

# 2020-2021 Point Arena Schools Budget Adoption

Public Hearing: June 3, 2020 Board Meeting

Adoption: June 17, 2020 Board Meeting

# 2020-2021 Proposed Budget

	(A) 2019-20 2nd Interim (March 2020)	(B) 2019-20 June Update (June 2020)	(C) 2020-21 Proposed Budget	Variance = (B)-(A)	Variance = (C)-(B)
<b>Revenues</b>					
Taxes	6,435,655	6,530,672	6,561,097	95,017	30,425
Charter Cash in Lieu	(593,011)	(593,011)	(593,011)	-	-
LCFF/EPA	777,977	761,177	702,113	(16,800)	(59,064)
Federal Revenue	601,082	601,082	456,786	-	(144,296)
State Revenue	632,571	632,571	564,206	-	(68,366)
Local Revenue	467,892	468,910	402,328	1,018	(66,582)
Transfers In	92,807	102,471	37,127	9,665	(65,344)
<b>Total Revenues</b>	<b>8,414,973</b>	<b>8,503,873</b>	<b>8,130,646</b>	<b>88,900</b>	<b>(373,227)</b>
<b>Expenses</b>					
Cert Salaries	2,577,007	2,577,457	2,606,099	450	28,642
Class Salaries	1,604,272	1,596,267	1,678,918	(8,005)	82,651
Emp Benefits	2,428,047	2,431,417	2,482,161	3,370	50,744
Books/Supplies	410,441	426,766	350,828	16,325	(75,938)
Services & Operations	946,243	943,279	921,057	(2,964)	(22,223)
Capital Outlay	-	-	-	-	-
Other Outgo	-	-	-	-	-
Transfers Out	497,671	542,563	328,333	44,892	(214,230)
<b>Total Expenses</b>	<b>8,463,680</b>	<b>8,517,749</b>	<b>8,367,396</b>	<b>54,069</b>	<b>(150,353)</b>
<b>Excess/(Deficit)</b>	<b>(48,707)</b>	<b>(13,876)</b>	<b>(236,749)</b>		
Beginning Fund Balance	1,539,478	1,539,478	1,525,602		
<b>Ending Fund Balance</b>	<b>1,490,770</b>	<b>1,525,602</b>	<b>1,288,852</b>		

*\*Note: the contents of this slide contain projected information, which are estimates at the time of preparation and subject to change based on future events and updates.*

June 3, 2020 Board Meeting

## **Revenue: 2019-20 2<sup>nd</sup> Interim to June Update (Total +0.95%)**

Taxes: P-2 Mendocino & Sonoma tax update (+95k).  
EPA: remove Q4 apportionment (-17k).  
Transfers In: added HS chromebook amount from FD 17 (+10k).

## **Expenses: 2019-20 2<sup>nd</sup> Interim to June Update (Total: +0.64%)**

Salaries & Benefits: Net of employee changes (-4k).  
Supplies: Chromebooks (+10k); Curricula (+7k).  
Svc/Ops: Net of higher travel, lower dues, adding positive press, adjusting SPED services (-3k).  
Trsfrs Out: higher transfers out to other funds (+45k).

## **Revenue: 19-20 June Update to 20-21 Proposed (Total: -4.39%)**

Taxes: Estimated 0.5% increase relative to 19-20 P-2 (+30k).  
LCFF/EPA: Estimate 10% reduction to the net LCFF value (-75k); add back EPA estimate (+16k).  
Federal: Est. less Impact Aid (-75k); less CSI grant (-167k); less MAA (-13k); plus CARES Act (+110k).  
State: Less PreK IEP funds (-62k); est. less ASES (-12k); est. slightly higher CTEIG (+5k).  
Local: Less est. SELPA decrease (-57k); est. less interest (-10k).  
Trsfrs In: Based on 20-21 OPEB estimates

## **Expenses: 19-20 June Update to 20-21 Proposed (Total: -1.92%)**

Cert. Salaries: Net of added partial Mental Health Counselor, removing temp. positions, projected staffing adjustments, and estimated step increases (+29k).  
Class. Salaries: Net of an added Aide position, less add'l & sub duty budgeted, full year classified position assumptions, and estimated step increases (+82k).  
Benefits: Net of in tandem flux w/ salary changes; STRS rate -0.95%, PERS rate +0.98%; WC rate +0.08%; plus approx. 14 positions with partial year benefits in 19-20, less staffing start assumptions for 3 positions; and 3 est. less H&W positions compared to 19-20 (+51k).  
Bks/Supplies: Mainly due to less FD17 19-20 tech exps. and curricula budgeted (-68k); other misc. (-7k).  
Svc/Ops: Net of est. higher legal, CTE, dues & est. lower utilities, one-time training, & independent contractor mechanic (-22k).  
Trsfrs Out: Net of higher PreK and Café salaries & benefits, with less set-asides (-214k).

<b>2019-2020 - ESTIMATED 'Recurring'/'Non-recurring' Detail (at June Update)</b>			
	<b>2019-2020</b>	<b>2019-2020</b>	<b>2019-2020</b>
	<b>Estimated</b>	<b>Estimated</b>	<b>Est. Non-Recurring</b>
	<b>Budget</b>	<b>Recurring</b>	<b>and Board</b>
<b>Revenues</b>		<b>Activity</b>	<b>Discretionary Activity</b>
Taxes	<b>6,530,672</b>	6,530,672	-
Charter Cash in Lieu	<b>(593,011)</b>	(593,011)	-
LCFF/EPA	<b>761,177</b>	761,177	-
Federal Revenue	<b>601,082</b>	388,136	212,946
State Revenue	<b>632,571</b>	338,507	294,064
Local Revenue	<b>468,910</b>	329,428	139,482
Transfers In	<b>102,471</b>	52,398	50,074
<b>Total Revenues</b>	<b>8,503,873</b>	7,807,307	696,566
<b>Expenses</b>			
Certificated Salaries	<b>2,577,457</b>	2,546,364	31,093
Classified Salaries	<b>1,596,267</b>	1,596,267	-
Employee Benefits	<b>2,431,417</b>	2,095,067	336,350
Books/Supplies	<b>426,766</b>	356,692	70,074
Services & Operations	<b>943,279</b>	903,280	39,999
Capital Outlay	-	-	-
Other Outgo	-	-	-
Transfers Out	<b>542,563</b>	326,283	216,280
<b>Total Expenses</b>	<b>8,517,749</b>	7,823,953	693,796
	<b>c = a + b</b>	<b>a</b>	<b>b</b>
<b>Excess/(Deficit)</b>	<b>(13,876)</b>	<b>(16,647)</b>	<b>2,771</b>

**Recurring Activity column:** Includes perceived ongoing revenues (ie. property taxes, partial SELPA funds, partial Impact Aid, Title I, II, and VI funds, etc.), and perceived ongoing expenses (materials & services site budgets, ongoing tech. expenses, ongoing maintenance & transportation expenses, utility costs, ad. fees, data line charges, insurance, expected recurring salaries & benefits, recurring transfers to other funds) (ie. facilities, technology, pupil transportation, and deferred maintenance for future savings, etc.).

**Non-recurring Activity column:** Includes perceived one-time revenues (ie. CSI grant, attendance grant, etc.), perceived non-recurring expenses (ie. temp. positions, one-time grant related costs etc.), and Board discretionary expenses that the Board decides to invest in (ie. transfers out to other funds that may not be expected to recur, etc).

**Note 1:** Changes to the 'Recurring' column can happen frequently, and may occur as a result of funding updates out of the district's control, staffing adjustments, overspending or underspending within site and other program budgets such as maintenance, transportation, cafeteria, etc. Also movement between 'Recurring' and 'Non-recurring' can happen if, for example, a perceived one-time expense ends up persisting or vice-versa.

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