$ 0

***Unassigned/Unappropriated***

Reserve for Economic Uncertainties (REU)	\$ 2,932,784	3% State Required Reserve
Available Balance over Reserves	<u>\$ 3,630,422</u>	

Total Ending Fund Balance	\$ 9,422,744	\$1 variance due to rounding
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**STAFF RECOMMENDATIONS:** that the Board approve the Petaluma City (Elementary)/Joint Union High School Districts Budget Revision #1 for the 2020-21 Fiscal Year.

Signature of District Officer

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Christine Thomas  
Chief Business Official

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2020-21

45 DAY BUDGET REVISION

BUDGET REVISION #1

	UNRESTRICTED			Comments
	Adopted Budget 20-21 6/23/2020 (A)	BUDGET REVISION #1 8/18/2020 (B)	Variance (B) - (A) (C)	
	7136	7096	(40)	Final 2019-20 P-2 ADA without 6GA & GTC
<b>BEGINNING FUND BALANCE:</b>	<b>\$9,882,734</b>	\$9,882,734	\$0	
<b>REVENUES</b>				
<b>Local Control Funding Formula (LCFF)</b>				
8011 State Aid	\$21,793,219	\$26,995,075	\$5,201,856	Update LCFF Calcs including all internal charters for ADA Estimates and Unduplicated Count estimates
8012 Educaiton Protection Account	\$5,187,644	\$4,925,477	(\$262,167)	
8019 State Aid - Prior Year	\$42,000	\$42,000	\$0	
8021 Homeowners Exemptions	\$245,000	\$245,000	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$33,200,000	\$33,200,000	\$0	
8042 Unsecured	\$1,230,000	\$1,230,000	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	
8044 Supplemental	\$675,000	\$675,000	\$0	
8045 ERAF	\$2,600,000	\$2,600,000	\$0	
8047 Community Redevelopment Funds	\$600,000	\$600,000	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	(\$1,529,888)	(\$1,536,868)	(\$6,980)	Per final LCFF Calcs with Live Oak Charter
8097 Property Tax Transfers	\$0	\$0	\$0	
<b>Total LCFF</b>	<b>\$64,042,975</b>	<b>\$68,975,684</b>	<b>\$4,932,709</b>	<b>Net change in LCFF</b>
<b>Federal Revenues</b>				
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	
8182 Spec Ed Discretionary Grant	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$15,000	\$15,000	\$0	
<b>Total Federal Revenues</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$0</b>	
<b>State Revenues</b>				
8550 Mandated Cost Reimbursements	\$277,812	\$308,262	\$30,450	Restore to 2019-20 levels
8560 Lottery (Non-Prop 20)	\$1,172,000	\$1,172,000	\$0	
8590 All Other State Revenues	\$23,000	\$23,000	\$0	
<b>Total State Revenues</b>	<b>\$1,472,812</b>	<b>\$1,503,262</b>	<b>\$30,450</b>	
<b>Local Revenues</b>				
8621 Parcel Tax	\$0	\$0	\$0	
8650 Leases and Rentals	\$155,000	\$155,000	\$0	
8660 Interest Earnings	\$412,000	\$412,000	\$0	
8675 Transportation Fees	\$0	\$0	\$0	
8677 Interagency Services Between LEAs	\$398,825	\$398,825	\$0	
8689 All Other Fees & Contracts	\$24,000	\$24,000	\$0	
8699 Other Local Revenues	\$143,543	\$143,543	\$0	
8792 Transfer of Apportionment from COE	\$0	\$0	\$0	
<b>Total Local Revenues</b>	<b>\$1,133,368</b>	<b>\$1,133,368</b>	<b>\$0</b>	
<b>TOTAL REVENUES</b>	<b>\$66,664,155</b>	<b>\$71,627,314</b>	<b>\$4,963,159</b>	
<b>OTHER FINANCING SOURCES</b>				
8919 All Other Interfund Transfers In	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	(\$15,587,666)	(\$15,587,666)	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
<b>Total Other Financing Sources</b>	<b>(\$15,587,666)</b>	<b>(\$15,587,666)</b>	<b>\$0</b>	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$51,076,489</b>	<b>\$56,039,648</b>	<b>\$4,963,159</b>	



PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2020-21

45 DAY BUDGET REVISION

BUDGET REVISION #1

EXPENDITURES

		UNRESTRICTED			Comments
		Adopted	BUDGET	Variance	
		Budget 20-21	REVISION #1		
		6/23/2020	8/18/2020	(B) - (A)	
		(A)	(B)	(C)	
<b>Certificated Salaries</b>					
1100	Certificated Instructional	\$23,513,500	\$23,513,500	\$0	
1200	Certificated Support	\$1,386,356	\$1,386,356	\$0	
1300	Administrative	\$3,355,889	\$3,355,889	\$0	
1900	Other Certificated	\$137,969	\$137,969	\$0	
Total Certificated Salaries		\$28,393,714	\$28,393,714	\$0	
<b>Classified Salaries</b>					
2100	Instructional Assist	\$209,378	\$209,378	\$0	
2200	Classified Support	\$2,796,729	\$2,796,729	\$0	
2300	Administrative	\$678,531	\$678,531	\$0	
2400	Clerical Salaries	\$3,009,626	\$3,009,626	\$0	
2900	Other Classified	\$1,355,030	\$1,355,030	\$0	
Total Classified Salaries		\$8,049,294	\$8,049,294	\$0	
<b>Employee Benefits</b>					
3100	STRS	\$4,551,694	\$4,551,694	\$0	
3200	PERS	\$1,627,488	\$1,627,488	\$0	
3300	OASDI/Medicare	\$1,045,751	\$1,045,751	\$0	
3400	Health & Welfare	\$6,571,293	\$6,571,293	\$0	
3500	State Unemployment Ins	\$18,199	\$18,199	\$0	
3600	Workers Comp	\$804,964	\$804,964	\$0	
3700	Retiree Benefits	\$16,420	\$16,420	\$0	
3900	Cash In Lieu/Other	\$27,393	\$27,393	\$0	
Total Employee Benefits		\$14,663,202	\$14,663,202	\$0	
<b>Materials &amp; Supplies</b>					
4100	Approved Textbooks & Core Curr	\$10,055	\$10,055	\$0	
4200	Books & Reference Materials	\$25,352	\$25,352	\$0	
4300	Materials & Supplies	\$1,174,553	\$1,174,553	\$0	
4400	Non-Capital Furniture & Equip	\$109,656	\$109,656	\$0	
Total Materials & Supplies		\$1,319,616	\$1,319,616	\$0	
<b>Services &amp; Other Operating Exp</b>					
5100	Sub-Agreements over \$25K	\$632,500	\$632,500	\$0	
5200	Travel & Conferences (Mileage)	\$89,226	\$89,226	\$0	
5300	Dues & Memberships	\$24,590	\$24,590	\$0	
5400	Insurance	\$958,500	\$958,500	\$0	
5500	Utilities	\$1,463,413	\$1,463,413	\$0	
5600	Rentals, Leases & Repairs	\$216,812	\$216,812	\$0	
5700	Direct Cost Transfers	\$231,282	\$231,282	\$0	
5800	Professional Consulting/Other Operating	\$53,165	\$53,165	\$0	
5802-5809	Special Education Contracts	\$0	\$0	\$0	
5810-5811	Non-Public Sch/Agency (NPS-NPA)	\$0	\$0	\$0	
5813	Non-Capital A/E Fees	\$0	\$0	\$0	
5814	Inspections	\$2,000	\$2,000	\$0	
5817/8	SCOE CONTRACTS	\$96,000	\$96,000	\$0	
5821	Audit Costs	\$49,000	\$49,000	\$0	
5822	Election Costs	\$50,000	\$50,000	\$0	
5823	Legal Fees	\$147,200	\$147,200	\$0	
5825	Advertisement costs	\$12,500	\$12,500	\$0	
5830	Professional Consulting Services	\$9,000	\$9,000	\$0	
5839	Other Fees	\$115,250	\$115,250	\$0	
5840	Computer Tech Related Services	\$6,900	\$6,900	\$0	
5845	Field Trips	\$7,225	\$7,225	\$0	
5849	Other Contract Services	\$257,140	\$257,140	\$0	
5850	Other Operating Expenditures	\$51,600	\$51,600	\$0	
5860-65	Other Employment Costs	\$20,840	\$20,840	\$0	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2020-21

45 DAY BUDGET REVISION	UNRESTRICTED			Comments
	Adopted Budget 20-21 6/23/2020 (A)	BUDGET REVISION #1 8/18/2020 (B)	Variance (B) - (A) (C)	
<b>EXPENDITURES</b>				
5870 Damages, Claims, Losses	\$0	\$0	\$0	
5880 Other Administrative Charges	\$0	\$0	\$0	
5900 Communications/Telephone	\$154,053	\$154,053	\$0	
Total Services and Other Operating Exp.	\$4,648,196	\$4,648,196	\$0	
<b>Capital Outlay</b>				
6100 Land Improvements	\$0	\$0	\$0	
6200 Building Improvements	\$0	\$0	\$0	
6400 Capital Equipment	\$0	\$0	\$0	
6500 Capital Equipment Replace	\$42,000	\$42,000	\$0	
Total Capital Outlay	\$42,000	\$42,000	\$0	
<b>Indirect/Direct Cost</b>				
7141 Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	
7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0	
7211 Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	
7310 Indirect Cost GF	(\$665,769)	(\$665,769)	\$0	Indirect rate @ 3.91%
7350 Indirect Cost - InterFund	(\$145,616)	(\$145,616)	\$0	Indirect rate FD 11/13
7370 Direct Support Cost Inter Fund	\$0	\$0	\$0	
Total Indirect	(\$811,385)	(\$811,385)	\$0	
<b>TOTAL EXPENDITURES</b>	\$56,304,637	\$56,304,637	\$0	
<b>OTHER FINANCING USES</b>				
7438 Debt Service - Principal	\$0	\$0	\$0	
7439 Debt Service - Interest	\$0	\$0	\$0	
7615 Transfer to Def Maintenance	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$275,000	\$175,000	(\$100,000)	Use COVID-19 funds to offset Food Costs
Total Financing Uses:	\$275,000	\$175,000	(\$100,000)	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	\$56,579,637	\$56,479,637	(\$100,000)	
<b>EXCESS OF REVENUES OVER EXPENSE</b>	(\$5,503,148)	(\$439,989)	\$5,063,159	
<b>COMPONENTS OF END FUND BALANCE</b>				
<b>NON-SPENDABLE:</b>				
Revolving Cash	\$27,200	\$27,200	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
<b>RESTRICTED</b>	\$0	\$0	\$0	
<b>COMMITTED</b>	\$0	\$0	\$0	
<b>ASSIGNED</b>				
Board Designated:				
2% REU	\$666,164	\$1,955,189	\$1,289,025	
One-time Pension Contingency	\$0	\$0	\$0	
South County Consortium SOCC	\$897,150	\$897,150	\$0	Adjust based on estimated membership dues
Local Site Donations	\$0	\$0	\$0	
Curriculum Adoptions	\$0	\$0	\$0	
<b>UNASSIGNED</b>				
Reserve for Economic Uncertainties	\$2,789,073	\$2,932,784	\$143,711	3% Reserve
Available	(\$1)	\$3,630,422	\$3,630,423	
<b>TOTAL ENDING FUND BALANCE:</b>	<b>\$4,379,586</b>	<b>\$9,442,745</b>	<b>\$5,063,159</b>	<b>\$1 variance due to rounding</b>

Note: \$1 variances due to rounding.

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2020-21

45 DAY BUDGET REVISION

	RESTRICTED			Comments
	Adopted	BUDGET	Variance	
	Budget 20-21 6/23/2020 (A)	REVISION #1 8/18/2020 (B)	(B) - (A) (C)	
	7136	7096	(40)	
<b>BEGINNING FUND BALANCE:</b>	\$169,999	\$169,999	\$0	
<b>REVENUES</b>				
<b>Local Control Funding Formula (LCFF)</b>				
8011 State Aid	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	
8097 Property Tax Transfers	\$841,229	\$841,229	\$0	
Total LCFF	\$841,229	\$841,229	\$0	
<b>Federal Revenues</b>				
8181 Spec Ed Entitlement (IDEA)	\$1,675,688	\$1,675,688	\$0	
8182 Spec Ed Discretionary Grant	\$372,479	\$372,479	\$0	
8290 All Other Federal Revenue	\$1,422,670	\$5,678,950	\$4,256,280	Federal COVID-19 Funds
Total Federal Revenues	\$3,470,837	\$7,727,117	\$4,256,280	
<b>State Revenues</b>				
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$482,800	\$482,800	\$0	
8590 All Other State Revenues	\$7,199,740	\$7,833,829	\$634,089	ASES and State COVID 19 funds
Total State Revenues	\$7,682,540	\$8,316,629	\$634,089	
<b>Local Revenues</b>				
8621 Parcel Tax	\$1,975,000	\$1,975,000	\$0	
8625 Community Redevelopment Funds	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$0	\$0	
8675 Transportation Fees	\$0	\$0	\$0	
8677 Interagency Services Between LEA	\$1,978,497	\$1,978,497	\$0	
8689 All Other Fees & Contracts	\$565,000	\$565,000	\$0	
8699 Other Local Revenues	\$488,732	\$488,732	\$0	
8792 Transfer of Apportionment from CO	\$3,629,950	\$3,629,950	\$0	
Total Local Revenues	\$8,637,179	\$8,637,179	\$0	
<b>TOTAL REVENUES</b>	\$20,631,785	\$25,522,154	\$4,890,369	
<b>OTHER FINANCING SOURCES</b>				
8919 All Other Interfund Transfers In	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$15,587,666	\$15,587,666	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	\$15,587,666	\$15,587,666	\$0	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	\$36,219,451	\$41,109,820	\$4,890,369	



PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2020-21

45 DAY BUDGET REVISION

EXPENDITURES	RESTRICTED			Comments
	Adopted Budget 20-21 6/23/2020 (A)	BUDGET REVISION #1 8/18/2020 (B)	Variance (B) - (A) (C)	
	<b>Certificated Salaries</b>			
1100 Certificated Instructional	\$7,669,031	\$7,669,031	\$0	
1200 Certificated Support	\$1,473,385	\$1,473,385	\$0	
1300 Administrative	\$744,000	\$744,000	\$0	
1900 Other Certificated	\$0	\$0	\$0	
Total Certificated Salaries	\$9,886,416	\$9,886,416	\$0	
<b>Classified Salaries</b>				
2100 Instructional Assist	\$3,070,221	\$3,070,221	\$0	
2200 Classified Support	\$1,391,842	\$1,391,842	\$0	
2300 Administrative	\$502,000	\$502,000	\$0	
2400 Clerical Salaries	\$307,278	\$307,278	\$0	
2900 Other Classified	\$711,253	\$711,253	\$0	
Total Classified Salaries	\$5,982,594	\$5,982,594	\$0	
<b>Employee Benefits</b>				
3100 STRS	\$7,081,760	\$7,081,760	\$0	
3200 PERS	\$1,994,330	\$1,994,330	\$0	
3300 OASDI/Medicare	\$608,933	\$608,933	\$0	
3400 Health & Welfare	\$3,159,237	\$3,159,237	\$0	
3500 State Unemployment Ins	\$7,946	\$7,946	\$0	
3600 Workers Comp	\$372,734	\$372,734	\$0	
3700 Retiree Benefits	\$0	\$0	\$0	
3900 Cash In Lieu/Other	\$8,379	\$8,379	\$0	
Total Employee Benefits	\$13,233,319	\$13,233,319	\$0	
<b>Materials &amp; Supplies</b>				
4100 Approved Textbooks & Core Curr	\$478,800	\$478,800	\$0	
4200 Books & Reference Materials	\$13,450	\$13,450	\$0	
4300 Materials & Supplies	\$1,684,786	\$4,528,370	\$2,843,584	COVID-19 Funds
4400 Non-Capital Furniture & Equip	\$143,373	\$2,143,373	\$2,000,000	COVID-19 Funds
Total Materials & Supplies	\$2,320,409	\$7,163,993	\$4,843,584	
<b>Services &amp; Other Operating Exp</b>				
5100 Sub-Agreements over \$25K	\$1,026,127	\$1,072,912	\$46,785	ASES-Boys & Girls Club Contract
5200 Travel & Conferences (Mileage)	\$46,336	\$46,336	\$0	
5300 Dues & Memberships	\$2,400	\$2,400	\$0	
5400 Insurance	\$0	\$0	\$0	
5500 Utilities	\$14,700	\$14,700	\$0	
5600 Rentals, Leases & Repairs	\$188,926	\$188,926	\$0	
5700 Direct Cost Transfers	(\$244,932)	(\$244,932)	\$0	
5800 Professional Consulting/Other Ope	\$12,024	\$12,024	\$0	
5802-5809 Special Education Contracts	\$1,083,507	\$1,083,507	\$0	
5810-5811 Non-Public Sch/Agency (NPS-NPA)	\$1,422,000	\$1,422,000	\$0	
5813 Non-Capital A/E Fees	\$0	\$0	\$0	
5814 Inspections	\$40,640	\$40,640	\$0	
5817/8 SCOE CONTRACTS	\$0	\$0	\$0	
5821 Audit Costs	\$0	\$0	\$0	
5822 Election Costs	\$0	\$0	\$0	
5823 Legal Fees	\$43,500	\$43,500	\$0	
5825 Advertisement costs	\$500	\$500	\$0	
5830 Professional Consulting Services	\$97,867	\$97,867	\$0	
5839 Other Fees	\$63,198	\$63,198	\$0	
5840 Computer Tech Related Services	\$0	\$0	\$0	
5845 Field Trips	\$0	\$0	\$0	
5849 Other Contract Services	\$398,359	\$398,359	\$0	
5850 Other Operating Expenditures	\$14,000	\$14,000	\$0	
5860-65 Other Employment Costs	\$0	\$0	\$0	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT  
GENERAL FUND 01  
FISCAL YEAR 2020-21

45 DAY BUDGET REVISION	RESTRICTED			Comments
	Adopted Budget 20-21 6/23/2020 (A)	BUDGET REVISION #1 8/18/2020 (B)	Variance (B) - (A) (C)	
<b>EXPENDITURES (continued)</b>				
5870 Damages, Claims, Losses	\$0	\$0	\$0	
5880 Other Administrative Charges	\$1,500	\$1,500	\$0	
5900 Communications/Telephone	\$10,292	\$10,292	\$0	
Total Services and Other Operating	\$4,220,944	\$4,267,729	\$46,785	
<b>Capital Outlay</b>				
6100 Land Improvements	\$0	\$0	\$0	
6200 Building Improvements	\$0	\$0	\$0	
6400 Capital Equipment	\$0	\$0	\$0	
6500 Capital Equipment Replace	\$0	\$0	\$0	
Total Capital Outlay	\$0	\$0	\$0	
<b>Indirect/Direct Cost</b>				
7141 Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	
7142 Other Tuition-Excess Cost to COE	\$80,000	\$80,000	\$0	
7211 Tsf of Pass-thru Rev Charter	\$0	\$0	\$0	
7310 Indirect Cost GF	\$665,769	\$665,769	\$0	I/C @ 3.91% on grants and entitlements
7350 Indirect Cost - InterFund	\$0	\$0	\$0	
7370 Direct Support Cost Inter Fund	\$0	\$0	\$0	
Total Indirect	\$745,769	\$745,769	\$0	
<b>TOTAL EXPENDITURES</b>	\$36,389,451	\$41,279,820	\$4,890,369	
<b>OTHER FINANCING USES</b>				
7438 Debt Service - Interest	\$0	\$0	\$0	
7439 Debt Service - Principle	\$0	\$0	\$0	
7615 Transfer to Def Maintenance	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$0	\$0	\$0	
Total Financing Uses:	\$0	\$0	\$0	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	\$36,389,451	\$41,279,820	\$4,890,369	
<b>EXCESS OF REVENUES OVER EXPENSE</b>	(\$170,000)	(\$170,000)	\$0	
<b>COMPONENTS OF END FUND BALANCE</b>				
<b>NON-SPENDABLE:</b>				
Revolving Cash	\$0	\$0	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
<b>RESTRICTED</b>	(\$1)	(\$1)	\$0	
<b>COMMITTED</b>	\$0	\$0	\$0	
<b>ASSIGNED</b>				
Board Designated:				
2% REU	\$0	\$0	\$0	
One-time Mandated Costs	\$0	\$0	\$0	
South County Consortium SOCC	\$0	\$0	\$0	
Local Site Donations	\$0	\$0	\$0	
Curriculum Adoptions	\$0	\$0	\$0	
<b>UNASSIGNED</b>				
Reserve for Economic Uncertainties	\$0	\$0	\$0	
Available	\$0	\$0	\$0	
<b>TOTAL ENDING FUND BALANCE:</b>	(\$1)	(\$1)	\$0	



PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2020-21

45 DAY BUDGET REVISION

	UNRESTRICTED/RESTRICTED			Comments
	Adopted Budget 20-21 6/23/2020 (A)	BUDGET REVISION #1 8/18/2020 (B)	Variance (B) - (A) (C)	
Average Daily Attendance (ADA)	7136	7096	(40)	Including SCOE ADA
<b>BEGINNING FUND BALANCE:</b>	\$10,052,733	\$10,052,733	\$0	
<b>REVENUES</b>				
<b>Local Control Funding Formula (LCFF)</b>				
8011 State Aid	\$21,793,219	\$26,995,075	\$5,201,856	Update LCFF Calcs including all internal charters for ADA Estimates and Unduplicated Count estimates
8012 Education Protection Account	\$5,187,644	\$4,925,477	(\$262,167)	
8019 State Aid - Prior Year	\$42,000	\$42,000	\$0	
8021 Homeowners Exemptions	\$245,000	\$245,000	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$33,200,000	\$33,200,000	\$0	
8042 Unsecured	\$1,230,000	\$1,230,000	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	
8044 Supplemental	\$675,000	\$675,000	\$0	
8045 ERAF	\$2,600,000	\$2,600,000	\$0	
8047 Community Redevelopment Funds	\$600,000	\$600,000	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	(\$1,529,888)	(\$1,536,868)	(\$6,980)	Per final LCFF Live Oak Charter Calcs
8097 Property Tax Transfers	\$841,229	\$841,229	\$0	
Total LCFF:	\$64,884,204	\$69,816,913	\$4,932,709	
<b>Federal Revenues</b>				
8181 Spec Ed Entitlement (IDEA)	\$1,675,688	\$1,675,688	\$0	
8182 Spec Ed Discretionary Grant	\$372,479	\$372,479	\$0	
8290 All Other Federal Revenue	\$1,437,670	\$5,693,950	\$4,256,280	
Total Federal Revenues	\$3,485,837	\$7,742,117	\$4,256,280	
<b>State Revenues</b>				
8550 Mandated Cost Reimbursements	\$277,812	\$308,262	\$30,450	
8560 Lottery (Non-Prop 20)	\$1,654,800	\$1,654,800	\$0	
8590 All Other State Revenues	\$7,222,740	\$7,856,829	\$634,089	
Total State Revenues	\$9,155,352	\$9,819,891	\$664,539	
<b>Local Revenues</b>				
8621 Parcel Tax	\$1,975,000	\$1,975,000	\$0	
8650 Leases and Rentals	\$155,000	\$155,000	\$0	
8660 Interest Earnings	\$412,000	\$412,000	\$0	
8675 Transportation Fees				
8677 Interagency Services Between LEAs	\$2,377,322	\$2,377,322	\$0	
8689 All Other Fees & Contracts	\$589,000	\$589,000	\$0	
8699 Other Local Revenues	\$632,275	\$632,275	\$0	
8792 Transfer of Apportionment from COE	\$3,629,950	\$3,629,950	\$0	
Total Local Revenues	\$9,770,547	\$9,770,547	\$0	
<b>TOTAL REVENUES</b>	\$87,295,940	\$97,149,468	\$9,853,528	
<b>OTHER FINANCING SOURCES</b>				
8919 All Other Interfund Transfers In	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	\$0	\$0	\$0	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	\$87,295,940	\$97,149,468	\$9,853,528	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2020-21

45 DAY BUDGET REVISION

	UNRESTRICTED/RESTRICTED			Comments
	Adopted Budget 20-21 6/23/2020 (A)	BUDGET REVISION #1 8/18/2020 (B)	Variance (B) - (A) (C)	
<b>EXPENDITURES</b>				
<b>Certificated Salaries</b>				
1100	Certificated Instructional	\$31,182,531	\$31,182,531	\$0
1200	Certificated Support	\$2,859,741	\$2,859,741	\$0
1300	Administrative	\$4,099,889	\$4,099,889	\$0
1900	Other Certificated	\$137,969	\$137,969	\$0
	<b>Total Certificated Salaries</b>	<b>\$38,280,130</b>	<b>\$38,280,130</b>	<b>\$0</b>
<b>Classified Salaries</b>				
2100	Instructional Assist	\$3,279,599	\$3,279,599	\$0
2200	Classified Support	\$4,188,571	\$4,188,571	\$0
2300	Administrative	\$1,180,531	\$1,180,531	\$0
2400	Clerical Salaries	\$3,316,904	\$3,316,904	\$0
2900	Other Classified	\$2,066,283	\$2,066,283	\$0
	<b>Total Classified Salaries</b>	<b>\$14,031,888</b>	<b>\$14,031,888</b>	<b>\$0</b>
<b>Employee Benefits</b>				
3100	STRS	\$11,633,454	\$11,633,454	\$0
3200	PERS	\$3,621,818	\$3,621,818	\$0
3300	OASDI/Medicare	\$1,654,684	\$1,654,684	\$0
3400	Health & Welfare	\$9,730,530	\$9,730,530	\$0
3500	State Unemployment Ins	\$26,145	\$26,145	\$0
3600	Workers Comp	\$1,177,698	\$1,177,698	\$0
3700	Retiree Benefits	\$16,420	\$16,420	\$0
3900	Cash In Lieu/Other	\$35,772	\$35,772	\$0
	<b>Total Employee Benefits</b>	<b>\$27,896,521</b>	<b>\$27,896,521</b>	<b>\$0</b>
<b>Materials &amp; Supplies</b>				
4100	Approved Textbooks & Core Curr	\$488,855	\$488,855	\$0
4200	Books & Reference Materials	\$38,802	\$38,802	\$0
4300	Materials & Supplies	\$2,859,339	\$5,702,923	\$2,843,584
4400	Non-Capital Furniture & Equip	\$253,029	\$2,253,029	\$2,000,000
	<b>Total Materials &amp; Supplies</b>	<b>\$3,640,025</b>	<b>\$8,483,609</b>	<b>\$4,843,584</b>
<b>Services &amp; Other Operating Exp</b>				
5100	Sub-Agreements over \$25K	\$1,658,627	\$1,705,412	\$46,785
5200	Travel & Conferences (Mileage)	\$135,562	\$135,562	\$0
5300	Dues & Memberships	\$26,990	\$26,990	\$0
5400	Insurance	\$958,500	\$958,500	\$0
5500	Utilities	\$1,478,113	\$1,478,113	\$0
5600	Rentals, Leases & Repairs	\$405,738	\$405,738	\$0
5700	Direct Cost Transfer	(\$13,650)	(\$13,650)	\$0
5800	Professional Consulting/Other Operati	\$65,189	\$65,189	\$0
5802-5809	Special Education Contracts	\$1,083,507	\$1,083,507	\$0
5810-5811	Non-Public Sch/Agency (NPS-NPA)	\$1,422,000	\$1,422,000	\$0
5813	Non-Capital A/E Fees	\$0	\$0	\$0
5814	Inspections	\$42,640	\$42,640	\$0
5817/8	SCOE CONTRACTS	\$96,000	\$96,000	\$0
5821	Audit Costs	\$49,000	\$49,000	\$0
5822	Election Costs	\$50,000	\$50,000	\$0
5823	Legal Fees	\$190,700	\$190,700	\$0
5825	Advertisement costs	\$13,000	\$13,000	\$0
5830	Professional Consulting Services	\$106,867	\$106,867	\$0
5839	Other Fees	\$178,448	\$178,448	\$0
5840	Computer Tech Related Services	\$6,900	\$6,900	\$0
5845	Field Trips	\$7,225	\$7,225	\$0
5839	Other Contract Services	\$655,499	\$655,499	\$0
5850	Other Operating Expenditures	\$65,600	\$65,600	\$0
5860-65	Other Employment Costs	\$20,840	\$20,840	\$0



PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT  
GENERAL FUND 01  
FISCAL YEAR 2020-21

45 DAY BUDGET REVISION		UNRESTRICTED/RESTRICTED			Comments
		Adopted Budget 20-21 6/23/2020 (A)	BUDGET REVISION #1 8/18/2020 (B)	Variance (B) - (A) (C)	
<b>EXPENDITURES (continued)</b>					
5870	Damages, Claims, Losses	\$0	\$0	\$0	
5880	Other Administrative Charges	\$1,500	\$1,500	\$0	
5900	Communications/Telephone	\$164,345	\$164,345	\$0	
Total Services and Other Operating Ex		\$8,869,140	\$8,915,925	\$46,785	
<b>Capital Outlay</b>					
6100	Land Improvements	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$42,000	\$42,000	\$0	
Total Capital Outlay		\$42,000	\$42,000	\$0	
<b>Indirect/Direct Cost</b>					
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$80,000	\$80,000	\$0	
7211	Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	
7310	Indirect Cost GF	\$0	\$0	\$0	
7350	Indirect Cost - InterFund	(\$145,616)	(\$145,616)	\$0	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	
Total Indirect		(\$65,616)	(\$65,616)	\$0	
<b>TOTAL EXPENDITURES</b>		\$92,694,088	\$97,584,457	\$4,890,369	
<b>OTHER FINANCING USES</b>					
7438	Debt Service - Principal	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$275,000	\$175,000	(\$100,000)	
Total Financing Uses:		\$275,000	\$175,000	(\$100,000)	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>		\$92,969,088	\$97,759,457	\$4,790,369	
<b>EXCESS OF REVENUES OVER EXPENSE</b>		(\$5,673,148)	(\$609,989)	\$5,063,159	
<b>COMPONENTS OF END FUND BALANCE</b>					
<b>NON-SPENDABLE:</b>					
	Revolving Cash	\$27,200	\$27,200	\$0	
	Stores Inventory	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	
<b>RESTRICTED</b>		(\$1)	(\$1)	\$0	
<b>COMMITTED</b>		\$0	\$0	\$0	
<b>ASSIGNED</b>					
	Board Designated:				
	2% REU	\$666,164	\$1,955,189	\$1,289,025	
	One-time Mandated Costs	\$0	\$0	\$0	
	South County Consortium SOCC	\$897,150	\$897,150	\$0	
	Local Site Donations	\$0	\$0	\$0	
	Curriculum Adoptions	\$0	\$0	\$0	
<b>UNASSIGNED</b>					
	Reserve for Economic Uncertainties Available	\$2,789,073	\$2,932,784	\$143,711	3% Reserves
		(\$1)	\$3,630,422	\$3,630,423	
<b>TOTAL ENDING FUND BALANCE:</b>		\$4,379,585	\$9,442,744	\$5,063,159	

Note: \$1 variances due to rounding.