

Carpinteria Unified School District

2022-23 Adopted Budget

Board Budget Presentation
March 8, 2022



Presented by: Diana Rigby, Superintendent
Maureen Fitzgerald, Assistant Superintendent, Business Services

CUSD Mission

The CUSD in partnership with the Community and parents, believes that all students can learn and are capable of being successful in our diverse society. We are committed to providing a quality educational program in a caring, positive environment which promotes self-esteem and mutual respect. This will provide our students with the necessary skills to be responsible citizens, to lead happy, productive lives and to meet the exciting challenges for the 21st century.

District Core Values

- Academic Achievement
- Respectful Community
- Continuous Improvement

District Goals

- Increase Student Learning
- Promote Safe and Respectful Schools
- Develop Budgets to Support Educational Programs While Maintaining Sustainability
- Increase Efficiency and Effectiveness of District Operations
- Build Community Support and Engagement

Core Budgeting Principles

- Students and their learning are at the center of decisions
- Teaching and learning conditions matter for student success
- Requested resources for programs, services, and activities reflect the core values of academic achievement, respectful community, and continuous improvement
- **BP3100 – Business and Noninstructional Operations**

“Minimum Fund Balance

To protect the district against unforeseen circumstances such as revenue shortfalls and unanticipated expenditures, the Board intends to maintain a minimum unassigned fund balance which includes a reserve for economic uncertainties equal to at least ten percent (10%) of operating expenditures and other financing uses for the current year and subsequent two fiscal years. This policy should be revisited each year for review.

If the unassigned fund balance falls below this level due to an emergency situation, unexpected expenditures, or revenue shortfalls, the Board shall develop a plan to recover the fund balance which may include dedicating new unrestricted revenues, reducing expenditures, and/or increasing revenues or pursuing other funding sources.”

Budget Development Process and Timeline

- Provide monthly budget updates to the Board
- Meet regularly with Leadership Team to discuss student learning and program improvements to increase student learning
- Meet with teacher groups and staff to discuss budget
- Survey employees for input to budget
- Budget Development Board Presentations at regularly scheduled Board meeting each month beginning February 23, 2022.

Budget Timelines and Major Milestones



January 15

Governor's
Budget
Proposal



February

Build 2022-23
Budget in Escape
• Incorporate
Board directed
budget
considerations

February 23, 2022
2022-23 Board
Meeting
Presentation



March 8

Certificated and
Classified Layoff
Notification
Deadline



April 12

Board Budget
Presentation



May 15

Governor's May
Revision

- Incorporate
May Revision
changes in
2022-23
Budget

May 24
Board Budget
Presentation



By June 15

State Budget
passed by
Legislature

June 14
Public Hearing
for Adopted
Budget *and*
LCAP to Board

June 28
Board
Adoption for
Budget *and*
LCAP

2022-23 Governor's January Proposal

LCFF COLA vs. Projected Property Tax Increase

January Budget LCFF COLA	Projected PROP TAXES
5.33%	4.80%

Pension Rate Increases

	2020-21	2021-22	2022-23	2023-24
CalPERS	20.70%	22.91%	26.10%	27.10%
CalSTRS	16.15%	16.92%	19.10%	19.10%

Total Statutory Benefits to Salaries (*STRS, PERS, OASDI, Medicare, Unemployment, Work Comp*)

	2020-21	2021-22	2022-23	2023-24
Classified	29.66%	32.39%	35.51%	36.51%
Certificated	18.91%	20.20%	22.31%	22.31%

Sample Cost to District for Positions

Total Statutory Benefits to Salaries (*STRS, PERS, OASDI, Medicare, Unemployment, Work Comp*)

	2020-21	2021-22	2022-23	2023-24
Classified	29.66%	32.39%	35.51%	36.51%
Certificated	18.91%	20.20%	22.31%	22.31%

Example of 2022-23 District Cost for positions:

	hrs/day	Days/yr	Salary	Statutory Benefits	H & W	Total Cost:
Classroom Aide	6	180	\$ 33,329	\$ 11,835	\$ 15,664	\$ 60,828

Custodian	8	12 Months	\$ 43,263	\$ 15,363	\$ 20,885	\$ 79,511
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Teacher		183	\$ 73,537	\$ 16,407	\$ 20,885	\$ 110,828
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CUSD Teacher Salary Range:

Lowest Salary	\$ 47,777	\$ 10,660	\$ 20,885	\$ 79,322
Highest Salary	\$ 95,268	\$ 21,255	\$ 20,885	\$ 137,408

History of Property Tax Revenues

<i>2021-22 Property Tax Estimates at P1</i>				
Fiscal Year	Actual	Projected	Incr over PY	% Incr
2017-18	21,928,202		1,657,374	8.18%
2018-19	22,264,384		336,182	1.53%
2019-20	23,385,940		1,121,556	5.04%
2020-21	24,577,143		1,191,203	5.09%
2021-22		25,808,441	1,231,298	5.01%
2022-23		27,046,104	1,237,663	4.80%
2023-24		28,343,175	1,297,071	4.80%
2024-25		29,702,505	1,359,330	4.80%

Carpinteria Unified School District
Budget Presentation 3.8.2022

2022-23 Staffing FTE Summary

Unrestricted General Fund including RRMA

School Sites	<i>Teachers</i>	<i>MUSIC</i>	<i>Athletics</i>	<i>Counselors</i>	<i>Nurse</i>	<i>Instructional Assistants</i>	<i>Library Media Techs</i>	<i>Site Administrators</i>	<i>Clerical Support</i>	<i>Campus Security</i>	<i>Transportation/Whse</i>	<i>Custodians</i>	<i>Grounds</i>	<i>Maintenance</i>
Aliso	18.00			0.80		7.13	0.60	0.75	2.00			1.00		
Canalino	24.00			1.00		8.50	0.50	1.00	2.00			3.00		
Summerland	3.00			0.20		1.78		0.25	0.88			1.00		
Carp Fam Sch	3.00					1.50								
CMS	22.73			1.80			1.00	2.00	2.00	2.00		2.00		
CHS	30.16		1.15	3.00			0.60	2.00	4.00	3.00		3.00		
Pupil Services/ Special Ed					0.50				1.00					
District Wide											6.00		3.00	3.00
GATE														
Music		2.00												
Total Unrestricted FTE	100.89	2.00	1.15	6.80	0.50	18.91	2.70	6.00	11.88	5.00	6.00	10.00	3.00	3.00

District Office	FTE
Superintendent	1.00
Informations Systems Supervisor	1.00
Technology Support Spec II	1.00
Info Systems & Asst. Coord.	1.00
Executive Assistant	1.00
Assistant Superintendent, Business Serv	0.92
Accountant	1.20
Accounting Technician	1.00
Director Human Resources	1.00
Payroll/Benefits Coordinator	1.00
Human Resources Technician	1.00
Total DO Unrestricted FTE	11.12

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History of Cost-of-Living Increases

6 Year History of Cost of Living Adjustments

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
% Increase	3.62%	4.44%	*Certificated = .5% Classified = 5%	0.00%	0.00%	2.00%
			*Cert includes 2 day reduced work year, no salary adjustment	On June 30, 2020 All employees in paid status at the time of the Thomas Fire received a \$5000 bonus	Bonuses given to all employees who returned in-person from the In-Person Instruction Grant	

6 Year Average On Schedule Increase - Certificated 1.76%

6 Year Average On Schedule - Classified 2.51%

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History of Health & Welfare Increases

6 Year History of Health & Welfare Increases						Estimated
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Monthly Premium						
Monthly Premium	10/1/2017	10/1/2018	10/1/2019	10/1/2020	10/1/2021	10/1/2022
Medical	\$ 1,505	\$ 1,513	\$ 1,541	\$ 1,545	\$ 1,522	\$ 1,598
Dental	\$ 122	\$ 122	\$ 127	\$ 122	\$ 122	\$ 128
Vision	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12
Total	\$ 1,638	\$ 1,646	\$ 1,680	\$ 1,679	\$ 1,656	\$ 1,738
% Increase	6.50%	0.49%	2.01%	-0.06%	-1.37%	5.00%
3 Year Average H&W Increase						1.19%

The district currently pays 100% of Health & Welfare premiums for full time employees and pro-rata share premiums for part time employees who work 20 hours or more a week.

2022-23 Estimated Cost of District paid H&W premium = \$20,885

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History of Pension Increases

6 Year History of Pension Increases

	Unaudited Actuals 2017-18	Unaudited Actuals 2018-19	Unaudited Actuals 2019-20	Unaudited Actuals 2020-21	Adopted Budget 2021-22	Projected Budget 2022-23	6 year \$ Increase	6 year % Increase
Rate	14.43%	16.28%	17.10%	16.92%	19.10%	19.10%		
District Paid Contributions								
STRS	\$ 2,428,198	\$ 2,808,012	\$ 3,061,192	\$ 3,023,328	\$ 2,969,405	\$ 2,962,485	\$ 869,597	42%
	\$ 335,310	\$ 379,814	\$ 253,180	\$ (37,864)	\$ (53,923)	\$ (6,920)		
Rate	15.53%	18.06%	19.72%	22.91%	26.10%	27.10%		
District Paid Contributions					0-1	0-1		
PERS	\$ 731,407	\$ 912,505	\$ 941,084	\$ 1,021,619	\$ 1,343,221	\$ 1,341,292	\$ 743,982	125%
	\$ 134,097	\$ 181,098	\$ 28,579	\$ 80,535	\$ 321,602	\$ (1,929)		
TOTAL	\$ 3,159,605	\$ 3,720,517	\$ 4,002,276	\$ 4,044,947	\$ 4,312,625	\$ 4,303,776	\$ 1,613,578	60%
Change over PY	\$ 469,407	\$ 560,912	\$ 281,759	\$ 42,671	\$ 267,678	\$ (8,849)		

Carpinteria Unified School District
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5 Year Financial History with Current Year Unrestricted General Fund

UNRESTRICTED GENERAL FUND

	Actuals		% Change		Actuals		% Change		Actuals		% Change		Actuals		% Change		Second	Projected
	2017-18	% Change over PY	2018-19	% Change over PY	2019-20	% Change over PY	2020-21	% Change over PY	2021-22	% Change over PY	2021-22	% Change over PY	2021-22	2021-22	% Change over PY	2022-23	Interim	Budget
Starting Fund Balance	\$	3,077,617	\$	2,518,856	\$	1,584,470	\$	1,857,071	\$	3,261,814	\$	3,289,629						
Revenues/Contributions	\$	21,148,584	1.70%	\$	21,508,323	2.21%	\$	21,984,181	3.08%	\$	22,662,027	0.71%	\$	22,823,791		\$	23,984,787	
Expenditures/Transfers Out	\$	(21,707,345)	3.39%	\$	(22,442,709)	-3.26%	\$	(21,711,580)	-2.09%	\$	(21,257,284)	7.24%	\$	(22,795,976)		\$	(23,216,899)	
Increase(Decrease) to Fund Balance	\$	(558,761)	\$	(934,386)	\$	272,601	\$	1,404,743	\$	27,815	\$	767,888						
Ending Fund Balance	\$	2,518,856	-37.10%	\$	1,584,470	17.20%	\$	1,857,071	75.64%	\$	3,261,814	0.85%	\$	3,289,629		\$	4,057,517	

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5 Year Financial History with Current Year Total General Fund

TOTAL GENERAL FUND																
	Actuals 2017-18		% Change over PY	Actuals 2018-19		% Change over PY	Actuals 2019-20		% Change over PY	Actuals 2020-21		% Change over PY	Second Interim 2021-22	Projected Budget 2022-23		
Starting Fund Balance	\$	3,721,588		\$	3,250,243		\$	1,795,670		\$	2,009,455		\$	4,911,412	\$	4,246,668
Revenues	\$	29,359,543	3.75% ↑	\$	30,460,058	6.44% ↑	\$	32,420,264	13.57% ↑	\$	36,820,922	-0.70% ↓	\$	36,561,958	\$	36,569,690
Expenditures	\$	(29,830,887)	6.99% ↑	\$	(31,914,705)	0.91% ↓	\$	(32,206,479)	5.32% ↓	\$	(33,918,965)	9.75% ↓	\$	(37,226,702)		
Increase(Decrease) to Fund Balance	\$	(471,345)		\$	(1,454,647)		\$	213,785		\$	2,901,957		\$	(664,744)	\$	36,569,690
Ending Fund Balance	\$	3,250,243	-44.76% ↓	\$	1,795,596	11.91% ↓	\$	2,009,455	144.42% ↓	\$	4,911,412	-13.53% ↓	\$	4,246,668	\$	40,816,358
Reserve %	8.44%			4.97%			5.76%			9.61%			8.84%			11.33%

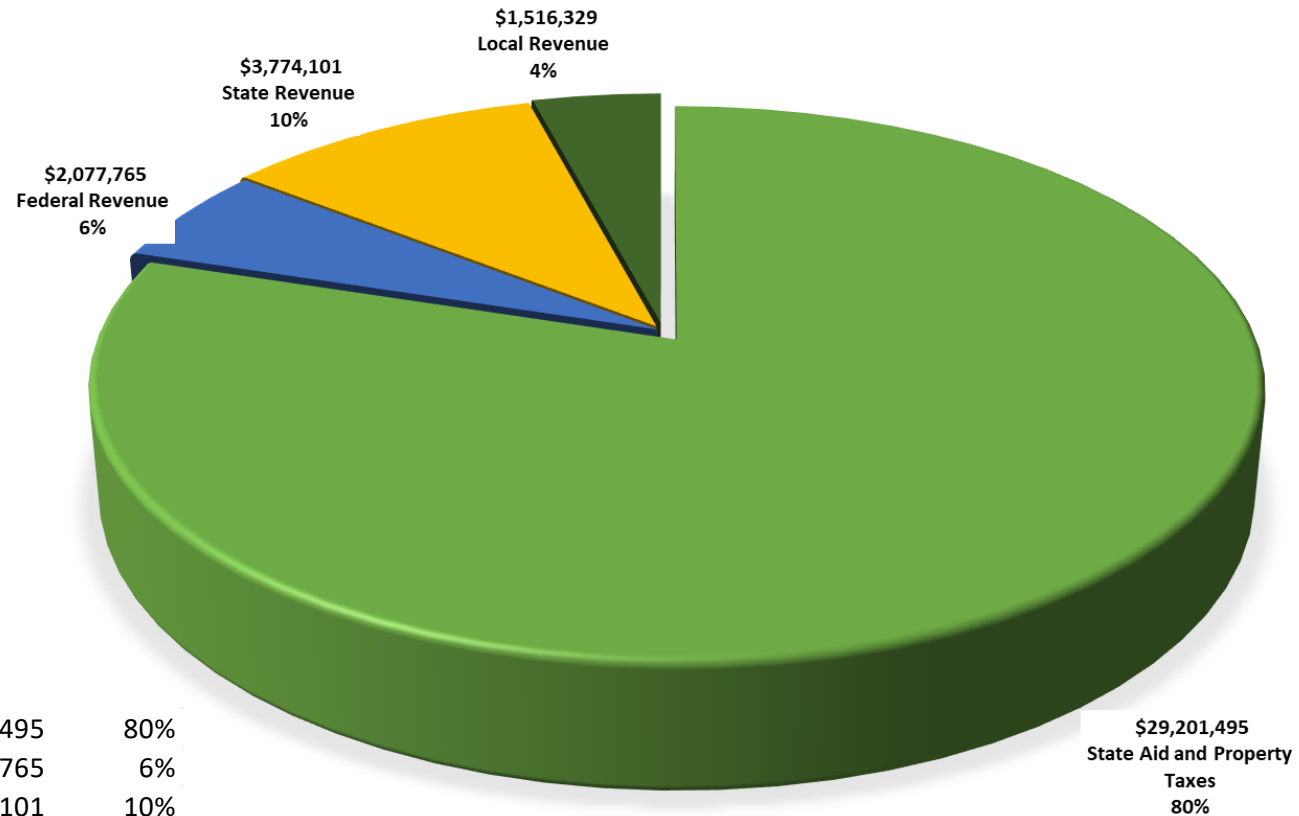
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5 Year Financial History with Current Year Special Education

SPECIAL EDUCATION

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2022-23 Revenue Summary Total General Fund

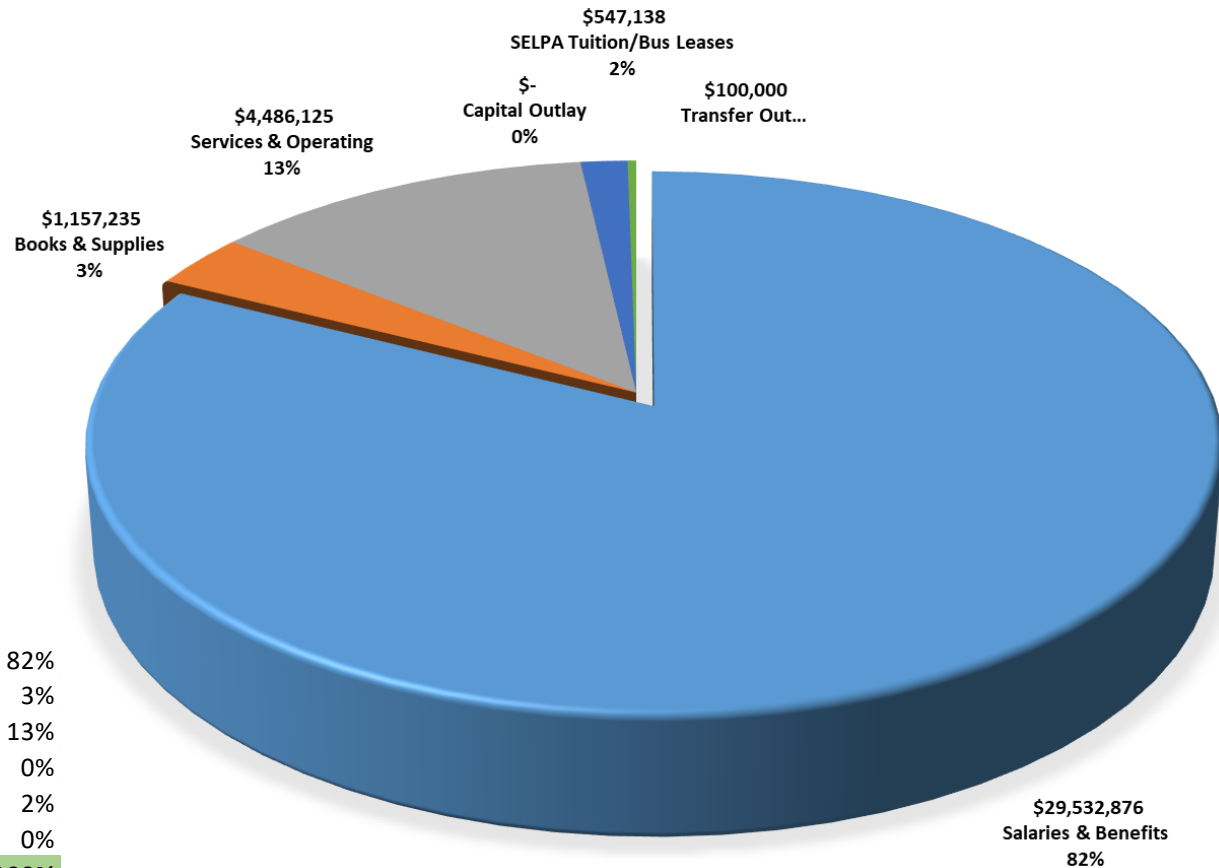


State Aid and Property Taxes	\$	29,201,495	80%
Federal Revenue	\$	2,077,765	6%
State Revenue	\$	3,774,101	10%
Local Revenue	\$	1,516,329	4%
Total Revenue	\$	36,569,690	100%

\$29,201,495
State Aid and Property
Taxes
80%

Carpinteria Unified School District
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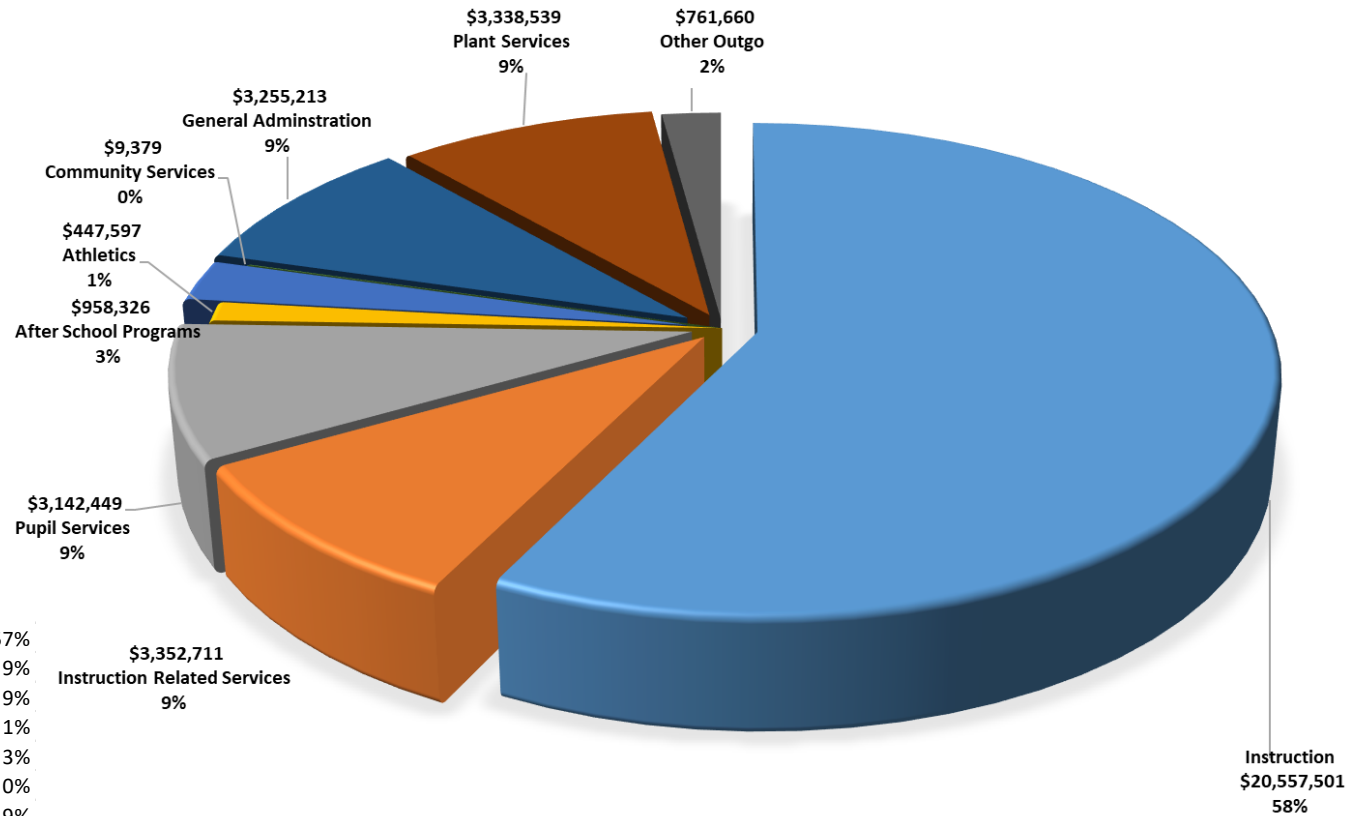
2022-23 Expenditure Summary Total General Fund



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2022-23 Function Summary

Total General Fund



Instruction	\$	20,557,501	57%
Instruction Related Services	\$	3,352,711	9%
Pupil Services	\$	3,142,449	9%
Athletics	\$	447,597	1%
After School Programs	\$	958,326	3%
Community Services	\$	9,379	0%
General Administration	\$	3,255,213	9%
Plant Services	\$	3,338,539	9%
Other Outgo	\$	761,660	2%
Total Expenditures by Function	\$	35,823,374	100%

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Function Summary Chart Definitions

1000	2000	3000	4000	5000	7000	8000	9000
Instruction	Non-Classroom Support	Pupil Services	Athletics/ASP	Community Services	General Admin	Plant Services	Other Outgo
Classroom Teachers Classroom Aides	Staff Development Library/Media/Tech Parent Participation School Administration	Psychologists Attendance Health Services Speech/Language Testing Transportation	Athletics After School Programs	Civic Service-Facility Use	Board Superintendent Audit Internet/Cell Svc Administration Student Data Indirect Costs Business Office Human Resources Warehouse IT	Maintenace Custodial Operations Grounds Security Utilities	Debt Service Transfers

2022-23 Budget Assumptions

Goal: Positive Certification for 2022-23, 2023-24 and 2024-25

A. Unrestricted Revenue Budget Assumptions

2021-22 Unrestricted Budget Revenues First Interim	\$	22,823,791
Property Tax Increases	\$	1,237,663
Reduce One-time Revenue - CDPH COVID-19 Testing Grant	\$	(76,667)

Total Change in Revenues	\$	1,160,996
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Projected 2020-21 Unrestricted Revenues	\$	23,984,787
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% Change over PY 5.09%

2022-23 Budget Assumptions

B.

Unrestricted Budget Drivers

Step & Column Increases		\$	241,370
Health & Welfare Increases	<i>Est. +5%</i>	\$	166,727
Position Control Changes		\$	(60,771)
Increase Property & Liability Insurance	<i>Est. +5%</i>	\$	18,619
Increase Utilities	<i>Est. +5%</i>	\$	41,685
Change to Indirect Costs		\$	13,293

*Total Unrestricted Budget Drivers	\$	420,923
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*** 1% Cost of Living Adjustment = \$204,861**

***Not included in current projections pending Negotiations**

2022-23 Budget Assumptions

C.

Unrestricted Proposed Program Improvements

Change

Description

No Improvements Proposed at this time

Total Unrestricted Program Improvements	\$	-
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2022-23 Budget Assumptions

D. **Unrestricted Budget Reduction Options**

Change

Description

No Reductions Proposed at this time

Total Unrestricted Budget Reductions \$	-
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2022-23 Budget Assumptions

E. Unrestricted Expenditure Budget Assumptions

2021-22 Unrestricted Budget Expenditures at First Interim		\$	22,795,976
Unrestricted Budget Drivers	1.85%	\$	420,923
Unrestricted Proposed Program Improvements	0.00%	\$	-
Unrestricted Target Budget Reductions	0.00%	\$	-
Total Change in Expenditures		\$	420,923
*Projected 2020-21 Unrestricted Expenditures		\$	23,216,899
Net % Change over PY			1.85%

2022-23 Budget Assumptions

F. Projected Unrestricted Fund Balance and Reserves

Projected 2021-22 Unrestricted Ending Fund Balance at First Interm	\$	3,289,630
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Projected Unrestricted 2021-22 Revenue	\$	23,984,787
Projected Unrestricted 2021-22 Expenditures	\$	(23,216,899)

Increase(Decrease) to Unrestricted Fund Balance	\$	767,888
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Projected 2020-21 Unrestricted Ending Balance	\$	4,057,518
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Projected Reserve	11.33%
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Carpinteria Unified School District
Budget Presentation 3.8.2022

Multi-Year Projection

G. Multi-Year Projection - Total General Fund

	Second Interim 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
Revenues	\$ 36,561,958	\$ 36,569,690	\$ 37,866,761	\$ 39,226,091
Expenditures	\$ (37,126,702)	\$ (35,723,374)	\$ (36,220,949)	\$ (36,675,179)
Transfers/Other Financing	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)
Contributions to Restricted Programs	\$ -	\$ -	\$ -	\$ -
Excess (Deficit) of Revenues over Expenditures	\$ (664,744)	\$ 746,316	\$ 1,545,812	\$ 2,450,912
Beginning Fund Balance	\$ 4,911,415	\$ 4,246,671	\$ 4,992,987	\$ 6,538,799
Ending Fund Balance	\$ 4,246,671	\$ 4,992,987	\$ 6,538,799	\$ 8,989,711
Components of Ending Balance				
Reserved/assigned	\$ 957,541	\$ 935,969	\$ 914,396	\$ 892,824
Minimum 3% Reserve	\$ 1,116,801	\$ 1,074,701	\$ 1,089,628	\$ 1,103,255
Undesignated Fund Balance	\$ 2,172,329	\$ 2,982,317	\$ 4,534,775	\$ 6,993,632
Ending Fund Balance	\$ 4,246,671	\$ 4,992,987	\$ 6,538,799	\$ 8,989,711
Reserve Balance %	8.84%	11.33%	15.49%	22.02%

Carpinteria Unified School District Budget Presentation 3.8.2022

Carpinteria Unified School District COVID-19 Funds Obligated and Remaining

Spending Timeline			3/13/2020	5/31/2021	6/30/2021	7/1/2021	8/31/2022	9/30/2022	9/30/2023	9/30/2024
SB 117	\$36,059	Undesignated								
Fully Expended										
Learning Loss Mitigation Funds										
Resource 3215-GEER	\$150,884	3/13/2020-9/30/2022								
Fully Expended										
Resource 3220-CR Fund	\$1,598,376	3/1/2020-5/31/2021								
Fully Expended										
Resource 7420-State General Fund	\$182,241	3/1/2020-6/30/2021								
Fully Expended										
Elementary & Secondary School Emergency Relief	\$283,511	3/13/2020-9/30/2022								
Resource 3210-ESSER I										
Fully Expended										
Fully Expended	\$2,251,071									
Elementary & Secondary School Emergency Relief	\$1,120,624	3/13/2020-9/30/2023								
Resource 3212-ESSER II										
\$760,054.94 Expended Available Balance: \$360,569.06										
Elementary & Secondary School Emergency Relief	\$2,518,568	3/13/2020-9/30/2024								
Resource 3213-ESSER III	\$372,854									
Resource 3214-ESSER III	\$1,491,414									
Future Authority not yet Allocated	\$654,300									
\$0 Expended Available Balance: \$2,518,568										
Expanded Learning Opportunities Grant	\$1,521,871									
Resource 3216-ELO	\$224,055	7/1/2021-9/30/2023								
Resource 3217-ELO	\$51,414	7/1/2021-9/30/2023								
Resource 3218-ELO	\$145,950	7/1/2021-9/30/2024								
Resource 3219-ELO	\$251,598	7/1/2021-9/30/2024								
Resource 7425-ELO	\$700,267	7/1/2021-9/30/2024								
Resource 7426-ELO Paraprofessionals	\$148,587	7/1/2021-9/30/2024								
\$92,162.57 Expended Available Balance: \$1,429,708.43										
In-Person Instruction Grant	\$701,839	7/1/2021-9/30/2024								
Resource 7422										
\$668,008.14 Expended Available Balance: \$33,830.86										
Total All COVID-19 Funds										
\$8,113,973										

Carpinteria Unified School District Budget Presentation 3.8.2022

Carpinteria Unified School District COVID-19 Funding Resources

2021-22 COVID Fund Budget Balances, Obligations, and Remaining Funds

ESSER II

Resource #3212

Budget	\$	360,569
Staffing Costs	\$	155,855
Obligated	\$	127,485
Remaining	\$	77,229

ESSER III

Resources #3213, 3214

Budget	\$	1,864,268.00
Staffing Costs	\$	423,525.25
Obligated	\$	192,525
Remaining	\$	1,248,218
Future Funding Authority	\$	654,300
Total Future Funds Available	\$	1,902,518

Expanded Learning Opportunities Grant

Resource #3216, 3217, 3218, 3219, 7425, 7426

Budget	\$	1,429,708
Staffing Costs	\$	1,195,776
Obligated	\$	132,881
Remaining	\$	101,052

Canalino	
FTE	Position
0.500	Increase Library/Media Tech
2.500	Intervention Teachers
1.000	Counselor
0.750	IA III

Aliso	
FTE	Position
2.500	Intervention Teachers
0.150	Increase Library/Media Tech
0.860	Custodian
0.750	IA III

CHS	
FTE	Position
0.750	Campus Safety Officer
0.400	Teacher
1.000	Intervention Teacher
1.000	Special Education Teacher
0.150	Increase Library/Media Tech
2.500	IA III

CMS	
FTE	Position
0.750	Campus Safety Officer
1.000	Secondary Office Coordinator
1.000	Special Ed Teacher
0.750	IA III
2.000	Intervention Teachers

District Wide	
FTE	Position
0.645	Custodian
0.300	Increase GATE Teacher
0.500	Nurse
0.875	Speech/Language Pathology Asst.

Questions/Comments
