

**WILLOWS UNIFIED SCHOOL DISTRICT
Office of the Superintendent**

Request For Placement on Board Agenda:

Date: June 20, 2022

AGENDA TOPIC: Willows Unified School District - Proposed 2022-23 Budget Public Hearing

PRESENTER: Debbie Costello, Director of Business Services

Background Information:

The challenges experienced by Glenn County school districts in recent weeks have adversely impacted our budget development efforts and timelines for the 2022-23 Proposed District Budget. As such, we are presenting a summary report of the budget by fund for this public hearing along with the General Fund SACS detail for the 2021-22 Second Interim report as a comparative reference. The 2022-23 Budget Development SACS reports, supplemental forms, and more detailed budget documentation will be completed in the coming days and distributed as a full budget packet with the June 23, 2022 board agenda. We regret this delay. In addition to the summary reports attached, please refer to the information below and to the attached Common Message, SSC Dartboard, and LCFF summary calculation for more details on the 2022-23 proposed budget for Willows Unified School District.

The Governor's May Revision proposes significant funding enhancements to K-12 education for the 2022-23 fiscal year. This is the foundation for the accompanying 2022-23 Proposed District Budget. The LCFF statutory COLA is funded at 6.56%. The TK add-on augmentation is proposed at \$2,813 per ADA. Because of the statewide decline in student enrollment, the budget proposes to permanently alter the LCFF with schools being funded on the greater of current year, prior year, or the average of the most recent three prior years. These changes equate to an increase of \$2,342,361 in LCFF funding for Willows Unified School District for the 2022-23 fiscal year.

Willows Unified will be utilizing State and Federal COVID relief funding during the 2022-23 fiscal year to provide learning loss mitigation and expanded learning opportunities, and to address health, safety, and facility concerns. Measures utilizing these resources will include increased certificated and classified staffing for intervention programs, extended instructional day offerings, summer school and boot camp programs, increased outreach and community engagement efforts, instructional support and oversight to enhance programs, increases to support staff and other materials and resources to support these efforts.

The following factors were used for the preparation of the 2022-23 Proposed District Budget:

FCMAT's LCFF calculator has been utilized to determine LCFF funding. With LCFF, there are typically four driving factors: (1) ADA by grade span, (2) Annual COLA which is applied to the LCFF Target Entitlement, (3) Unduplicated pupil count, and, (4) the Gap funding percentage which has been at 100% for the past several years.. We are moving into the fourth year under full

implementation of the LCFF, meaning we are now in “COLA only” status.

	2021-22	2022-23	2023-24	2024-25
Cost of Living Adjustment - COLA	5.07%	6.56%	5.38%	4.02%
Base Grant Proration Factor	0	0	0	0
Projected Funded ADA (* = prior year)	1398.18	1369.9	1381.3	13
Projected Unduplicated Pupil Count	1129	1255	1235	125

The summary pages of the LCFF calculations are included in the budget materials.

CalSTRS and CalPERS rates are as follows:

Employer Rates	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
CalSTRS (Certificated)	17.1%	16.15%	16.92%	19.10%	19.10%	19.10%
CalPERS (Classified)	19.721%	20.70%	22.91%	25.37%	25.20%	24.60%

Absent additional legislative action, employer contribution rate increases for 2022-23 will be **2.18%** for CalSTRS and **2.46%** for CalPERS.

Other Revenue:

- Federal revenue has been updated consistent with current federal budget projections and amounts distributed by CDE and USDE. The projection for MAA receipts has been adjusted downward now that funding has been brought more current.
- Other State Revenue reflects reductions for 2020-21 one-time funding and carryover dollars.
- Local revenue is reduced in 2022-23 for donations and one-time awards.

Expenditures:

- Certificated Salaries have been updated to reflect Board approved staffing changes, attrition, recruitment, and step and column movement.
- Classified Salaries have been updated to reflect Board approved staffing changes, attrition, recruitment, and step and column movement.
- Employee Benefits have been updated to reflect new employer rates for CalSTRS and CalPERS and adjustments to other benefits consistent with above staffing changes.
- Books and supplies are reduced for expenditure of one-time funds in 2021-22, increased for inflationary factors where appropriate, and adjusted for planned textbook and curriculum acquisitions in 2022-23.
- Services and Other Operating Expenditures are reduced in 2022-23 for expenditures of one-time funds and increased for inflationary factors where appropriate.
- Capital Outlay is reduced for 2021-22 one-time expenditures.

Additional information and components will be included in the final proposed budget on June 23, 2022.

2021-22 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

2021-22
2nd Int. Budget

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	16,275,773.00	16,651,215.00	11,192,641.96	16,651,215.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,659,944.00	2,092,726.00	906,435.94	1,827,390.00	(265,336.00)	-12.7%
3) Other State Revenue		8300-8599	1,829,911.00	1,405,666.67	1,234,294.90	1,902,435.67	496,769.00	35.3%
4) Other Local Revenue		8600-8799	542,449.00	720,449.00	129,592.49	769,063.00	48,614.00	6.7%
5) TOTAL, REVENUES			20,308,077.00	20,870,056.67	13,462,965.29	21,150,103.67		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,413,661.00	8,892,168.00	4,749,491.00	8,484,470.00	407,698.00	4.6%
2) Classified Salaries		2000-2999	2,115,214.00	2,545,400.00	1,424,727.47	2,518,934.00	26,466.00	1.0%
3) Employee Benefits		3000-3999	3,191,238.00	2,620,382.00	1,801,192.50	3,240,863.00	(620,481.00)	-23.7%
4) Books and Supplies		4000-4999	1,187,406.00	1,548,970.35	581,378.81	1,597,838.78	(48,868.43)	-3.2%
5) Services and Other Operating Expenditures		5000-5999	1,296,712.00	1,419,598.92	657,662.19	1,430,702.26	(11,103.34)	-0.8%
6) Capital Outlay		6000-6999	304,694.00	823,678.00	460,103.76	931,418.00	(107,740.00)	-13.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,520,034.00	2,520,034.00	1,080,547.12	2,513,063.00	6,971.00	0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(55,683.00)	(55,683.00)	0.00	(38,220.00)	(17,463.00)	31.4%
9) TOTAL, EXPENDITURES			18,973,276.00	20,314,548.27	10,755,102.85	20,679,069.04		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,334,801.00	555,508.40	2,707,862.44	471,034.63		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	210,000.00	360,000.00	0.00	450,000.00	(90,000.00)	-25.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(210,000.00)	(360,000.00)	0.00	(450,000.00)		

2021-22 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,124,801.00	195,508.40	2,707,862.44	21,034.63		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	7,183,715.25	7,183,715.25	7,183,715.25	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				7,183,715.25	7,183,715.25	7,183,715.25		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				7,183,715.25	7,183,715.25	7,183,715.25		
2) Ending Balance, June 30 (E + F1e)				8,308,516.25	7,379,223.65	7,204,749.88		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	4,275.00	4,275.00	4,275.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Items			9713	17,819.00	2,500.00	2,500.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	3,389,247.93	2,743,511.71	3,178,445.04		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	1,400,000.00	875,000.00	510,000.00		
Textbooks and Curriculum			0000	9760	350,000.00			
Collective Bargaining Costs			0000	9760	1,050,000.00			
Textbooks and Curriculum			0000	9760	350,000.00			
Vehicle Replacements in 2021/22			0000	9760	225,000.00			
Facilities Maintenance and Safety			0000	9760	300,000.00			
Textbooks and Curriculum			0000	9760		350,000.00		
Van Replacements in 2021/22			0000	9760		160,000.00		
d) Assigned								
Other Assignments			9780	625,000.00	625,000.00	625,000.00		
Classified Vacation Accrual			0000	9780	75,000.00			
Title I and Title II Shortfall 2021 - 2024			0000	9780	175,000.00			
STRS & PERS Increased Costs 2021 -			0000	9780	375,000.00			
Classified Vacation Accrual			0000	9780	75,000.00			
Title I and Title II Shortfall: 2021-2024			0000	9780	175,000.00			
STRS and PERS Increased Costs 202			0000	9780	375,000.00			
Classified Vacation Accrual			0000	9780		75,000.00		
Title I and Title II Shortfall: 2021 - 2024			0000	9780		175,000.00		
STRS and PERS Increases: 2021 - 20:			0000	9780		375,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	1,918,330.00	2,067,455.00	2,112,907.00		
Unassigned/Unappropriated Amount			9790	953,844.32	1,061,481.94	771,622.84		

Fund 01 GENERAL FUND

Revenue	Description	Amount	Percentage of Sources
8000	REVENUES AND OTHER FINANCING	18,993,576	68.06%
8200	FEDERAL REVENUE	509,000	1.82%
8500	OTHER STATE REVENUE	1,004,290	3.60%
8600	OTHER LOCAL REVENUE	194,728	.70%
Total Revenue		20,701,594	74.18%

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED SALARIES			
1100	TEACHERS SALARIES	7,066,912	25.32%
1200	CERTIF PUPIL SUPPORT SALARIES	437,353	1.57%
1300	CERTIF SUPERV & ADM SALARIES	934,439	3.35%
1900	OTHER CERTIF SALARIES	183,427	.66%
Total 1000		8,622,131	30.90%

2000 CLASSIFIED SALARIES			
2100	INSTR AIDES SALARIES	640,143	2.29%
2200	CLASSIF SUPPORT SALARIES	1,255,899	4.50%
2300	CLASSIFIED SUPERV & ADM SALARY	153,938	.55%
2400	CLERICAL, TECHNICAL & OFFICE	620,107	2.22%
2900	OTHER CLASSIFIED SALARIES	213,910	.77%
Total 2000		2,883,997	10.33%

3000 EMPLOYEE BENEFITS			
3100	STRS	1,540,834	5.52%
3200	PERS	656,334	2.35%
3300	OASDI / MEDICARE	344,660	1.24%
3400	HEALTH & WELFARE	354,587	1.27%
3500	WORKERS COMP	49,420	.18%
3600	SUI	249,744	.89%
3700	OPEB	478,525	1.71%
3900	OTHER BENEFITS	14,109	.05%
Total 3000		3,688,213	13.22%

4000 BOOKS AND SUPPLIES			
4100	ADOPTED CURRICULUM	142,000	.51%
4200	BOOKS & OTH REFERENCE MTRLS	7,500	.03%
4300	MATERIALS & SUPPLIES	816,000	2.92%
4400	NON-CAPITAL EQUIPMENT	139,375	.50%
Total 4000		1,104,875	3.96%

5000 SERVICES AND OTHER OPERATING			
5200	TRAVEL & CONFERENCES	43,250	.15%
5300	DUES & MEMBERSHIPS	32,100	.12%
5400	INSURANCE	206,000	.74%
5500	OPERATIONS & HOUSEKEEPING SVCS	349,800	1.25%
5600	RENT,LEASE,REPAIR,NON-CAP IMPR	249,082	.89%
5800	OTHER SERVICES/OPERATING EXP	252,000	.90%
5900	COMMUNICATIONS	45,000	.16%
Total 5000		1,177,232	4.22%

6000 CAPITAL OUTLAY			
6500	EQUIPMENT REPLACEMENT	200,000	.72%
Total 6000		200,000	.72%

Fund 01 GENERAL FUND

Expenditure	Description	Amount	Percentage of Sources
7000 OTHER OUTGO			
7100		1,630,000	5.84%
7400	DEBT SERVICE	323,336	1.16%
7600		300,000	1.08%
	Total 7000	2,253,336	8.07%
	Total Expenditure	19,929,784	71.42%

Starting Balance	7,204,750
+ Revenues	20,701,594
- Expenditures	19,929,784
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	7,976,560

Starting Balance	7,204,750
<u>+ Total Revenues</u>	<u>20,701,594</u>
= Total Sources	27,906,344

Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED SALARIES	8,622,131	30.90%
2000	CLASSIFIED SALARIES	2,883,997	10.33%
3000	EMPLOYEE BENEFITS	3,688,213	13.22%
4000	BOOKS AND SUPPLIES	1,104,875	3.96%
5000	SERVICES AND OTHER OPERATING	1,177,232	4.22%
6000	CAPITAL OUTLAY	200,000	.72%
7000	OTHER OUTGO	2,253,336	8.07%
	- Total Expenditures	19,929,784	71.42%
	- Total Budgeted Reserves and Fund Balance	0	.00%
	= Unappropriated Balance	7,976,560	28.58%

Fund 13 CAFETERIA

Revenue	Description	Amount	Percentage of Sources
8200	FEDERAL REVENUE	750,000	60.94%
8500	OTHER STATE REVENUE	75,000	6.09%
8600	OTHER LOCAL REVENUE	26,500	2.15%
8900		150,000	12.19%
Total Revenue		1,001,500	81.37%

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2200	CLASSIF SUPPORT SALARIES	463,248	37.64%
2400	CLERICAL, TECHNICAL & OFFICE	7,454	.61%
Total 2000		470,702	38.25%

Expenditure	Description	Amount	Percentage of Sources
3000 EMPLOYEE BENEFITS			
3200	PERS	47,929	3.89%
3300	OASDI / MEDICARE	34,677	2.82%
3400	HEALTH & WELFARE	54,605	4.44%
3500	WORKERS COMP	2,269	.18%
3600	SUI	10,218	.83%
3900	OTHER BENEFITS	3,058	.25%
Total 3000		152,756	12.41%

Expenditure	Description	Amount	Percentage of Sources
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	42,000	3.41%
4700	CAFETERIA FOOD	338,000	27.46%
Total 4000		380,000	30.88%

Expenditure	Description	Amount	Percentage of Sources
5000 SERVICES AND OTHER OPERATING			
5200	TRAVEL & CONFERENCES	1,000	.08%
5300	DUES & MEMBERSHIPS	1,000	.08%
5600	RENT,LEASE,REPAIR,NON-CAP IMPR	7,000	.57%
5800	OTHER SERVICES/OPERATING EXP	15,800	1.28%
Total 5000		24,800	2.02%
Total Expenditure		1,028,258	83.55%

Starting Balance	229,238
+ Revenues	1,001,500
- Expenditures	1,028,258
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	202,480

Model OB23-01 22-23 Projected Budget **Fiscal Year 2022/23**

Fund 13 CAFETERIA	
Starting Balance	229,238
+ Total Revenues	1,001,500
= Total Sources	1,230,738

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	470,702	38.25%
3000	EMPLOYEE BENEFITS	152,756	12.41%
4000	BOOKS AND SUPPLIES	380,000	30.88%
5000	SERVICES AND OTHER OPERATING	24,800	2.02%
6000			%
7000			%
- Total Expenditures		1,028,258	83.55%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		202,480	16.45%

Fund 14 DEFERRED MAINTENANCE

Revenue	Description	Amount	Percentage of Sources
8600	OTHER LOCAL REVENUE	500	.11%
8900		150,000	33.10%
Total Revenue		150,500	33.21%

Expenditure	Description	Amount	Percentage of Sources
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	45,000	9.93%
Total 4000		45,000	9.93%

5000 SERVICES AND OTHER OPERATING			
5600	RENT,LEASE,REPAIR,NON-CAP IMPR	50,000	11.03%
Total 5000		50,000	11.03%

6000 CAPITAL OUTLAY			
6200	BUILDINGS & IMPROVEMENT OF BLD	40,000	8.83%
Total 6000		40,000	8.83%
Total Expenditure		135,000	29.79%

Starting Balance	302,615
+ Revenues	150,500
- Expenditures	135,000
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	318,115

Starting Balance	302,615
+ Total Revenues	150,500
= Total Sources	453,115

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000	BOOKS AND SUPPLIES	45,000	9.93%
5000	SERVICES AND OTHER OPERATING	50,000	11.03%
6000	CAPITAL OUTLAY	40,000	8.83%
7000			%
- Total Expenditures		135,000	29.79%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		318,115	70.21%

Fund 25 CAPITAL FACILITIES

Revenue	Description	Amount	Percentage of Sources
8600	OTHER LOCAL REVENUE	21,000	5.12%
Total Revenue		21,000	5.12%

Starting Balance	389,507
+ Revenues	21,000
- Expenditures	0
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	410,507

Starting Balance	389,507
+ Total Revenues	21,000
= Total Sources	410,507

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000			%
- Total Expenditures		0	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		410,507	100.00%

Model OB23-01 22-23 Projected Budget

Fiscal Year 2022/23

Fund 40 SPECIAL RESERVE - CAP PROJECTS

Revenue	Description	Amount	Percentage of Sources
8600	OTHER LOCAL REVENUE	2,500	.63%
Total Revenue		2,500	.63%

Starting Balance	396,033
+ Revenues	2,500
- Expenditures	0
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	398,533

Starting Balance	396,033
+ Total Revenues	2,500
= Total Sources	398,533

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000			%
- Total Expenditures		0	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		398,533	100.00%

Model OB23-01 22-23 Projected Budget

Fiscal Year 2022/23

Fund 51 BOND INTEREST & REDEMPTION

Revenue	Description	Amount	Percentage of Sources
8600	OTHER LOCAL REVENUE	399,750	50.00%
Total Revenue		399,750	50.00%

Expenditure	Description	Amount	Percentage of Sources
7000 OTHER OUTGO			
7400	DEBT SERVICE	470,500	58.84%
Total 7000		470,500	58.84%
Total Expenditure		470,500	58.84%

Starting Balance	399,828
+ Revenues	399,750
- Expenditures	470,500
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	329,078

Starting Balance	399,828
+ Total Revenues	399,750
= Total Sources	799,578

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000	OTHER OUTGO	470,500	58.84%
- Total Expenditures		470,500	58.84%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		329,078	41.16%

Model OB23-01 22-23 Projected Budget

Fiscal Year 2022/23

Fund 73 FOUNDATION PRIVATE TRUST FUND

Revenue	Description	Amount	Percentage of Sources
8600	OTHER LOCAL REVENUE	300	.27%
Total Revenue		300	.27%

Expenditure	Description	Amount	Percentage of Sources
7000 OTHER OUTGO			
7200		5,000	4.50%
Total 7000		5,000	4.50%
Total Expenditure		5,000	4.50%

Starting Balance	110,831
+ Revenues	300
- Expenditures	5,000
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	106,131

Starting Balance	110,831
+ Total Revenues	300
= Total Sources	111,131

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000	OTHER OUTGO	5,000	4.50%
- Total Expenditures		5,000	4.50%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		106,131	95.50%

Willows Unified (62661) - 2022/23 Proposed Budget		5/31/2022			
	2021-22	2022-23	2023-24	2024-25	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	5.07%	9.85%	5.38%	4.02%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement					
Base Grant	\$12,187,762	\$13,535,095	\$14,262,919	\$14,388,500	
Grade Span Adjustment	465,552	516,794	544,255	531,264	
Supplemental Grant	1,945,320	2,298,608	2,461,545	2,539,344	
Concentration Grant	1,798,732	2,446,927	2,706,456	2,919,052	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	
Add-ons: Home-to-School Transportation	121,326	121,326	121,326	121,326	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Add-ons: Transitional Kindergarten	-	74,826	88,930	92,505	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$16,518,692	\$18,993,576	\$20,185,431	\$20,591,991	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	16,518,692	18,993,576	20,185,431	20,591,991	
LCFF Entitlement Per ADA	\$ 11,878	\$ 13,546	\$ 14,396	\$ 15,085	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 8,951,744	\$ 11,364,601	\$ 12,556,456	\$ 13,164,604	
EPA (for LCFF Calculation purposes)	\$ 2,312,516	\$ 2,368,942	\$ 2,368,942	\$ 2,185,855	
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ 6,046,452	\$ 6,046,452	\$ 6,046,452	\$ 6,046,452	
In-Lieu of Property Taxes (Object Code 8096)	(792,020)	(786,419)	(786,419)	(804,920)	
<i>Property Taxes net of In-Lieu</i>	<i>\$ 5,254,432</i>	<i>\$ 5,260,033</i>	<i>\$ 5,260,033</i>	<i>\$ 5,241,532</i>	
TOTAL FUNDING	16,518,692	18,993,576	20,185,431	20,591,991	
Basic Aid Status	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	16,518,692	18,993,576	20,185,431	20,591,991	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	49.17914663%	49.17914663%	49.17914663%	49.17914663%	
% of Adjusted Revenue Limit - P-2	49.17914663%	49.17914663%	49.17914663%	49.17914663%	
EPA (for LCFF Calculation purposes)	\$ 2,312,516	\$ 2,368,942	\$ 2,368,942	\$ 2,185,855	
EPA, Current Year (Object Code 8012)	\$ 2,312,516	\$ 2,368,942	\$ 2,368,942	\$ 2,185,855	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ 52,251.40	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 12,653,314	\$ 14,126,715	\$ 14,896,104	\$ 15,012,269	
Supplemental and Concentration Grant funding in the LCAP year	\$ 3,744,052	\$ 4,745,535	\$ 5,168,001	\$ 5,458,396	
Percentage to Increase or Improve Services	29.59%	33.59%	34.69%	36.36%	
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	1,398	1,460	1,421	1,421	
COE Enrollment	25	25	25	25	
Total Enrollment	1,423	1,485	1,446	1,446	
Unduplicated Pupil Count	1,116	1,235	1,215	1,215	
COE Unduplicated Pupil Count	13	20	20	20	
Total Unduplicated Pupil Count	1,129	1,255	1,235	1,235	
Rolling %, Supplemental Grant	76.8700%	81.7900%	83.1200%	85.1000%	
Rolling %, Concentration Grant	76.8700%	81.7900%	83.1200%	85.1000%	
SUMMARY OF LCFF ADA					
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3	403.66	357.73	400.90	380.00	
Grades 4-6	282.01	272.58	288.80	314.45	
Grades 7-8	215.84	187.20	194.75	197.60	
Grades 9-12	468.39	461.63	496.85	452.20	
LCFF Subtotal	1,369.90	1,279.14	1,381.30	1,344.25	
NSS	-	-	-	-	
Combined Subtotal	1,369.90	1,279.14	1,381.30	1,344.25	
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)					
Grades TK-3		388.35	387.43	379.54	
Grades 4-6		278.87	281.13	291.94	
Grades 7-8		206.29	199.26	193.18	
Grades 9-12		466.14	475.62	470.23	
LCFF Subtotal		1,339.65	1,343.45	1,334.90	
NSS		-	-	-	
Combined Subtotal		1,339.65	1,343.45	1,334.90	

Willows Unified (62661) - 2022/23 Proposed Budget		5/31/2022			
		2021-22	2022-23	2023-24	2024-25
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average					
		-	-	-	-
Current Year ADA					
Grades TK-3		357.73	400.90	380.00	380.00
Grades 4-6		272.58	288.80	314.45	314.45
Grades 7-8		187.20	194.75	197.60	197.60
Grades 9-12		461.63	496.85	452.20	452.20
LCFF Subtotal		1,279.14	1,381.30	1,344.25	1,344.25
NSS		-	-	-	-
Combined Subtotal		1,279.14	1,381.30	1,344.25	1,344.25
Change in LCFF ADA (excludes NSS ADA)		(90.76)	102.16	(37.05)	-
		Decline	Increase	Decline	No Change
Funded LCFF ADA for the Hold Harmless					
Grades TK-3		403.66	400.90	400.90	380.00
Grades 4-6		282.01	288.80	288.80	314.45
Grades 7-8		215.84	194.75	194.75	197.60
Grades 9-12		468.39	496.85	496.85	452.20
Subtotal		1,369.90	1,381.30	1,381.30	1,344.25
		<i>Prior</i>	<i>Current</i>	<i>Prior</i>	<i>Prior</i>
Funded NSS ADA					
Grades TK-3		-	-	-	-
Grades 4-6		-	-	-	-
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
Subtotal		-	-	-	-
		<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
NPS, CDS, & COE Operated					
Grades TK-3		4.22	4.22	4.22	4.22
Grades 4-6		5.17	5.17	5.17	5.17
Grades 7-8		0.94	0.94	0.94	0.94
Grades 9-12		10.50	10.50	10.50	10.50
Subtotal		20.83	20.83	20.83	20.83
ACTUAL ADA (Current Year Only)					
Grades TK-3		361.95	405.12	384.22	384.22
Grades 4-6		277.75	293.97	319.62	319.62
Grades 7-8		188.14	195.69	198.54	198.54
Grades 9-12		472.13	507.35	462.70	462.70
Total Actual ADA		1,299.97	1,402.13	1,365.08	1,365.08
TOTAL FUNDED ADA					
Grades TK-3		407.88	405.12	405.12	384.22
Grades 4-6		287.18	293.97	293.97	319.62
Grades 7-8		216.78	195.69	195.69	198.54
Grades 9-12		478.89	507.35	507.35	462.70
Total		1,390.73	1,402.13	1,402.13	1,365.08
<i>Funded Difference (Funded ADA less Actual ADA)</i>		<i>90.76</i>	<i>-</i>	<i>37.05</i>	<i>-</i>
FUNDED ADA for the Transitional Kindergarten Add-on					
Current Year TK ADA		12.37	26.60	30.00	30.00
Funded ADA			26.60	30.00	30.00
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	11,579	\$ 13,130	\$ 13,952	\$ 14,694
Grades 4-6	\$	10,646	\$ 12,072	\$ 12,828	\$ 13,510
Grades 7-8	\$	10,961	\$ 12,429	\$ 13,208	\$ 13,911
Grades 9-12	\$	13,033	\$ 14,778	\$ 15,704	\$ 16,539
Base Grants					
Grades TK-3	\$	8,093	\$ 8,890	\$ 9,368	\$ 9,745
Grades 4-6	\$	8,215	\$ 9,024	\$ 9,509	\$ 9,891
Grades 7-8	\$	8,458	\$ 9,291	\$ 9,791	\$ 10,185
Grades 9-12	\$	9,802	\$ 10,767	\$ 11,346	\$ 11,802
Grade Span Adjustment					
Grades TK-3	\$	842	\$ 925	\$ 974	\$ 1,013
Grades 9-12	\$	255	\$ 280	\$ 295	\$ 307
Prorated Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	8,935	\$ 9,815	\$ 10,342	\$ 10,758
Grades 4-6	\$	8,215	\$ 9,024	\$ 9,509	\$ 9,891
Grades 7-8	\$	8,458	\$ 9,291	\$ 9,791	\$ 10,185
Grades 9-12	\$	10,057	\$ 11,047	\$ 11,641	\$ 12,109
Prorated Base Grants					
Grades TK-3	\$	8,093	\$ 8,890	\$ 9,368	\$ 9,745
Grades 4-6	\$	8,215	\$ 9,024	\$ 9,509	\$ 9,891
Grades 7-8	\$	8,458	\$ 9,291	\$ 9,791	\$ 10,185
Grades 9-12	\$	9,802	\$ 10,767	\$ 11,346	\$ 11,802
Prorated Grade Span Adjustment					
Grades TK-3	\$	842	\$ 925	\$ 974	\$ 1,013
Grades 9-12	\$	255	\$ 280	\$ 295	\$ 307
Supplemental Grant		20%	20%	20%	20%

Willows Unified (62661) - 2022/23 Proposed Budget		5/31/2022			
		2021-22	2022-23	2023-24	2024-25
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	1,787	\$ 1,963	\$ 2,068	\$ 2,152
Grades 4-6	\$	1,643	\$ 1,805	\$ 1,902	\$ 1,978
Grades 7-8	\$	1,692	\$ 1,858	\$ 1,958	\$ 2,037
Grades 9-12	\$	2,011	\$ 2,209	\$ 2,328	\$ 2,422
Actual - 1.00 ADA, Local UPP as follows:		76.87%	81.79%	83.12%	85.10%
Grades TK-3	\$	1,374	\$ 1,606	\$ 1,719	\$ 1,831
Grades 4-6	\$	1,263	\$ 1,476	\$ 1,581	\$ 1,683
Grades 7-8	\$	1,300	\$ 1,520	\$ 1,628	\$ 1,733
Grades 9-12	\$	1,546	\$ 1,807	\$ 1,935	\$ 2,061
Concentration Grant (>55% population)		65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	5,808	\$ 6,380	\$ 6,722	\$ 6,993
Grades 4-6	\$	5,340	\$ 5,866	\$ 6,181	\$ 6,429
Grades 7-8	\$	5,498	\$ 6,039	\$ 6,364	\$ 6,620
Grades 9-12	\$	6,537	\$ 7,181	\$ 7,567	\$ 7,871
Actual - 1.00 ADA, Local UPP >55% as follows:		21.8700%	26.7900%	28.1200%	30.1000%
Grades TK-3	\$	1,270	\$ 1,709	\$ 1,890	\$ 2,105
Grades 4-6	\$	1,168	\$ 1,571	\$ 1,738	\$ 1,935
Grades 7-8	\$	1,202	\$ 1,618	\$ 1,790	\$ 1,993
Grades 9-12	\$	1,430	\$ 1,924	\$ 2,128	\$ 2,369

SSC School District and Charter School Financial Projection Dashboard 2022-23 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dashboard is based on the Governor's 2022-23 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2021-22	2022-23	2023-24	2024-25	2025-26
Department of Finance Statutory COLA ¹	1.70%	6.56%	5.38%	4.02%	3.72%
Planning COLA	5.07% ²	6.56%	5.38%	4.02%	3.72%

LCFF GRADE SPAN FACTORS FOR 2022-23				
Entitlement Factors per ADA*	K-3	4-6	7-8	9-12
2021-22 Base Grants	\$8,093	\$8,215	\$8,458	\$9,802
Statutory COLA of 6.56%	\$531	\$539	\$555	\$643
Additional LCFF Investment of \$2.1 billion ³	\$266	\$270	\$278	\$322
2022-23 Base Grants	\$8,890	\$9,024	\$9,291	\$10,767
Grade Span Adjustment Factors	10.4%	-	-	2.6%
Grade Span Adjustment Amounts	\$925	-	-	\$280
2022-23 Adjusted Base Grants ⁴	\$9,815	\$9,024	\$9,291	\$11,047

*Average daily attendance (ADA)

OTHER PLANNING FACTORS					
Factors	2021-22	2022-23	2023-24	2024-25	2025-26
California CPI	6.55%	6.11%	3.14%	1.97%	2.31%
California Lottery	Unrestricted per ADA	\$163	\$163	\$163	\$163
	Restricted per ADA	\$65	\$65	\$65	\$65
Mandate Block Grant (District)	Grades K-8 per ADA	\$32.79	\$34.94	\$36.82	\$38.30
	Grades 9-12 per ADA	\$63.17	\$67.31	\$70.93	\$73.78
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$17.21	\$18.34	\$19.33	\$20.11
	Grades 9-12 per ADA	\$47.84	\$50.98	\$53.72	\$55.88
Interest Rate for Ten-Year Treasuries	2.17%	3.71%	3.25%	3.08%	3.10%
CalSTRS Employer Rate ⁵	16.92%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵	22.91%	25.37%	25.20%	24.60%	23.70%
Unemployment Insurance Rate ⁶	0.50%	0.50%	0.20%	0.20%	0.20%
Minimum Wage ⁷	\$15.00	\$15.50	\$16.00	\$16.40	\$16.70

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$76,000	0 to 300
The greater of 4% or \$76,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Applies to Special Education, Child Nutrition, Foster Youth, Adults in Correctional Facilities Program, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

²Amount represents the 2021-22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020-21 unfunded statutory COLA of 2.31%.

³Amounts are estimated by SSC and are subject to change.

⁴Additional funding is provided for students who are designated as eligible for free and reduced-price meals, foster youth, English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2021-22 were brought down by a prior year \$2.3 billion payment from the state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

⁶Unemployment rate in 2021-22 and 2022-23 are final based on the 2021 Enacted State Budget, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)

⁷Minimum wage increases and are effective January 1 of the respective year.

The Common Message

2022-23 May Revision



BASC
Business and Administration
Steering Committee

Writers and Contributors

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California State Board of Education
California School Boards Association
California School Information Services
Capitol Advisors
Fiscal Crisis and Management Assistance Team
K-12 High Speed Network
Carlos Rojas, Chief Deputy Governmental Affairs, Kern County Superintendent of Schools
National Forest Counties and Schools Coalition
School Services of California
Schools for Sound Finance (SF2)
Small School Districts' Association
Statewide LEC Co-chairs
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Sonoma County Office of Education has also provided SCOE Biz Bulletin No. 22-21 to be read in conjunction with the Common Message with guidance specific to Sonoma County LEAs.

Key Guidance Based on Governor’s May Revision Proposal

On May 13, 2022, Gov. Gavin Newsom presented the May revision to the proposed state budget. The proposal includes a 6.56% statutory cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), as well as a 6.56% COLA to special education, child nutrition, Adult Education Block Grant, Mandate Block Grant, foster youth programs, American Indian Education Centers, and the American Indian Early Childhood Education Program.

The Governor maintains funding for all items in the January budget proposal and makes the following notable changes with the May Revision:

- \$8 billion one-time discretionary funding
 - Estimated at \$1,500 per reported 2021-22 P-2 ADA
 - To be used for any purpose as determined by the governing board
 - Intent is to prioritize the use for maintaining staffing levels, student learning, operational costs, supporting mental health and wellness of students and staff
- \$3.3 billion in ongoing Prop. 98 funds to mitigate declining enrollment
 - Proposes current year adjustment to utilize the greater of 2021-22 ADA or the 2019-20 attendance rate applied to 2021-22 enrollment for all classroom-based LEAs
 - Maintains amendment to the LCFF calculation to allow school districts to utilize the greater of current year, prior year, or the average of the most recent three prior years’ ADA
- \$2.1 billion in ongoing Prop. 98 funds to increase LCFF base funding
- Additional \$403 million, for a total of \$4.8 billion ongoing for the Expanded Learning Opportunities Program (ELO-P)
 - Full funding proposed in 2022-23
 - \$2,500 per classroom-based prior year P-2 ADA in grades K-6 multiplied by the prior year unduplicated pupil percentage (UPP)
 - Offering and access requirements begin in 2023-24
- \$614 million (Prop. 98 “rebenched”) for transitional kindergarten (TK) expansion
- \$611 million to maintain meal reimbursement rates at the federal Seamless Summer Option levels
- \$191 million for early childhood education

- Additional \$1.8 billion one-time general fund, for a total of \$4 billion to support the School Facilities Program
- \$1.8 billion (one-time Prop. 98) for deferred maintenance
- \$1.5 billion (one-time Prop. 98) for community schools
- California State Preschool Program (CSPP) proposed increase of \$34.6 million to fund the state preschool adjustment factors for students with disabilities and dual language learners

Local Control Funding Formula

The May Revision increases the COLA to 6.56%, proposes a transitional kindergarten (TK) add-on to the LCFF, and proposes a \$2.1 billion (approximately 3.3%) boost to LCFF base rates. As a result, total LCFF funding increases to \$70.5 billion inclusive of the additional TK students that become eligible for LCFF funding in 2022-23.

The TK add-on is proposed with a funding rate of \$2,813 per unit of average daily attendance (ADA) and will be subject to annual COLA increases. As with other measures of ADA for school districts, ADA for the TK add-on will be funded on the higher of current or prior year. The funding is conditioned on the school district or charter offering transitional kindergarten in the year it receives the funding.

Because of the decline in student enrollment, the budget proposes to permanently alter the LCFF relative to the determination of funded ADA. As proposed, school districts will be funded on the greater of current year, prior year, or the average of the most recent three prior years' ADA. Charter schools and county offices of education are not afforded the prior year guarantee and are funded on current year ADA.

The return to in-person instruction has been interrupted by surges in COVID-19 resulting in a much lower attendance rate for many districts in 2021-22. The May Revision proposes some relief to this additional decline to ADA by adding a proxy measure for 2021-22 ADA equal to 2021-22 enrollment multiplied by the district's 2019-20 attendance rate. The results of this measure will determine the "actual ADA" to be used for LCFF purposes for the 2021-22 year – which then becomes the ADA used in the calculation of the prior three years' average ADA.

The May Revision trailer bill language details proposed amendments to several sections of the Education Code to address the fiscal needs of necessary small schools (NSS): Increases to the NSS allowances, implementation of the average of the three most recent prior fiscal years' full-time teachers, and increases to grade span adjustments.

The administration and Legislature are both proposing to boost the base rates for LCFF, although the Legislature is proposing a larger increase than the governor. We encourage all LEAs to simulate the May Revision using the modeling version of FCMAT's LCFF Calculator and begin to plan for the resulting increase in funding. LEAs that are prepared for both best- and worst-case budgets are better able to adapt for economic uncertainty.

Planning Factors for 2022-23 and MYPs

Key planning factors for LEAs to incorporate into their 2022-23 budget and multiyear projections are listed below and are based on the latest information available.

Planning Factor	2022-23	2023-24	2024-25
Cost of Living Adjustment (COLA)			
LCFF COLA	6.56%	5.38%	4.02%
Special Education COLA	6.56%	5.38%	4.02%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	25.37%	25.20%	24.60%
State Unemployment Insurance	0.50%	0.50%	0.50%
Lottery			
Unrestricted per ADA	\$163	\$163	\$163
Prop. 20 per ADA	\$65	\$65	\$65
Mandated Block Grant			
Districts			
K-8 per ADA	\$34.94	\$36.82	\$38.30
9-12 per ADA	\$67.31	\$70.93	\$73.78
Charters			
K-8 per ADA	\$18.34	\$19.33	\$20.11
9-12 per ADA	\$50.98	\$53.72	\$55.88

Local Control Accountability Plan

The changes to the LCAP template adopted in November 2021 make close coordination between an LEA's fiscal and programmatic leadership more critical than ever. All members of the leadership team need to be actively engaged in LCAP development to ensure accurate alignment of the budget, the LCAP, and non-LCAP planning processes. The requirements to calculate and implement carryover for increased and improved services make it imperative that the expenditure tables related to the Annual Update and the Budget/LCAP year planned Goals and Actions are as accurate as possible. All constituents should carefully consider the implications of any actual (Annual Update) and potential (LCAP/Budget) carryover requirements. Given the unprecedented one-time financial resources coupled with uncertainty about the sustainability of initiatives funded with these resources, LEAs may need to plan for carryover, but the rationale for such a plan should be clearly communicated to all educational partners.

Reserves / Reserve Cap

Existing law imposes a 10% cap on the amount local school districts can maintain in their reserves in fiscal years immediately succeeding those in which the education rainy day fund (Public School System Stabilization Account) balance is at least 3% of TK-12 Prop. 98 funding. This condition was met with the 2021-22 deposit amount, triggering the local reserve cap for the 2022-23 fiscal year.

Basic aid districts and small school districts with fewer than 2,501 ADA are exempt from the requirement.

Affected local school districts will need to comply with the law (Education Code Section 42127.01(a)) by taking action by June 30, 2022, with the adoption of their budgets, as well as anticipate that the cap on their reserves will be in place for the foreseeable future.

Districts should estimate whether their budgeted 2022-23 ending assigned and unassigned reserves, in the General Fund 01 and Special Reserve Fund 17 combined, are no more than 10% of the total general fund expenditures, transfers out and other uses. With the proposed new Discretionary Block Grant and other one-time resources to support the implementation of ongoing priorities, districts will need to take a critical look at projected ending balances to ensure they have committed funds for the purposes intended.

If a district is not exempt from the reserve cap, a district has several options available to ensure compliance:

- Commit reserves rather than leaving them in assigned or unassigned – a commitment requires board action through a resolution adopted before the end of the fiscal year
- Transfer reserves to funds other than Fund 17
- Contribute to restricted resources within the general fund
- If a formal salary offer has been negotiated, but negotiations remain unsettled, consider budgeting the cost of the formal salary offer

Districts that project reserves in excess of 10% are encouraged to work with their county offices to explore the available options to meet the reserve cap as part of the budget adoption process.

This FCMAT [Fiscal Alert](#) provides additional information regarding managing local reserves under the cap.

Special Education

The 2022-23 budget proposals significantly build on special education funding augmentations and other changes provided over the past three years.

The Special Education Base Rate is first increased by the estimated COLA of 6.56%, and then augmented by \$500 million, resulting in a 2022-23 base rate of \$820 (currently \$715) per ADA. SELPAs with a base rate greater than \$820 per ADA in 2021-22 will continue to be funded at their current rate. Allocations will be calculated at the LEA level rather than the SELPA level, but funding will continue to flow through SELPAs. Each LEA's allocation will be based on ADA reported for the current year, most recent prior year or second most recent prior year (whichever is greater), multiplied by the base rate of \$820/ADA. SELPA base grant allocations will be the sum of all member LEAs' individual allocations. Funding exhibits for each LEA will be provided by the CDE, and SELPAs must report the amount of funding generated by each member LEA no later than 30 days after receiving their apportionment.

Educationally related mental health services funding will be allocated directly to LEAs based on current year second principal apportionment ADA for state funds, and prior year second principal apportionment ADA for federal funds, as the allowable use of these funds was changed in 2020-21 to include any behavioral or mental health service. The two existing special education extraordinary cost pools will be consolidated into a single cost pool to simplify the current funding formula. Finally, a special education addendum to the LCAP will be developed and implemented in 2025-26 to promote program cohesion by linking special education and general education planning and to provide parents of students with disabilities a defined role in the LCAP development process.

Summary

This edition of the Common Message serves to provide data and guidance to LEAs for fiscal planning and the development of their 2022-23 Adopted Budget and multiyear projection. The information provided for fiscal year 2022-23 and beyond includes the latest known proposals and projections to assist with multiyear planning. As each LEA has unique funding and program attributes and needs, it remains essential that LEAs continuously assess their individual situations, work closely with their county offices of education, and plan accordingly to maintain fiscal solvency and educational program integrity.