MILPITAS
UNIFIED SCHOOL DISTRICT

2020-2021
PROPOSED BUDGET

MILPITAS UNIFIED SCHOOL DISTRICT
2020-2021
PROPOSED BUDGET

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BUDGET NARRATIVE

Our Mission

We have high expectations for every student, and provide multiple opportunities and pathways for success. We provide learning opportunities for all, and create nurturing environments where students are inspired and empowered.

Our Vision

Milpitas Unified School District is an exceptional district in which students and staff are critical thinkers and trailblazers known for creativity and innovation. We prepare students to go out into the world and make a difference as responsible citizens who are passionate about life and learning.

District Strategic Goals

1. Build a Culture of We that engages parents, staff, and community partners in supporting student success.

2. Improve communication systems for better outreach to parents, students, and staff.

3. Develop educational pathways that allow students to apply their passion in learning for their future careers.

4. Focus services and support systems to ensure that all students are engaged in their learning and are making social, emotional and academic gains.

5. Identify creative, student-focused strategies to accommodate enrollment growth and ensure healthy learning environments.

Milpitas Unified School District Profile

Milpitas Unified School District (MUSD) is located in the City of Milpitas, California. The City of Milpitas is situated in the northeastern corner of the world famous Silicon Valley between San Jose in the south and Fremont in the north. In March of 1956, the District welcomed Joseph Weller Elementary School as its first school. The elementary schools during the beginning of the District were also named after the early settlers who cultivated the land in what is now Milpitas. Currently, MUSD operates ten elementary schools, two middle schools, one traditional high school, one alternative high school, and offers preschool and adult education programs to the community. Education is provided to approximately 10,300 students and the District has about 1,000 employees. It is one of the top employers in the City of Milpitas.

District Budget Planning Overview

The year 2020 will be a year we will never forget. The State of California began 2020 with a strong economy, a healthy financial record with historic high reserves, and low unemployment rates. The rapid onset of the COVID-19 pandemic has had an immediate and severe impact on the global, national, and state economies. The COVID-19 pandemic has caused enormous hardship for families, businesses and governments across the world, including the United States and California. It has endangered health, stressed the health care system, and caused devastating losses in family and business income.

As we, the local school agencies have been dealing with the impact of the pandemic on school operations, on students and parents in our communities, we also have to face the challenges from the economic impact. While we are providing distance learning for our students and our staff is under shelter in place at home, our operations continue. Our staff is paid regularly, so they will have income during these tough times. The Student Nutrition Services department continues to provide meals for our students, to alleviate the issue of hunger. The Maintenance, Operation and Transportation (MOT) department had all district classrooms and offices disinfected to keep safety as a high priority. As we plan for the 2020-21 school year's budget, we anticipate the challenges foreseen from this drastic economic down turn along with other ongoing issues facing school Districts across the State:

- Rising pension contributions
- Increasing health benefit contributions
- Increased salaries due to step and column movement
- Maintaining competitive compensation, and
- Increasing contributions to critical programs like special education and child nutrition

These factors are incorporated into our projections. The pandemic will not change our budget adoption timeline. A conservative approach will be used in our budget projections. Revenue is projected when we know it is certain; while expenditures are budgeted to the full extent. We will follow the latest information that has been provided by the State Department of Finance and recommendations from School Services of California to plan for the out years.

After the adoption of the budget in June, our budget development process does not stop there. Throughout the year, we continue to update the budget and will provide a First Interim budget update before December 15th and a Second Interim budget update before March 15th to inform the public of the District's financial condition for the current year plus two subsequent years. The District will provide a certification to whether or not it can meet all of its financial obligations for the current and two subsequent years.

Governor's 2020-21 Proposed State Budget Overview

"We are going to be dealing with challenges that we haven't faced in sometime," Newsom said. On May 14, 2020, Governor Newsom released the State's 2020-21 budget plan erasing a $54.3 billion deficit.

The Governor's proposal responds to the dramatic economic and revenue changes since January 2020. Compared to the January forecast, the State General Fund revenues are projected to decline over $41 billion. This revenue drop, combined with increased costs in health and human service programs and the added costs to address COVID-19, leads to a projected budget deficit of approximately $54 billion before the changes proposed in the May Revision. Without the actions below, the out-year structural deficit would be approximately $45 billion annually.

The state is constitutionally required to enact a balanced budget. Consistent with this obligation, the May Revision proposes to:

- Cancel $6.1 billion in program expansions and spending increases.
- Cancel or redirect a number of one-time expenditures included in the 2019 Budget Act.
- Draw down $16.2 billion in the Budget Stabilization Account (Rainy Day Fund) over three years, and allocate the Safety Net Reserve to offset increased costs in health and human service programs over the next two years.
- Borrow and transfer $4.1 billion from special funds
- Suspend net operating losses and temporarily limit to $5 million the amount of credits a taxpayer can use in any given tax year.

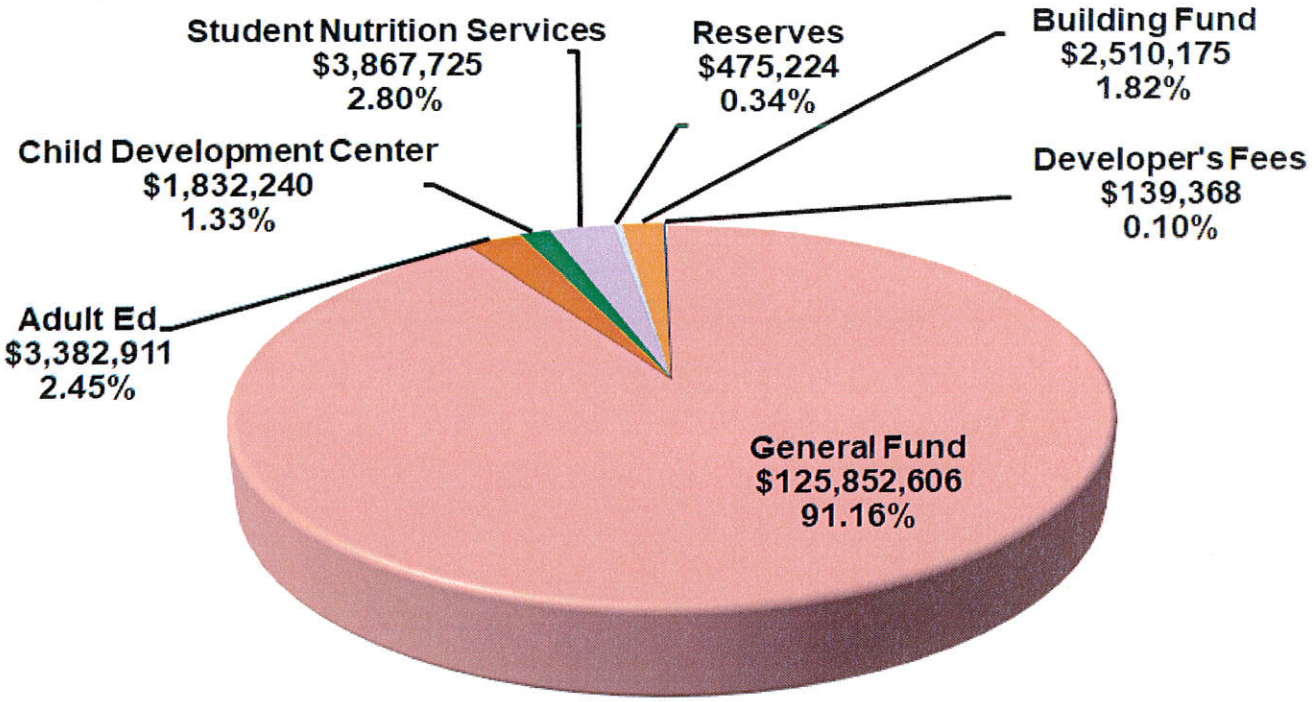
Here are the major impacts to K-12 Education:

- Local Control Funding Formula (LCFF): absent additional federal funds, the COVID-19 Recession requires a 10% ($6.5 billion) reduction to LCFF. This reduction includes the elimination of a 2.31% cost-of-living adjustment. This reduction will be triggered off if the federal government provides sufficient funding to backfill this cut.
- Apportionment Deferrals: in 2019-20, the Budget proposes to defer $1.9 billion of LCFF apportionments to 2020-21. An additional $3.4 billion is added to the 2019-20 deferral in 2020-21, for a total of $5.3 billion in LCFF deferrals scheduled for payment in 2021-22.
- Special Education Funding: the May Revision sustains the Governor's January Budget proposal to increase special education base rate, while reflecting the suspension of the 2.31% cost-of-living adjustment to $645 per pupil, apportioned on a three-year rolling average of local educational agency ADA.
- Reductions in Funding Categorical Programs: For Milpitas USD, the programs that will be impacted are: Adult Education, After School Education and Safety, Career Technical Education Program, California Partnership Academies
- Revising CalPERS/CalSTRS Contributions: the May Revision proposes to reduce the CalSTRS employer rate from 18.41% to approximately 16.15% in 2020-21 and from 18.2% to 16.02% in 2021-22. The CalPERS employer contribution rate will be reduced from 22.67% to 20.7% in 2020-21and from 25% to 22.84% in 2021-22

2020-21 District Budget Assumptions

With the 2019-20 fiscal year coming to an end, we are able to finalize the revenue and expenditure projections for the current year. We have prepared the estimated actual income statement of all District funds for your reference. Here is an overview of the District's 2020-21 revenue collection by fund.

Revenue Projection at a Glance in 2020-21

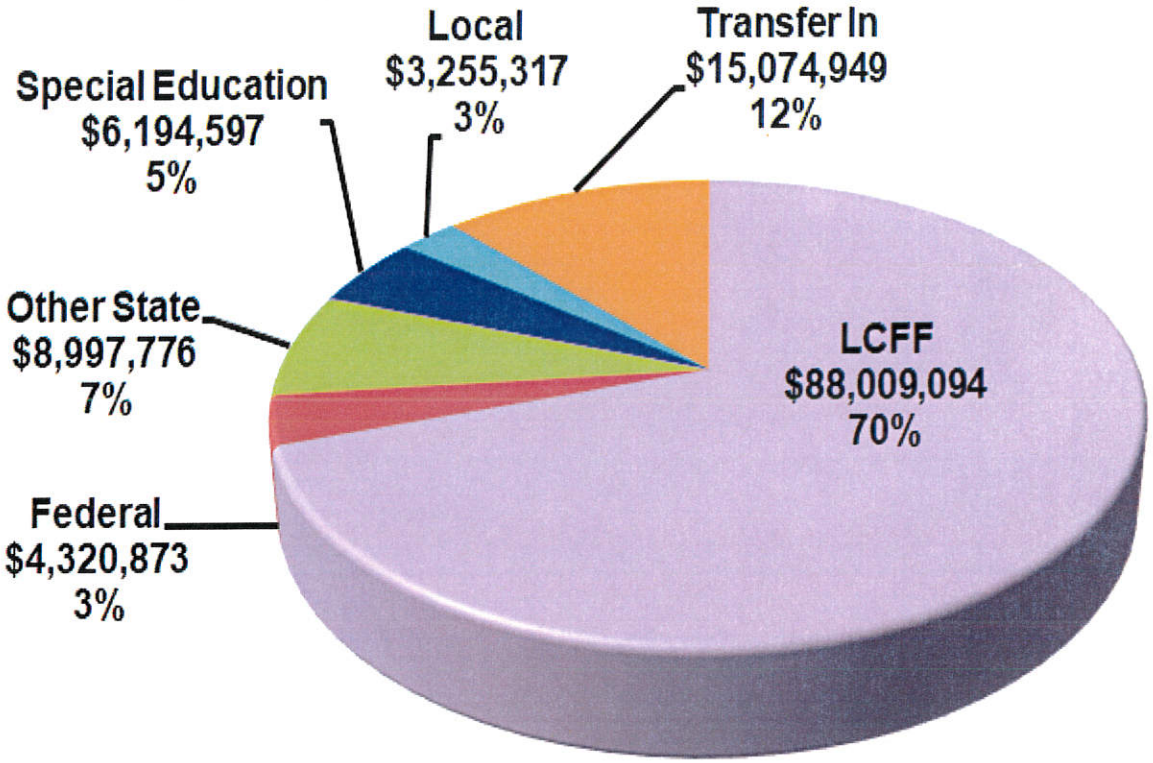


Since the General Fund has the largest operational budget, we will focus our analysis only on the General Fund.

2020-21 General Fund Revenues

In 2013-14, Governor Brown adopted the Local Control Funding Formula (LCFF) as a new funding formula for Education. The goal of the LCFF is to simplify the State funding calculation while providing a greater flexibility for the District to use the funds to improve the outcome of students. The full implementation was in the 2018-19 fiscal year, which was two years ahead of the original plan. For the coming year, the Governor's May Revision proposed to suspend the 2.31% Cost of Living Adjustment (COLA), this will result in no increase to the base funding rate of the formula. Also, the Governor proposed a 7.92% reduction in LCFF funding compared to the 2019-20 funding level. Based on this proposal, our LCFF funding will be short by about $8 million, offset by our attendance increase, the net changes will be $7,117,533 less than the 2019-20 school year level. The total District's LCFF revenue is projected at $88,009,094 for the 2020-21 school year. Here is an overview of the District's General Fund revenue projection:

General Fund Revenue Projection Overview

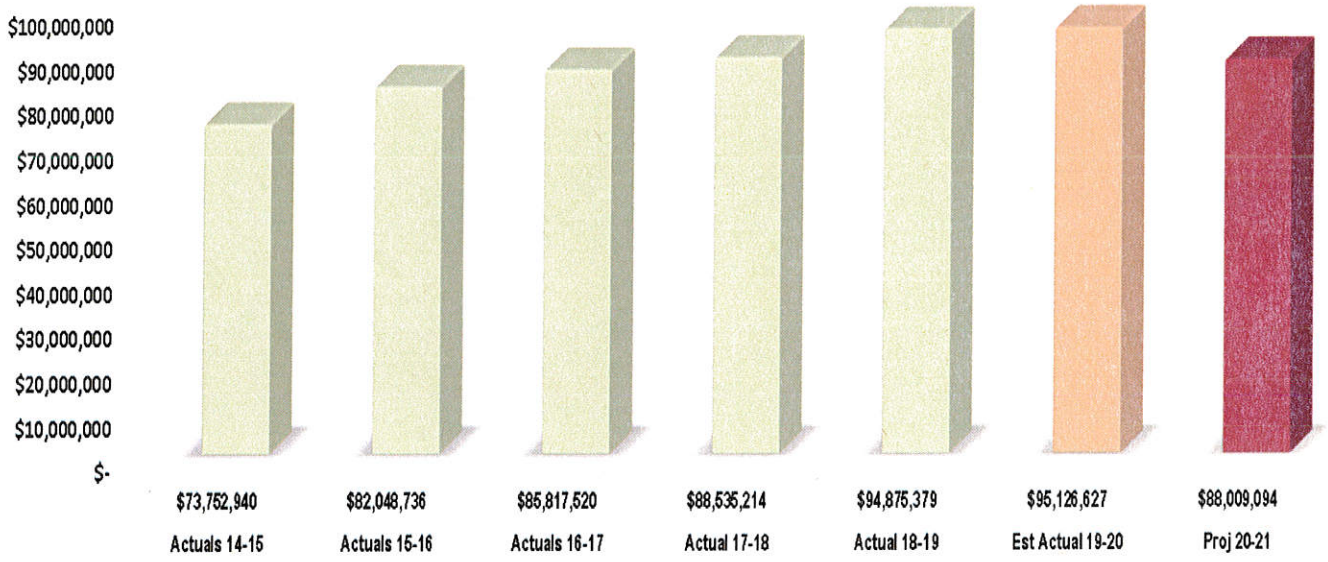


The LCFF revenue is about 70% of total General Fund Revenue, the following are the factors used in the calculation.

LCFF Factor	2020-21
ADA	10,065
COLA	2.31%
Deficit Factor	<7.92%>
Supplemental Student %	45.25%

Here is a history and projection of the LCFF Revenue funding:

During the 2014-15 school year, Governor Brown provided a one-time funding, called "Discretionary Funding" to support the District's operations. After Governor Newsom took office, he suspended that funding in the 2019-20 year. Fortunately, the State will distribute a one-time federal revenue of $640,000 to the District in the 2020-21 year. This funding is part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, for Elementary and Secondary School Emergency Relief (ESSER) Fund.



Here are other revenue assumptions used in the projection:

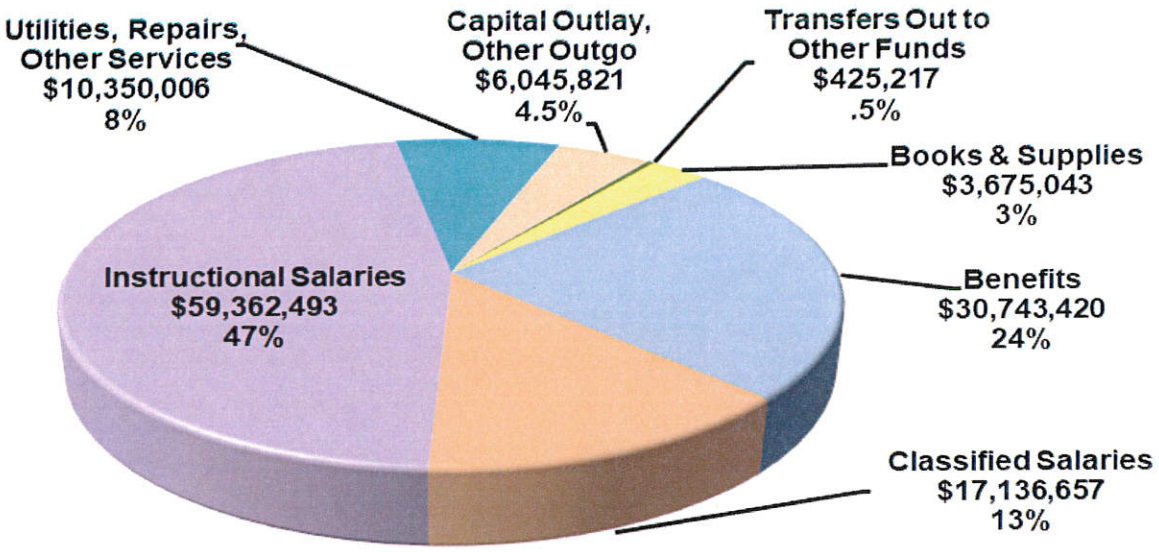
2020-21 Revenue Assumptions	
Mandated Block Grant	
Grade K – 8: $32.18/ADA	$222,060
Grade 9 – 12: $61.94/ADA	$210,327
Lottery	
Regular: $153/Annual ADA	$1,147,041
Prop 20: $54/Annual ADA	$627,473
Interest Revenue	$170,340
Lease & Fees	$169,255
Parcel Tax Revenue @ $84/parcel	$1,569,889

2020-21 General Fund Expenditures

The expenditure projection is aligned with the District's Local Control Accountability Plan (LCAP).

- Goal 1 – All students will receive effective standards-based instruction, curriculum and assessments by highly qualified teachers in a safe environment to be fully prepared for college and career.
- Goal 2 – All MUSD students are fully invested to thrive academically, socially, and emotionally in a safe, nurturing, and culturally responsive school environment.
- Goal 3 – All MUSD historically underserved students will make accelerated growth to close the achievement gap.

The total General Fund Expenditures are projected at $127,738,657



84% of total expenditures are for employees' salary and benefits. The table below is a summary of the full time equivalent (FTE) projected:

	General Fund Unrestricted	Categorical Programs	Special Education Program	Total General Fund FTE
Certificated	421.90	4.50	85.80	512.20
Certificated Administrator	39.00	1.20	2.00	42.20
Classified	152.15	23.43	105.22	280.81
Classified Manager	9.22	5.63	2.00	16.85
***FTE Total**	**622.27**	**34.76**	**195.02**	**852.06**

*Note: Full Time Equivalent (FTE) is 8 hours/day

The following are the major expenditure changes in 2020-21 compared to 2019-20.

- Step, column, and longevity increase are included for all staff based on current staffing. The General Fund has a net decrease of <9.775> FTE positions. This includes a reduction of <2.4> FTE Teachers on Special Assignment and Instructional Coaches; and <2.0> Certificated Administrators in Special Education. We plan to add 1.0 FTE Psychologist to oversee the in-house mental health program. Reduction of <1.0> FTE SDC Teacher and <3.75> FTE Instructional Aide in Special Education to meet the changes in student needs. We reduced <2.0> FTE Custodial/Bus Driver positions and added 0.375 FTE for the new Campus Security position at Cal Hills.
- The current medical benefits cap is $971/month, which is $14,787, with dental and vision, annually per employee. Currently, the medical premium for single employee coverage is below the cap, we project a 15% premium increase.
- Estimated cost for Health and Welfare is $8,694,825 for active employees and $579,613 for retirees. These costs are normally adjusted during the First Interim, after open enrollment.
- The total statutory benefits are projected at $21,468,982 including a $5,000,000 state funded STRS on-behalf payment. The following estimated rates are used in the calculation:

Here is a history of the total Statutory Benefit Rates:

	15-16	16-17	17-18	18-19	19-20	20-21
STRS (Certificated)	10.73%	12.58%	14.43%	16.28%	17.10%	16.15%
PERS (Classified)	11.85%	13.89%	15.53%	18.06%	19.72%	20.70%
Social Security	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%
Worker's Comp	2.95%	1.98%	1.82%	1.76%	1.87%	1.92%
Total Certificated	**15.18%**	**16.06%**	**17.75%**	**19.54%**	**20.47%**	**19.57%**
Total Classified	**22.50%**	**23.57%**	**25.05%**	**27.52%**	**29.29%**	**30.32%**

- Supplies and Other Operating Expenditures

  All prior year program deferred revenue and ending fund balances, <$3,951,607>, are taken out of the budget. We assume that they will be fully spent in 2019-20. After the 2019-20 books are closed, we will adjust the budget to add in the program deferred revenue and ending fund balances.

  Other major increases in expenditures include:
  - Utilities: water, electricity & gas, waste disposal: $105,000
  - Liability insurance premium: $132,592
  - Non-Public School tuition: $75,787

- Capital Project

  <$1,651,823> from prior year capital projects are taken out of the budget.

- Other Outgo and Transfers Out to Other Funds
  a) $401,528 – Increase for payment to the Special Education County Program and Group Home Placements
  b) <$170,203> – Decrease for payment to Metro-Ed
  c) $82,623 – Increase for transportation through EVSTA
  d) $212,511 – Increase in contribution to the Child Development Center and Student Nutrition Services

General Fund Projected 2020-21 Ending Fund Balance

The ending fund balance is an important component that reflects the financial health of a district. Districts must follow AB 1200, to have a minimum reserve level that depends on the size of the district. The statutory requirement for our District is 3% reserve designated for economic uncertainty.

The 2020-21 General Fund projected ending fund balance is $4,247,160.

2020-21 Ending Fund Balance	
Designated for Economic Uncertainty (3% Required Reserve)	**$3,832,160**
Revolving Cash	**$15,000**
Stores & Prepaid	**$400,000**
Total	**$4,247,160**

Multi-Year Projections

The multi-year projection is also part of the AB 1200 requirements. It provides the public with a snapshot of our District's financial status at a given time. As new information becomes available and spending plans change, the budget is revised along with the multi-year projection. The purpose of the multi-year projection is to assist with financial decision-making, which involves staffing and program changes in the two years following the budget year.

The 2020-21 school year is a unique year for our District's budget planning due to the impact of the COVID-19 pandemic. With the drastic budget reduction proposals released in the Governor's May Revision to cope with the devastating revenue loss at the State level, our District prepared three scenarios in planning for the subsequent two years. The differences between each scenario depends on the amount of revenue from the State based on the factors in calculating the LCFF. Here are the three scenarios:

General Fund 2020-21 Multi-Year Projections

Scenario #1: The LCFF revenue is reduced by 7.92% for 2020-21. The Revenue will revert back to the 2019-20 level for the 2021-22 and 2022-23 years with 0% COLA. Here are the factors that are used to calculate LCFF revenue:

Description Scenario 1	Estimated Actual 2019-20	Projection 2020-21	Projection Y1 2021-22	Projection Y2 2022-23
ADA	10,009.48	10,065.00	10,135.00	10,245.00
COLA (%)	3.26%	2.31%	0.00%	0.00%
Supplemental Funding %	46.14%	45.25%	43.38%	41.29%
LCFF Deficit Factor	0.00%	<7.92%>	0.00%	0.00%

	Est. Actuals	Proposed	Future Projections	
Scenario 1	**2019-20**	**2020-21**	**2021-22**	**2022-23**
Beginning Balance	**$14,187,366**	**$6,133,211**	**$4,247,160**	**$4,316,434**
Revenues Before Transfers In	$119,389,616	$110,777,657	$117,942,414	$118,562,898
Expenditures and Transfer out	$129,576,104	$127,313,440	$129,730,494	$132,213,247
Net Change/Deficit Spending Before Transfers In	**($10,186,488)**	**($16,535,783)**	**($11,788,080)**	**($13,650,349)**
Transfers In from Other Funds	$2,345,039	$15,074,949	$12,246,352	$7,619,333
Transfers Out to Other Funds	($212,706)	($425,217)	($389,000)	($389,000)
Net Change/Deficit Spending After Transfers In	**($8,054,155)**	**($1,886,051)**	**$69,271**	**($6,420,016)**
Ending Balance	**$6,133,211**	**$4,247,160**	**$4,316,434**	**($2,103,584)**
3% Required Reserve	**$3,893,664**	**$3,832,160**	**$3,903,584**	**$3,978,067**
Other Reserves and C/O	**$2,239,547**	**$415,000**	**$412,847**	**$412,847**
Amount needs to balance the Budget	**$0**	**$0**	**$0**	**($6,494,498)**

Summary: Under Scenario 1, the District will use all available reserves for the years 2020-21 and 2021-22. The District will be in a deficit of $6,494,498 in 2022-23.

Scenario #2: The LCFF revenue is reduced by 7.92% for all three years from 2020-21 to 2022-23 with a COLA increase for the 2021-22 and 2022-23 years at 2.48% and 3.26% respectively. Here are the factors that are used to calculate LCFF revenue:

Description Scenario 2	Estimated Actual 2019-20	Projection 2020-21	Projection Y1 2021-22	Projection Y2 2022-23
ADA	10,009.48	10,065.00	10,135.00	10,245.00
COLA (%)	3.26%	2.31%	2.48%	3.26%
Supplemental Funding %	46.14%	45.25%	43.38%	41.29%
LCFF Deficit Factor	0.00%	<7.92% >	<7.92% >	<7.92% >

	Est. Actuals	Proposed	Future Projections	
Scenario 2	**2019-20**	**2020-21**	**2021-22**	**2022-23**
Beginning Balance	**$14,187,366**	**$6,133,211**	**$4,247,160**	**$4,319,322**
Revenues Before Transfers In	$119,389,616	$110,777,657	$112,592,286	$116,117,602
Expenditures and Transfer out	$129,576,104	$127,313,440	$129,637,932	$132,118,183
Net Change/Deficit Spending Before	**($10,186,488)**	**($16,535,783)**	**($17,045,646)**	**($16,000,581)**
Transfers In from Other Funds	$2,345,039	$15,074,949	$17,506,807	$2,355,878
Transfers Out to Other Funds	($212,706)	($425,217)	($389,000)	($389,000)
Net Change/Deficit Spending After	**($8,054,155)**	**($1,886,051)**	**$72,161**	**($14,033,703)**
Ending Balance	**$6,133,211**	**$4,247,160**	**$4,319,322**	**($9,714,380)**
3% Required Reserve	**$3,893,664**	**$3,832,160**	**$3,900,807**	**$3,975,215**
Other Reserves and C/O	**$2,239,547**	**$415,000**	**$418,512**	**$418,512**
Amount needs to balance the Budget	**$0**	**$0**	**$0**	**($14,108,109)**

Summary: Under Scenario 2, the District will use all available reserves for the years 2020-21 and 2021-22. The District will be in a deficit of $14,108,109 in 2022-23.

Scenario #3: The LCFF revenue is reduced by 7.92% for all three years with 0% COLA increase. Here are the factors that are used to calculate LCFF revenue:

Description Scenario 3	Estimated Actual 2019-20	Projection 2020-21	Projection Y1 2021-22	Projection Y2 2022-23
ADA	10,009.48	10,065.00	10,135.00	10,245.00
COLA (%)	3.26%	2.31%	0.00%	0.00%
Supplemental Funding %	46.14%	45.25%	43.38%	41.29%
LCFF Deficit Factor	0.00%	<7.92% >	<7.92% >	<7.92% >

	Est. Actuals	Proposed	Future Projections	
Scenario 3	**2019-20**	**2020-21**	**2021-22**	**2022-23**
Beginning Balance	**$14,187,366**	**$6,133,211**	**$4,247,160**	**$2,135,331**
Revenues Before Transfers In	$119,389,616	$110,777,657	$110,422,066	$110,992,802
Expenditures and Transfer out	$129,576,104	$127,313,440	$129,730,494	$132,213,247
Net Change/Deficit Spending Before	**($10,186,488)**	**($16,535,783)**	**($19,308,428)**	**($21,220,445)**
Transfers In from Other Funds	$2,345,039	$15,074,949	$17,585,599	$2,277,086
Transfers Out to Other Funds	($212,706)	($425,217)	($389,000)	($389,000)
Net Change/Deficit Spending After	**($8,054,155)**	**($1,886,051)**	**($2,111,830)**	**($19,332,359)**
Ending Balance	**$6,133,211**	**$4,247,160**	**$2,135,331**	**($17,197,028)**
3% Required Reserve	**$3,893,664**	**$3,832,160**	**$3,903,585**	**$3,978,067**
Other Reserves and C/O	**$2,239,547**	**$415,000**	**$415,000**	**$415,000**
Amount needs to balance the Budget	**$0**	**$0**	**($2,183,254)**	**($21,590,095)**

Summary: Under Scenario 3, the District will use all available reserves for the year 2020-21. The District will be in a deficit of $2,183,254 for 2021-22 and $21,590,095 for 2022-23.

We have attached the detailed multi-year projection worksheet of each scenario for your reference.

Milpitas Unified School District

2020-21 Adoption Budget Update -Scenario 1

	Description	Actual 2018-19	Estimated Actual 2019-20	Projection 2020-21	Projection Y1 2021-22	Projection Y2 2022-23
1	**ADA**	**10,112.22**	**10,009.48**	**10,065.00**	**10,135.00**	**10,245.00**
2	**COLA (%)**	**3.70%**	**3.26%**	**2.31%**	**0.00%**	**0.00%**
3	**Supplemental Funding %**	**46.14%**	**46.14%**	**45.25%**	**43.38%**	**41.29%**
4	**LCFF Deficit Factor**	**0.00%**	**0.00%**	**<7.92%>**	**0.00%**	**0.00%**
5	Beginning Balance Unrestricted	$9,380,754	$9,060,478	$5,420,632	$3,832,160	$3,903,584
6	Beginning Balance Restricted	$4,440,964	$5,126,888	$712,579	$415,000	$412,850
7	**Total Beginning Balance**	**$13,821,718**	**$14,187,366**	**$6,133,211**	**$4,247,160**	**$4,316,434**
8	LCFF Sources/Excess Property Tax	94,875,378	95,126,627	88,009,094	95,813,851	96,434,335
9	Federal Revenues	3,779,342	4,080,728	4,320,873	3,680,873	3,680,873
10	State Revenues	16,298,023	10,358,950	8,997,776	8,997,776	8,997,776
11	Other Local Revenues	8,537,404	9,823,311	9,449,914	9,449,914	9,449,914
12	**TOTAL REVENUES**	**$123,490,147**	**$119,389,616**	**$110,777,657**	**$117,942,414**	**$118,562,898**
13	Certificated Salaries	54,466,392	56,528,034	59,362,493	60,852,493	62,502,493
14	Classified Salaries	15,776,568	16,271,328	17,136,657	17,501,657	17,786,657
15	Benefits - Statutory	23,165,534	17,040,348	21,463,878	21,825,932	22,373,685
16	Benefits - H & W	8,609,456	11,535,413	9,279,542	9,479,542	9,479,542
17	Books, Supplies, Services, Utilities and Equipment	22,512,366	28,200,981	20,070,870	20,070,870	20,070,870
18	**TOTAL EXPENDITURES**	**$124,530,317**	**$129,576,104**	**$127,313,440**	**$129,730,494**	**$132,213,247**
19	**Excess (Deficiency) of Revenues over Expenditures Before Transfers In/Out**	**($1,040,169)**	**($10,186,488)**	**($16,535,783)**	**($11,788,080)**	**($13,650,349)**
20	**Transfers In Other Funds 8910-8929:**					
21	Building Fund	**1,450,000**	**1,450,000**	**1,450,000**	**9,712,863**	**6,078,982**
22	Special Reserve -Operations Account	**0**	**0**	**12,131,871**	**1,040,411**	**0**
23	Special Reserve - RDA Account	494,818	895,039	993,078	993,078	703,559
24	Post Retirement Fund	0	0	500,000	500,000	836,792
25	**Total Transfer From Reserve**	**1,944,818**	**2,345,039**	**15,074,949**	**12,246,352**	**7,619,333**
26	**Transfers Out to Other Funds 7600 - 7699**					
27	Adult Ed	(39,000)	(59,000)	(59,000)	(59,000)	(59,000)
28	Child Development Center	0	0	(62,449)	0	0
29	Special Reserve/ Strategic Fund	(500,000)	0	0	0	0
30	Student Nutrition Fund	0	(153,706)	(303,768)	(330,000)	(330,000)
31	**Total Excess include transfers in/out**	**365,649**	**(8,054,155)**	**(1,886,051)**	**69,271**	**(6,420,016)**
32	**Ending Balance**	**$14,187,366**	**$6,133,211**	**$4,247,160**	**$4,316,434**	**($2,103,584)**
33	**Unrestricted Ending Balance as % of Total Expense**	**7.3%**	**3.00%**	**3.00%**	**3.00%**	**3.00%**
34	**Component of Ending Balance:**					
35	3% Amount Required Reserve on Total Expenditures (AB 1200)	3,752,080	3,893,664	3,832,160	3,903,584	3,978,067
36	Other Reserves and C/O	5,126,888	712,579	415,000	412,847	412,847
37	Operational C/O	5,308,398	1,526,968	0	0	0
38	**Amount needs to balance the Budget**	0	0	0	0	**(6,494,498)**

Milpitas Unified School District

2020-21 Adoption Budget Update -Scenario 1

	2018-19	2019-20	2020-21	2021-22	2022-23
Special Reserve/Strategic Fund					
Beginning Fund Balance	11,595,548	11,831,282	12,022,282	30,411	-
Interest Revenue	235,734	191,000	140,000	10,000	-
Transfer out to General Fund	-	-	(12,131,871)	(40,411)	-
Projected Ending Fund Balance	***11,831,282***	***12,022,282***	***30,411***	***-***	***-***
RDA Settlement Transfer In	***4,079,572***	***3,584,754***	***2,689,715***	***1,696,637***	***703,559***
Transfer Out to General Fund	(494,818)	(895,039)	(993,078)	(993,078)	(703,559)
RDA Settlement Balance	***3,584,754***	***2,689,715***	***1,696,637***	***703,559***	***-***
Transfer in from GF - STRS/PERS	***500,000***	-	-	***(1,000,000)***	-
Reserve for STRS/PERS Cost Increase	***1,000,000***	***1,000,000***	***1,000,000***	***-***	***-***
Building Fund					
Beginning Fund Balance	11,640,232	14,587,851	15,876,089	14,354,791	5,010,455
Projected Revenues	6,136,146	5,521,254	2,510,175	3,000,000	4,000,000
Projected Expenditures	(1,238,527)	(2,383,016)	(2,281,473)	(2,481,473)	(2,781,473)
Transfer to Deferred Maintenance Fund	(500,000)	(400,000)	(300,000)	(150,000)	(150,000)
Transfers to General Fund	(1,450,000)	(1,450,000)	(1,450,000)	(9,712,863)	(6,078,982)
Projected Ending Fund Balance	***14,587,851***	***15,876,089***	***14,354,791***	***5,010,455***	***-***
Post-Retirement Fund					
Beginning Fund Balance	1,710,515	1,745,344	1,779,568	1,313,792	828,792
Interest Revenue	34,829	34,224	34,224	15,000	8,000
Transfers to General Fund	-	-	(500,000)	(500,000)	(836,792)
Projected Ending Fund Balance	***1,745,344***	***1,779,568***	***1,313,792***	***828,792***	***-***

Milpitas Unified School District

2020-21 Adoption Budget Update - Scenario 2

	Description	Actual 2018-19	Estimated Actual 2019-20	Projection 2020-21	Projection Y1 2021-22	Projection Y2 2022-23
1	**ADA**	**10,025.35**	**10,009.48**	**10,065**	**10,135**	**10,245**
2	**COLA (%)**	**3.70%**	**3.26%**	**2.31%**	**2.48%**	**3.26%**
3	**Supplemental Funding %**	**46.14%**	**46.14%**	**45.25%**	**43.38%**	**41.29%**
4	**LCFF Deficit Factor**	**0.00%**	**0.00%**	**<7.92%>**	**<7.92%>**	**<7.92%>**
5	Beginning Balance Unrestricted	$9,380,754	$9,060,478	$5,420,632	$3,832,160	$3,900,807
6	Beginning Balance Restricted	$4,440,964	$5,126,888	$712,579	$415,000	$418,515
7	**Total Beginning Balance**	**$13,821,718**	**$14,187,366**	**$6,133,211**	**$4,247,160**	**$4,319,322**
8	LCFF Sources/Excess Property Tax	94,875,378	95,126,627	88,009,094	90,463,723	93,989,039
9	Federal Revenues	3,779,342	4,080,728	4,320,873	3,680,873	3,680,873
10	State Revenues	16,298,023	10,358,950	8,997,776	8,997,776	8,997,776
11	Other Local Revenues	8,537,404	9,823,311	9,449,914	9,449,914	9,449,914
12	**TOTAL REVENUES**	**$123,490,147**	**$119,389,616**	**$110,777,657**	**$112,592,286**	**$116,117,602**
13	Certificated Salaries	54,466,392	56,528,034	59,362,493	60,851,940	62,501,940
14	Classified Salaries	15,776,568	16,271,328	17,136,657	17,411,672	17,696,672
15	Benefits - Statutory	23,165,534	17,040,348	21,463,879	21,823,908	22,369,159
16	Benefits - H & W	8,609,456	11,535,413	9,279,542	9,479,542	9,479,542
17	Books, Supplies, Services, Utilities and Equipment	22,512,366	28,200,981	20,070,870	20,070,870	20,070,870
18	**TOTAL EXPENDITURES**	**$124,530,317**	**$129,576,104**	**$127,313,441**	**$129,637,932**	**$132,118,183**
19	**Excess (Deficiency) of Revenues over Expenditures Before Transfers In/Out**	**(1,040,169)**	**(10,186,488)**	**(16,535,784)**	**(17,045,646)**	**(16,000,581)**
20	**Transfers In Other Funds 8910-8929:**					
21	Building Fund	**1,450,000**	**1,450,000**	**1,450,000**	**14,723,318**	**1,068,527**
22	Special Reserve -Operations Account	**0**	**0**	**12,131,871**	**1,040,411**	**0**
23	Special Reserve - RDA Account	494,818	895,039	993,078	993,078	703,559
24	Post Retirement Fund	0	0	500,000	750,000	583,792
25	**Total Transfer From Reserve**	**1,944,818**	**2,345,039**	**15,074,949**	**17,506,807**	**2,355,878**
26	**Transfers Out to Other Funds 7600 - 7699**					
27	Adult Ed	(39,000)	(59,000)	(59,000)	(59,000)	(59,000)
28	Child Development Center	0	0	(62,449)	0	0
29	Special Reserve/ Strategic Fund	(500,000)	0	0	0	0
30	Student Nutrition Fund	0	(153,706)	(303,768)	(330,000)	(330,000)
31	**Total Excess include transfers in/out**	**365,649**	**(8,054,155)**	**(1,886,052)**	**72,161**	**(14,033,703)**
32	**Ending Balance**	**$14,187,366**	**$6,133,211**	**$4,247,160**	**$4,319,322**	**($9,714,380)**
33	**Unrestricted Ending Balance as % of Total Expense**	**7.3%**	**3.00%**	**3.00%**	**3.00%**	**3.00%**
34	**Component of Ending Balance:**					
35	3% Amount Required Reserve on Total Expenditures (AB 1200)	3,752,080	3,893,664	3,832,160	3,900,807	3,975,215
36	Other Reserves and C/O	5,126,888	712,579	415,000	418,512	418,512
37	Operational C/O	5,308,398	1,526,968	0	0	0
38	**Amount needs to balance the Budget**	0	0	0	**0**	**(14,108,109)**

Milpitas Unified School District

2020-21 Adoption Budget Update - Scenario 2

	2018-19	2019-20	2020-21	2021-22	2022-23
Special Reserve/Strategic Fund					
Beginning Fund Balance	11,595,548	11,831,282	12,022,282	30,411	-
Interest Revenue	235,734	191,000	140,000	10,000	-
Transfer out to General Fund	-	-	(12,131,871)	(40,411)	-
Projected Ending Fund Balance	***11,831,282***	***12,022,282***	***30,411***	***-***	***-***
RDA Settlement Transfer In	***4,079,572***	***3,584,754***	***2,689,715***	***1,696,637***	***703,559***
Transfer Out to General Fund	(494,818)	(895,039)	(993,078)	*(993,078)*	*(703,559)*
RDA Settlement Balance	***3,584,754***	***2,689,715***	***1,696,637***	***703,559***	***-***
Transfer in from GF - STRS/PERS	***500,000***	-	-	***(1,000,000)***	-
Reserve for STRS/PERS Cost Increase	***1,000,000***	***1,000,000***	***1,000,000***	***-***	***-***
Building Fund					
Beginning Fund Balance	11,640,232	14,587,851	15,876,089	14,354,791	-
Projected Revenues	6,136,146	5,521,254	2,510,175	3,000,000	4,000,000
Projected Expenditures	(1,238,527)	(2,383,016)	(2,281,473)	(2,481,473)	(2,781,473)
Transfer to Deferred Maintenance Fund	(500,000)	(400,000)	(300,000)	(150,000)	(150,000)
Transfers to General Fund	(1,450,000)	(1,450,000)	(1,450,000)	(14,723,318)	(1,068,527)
Projected Ending Fund Balance	***14,587,851***	***15,876,089***	***14,354,791***	***-***	***-***
Post-Retirement Fund					
Beginning Fund Balance	1,710,515	1,745,344	1,779,568	1,313,792	578,792
Interest Revenue	34,829	34,224	34,224	15,000	5,000
Transfers to General Fund	-	-	(500,000)	(750,000)	(583,792)
Projected Ending Fund Balance	***1,745,344***	***1,779,568***	***1,313,792***	***578,792***	***-***

Milpitas Unified School District

2020-21 Adoption Budget Update -Scenario 3

	Description	Actual 2018-19	Estimated Actual 2019-20	Projection 2020-21	Projection Y1 2021-22	Projection Y2 2022-23
1	**ADA**	**10,112.22**	**10,009.48**	**10,065.00**	**10,135.00**	**10,245.00**
2	**COLA (%)**	**3.70%**	**3.26%**	**2.31%**	**0.00%**	**0.00%**
3	**Supplemental Funding %**	**46.14%**	**46.14%**	**45.25%**	**43.38%**	**41.29%**
4	**LCFF Deficit Factor**	**0.00%**	**0.00%**	**<7.92%>**	**<7.92%>**	**<7.92%>**
5	Beginning Balance Unrestricted	$9,380,754	$9,060,478	$5,420,632	$3,832,160	$4,318,585
6	Beginning Balance Restricted	$4,440,964	$5,126,888	$712,579	$415,000	($2,183,254)
7	**Total Beginning Balance**	**$13,821,718**	**$14,187,366**	**$6,133,211**	**$4,247,160**	**$2,135,331**
8	LCFF Sources/Excess Property Tax	94,875,378	95,126,627	88,009,094	88,293,503	88,864,239
9	Federal Revenues	3,779,342	4,080,728	4,320,873	3,680,873	3,680,873
10	State Revenues	16,298,023	10,358,950	8,997,776	8,997,776	8,997,776
11	Other Local Revenues	8,537,404	9,823,311	9,449,914	9,449,914	9,449,914
12	**TOTAL REVENUES**	**$123,490,147**	**$119,389,616**	**$110,777,657**	**$110,422,066**	**$110,992,802**
13	Certificated Salaries	54,466,392	56,528,034	59,362,493	60,852,493	62,502,493
14	Classified Salaries	15,776,568	16,271,328	17,136,657	17,501,657	17,786,657
15	Benefits - Statutory	23,165,534	17,040,348	21,463,878	21,825,932	22,373,685
16	Benefits - H & W	8,609,456	11,535,413	9,279,542	9,479,542	9,479,542
17	Books, Supplies, Services, Utilities and Equipment	22,512,366	28,200,981	20,070,870	20,070,870	20,070,870
18	**TOTAL EXPENDITURES**	**$124,530,317**	**$129,576,104**	**$127,313,440**	**$129,730,494**	**$132,213,247**
19	**Excess (Deficiency) of Revenues over Expenditures Before Transfers In/Out**	**($1,040,169)**	**($10,186,488)**	**($16,535,783)**	**($19,308,428)**	**($21,220,445)**
20	**Transfers In Other Funds 8910-8929:**					
21	Building Fund	**1,450,000**	**1,450,000**	**1,450,000**	**14,723,318**	**1,068,527**
22	Special Reserve -Operations Account	**0**	**0**	**12,131,871**	**1,040,411**	**0**
23	Special Reserve - RDA Account	494,818	895,039	993,078	993,078	703,559
24	Post Retirement Fund	0	0	500,000	828,792	505,000
25	**Total Transfer From Reserve**	**1,944,818**	**2,345,039**	**15,074,949**	**17,585,599**	**2,277,086**
26	**Transfers Out to Other Funds 7600 - 7699**					
27	Adult Ed	(39,000)	(59,000)	(59,000)	(59,000)	(59,000)
28	Child Development Center	0	0	(62,449)	0	0
29	Special Reserve/ Strategic Fund	(500,000)	0	0	0	0
30	Student Nutrition Fund	0	(153,706)	(303,768)	(330,000)	(330,000)
31	**Total Excess include transfers in/out**	**365,649**	**(8,054,155)**	**(1,886,051)**	**(2,111,830)**	**(19,332,359)**
32	**Ending Balance**	**$14,187,366**	**$6,133,211**	**$4,247,160**	**$2,135,331**	**($17,197,028)**
33	**Unrestricted Ending Balance as % of Total Expense**	**7.3%**	**3.00%**	**3.00%**	**3.00%**	**3.00%**
34	**Component of Ending Balance:**					
35	3% Amount Required Reserve on Total Expenditures (AB 1200)	3,752,080	3,893,664	3,832,160	3,903,585	3,978,067
36	Other Reserves and C/O	5,126,888	712,579	415,000	415,000	415,000
37	Operational C/O	5,308,398	1,526,968	0	0	0
38	**Amount needs to balance the Budget**	0	0	0	**(2,183,254)**	**(21,590,095)**

Milpitas Unified School District

2020-21 Adoption Budget Update -Scenario 3

	2018-19	2019-20	2020-21	2021-22	2022-23
Special Reserve/Strategic Fund					
Beginning Fund Balance	11,595,548	11,831,282	12,022,282	30,411	-
Interest Revenue	235,734	191,000	140,000	10,000	-
Transfer out to General Fund	-	-	(12,131,871)	(40,411)	-
Projected Ending Fund Balance	***11,831,282***	***12,022,282***	***30,411***	***-***	***-***
RDA Settlement Transfer In	***4,079,572***	***3,584,754***	***2,689,715***	***1,696,637***	***703,559***
Transfer Out to General Fund	(494,818)	(895,039)	(993,078)	*(993,078)*	*(703,559)*
RDA Settlement Balance	***3,584,754***	***2,689,715***	***1,696,637***	***703,559***	***-***
Transfer in from GF - STRS/PERS	***500,000***	***-***	***-***	***(1,000,000)***	***-***
Reserve for STRS/PERS Cost Increase	***1,000,000***	***1,000,000***	***1,000,000***	***-***	***-***
Building Fund					
Beginning Fund Balance	11,640,232	14,587,851	15,876,089	14,354,791	-
Projected Revenues	6,136,146	5,521,254	2,510,175	3,000,000	4,000,000
Projected Expenditures	(1,238,527)	(2,383,016)	(2,281,473)	(2,481,473)	(2,781,473)
Transfer to Deferred Maintenance Fund	(500,000)	(400,000)	(300,000)	(150,000)	(150,000)
Transfers to General Fund	(1,450,000)	(1,450,000)	(1,450,000)	(14,723,318)	(1,068,527)
Projected Ending Fund Balance	***14,587,851***	***15,876,089***	***14,354,791***	***-***	***-***
Post-Retirement Fund					
Beginning Fund Balance	1,710,515	1,745,344	1,779,568	1,313,792	500,000
Interest Revenue	34,829	34,224	34,224	15,000	5,000
Transfers to General Fund	-	-	(500,000)	(828,792)	(505,000)
Projected Ending Fund Balance	***1,745,344***	***1,779,568***	***1,313,792***	***500,000***	***-***

Conclusion

With the conservative and prudent budget management from the past years, the District has the following available reserves at the end of the 2019-20 school year to help balance the General Fund budget:

- Special Reserve Fund 170: $15,711,996
- Post Retirement Fund 200: $1,779,568
- Building Fund 210: $15,876,089

Total: $33,367,653

It is apparent, under each scenario, that the District will deplete the available reserves including the balance from the Building fund, which should be designated for building repairs and maintenance. After using up all of the District's available reserves of $33.3 million, the District still needs additional resources in order to have a balanced budget in the year 2022-23.

The drastic revenue loss statewide, nationwide, and worldwide caused by the pandemic is unprecedented. It is not realistic that we can weather this financial storm on our own. We urge the state leaders to advocate for education and obtain financial relief from the Federal government to lift this drastic cut to Education as proposed.

As for the District's regular operations; each year, MUSD will incur approximately $6,000,000 in on-going expenditure increases in operations due to the increase in staff salary placement changes, pension cost, health and welfare, insurance premium, etc. Unlike other industries, more than 80% of our operational cost is on people and 85% of our funding is provided by the Government. This is the nature of the educational field. Over the years, staff have applied for grants and obtained donations from local companies and supporters. However, the grants and donations are considered supplemental funds to our operations because these are not a guaranteed, on-going funding source for us to run operations. Additional on-going income sources must be secured and staffing needs and performance will need to be evaluated to reduce operational costs in order for us to get through this difficult time.

In recent years, many of the school districts in the Bay Area, including the wealthier ones, have been cutting back. MUSD implemented a cost reduction plan in 2018-19, which gave us a savings of $799,000. Another reduction is planned for the coming year that will save approximately $1.5 million. However, most of our savings result from shifting funds, meaning that they are not true reductions to the extent of the dollar value expected. These are temporary solutions, because the cost still exists. It is just a matter of which pot of funds it is being paid from, ultimately it is still a cost to the District.

In preparing for the coming year's operations, we will rely heavily on our reserves to help balance the General Fund budget. Moving forward, the District should continue to explore additional revenue income sources as well as discipline our spending by tightening staffing allocation and monitoring other operational expenses. We should develop a realistic action plan; working collaboratively with leaders in our teacher and classified bargaining units so that MUSD can weather through this financial storm and be financially sustained for the years to come.

Milpitas Unified School District
2019/20 Estimated Actual for All Funds

Object #	Categories	General Fund						
		Unrestricted F010	Parcel Tax F040	Total Unrestricted	Categorical F060	Special Ed. F080	Total Restricted	TOTAL Rest./Unrest.
	Revenues							
8010-8099	LCFF	$ 95,126,627		$ 95,126,627			$ -	$ 95,126,627
8100-8299	Federal	$ -		$ -	$ 2,050,253	$ 2,030,475	$ 4,080,728	$ 4,080,728
8300-8599	Other State	$ 6,234,186		$ 6,234,186	$ 2,651,641	$ 1,473,123	$ 4,124,764	$ 10,358,950
8600-8799	Local	$ 1,985,263	$ 1,569,889	$ 3,555,152	$ 668,204	$ 5,599,955	$ 6,268,159	$ 9,823,311
8910-8929	Other Authorized Interfund Transfer In	$ 2,345,039		$ 2,345,039			$ -	$ 2,345,039
8950-8959	Proceeds Fr Sale of Bonds			$ -			$ -	$ -
8980-8999	Contrib to Special Ed. & Other Restr. Fd	$ (18,536,610)		$ (18,536,610)	$ 3,710,979	$ 14,825,631	$ 18,536,610	$ -
	Total Revenues	$ 87,154,505	$ 1,569,889	$ 88,724,394	$ 9,081,077	$ 23,929,184	$ 33,010,261	$ 121,734,655
	Expenditures							
1000-1999	Certificated Salaries	$ 47,063,828	$ 1,204,332	$ 48,268,160	$ 1,077,100	$ 7,182,774	$ 8,259,874	$ 56,528,034
2000-2999	Classified Salaries	$ 9,392,119		$ 9,392,119	$ 2,620,007	$ 4,259,202	$ 6,879,209	$ 16,271,328
3000-3999	Employee Benefits	$ 22,657,554	$ 365,557	$ 23,023,111	$ 1,334,977	$ 4,217,673	$ 5,552,650	$ 28,575,761
4000-4999	Books & Supplies	$ 4,879,022		$ 4,879,022	$ 2,338,486	$ 47,694	$ 2,386,180	$ 7,265,202
5000-5999	Contracted Services	$ 6,271,139		$ 6,271,139	$ 1,310,427	$ 5,971,029	$ 7,281,456	$ 13,552,595
6000-6999	Capital Outlay	$ 14,750		$ 14,750	$ 1,637,073		$ 1,637,073	$ 1,651,823
7100-7299	Other Outgo (including transf ind/direct)	$ 3,805,920		$ 3,805,920		$ 2,047,014	$ 2,047,014	$ 5,852,934
7300-7399	Transfers of Indirect/Direct Support Costs	$ (924,183)		$ (924,183)	$ 298,812	$ 503,798	$ 802,610	$ (121,573)
7400-7499	Other Outgo (including transf ind/direct)	$ -		$ -			$ -	$ -
	Total Expenditures	$ 93,160,149	$ 1,569,889	$ 94,730,038	$ 10,616,882	$ 24,229,184	$ 34,846,066	$ 129,576,104
7600-7699	Other Sources/Uses	$ 212,706		$ 212,706			$ -	$ 212,706
	Total Fund Expenditures	$ 93,372,855	$ 1,569,889	$ 94,942,744	$ 10,616,882	$ 24,229,184	$ 34,846,066	$ 129,788,810
	Net Increase/Decrease to Fund Balance	$ (6,218,350)	$ -	$ (6,218,350)	$ (1,535,806)	$ (300,000)	$ (1,835,806)	$ (8,054,156)
	BEGINNING BALANCE	$ 12,351,561	$ -	$ 12,351,561	$ 1,535,806	$ 300,000	$ 1,835,806	$ 14,187,367
	Net Change	$ (6,218,350)	$ -	$ (6,218,350)	$ (1,535,806)	$ (300,000)	$ (1,835,806)	$ (8,054,156)
	ENDING BALANCE	$ 6,133,211	$ -	$ 6,133,211	$ -	$ -	$ -	$ 6,133,211

Milpitas Unified School District
2019/20 Estimated Actual for All Funds

Object #	Categories	Adult Education F110	Child Development F120	Child Nutrition Service F130	Deferred Maintenance F140	Special Reserve F170	Post Retirement F200	Building F210	Building Bond F213	Capital Facilities F250	DISTRICT TOTAL
	Revenues										
8010-8099	LCFF										$ 95,126,627
8100-8299	Federal	$ 421,705	$ 129,441	$ 1,440,502							$ 6,072,376
8300-8599	Other State	$ 2,637,956	$ 1,193,398	$ 116,083							$ 14,306,387
8600-8799	Local	$ 41,642	$ 446,952	$ 1,175,232	$ 2,100	$ 191,000	$ 34,224	$ 5,521,254	$ 1,009,585	$ 927,268	$ 19,172,568
8910-8929	Other Authorized Interfund Transfer In	$ 59,000		$ 153,706	$ 400,000						$ 2,957,745
8950-8959	Proceeds Fr Sale of Bonds										$ -
8980-8999	Contrib to Special Ed. & Other Restr. Fd										$ -
	Total Revenues	$ 3,160,303	$ 1,769,791	$ 2,885,523	$ 402,100	$ 191,000	$ 34,224	$ 5,521,254	$ 1,009,585	$ 927,268	$ 137,635,703
	Expenditures										
1000-1999	Certificated Salaries	$ 1,954,635	$ 670,040								$ 59,152,709
2000-2999	Classified Salaries	$ 500,442	$ 480,563	$ 1,436,982				$ 270,680		$ 22,489	$ 18,982,484
3000-3999	Employee Benefits	$ 857,268	$ 492,948	$ 762,083				$ 105,434	$ 14,112	$ 10,491	$ 30,818,097
4000-4999	Books & Supplies	$ 68,005	$ 18,274	$ 959,629	$ 37,591			$ 133,837	$ 424,158	$ 2,000	$ 8,908,696
5000-5999	Contracted Services	$ 58,118	$ 107,966	$ 6,378	$ 145,000			$ 147,850	$ 841,970	$ 156,671	$ 15,016,548
6000-6999	Capital Outlay				$ 326,384			$ 207,000	$ 12,386,545	$ 950	$ 14,572,702
7100-7299	Other Outgo (including transf ind/direct)							$ 400,000			$ 6,252,934
7300-7399	Transfers of Indirect/Direct Support Costs	$ 121,573									$ -
7400-7499	Other Outgo (including transf ind/direct)							$ 1,118,215			$ 1,118,215
	Total Expenditures	$ 3,560,041	$ 1,769,791	$ 3,165,072	$ 508,975	$ -	$ -	$ 2,383,016	$ 13,666,785	$ 192,601	$ 154,822,385
7600-7699	Other Sources/Uses					$ 895,039		$ 1,850,000			$ 2,957,745
	Total Fund Expenditures	$ 3,560,041	$ 1,769,791	$ 3,165,072	$ 508,975	$ 895,039	$ -	$ 4,233,016	$ 13,666,785	$ 192,601	$ 157,780,130
	Net Increase/Decrease to Fund Balance	$ (399,738)	$ -	$ (279,549)	$ (106,875)	$ (704,039)	$ 34,224	$ 1,288,238	$ (12,657,200)	$ 734,667	$ (20,144,427)
	BEGINNING BALANCE	$ 920,907	$ -	$ 279,549	$ 106,875	$ 16,416,035	$ 1,745,344	$ 14,587,851	$ 72,822,294	$ 4,465,830	$ 125,532,053
	Net Change	$ (399,738)	$ -	$ (279,549)	$ (106,875)	$ (704,039)	$ 34,224	$ 1,288,238	$ (12,657,200)	$ 734,667	$ (20,144,427)
	ENDING BALANCE	$ 521,169	$ -	$ -	$ -	$ 15,711,996	$ 1,779,568	$ 15,876,089	$ 60,165,094	$ 5,200,497	$ 105,387,626

Milpitas Unified School District
2020/21 Adoption for All Funds

Object #	Categories	General Fund						
		Unrestricted F010	Parcel Tax F040	Total Unrestricted	Categorical F060	Special Ed. F080	Total Restricted	TOTAL Rest./Unrest.
	Revenues							
8010-8099	LCFF	$ 88,009,094	$ -	$ 88,009,094	$ -	$ -	$ -	$ 88,009,094
8100-8299	Federal	$ 640,000	$ -	$ 640,000	$ 1,598,271	$ 2,082,602	$ 3,680,873	$ 4,320,873
8300-8599	Other State	$ 7,238,668	$ -	$ 7,238,668	$ 1,103,539	$ 655,569	$ 1,759,108	$ 8,997,776
8600-8799	Local	$ 1,583,255	$ 1,569,889	$ 3,153,144	$ 102,173	$ 6,194,597	$ 6,296,770	$ 9,449,914
8910-8929	Other Authorized Interfund Transfer In	$ 15,074,949	$ -	$ 15,074,949	$ -	$ -	$ -	$ 15,074,949
8950-8959	Proceeds Fr Sale of Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8980-8999	Contrib to Special Ed. & Other Restr. Fd	$ (19,759,482)	$ -	$ (19,759,482)	$ 3,883,836	$ 15,875,646	$ 19,759,482	$ -
	Total Revenues	$ 92,786,484	$ 1,569,889	$ 94,356,373	$ 6,687,819	$ 24,808,414	$ 31,496,233	$ 125,852,606
	Expenditures							
1000-1999	Certificated Salaries	$ 48,145,391	$ 1,175,931	$ 49,321,322	$ 825,838	$ 9,215,333	$ 10,041,171	$ 59,362,493
2000-2999	Classified Salaries	$ 9,788,490	$ -	$ 9,788,490	$ 2,324,192	$ 5,023,975	$ 7,348,167	$ 17,136,657
3000-3999	Employee Benefits	$ 24,342,656	$ 393,958	$ 24,736,614	$ 1,297,186	$ 4,709,620	$ 6,006,806	$ 30,743,420
4000-4999	Books & Supplies	$ 2,694,283	$ -	$ 2,694,283	$ 940,829	$ 39,931	$ 980,760	$ 3,675,043
5000-5999	Contracted Services	$ 6,406,080	$ -	$ 6,406,080	$ 1,045,028	$ 2,898,898	$ 3,943,926	$ 10,350,006
6000-6999	Capital Outlay	$ -	$ -	$ -	$ 10,898	$ -	$ 10,898	$ 10,898
7100-7299	Other Outgo (including transf ind/direct)	$ 3,718,340	$ -	$ 3,718,340	$ -	$ 2,448,542	$ 2,448,542	$ 6,166,882
7300-7399	Transfers of Indirect/Direct Support Costs	$ (847,922)	$ -	$ (847,922)	$ 243,848	$ 472,115	$ 715,963	$ (131,959)
7400-7499	Other Outgo (including transf ind/direct)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Expenditures	$ 94,247,318	$ 1,569,889	$ 95,817,207	$ 6,687,819	$ 24,808,414	$ 31,496,233	$ 127,313,440
7600-7699	Other Sources/Uses	$ 425,217	$ -	$ 425,217	$ -	$ -	$ -	$ 425,217
	Total Fund Expenditures	$ 94,672,535	$ 1,569,889	$ 96,242,424	$ 6,687,819	$ 24,808,414	$ 31,496,233	$ 127,738,657
	Net Increase/Decrease to Fund Balance	$ (1,886,051)	$ -	$ (1,886,051)	$ -	$ -	$ -	$ (1,886,051)
	BEGINNING BALANCE	$ 6,133,211	$ -	$ 6,133,211	$ -	$ -	$ -	$ 6,133,211
	Net Change	$ (1,886,051)	$ -	$ (1,886,051)	$ -	$ -	$ -	$ (1,886,051)
	ENDING BALANCE	$ 4,247,160	$ -	$ 4,247,160	$ -	$ -	$ -	$ 4,247,160
	Audit Adjustments			$ -			$ -	$ -
	NET ENDING BALANCE AFTER AUDIT ADJUSTMENT	$ 4,247,160	$ -	$ 4,247,160	$ -	$ -	$ -	$ 4,247,160

Milpitas Unified School District
2020/21 Adoption for All Funds

Object #	Categories	Adult Education F110	Child Development F120	Child Nutrition Service F130	Deferred Maintenance F140	Special Reserve F170	Post Retirement F200	Building F210	Building Bond F213	Capital Facilities F250	DISTRICT TOTAL
	Revenues										
8010-8099	LCFF	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 88,009,094
8100-8299	Federal	$ 421,705	$ 129,441	$ 1,856,275	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,728,294
8300-8599	Other State	$ 2,872,666	$ 1,193,398	$ 146,049	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,209,889
8600-8799	Local	$ 29,540	$ 446,952	$ 1,561,633	$ 1,000	$ 140,000	$ 34,224	$ 2,510,175	$ 500,000	$ 139,368	$ 14,812,806
8910-8929	Other Authorized Interfund Transfer In	$ 59,000	$ 62,449	$ 303,768	$ 300,000	$ -	$ -	$ -	$ -	$ -	$ 15,800,166
8950-8959	Proceeds Fr Sale of Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 209,000,000	$ -	$ 209,000,000
8980-8999	Contrib to Special Ed. & Other Restr. Fd	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Revenues	**$ 3,382,911**	**$ 1,832,240**	**$ 3,867,725**	**$ 301,000**	**$ 140,000**	**$ 34,224**	**$ 2,510,175**	**$ 209,500,000**	**$ 139,368**	**$ 347,560,249**
	Expenditures										
1000-1999	Certificated Salaries	$ 1,773,472	$ 635,064	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 61,771,029
2000-2999	Classified Salaries	$ 500,678	$ 510,733	$ 1,677,615	$ -	$ -	$ -	$ 307,087	$ -	$ 22,489	$ 20,155,259
3000-3999	Employee Benefits	$ 1,073,641	$ 561,372	$ 919,089	$ -	$ -	$ -	$ 135,808	$ 66,541	$ 11,071	$ 33,510,942
4000-4999	Books & Supplies	$ 63,859	$ 12,250	$ 1,283,047	$ 37,000	$ -	$ -	$ 133,185	$ 3,094,381	$ -	$ 8,298,765
5000-5999	Contracted Services	$ 84,563	$ 112,821	$ (12,026)	$ 264,000	$ -	$ -	$ 144,850	$ 44,718,996	$ 118,671	$ 55,781,881
6000-6999	Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 221,785,176	$ -	$ 221,796,074
7100-7299	Other Outgo (including transf ind/direct)	$ -	$ -	$ -	$ -	$ -	$ -	$ 400,000	$ -	$ -	$ 6,566,882
7300-7399	Transfers of Indirect/Direct Support Costs	$ 131,959	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7400-7499	Other Outgo (including transf ind/direct)	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,160,543	$ -	$ -	$ 1,160,543
	Total Expenditures	**$ 3,628,172**	**$ 1,832,240**	**$ 3,867,725**	**$ 301,000**	**$ -**	**$ -**	**$ 2,281,473**	**$ 269,665,094**	**$ 152,231**	**$ 409,041,375**
7600-7699	Other Sources/Uses	$ -	$ -	$ -	$ -	$ 13,124,949	$ 500,000	$ 1,750,000	$ -	$ -	$ 15,800,166
	Total Fund Expenditures	**$ 3,628,172**	**$ 1,832,240**	**$ 3,867,725**	**$ 301,000**	**$ 13,124,949**	**$ 500,000**	**$ 4,031,473**	**$ 269,665,094**	**$ 152,231**	**$ 424,841,541**
	Net Increase/Decrease to Fund Balance	$ (245,261)	$ -	$ -	$ -	$ (12,984,949)	$ (465,776)	$ (1,521,298)	$ (60,165,094)	$ (12,863)	**$ (77,281,292)**
	BEGINNING BALANCE	**$ 521,169**	**$ -**	**$ -**	**$ -**	**$ 15,711,996**	**$ 1,779,568**	**$ 15,876,089**	**$ 60,165,094**	**$ 5,200,497**	**$ 105,387,624**
	Net Change	$ (245,261)	$ -	$ -	$ -	$ (12,984,949)	$ (465,776)	$ (1,521,298)	$ (60,165,094)	$ (12,863)	**$ (77,281,292)**
	ENDING BALANCE	**$ 275,908**	**$ -**	**$ -**	**$ -**	**$ 2,727,047**	**$ 1,313,792**	**$ 14,354,791**	**$ -**	**$ 5,187,634**	**$ 28,106,332**
	Audit Adjustments										$ -
	NET ENDING BALANCE AFTER AUDIT ADJUSTMENT	**$ 275,908**	**$ -**	**$ -**	**$ -**	**$ 2,727,047**	**$ 1,313,792**	**$ 14,354,791**	**$ -**	**$ 5,187,634**	**$ 28,106,332**

FUND 010
GENERAL FUND
UNRESTRICTED

FUND 010 – GENERAL FUND/UNRESTRICTED

General Information

The District's 2020-21 Proposed Budget is based on the Governor's 2020 May Revision and the guidance from School Services of California's Financial Projections. It also includes the 2019-20 Estimated Ending Fund Balance.

Revenue

The main source of the District's revenue is the Local Control Funding Formula (LCFF), which was signed into law on July 1, 2013. The factors affecting the LCFF calculation are the percentage of Cost of Living Adjustment (COLA), the average daily attendance (ADA), and the percentage of unduplicated pupil count of English Learners, Low Income, and Foster Youth.

For the coming year, the Governor's May Revision proposed to suspend the 2.31% Cost of Living Adjustment (COLA), this will result in no increase to the base funding rate of the formula. Also, the Governor proposed a 7.92% reduction in LCFF funding compared to the 2019-20 funding level. Based on this proposal, our LCFF funding will be short by about $8.5 million, offset by our attendance increase, the net changes will be $7,117,533 less than the 2019-20 school year level.

Salaries

Salaries reflect employee step and column changes, plus other staffing changes to date, such as retirement, resignation, and promotion. No salary improvement is included in the projection.

Benefits

Changes to the fringe benefits have been included in the 2020-21 budget. This includes benefit changes due to any salary adjustments or staff changes. The statutory benefit rates have been updated based on the current available information.

Other Expenditures

All known changes to date are included in the 2020-21 expenditures projection. The carry-over from 2019-20 is not included. The estimated actuals for the fiscal year 2019-20 are based on the April 2020 financial reports.

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
GENERAL FUND UNRESTRICTED BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
8 -	**Revenue**					
8011	REVENUE LIMIT STATE AIDE-CY	17,880,111	21,966,591	21,257,921	14,129,284	(7,128,637)
8012	EDUCATION PROTECTION ACCT	2,023,934	2,022,022	2,001,896	2,013,000	11,104
8019	REVENUE LIMIT STATE AIDE-PR YR	8,633	16,341	-	-	-
8021	HOMEOWNERS EXEMPTION	289,597	280,422	281,000	281,000	-
8041	SECURED ROLL TAXES	37,995,201	40,189,112	43,506,317	43,506,317	-
8042	UNSECURED ROLL TAXES	4,260,064	4,687,474	4,651,000	4,651,000	-
8044	SUPPLEMENTAL TAXES	3,215,729	3,743,598	2,433,000	2,433,000	-
8045	EDUC REV AUGM FD ERAF	1,739,700	1,406,700	(1,184,000)	(1,184,000)	-
8047	COMM REDEVELOPTMT FUND	20,173,366	18,982,694	22,210,567	22,179,493	(31,074)
8096	TRNSFRS TO CHARTER IN LIEU TAX	(4,118)	(22,794)	(31,074)	-	31,074
8290	ALL OTHER FEDERAL REVENUE	1,384	-	-	640,000	640,000
8550	MANDATED COST REIMBURSEMT	2,056,606	2,424,739	417,168	432,387	15,219
8560	STATE LOTTERY REVENUE	1,712,706	2,037,409	1,772,716	1,764,702	(8,014)
8590	ALL OTHER STATE REVENUE	4,119,333	8,932,533	4,044,302	5,041,579	997,277
8650	LEASES AND RENTALS	186,659	168,060	163,547	169,255	5,708
8660	INTEREST	204,205	265,517	214,000	160,000	(54,000)
8689	ALL OTHER FEES AND CONTRCT	317,203	274,707	274,000	244,000	(30,000)
8699	ALL OTHER LOCAL REVENUE	1,624,121	1,584,944	1,333,716	1,010,000	(323,716)
8919	OTHER AUTH INTERFUND TRF IN	2,020,428	1,944,818	2,345,039	15,074,949	12,729,910
8980	CONTRIB FR UNRESTRD RESOURCES	(1,390,114)	(1,390,114)	(1,390,114)	(1,390,114)	-
8982	G/F CONTRIBUTION TO SP ED	(9,404,544)	(11,354,904)	(13,435,517)	(14,485,532)	(1,050,015)
8985	G/F CONTRIBUTION TO RTNE MAINT	(2,991,450)	(3,009,079)	(3,710,979)	(3,883,836)	(172,857)
8 -	**Revenue - Income**	**86,038,756**	**95,150,789**	**87,154,505**	**92,786,484**	**5,631,979**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
GENERAL FUND UNRESTRICTED BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
1 -	**Certificated Salaries**					
1110	REG CLASSROOM TEACHERS	33,924,529	34,962,578	35,979,284	36,826,201	846,917
1112	MUSIC TEACHERS	539,214	490,227	606,370	614,361	7,991
1113	ISP TEACHERS	104,937	110,939	113,719	113,719	-
1114	SCIENCE TEACHER	304,053	222,917	228,183	249,365	21,182
1118	OTHER CERTIFICATED STIPENDS	417,399	404,359	437,816	437,816	-
1119	OTHER CE STIPENDS-NON CONTRCTD	88,891	255,873	182,450	178,100	(4,350)
1120	SUMMER SCHOOL TEACHERS	193,767	183,921	230,000	200,000	(30,000)
1150	SUBSTITUTE - ILLNESS	589,914	582,874	581,355	683,600	102,245
1151	SUBSTITUTE - NON ILLNESS	583,211	414,288	265,283	358,756	93,473
1191	OTHER TEACHERS-EXTENDED DUTY	175,244	189,436	147,576	154,258	6,682
1192	TEACHERS-INSTR NON REGULAR	15,477	10,431	37,814	38,000	186
1193	ATHLETIC COACHES-CERTIFICATED	177,724	208,901	221,924	221,924	-
1205	CERT SUPPORT - LIBRARIAN	102,170	105,236	43,148	102,023	58,875
1210	COUNSELORS-CERTIFICATED	748,655	815,514	837,628	856,260	18,632
1230	PSYCHOLOGIST-CERTIFICATED	91,386	195,857	223,931	250,045	26,114
1234	PSYCHOLOGIST-SIGNING BONUS	-	800	400	-	(400)
1272	NURSES	159,798	106,575	153,351	153,351	-
1274	NURSES-SIGNING BONUS	2,000	2,000	4,000	2,000	(2,000)
1290	HOURLY/EXTRA DUTY CERT SUPPORT	425	-	-	-	-
1305	PRINCIPALS	2,023,098	2,182,880	2,369,001	2,430,996	61,995
1306	VICE PRINCIPALS	2,109,738	2,318,742	2,263,145	2,314,082	50,937
1307	PRINCIPAL-SUMMER SCHOOL	11,275	30,907	25,304	29,520	4,216
1310	DIRECTORS-CERTIFICATED	554,748	483,053	549,757	552,776	3,019
1330	COORDINATORS-CERTIFICATED	262,315	328,827	322,151	320,442	(1,709)
1360	SUPERINTENDENT	229,656	236,429	242,239	242,239	-
1390	ASSISTANT SUPERINTENDENT	394,715	380,847	420,013	423,608	3,595
1391	OTHER CERT. ADMINISTRATION	30,946	110,446	55,000	-	(55,000)
1952	OTHER CE TCHR SPEC ASSIGNMENT	626,657	356,233	507,306	375,949	(131,357)
1953	OTHER CE-TCHR NON-INSTR	6,598	12,730	15,680	16,000	320
1 -	**Certificated Salaries - Expense**	**44,468,540**	**45,703,819**	**47,063,828**	**48,145,391**	**1,081,563**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
GENERAL FUND UNRESTRICTED BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
2 -	**Classified Salaries**					
2110	CLASSIFIED INSTRUCTIONAL AIDES	555,753	479,079	494,429	590,874	96,445
2111	INSTRUCTIONAL AIDES-PE	158,952	135,181	186,634	210,676	24,042
2182	INST ASSIST-EXTRA HELP	21,661	7,605	6,300	6,300	-
2193	INST ASSIST-WALK ON COACHES	145,183	149,421	120,620	123,880	3,260
2194	CLASS INST ASSIST-SUB OTHER	9,592	50,051	50,000	50,000	-
2212	HEALTH CLERK	192,465	218,727	224,024	239,778	15,754
2213	HEALTH CLERK SUB	3,386	8,649	18,000	18,000	-
2220	REG PERS - MAINT & OPER	2,199,128	2,430,841	2,507,629	2,695,877	188,248
2227	MAINTENANCE & OPER OVERTIME	147,193	243,398	155,269	80,000	(75,269)
2281	CLASS SUPP M.O.T.F. EXTRA HELP	-	11,802	4,190	1,200	(2,990)
2282	CLASS SUPPORT M.O.T.F. O.T.	1,921	11,992	9,250	-	(9,250)
2294	CLASS SUPP M.O.T.F. SUBS OTHER	158,443	244,185	155,755	100,800	(54,955)
2320	ADMIN ASSIST - CLASSIFIED	232,166	249,961	236,844	247,589	10,745
2340	ASSIST SUPERINTDNT-CLASSFD	149,340	153,734	105,004	106,022	1,018
2360	DIRECTORS-CLASSIFIED	236,265	255,947	226,392	226,963	571
2370	SUPERVISORS-CLASSIFIED	263,559	343,802	288,915	303,708	14,793
2371	CONTRACT/PURCHASING SPECIALIST	101,073	109,620	56,165	56,166	1
2385	CLASS SUPRVSR-MANAGER	276,061	160,153	164,154	222,708	58,554
2396	GOVERNING BOARD MEMBERS	24,000	25,000	23,372	26,460	3,088
2410	REG PERSONNEL-CLERICAL	3,234,714	3,475,516	3,656,001	3,834,091	178,090
2480	OT-CLERICAL AND OFFICE SALARIE	2,309	8,769	5,384	4,000	(1,384)
2481	CLASS CLER OFFICE SAL EX HELP	46,890	27,179	12,152	3,352	(8,800)
2482	CLASS CLER OFFICE SAL OTHER	8,140	13,647	5,100	500	(4,600)
2491	CLASS CLER OFFICE SAL SUBS VAC	136,017	157,862	145,030	102,100	(42,930)
2915	SERV. CONTRACT- OTH CLASSIFIED	146,255	147,926	136,036	137,230	1,194
2923	STUDENTS - HOURLY - GENERAL FD	2,103	2,846	3,200	3,200	-
2981	OTHER CLASSIFIED- OVERTIME	-	4,206	3,000	-	(3,000)
2982	OTHER CLASSIFIED	304,994	390,895	393,270	397,016	3,746
2983	OTHER CLASS-WALK ON COACHES	69	-	-	-	-
2 -	**Classified Salaries - Expense**	**8,757,632**	**9,517,992**	**9,392,119**	**9,788,490**	**396,371**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
GENERAL FUND UNRESTRICTED BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
3 -	**Benefits**					
3101	STRS - CERTIFICATED	10,263,671	15,236,996	11,802,781	12,554,683	751,902
3102	STRS - CLASSIFIED	25,397	37,363	17,590	17,640	50
3201	PERS - CERTIFICATED	23,079	93,427	61,504	48,142	(13,362)
3202	PERS - CLASSIFIED	1,178,550	2,347,246	1,603,924	1,964,823	360,899
3311	OASDI-CERTIFICATED	11,641	13,991	20,612	16,758	(3,854)
3312	OASDI-CLASSIFIED	470,258	505,757	513,433	533,515	20,082
3321	MEDICARE-CERTIFICATED	616,550	638,849	665,588	694,187	28,599
3322	MEDICARE-CLASSIFIED	124,049	135,451	137,007	142,587	5,580
3331	ALTERNATIVE RETRMT-CERTIFD	9,343	6,889	3,274	5,800	2,526
3332	ALTERNATIVE RETRMT-CLASSFD	24,815	31,369	25,351	27,333	1,982
3401	HEALTH & WELFARE-CERTFD	4,619,638	4,648,908	4,779,177	4,977,944	198,767
3402	HEALTH & WELFARE-CLASSFIED	1,288,425	1,352,659	1,415,649	1,643,074	227,425
3501	STATE UNEMPLOYMNT-CERTIFD	21,647	22,265	23,685	24,015	330
3502	STATE UNEMPLOYMNT-CLASSFD	4,262	4,656	4,943	5,031	88
3601	WORKERS COMP-CERTIFICATED	790,903	781,999	857,676	941,193	83,517
3602	WORKERS COMP-CLASSIFIED	157,353	163,551	176,159	191,992	15,833
3701	RETIREE BENEFITS-CERTIFICATD	258,355	294,949	300,582	300,582	-
3702	RETIREE BENEFITS-CLASSIFIED	197,072	205,280	231,782	231,782	-
3901	OTHER BENEFITS-CERTIFICATED	12,587	12,268	12,980	14,875	1,895
3902	OTHER BENEFITS-CLASSIFED	3,456	3,680	3,857	6,700	2,843
3 -	**Benefits - Expense**	**20,101,049**	**26,537,552**	**22,657,554**	**24,342,656**	**1,685,102**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
GENERAL FUND UNRESTRICTED BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
4 -	**Supplies**					
4110	BASIC TEXTBOOKS	2,158	(835)	21,210	16,000	(5,210)
4210	BOOKS AND REFERENCE MATERIALS	225,547	319,406	69,165	57,300	(11,865)
4303	STORES - MAT'L & SUPPLIES	315,722	216,217	264,183	225,093	(39,090)
4306	MATERIALS/SUPP - OUTSIDE FOOD	62,796	79,875	77,657	34,525	(43,132)
4310	CLASSROOM/OFFICE SUPPLIES	1,292,991	1,375,874	3,347,740	1,292,155	(2,055,585)
4315	MEDICAL/HEALTH SUPPLIES	100	818	5,120	5,000	(120)
4316	UPS CHARGES	-	392	745	-	(745)
4318	SUPPLIES - FUEL & OIL	54,241	65,395	50,000	50,000	-
4320	SUBSCRIPTIONS	147,600	165,627	258,048	204,632	(53,416)
4322	COMPUTER SOFTWARE	102,928	107,817	412,230	478,013	65,783
4331	MATERIALS & SUPPLIES-CUSTODIAL	113	14,178	67,510	65,500	(2,010)
4400	NONCAPITALIZED EQUIPMENT	129,172	210,673	305,414	266,065	(39,349)
4710	FOOD	-	14,474	-	-	-
4 -	**Supplies - Expense**	**2,333,369**	**2,569,908**	**4,879,022**	**2,694,283**	**(2,184,739)**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
GENERAL FUND UNRESTRICTED BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
5 -	**Services**					
5203	CONFERENCE/TRAIN/WKSHP/MEETING	92,448	83,810	146,150	82,015	(64,135)
5211	MILEAGE STIPENDS	-	(597)	-	-	-
5299	MILEAGE REIMBURSEMENT	3,952	12,726	7,990	7,955	(35)
5310	DUES AND MEMBERSHIPS	54,768	62,657	59,950	36,535	(23,415)
5450	PROPERTY/LIABILITY PREMIUM	495,833	572,288	706,924	839,516	132,592
5455	CLAIMS	25,506	11,831	2,200	2,200	-
5501	GAS-HEATING	149,536	211,304	340,000	400,000	60,000
5502	ELECTRICITY	635,186	708,939	605,000	650,000	45,000
5503	WASTE DISPOSAL	166,566	174,332	182,500	182,500	-
5505	LAUNDRY	3,810	4,385	6,200	6,200	-
5506	WATER	447,578	483,748	530,000	530,000	-
5508	HOUSEKEEPING - PEST CONTROL	18,895	35,930	45,000	45,000	-
5509	HOUSEKEEPING-WASTE DISPOSAL	-	1,300	1,300	1,300	-
5610	EQUIPT MAINT AGREEMENT	84,689	90,027	126,674	133,474	6,800
5613	RENTALS - GENERAL	13,544	4,142	13,005	6,700	(6,305)
5617	REPAIRS - GENERAL	85,545	123,509	145,214	50,750	(94,464)
5620	RENTALS, LEASES, & REPAIRS	135,579	148,213	173,201	166,201	(7,000)
5710	INTERPROGRAM-COPY CTR	(855)	(998)	(601)	(407)	194
5711	INTERPROGRAM-POSTAGE	(2,052)	(3,163)	(3,502)	(3,502)	-
5712	INTERPROGRAM-BUS TRIPS	(4,733)	-	(313)	-	313
5750	INTERFUND-COPY CTR	(1,648)	(528)	(30)	(1,080)	(1,050)
5751	INTERFUND-POSTAGE	(8,847)	(9,504)	(5,917)	(6,077)	(160)
5752	INTERFUND-BUS TRIPS	-	(3,888)	(413)	-	413
5758	INTERFUND-FOOD SERVICE	17,872	21,885	7,210	8,481	1,271
5804	OTHER PERSONNEL SERVICES	6,820	-	6,035	6,035	-
5805	AUDITING	41,700	41,700	44,500	44,500	-
5806	ELECTION COSTS	-	41,672	113,000	-	(113,000)
5807	BUS/FIELD TRIP(OUTSIDE VENDOR)	429,133	356,701	379,131	480,504	101,373
5808	LEGAL SERVICES	256,116	321,657	307,500	350,000	42,500
5809	OTHER PROFESSIONAL SERV	1,715,645	1,577,449	1,526,972	1,577,538	50,566

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
GENERAL FUND UNRESTRICTED BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
5810	ADVERTISING-LEGAL	5,944	5,798	5,700	5,700	-
5811	FEES	201	32,861	13,760	13,760	-
5813	ADVERTISING-BIDS	172	-	-	-	-
5830	CONTRACTED SUBSTITUTES	157,191	273,579	303,140	310,400	7,260
5838	FINGERPRINTING	9,022	8,934	24,000	24,000	-
5842	INTEREST EXPENSE	476	-	-	-	-
5843	LEGAL EXPENSE	1,784	9,237	24,500	10,500	(14,000)
5846	LICENSING AGREEMENTS	16,026	5,840	30,583	37,750	7,167
5890	MISCELLANEOUS EXPENSES	112,288	146,127	228,531	228,531	-
5910	POSTAGE/UPS/FEDERAL EXPRESS	55,324	40,814	70,569	71,325	756
5930	TELEPHONE	52,401	59,001	60,000	57,000	(3,000)
5931	CELL PHONE/COMM DEVICE SERVICE	54,657	57,535	45,476	50,776	5,300
5 -	**Services - Expense**	**5,328,072**	**5,711,250**	**6,271,139**	**6,406,080**	**134,941**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
GENERAL FUND UNRESTRICTED BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
6 -	**Capital**					
6210	ARCHITECT ENGINEERING FEES	14,350	2,350	-	-	-
6220	DSA PLAN CHECK FEES	4,888	34	-	-	-
6280	CONSTRUCTION TESTING	9,500	357	-	-	-
6290	INSPECTION	-	3,215	-	-	-
6490	EQUIPMENT - CAPITALIZED	-	45,847	14,750	-	(14,750)
6 -	**Capital - Expense**	**28,738**	**51,804**	**14,750**	**-**	**(14,750)**
7 -	**Other Outgo**					
7130	STATE SPECIAL SCHOOLS	8,568	8,588	9,800	9,800	-
7142	OTHR TUITN EXS COST TO C O E	17,715	56,925	50,000	50,000	-
7223	TRFR OF APPORTN TO JPA	3,645,502	3,525,110	3,448,816	3,278,613	(170,203)
7281	ALL OTHER TRFR TO DISTRICT	6,291	76,106	78,935	77,148	(1,787)
7283	ALL OTHER TRFR TO JPA	214,840	235,790	218,369	302,779	84,410
7310	INDIRECT COST-INTERPROGRAM	(529,646)	(697,083)	(802,610)	(715,963)	86,647
7350	INDIRECT COST INTER FUND	(93,331)	(114,622)	(121,573)	(131,959)	(10,386)
7438	DEBT SERVICE-INTEREST	392,267	370,150	-	-	-
7439	DEBT SERVICE-PRINCIPAL	646,272	712,407	-	-	-
7619	OTHER AUTH INTERFUND TRFR	2,394,493	539,000	212,706	425,217	212,511
7 -	**Other Outgo - Expense**	**6,702,970**	**4,712,371**	**3,094,443**	**3,295,635**	**201,192**
	Total Income	**86,038,756**	**95,150,789**	**87,154,505**	**92,786,484**	**5,631,979**
	Total Expense	**87,720,370**	**94,804,697**	**93,372,855**	**94,672,535**	**1,299,680**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
GENERAL FUND UNRESTRICTED BY OBJECTS
PARCEL TAXES

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
8 -	**Revenue**					
8621	PARCEL TAXES	1,502,940	1,542,949	1,569,889	1,569,889	-
8 -	**Revenue - Income**	**1,502,940**	**1,542,949**	**1,569,889**	**1,569,889**	**-**
1 -	**Certificated Salaries**					
1110	REG CLASSROOM TEACHERS	612,563	630,579	683,307	594,081	(89,226)
1114	SCIENCE TEACHER	552,069	568,893	521,025	581,850	60,825
1 -	**Certificated Salaries - Expense**	**1,164,631**	**1,199,471**	**1,204,332**	**1,175,931**	**(28,401)**
3 -	**Benefits**					
3101	STRS - CERTIFICATED	171,967	195,281	202,709	210,483	7,774
3201	PERS - CERTIFICATED	-	-	-	14,373	14,373
3311	OASDI-CERTIFICATED	-	-	-	3,908	3,908
3321	MEDICARE-CERTIFICATED	16,329	16,847	17,058	17,500	442
3401	HEALTH & WELFARE-CERTFD	128,597	110,057	121,527	123,434	1,907
3501	STATE UNEMPLOYMNT-CERTIFD	563	581	634	606	(28)
3601	WORKERS COMP-CERTIFICATED	20,693	20,471	23,629	23,654	25
3901	OTHER BENEFITS-CERTIFICATED	160	240	-	-	-
3 -	**Benefits - Expense**	**338,308**	**343,478**	**365,557**	**393,958**	**28,401**
	Total Income	**1,502,940**	**1,542,949**	**1,569,889**	**1,569,889**	**-**
	Total Expense	**1,502,938**	**1,542,949**	**1,569,889**	**1,569,889**	**-**

FUND 060
GENERAL FUND
RESTRICTED

FUND 060 – GENERAL FUND/RESTRICTED

General Information

Restricted funds are entitlements and grants given by the Federal, State, and Local government, agencies, and companies. These funds can only be used for specified purposes.

Revenues

The Cost-of-Living Adjustment (COLA) is estimated at 0.0% for 2020-21. The Federal, State, and Local revenues are projected to be $2,393,258 less than 2019-20.

This includes:

- ($1,795,577) - Prior year carryover is expected to be fully spent.
- ($ 133,460) - Federal Grants: Title I, III, IV, Comprehensive Support and Improvement.
- ($ 469,162) - State Grants: CTE Incentive Grant, Tobacco Use Prevention Education, and SB 117 COVID-19.
- ($ 167,916) - Various Local programs that either receive a one time or no guarantee funding such as: KLA-Tencor Grant, Special Education Incentive, Silicon School Funds, and Community Grant Donations.
- $172,857 - Increase Routine Maintenance Contribution due to salary and benefits rate changes.

Expenditures

The total expenditure budgets are balanced with the revenue budgets. The District will continue to contribute to the Routine Restricted Maintenance program. Carryover will be added after the books are closed.

Indirect Costs

Indirect costs are those costs of general management that are agency wide. Indirect costs are determined by applying the approved rate to eligible expenditures. The California Department of Education's federally approved indirect cost rate is 4.91% for 2020-21.

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
GENERAL FUND - RESTRICTED CATEGORICAL BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
8 -	**Revenue**					
8290	ALL OTHER FEDERAL REVENUE	1,428,156	1,778,861	2,050,253	1,598,271	(451,982)
8560	STATE LOTTERY REVENUE	616,383	910,689	622,944	622,944	-
8590	ALL OTHER STATE REVENUE	1,380,157	1,360,153	2,028,697	480,595	(1,548,102)
8677	INTERAGNCY SERV BET LEAS	130,872	53,125	56,704	-	(56,704)
8699	ALL OTHER LOCAL REVENUE	340,893	619,131	611,500	102,173	(509,327)
8985	G/F CONTRIBUTION TO RTNE MAINT	2,991,450	3,009,079	3,710,979	3,883,836	172,857
8 -	**Revenue - Income**	**6,887,910**	**7,731,037**	**9,081,077**	**6,687,819**	**(2,393,258)**
1 -	**Certificated Salaries**					
1110	REG CLASSROOM TEACHERS	135,086	115,336	150,843	134,522	(16,321)
1118	OTHER CERTIFICATED STIPENDS	2,400	43,864	45,640	25,722	(19,918)
1119	OTHER CE STIPENDS-NON CONTRCTD	214,952	116,961	159,240	19,495	(139,745)
1120	SUMMER SCHOOL TEACHERS	-	75,553	48,907	47,063	(1,844)
1130	TEACHERS - SPECIAL ED.	10,099	-	-	-	-
1150	SUBSTITUTE - ILLNESS	-	162	53	53	-
1151	SUBSTITUTE - NON ILLNESS	60,892	47,722	98,162	8,500	(89,662)
1190	OTHER TEACHERS	-	162	-	-	-
1191	OTHER TEACHERS-EXTENDED DUTY	40,046	52,794	69,985	25,785	(44,200)
1192	TEACHERS-INSTR NON REGULAR	10,000	3,723	-	-	-
1230	PSYCHOLOGIST-CERTIFICATED	-	-	60,057	60,057	-
1290	HOURLY/EXTRA DUTY CERT SUPPORT	-	-	1,300	-	(1,300)
1306	VICE PRINCIPALS	99	-	-	-	-
1310	DIRECTORS-CERTIFICATED	103,831	102,358	157,111	157,670	559
1330	COORDINATORS-CERTIFICATED	29,653	32,714	49,946	49,946	-
1391	OTHER CERT. ADMINISTRATION	-	-	1,800	-	(1,800)
1952	OTHER CE TCHR SPEC ASSIGNMENT	248,175	271,130	234,056	297,025	62,969
1953	OTHER CE-TCHR NON-INSTR	-	2,031	-	-	-
1 -	**Certificated Salaries - Expense**	**855,232**	**864,510**	**1,077,100**	**825,838**	**(251,262)**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
GENERAL FUND - RESTRICTED CATEGORICAL BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
2 -	**Classified Salaries**					
2110	CLASSIFIED INSTRUCTIONAL AIDES	167,649	181,556	166,029	166,681	652
2182	INST ASSIST-EXTRA HELP	1,609	7,190	6,265	-	(6,265)
2193	INST ASSIST-WALK ON COACHES	1,544	-	-	-	-
2194	CLASS INST ASSIST-SUB OTHER	22	2,722	14,928	-	(14,928)
2220	REG PERS - MAINT & OPER	955,884	926,241	1,133,533	999,452	(134,081)
2227	MAINTENANCE & OPER OVERTIME	1,810	1,001	6,270	-	(6,270)
2230	REG PERS - FOOD SERVICE	-	-	70,294	-	(70,294)
2281	CLASS SUPP M.O.T.F. EXTRA HELP	499	327	327	-	(327)
2294	CLASS SUPP M.O.T.F. SUBS OTHER	-	-	1,685	-	(1,685)
2340	ASSIST SUPERINTDNT-CLASSFD	49,780	51,245	52,259	53,011	752
2360	DIRECTORS-CLASSIFIED	79,959	85,032	96,350	86,114	(10,236)
2370	SUPERVISORS-CLASSIFIED	298,545	301,847	385,236	367,973	(17,263)
2385	CLASS SUPRVSR-MANAGER	126,609	208,080	209,521	209,791	270
2410	REG PERSONNEL-CLERICAL	273,096	320,400	339,721	340,972	1,251
2480	OT-CLERICAL AND OFFICE SALARIE	-	26	-	-	-
2481	CLASS CLER OFFICE SAL EX HE	-	183	-	-	-
2491	CLASS CLER OFFICE SAL SUBS VAC	-	2,314	300	-	(300)
2915	SERV. CONTRACT- OTH CLASSIFIED	77,831	72,234	109,894	100,198	(9,696)
2923	STUDENTS - HOURLY - GENERAL FD	2,954	12,414	24,795	-	(24,795)
2982	OTHER CLASSIFIED	4,295	16	2,600	-	(2,600)
2 -	**Classified Salaries - Expense**	**2,042,085**	**2,172,828**	**2,620,007**	**2,324,192**	**(295,815)**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
GENERAL FUND - RESTRICTED CATEGORICAL BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
3 -	**Benefits**					
3101	STRS - CERTIFICATED	116,664	133,586	180,289	146,446	(33,843)
3102	STRS - CLASSIFIED	875	-	7,680	4,514	(3,166)
3201	PERS - CERTIFICATED	37	285	910	910	-
3202	PERS - CLASSIFIED	308,228	382,999	496,490	517,272	20,782
3311	OASDI-CERTIFICATED	509	312	377	292	(85)
3312	OASDI-CLASSIFIED	121,168	128,514	154,339	141,865	(12,474)
3321	MEDICARE-CERTIFICATED	12,133	12,459	16,689	12,087	(4,602)
3322	MEDICARE-CLASSIFIED	28,973	30,818	37,258	33,722	(3,536)
3331	ALTERNATIVE RETRMT-CERTIFD	529	248	43	-	(43)
3332	ALTERNATIVE RETRMT-CLASSFD	212	703	485	28	(457)
3401	HEALTH & WELFARE-CERTFD	54,597	45,431	57,083	59,732	2,649
3402	HEALTH & WELFARE-CLASSFIED	282,558	278,727	312,178	316,583	4,405
3501	STATE UNEMPLOYMNT-CERTIFD	419	427	572	420	(152)
3502	STATE UNEMPLOYMNT-CLASSFD	1,000	1,070	1,297	1,164	(133)
3601	WORKERS COMP-CERTIFICATED	15,275	14,942	20,198	15,905	(4,293)
3602	WORKERS COMP-CLASSIFIED	36,419	37,729	48,278	45,443	(2,835)
3901	OTHER BENEFITS-CERTIFICATED	149	148	84	76	(8)
3902	OTHER BENEFITS-CLASSIFED	758	754	727	727	-
3 -	**Benefits - Expense**	**980,503**	**1,069,151**	**1,334,977**	**1,297,186**	**(37,791)**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
GENERAL FUND - RESTRICTED CATEGORICAL BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
4 -	**Supplies**					
4110	BASIC TEXTBOOKS	1,805,021	171,739	585,220	585,220	-
4210	BOOKS AND REFERENCE MATERIALS	71,230	55,792	117,611	27,276	(90,335)
4303	STORES - MAT'L & SUPPLIES	8,836	7,088	12,340	12,340	-
4306	MATERIALS/SUPP - OUTSIDE FOOD	14,932	8,789	7,206	5,797	(1,409)
4310	CLASSROOM/OFFICE SUPPLIES	478,195	537,314	1,332,636	217,555	(1,115,081)
4315	MEDICAL/HEALTH SUPPLIES	-	-	2,918	2,918	-
4320	SUBSCRIPTIONS	92,899	136,304	133,455	36,899	(96,556)
4322	COMPUTER SOFTWARE	137,287	50,102	46,199	17,823	(28,376)
4400	NONCAPITALIZED EQUIPMENT	210,307	299,427	75,901	35,001	(40,900)
4710	FOOD	-	-	25,000	-	(25,000)
4 -	**Supplies - Expense**	**2,818,705**	**1,266,555**	**2,338,486**	**940,829**	**(1,397,657)**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
GENERAL FUND - RESTRICTED CATEGORICAL BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
5 -	**Services**					
5203	CONFERENCE/TRAIN/WKSHP/MEETING	78,552	77,391	123,147	30,998	(92,149)
5299	MILEAGE REIMBURSEMENT	1,906	804	2,175	2,075	(100)
5310	DUES AND MEMBERSHIPS	16,845	21,897	36,512	27,262	(9,250)
5505	LAUNDRY	1,878	1,097	5,317	5,317	-
5508	HOUSEKEEPING - PEST CONTROL	17	265	400	400	-
5610	EQUIPT MAINT AGREEMENT	449,913	506,266	268,049	360,362	92,313
5613	RENTALS - GENERAL	-	-	1,000	1,000	-
5617	REPAIRS - GENERAL	19,826	36,665	48,000	48,000	-
5710	INTERPROGRAM-COPY CTR	513	866	401	207	(194)
5711	INTERPROGRAM-POSTAGE	1,475	132	502	502	-
5712	INTERPROGRAM-BUS TRIPS	4,570	-	313	-	(313)
5752	INTERFUND-BUS TRIPS	-	3,497	413	-	(413)
5758	INTERFUND-FOOD SERVICE	269	2,908	500	500	-
5807	BUS/FIELD TRIP(OUTSIDE VENDOR)	28,314	41,336	57,681	53,175	(4,506)
5809	OTHER PROFESSIONAL SERV	442,856	596,596	703,026	490,601	(212,425)
5810	ADVERTISING-LEGAL	909	-	-	-	-
5813	ADVERTISING-BIDS	589	968	-	600	600
5830	CONTRACTED SUBSTITUTES	-	78	357	357	-
5843	CONTRACTED SERVICES	(4,009)	-	30,000	15,000	(15,000)
5846	LICENSING AGREEMENTS	19,298	22,821	32,484	8,522	(23,962)
5890	MISCELLANEOUS EXPENSES	-	400	-	-	-
5910	POSTAGE/UPS/FEDERAL EXPRESS	34	87	150	150	-
5 -	**Services - Expense**	**1,063,755**	**1,314,072**	**1,310,427**	**1,045,028**	**(265,399)**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
GENERAL FUND - RESTRICTED CATEGORICAL BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
6 -	**Capital**					
6210	ARCHITECT ENGINEERING FEES	14,568	55,993	5,180	-	(5,180)
6220	DSA PLAN CHECK FEES	5,740	-	-	-	-
6271	BUILDING IMPROVEMENT	17,536	142,947	1,540,094	-	(1,540,094)
6272	CONSTRUCTION MANAGEMENT FEE	-	55,600	20,000	-	(20,000)
6274	OTHER CONSTRUCTION	-	-	24,901	-	(24,901)
6290	INSPECTION	-	31,500	31,000	-	(31,000)
6490	EQUIPMENT - CAPITALIZED	5,551	-	5,898	5,898	-
6590	EQUIPMENT REPLACEMENT	-	-	10,000	5,000	(5,000)
6 -	**Capital - Expense**	**43,395**	**286,040**	**1,637,073**	**10,898**	**(1,626,175)**
7 -	**Other Outgo**					
7310	INDIRECT COST-INTERPROGRAM	155,556	177,777	298,812	243,848	(54,964)
7 -	**Other Outgo - Expense**	**155,556**	**177,777**	**298,812**	**243,848**	**(54,964)**
	Total Income	**6,887,910**	**7,731,037**	**9,081,077**	**6,687,819**	**(2,393,258)**
	Total Expense	**7,959,231**	**7,150,932**	**10,616,882**	**6,687,819**	**(3,929,063)**

FUND 080
GENERAL FUND
RESTRICTED
SPECIAL EDUCATION

FUND 080 – GENERAL FUND/RESTRICTED SPECIAL EDUCATION

Expenditures

The total expenditures for the 2020-21 school year are projected at $24,808,414. The contribution from the General Fund increased approximately by $1,050,015 more from the current year. This coming year, one position will be created to support the Mental Health program, but staffing will not be increased for teachers, school psychologists, speech and language pathologists, and occupational therapists. By keeping two manager positions vacant, the program will have a savings. In addition, the District is expecting funds from a grant to develop inclusive preschools.

The following are a few highlights related to the expected program cost increases for the 2020-21 school year:

• The creation of 1 District Mental Health Clinician position:

LCAP Goal #2 seeks to ensure that all students thrive academically, socially, and emotionally. Part of this multi-year endeavor is the creation of an in-house mental health program. For the 2020-21 school year, we are reducing our CASSY providers at all the elementary school sites by hiring our own mental health counselors. These counselors are hired pre-licensure (i.e. either still attending graduate school or recently graduated from graduate school). These counselors are hired before they have earned their licenses, and as such, require weekly supervision. In addition, several in-coming school psychologists are earning their credentials as Licensed Professional Clinical Counselors, and will also require supervision provided by the District Mental Health Clinician. The District Mental Health Clinician supports mental health counselors in providing support to all MUSD students through individual and group counseling, consultation, and support to parents, teachers, and administrators. By having our own program, we can expect to have a more comprehensive system of support for our students.

• Hiring of 3 associate and 1 trainee mental health counselors:

In support of LCAP Goal #2, we are hiring mental health counselors. While we will be reducing the CASSY contract by approximately $100,000, we may incur an additional expense for benefits. The estimated salaries for these mental health counselors is $130,000.

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
GENERAL FUND - RESTRICTED SPECIAL EDUCATION BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
8 -	**Revenue**					
8097	PROPERTY TAXES TRANSFER	952,997	1,603,219	-	-	-
8181	SPECIAL ED ENTLMT PER UDC	1,656,289	1,855,497	1,868,741	1,915,662	46,921
8182	SPEC ED DISCRETIONARY GRNT	262,870	144,984	161,734	166,940	5,206
8311	OTHR STATE REVENUE-CY	-	-	828,920	-	(828,920)
8590	ALL OTHER STATE REVENUE	622,354	632,501	644,203	655,569	11,366
8660	INTEREST	6,063	10,318	10,340	10,340	-
8699	ALL OTHER LOCAL REVENUE	3,500	3,853	3,000	3,000	-
8791	TFR OF APPTN FROM DISTRICT	4,452,941	4,014,800	5,586,615	6,181,257	594,642
8980	CONTRIB FR UNRESTRD RESOURCES	1,390,114	1,390,114	1,390,114	1,390,114	-
8982	G/F CONTRIBUTION TO SP ED	9,404,544	11,354,904	13,435,517	14,485,532	1,050,015
8 -	**Revenue - Income**	**18,751,672**	**21,010,190**	**23,929,184**	**24,808,414**	**879,230**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
GENERAL FUND - RESTRICTED SPECIAL EDUCATION BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
1 -	**Certificated Salaries**					
1119	OTHER CE STIPENDS-NON CONTRCTD	36,123	21,888	11,500	11,500	-
1120	SUMMER SCHOOL TEACHERS	57,683	76,347	76,000	76,000	-
1130	TEACHERS - SPECIAL ED.	5,014,675	4,946,604	5,405,737	7,353,924	1,948,187
1131	SP ED TCHER SIGNING BONUS	48,000	31,000	50,000	27,200	(22,800)
1133	SPECIAL ED TEACHERS-CONTRACTED	8,133	-	-	-	-
1135	SP ED TEACHER LONG. STIPEND	9,000	-	-	-	-
1150	SUBSTITUTE - ILLNESS	22,997	7,064	6,000	10,000	4,000
1151	SUBSTITUTE - NON ILLNESS	33,899	42,546	24,078	45,000	20,922
1191	OTHER TEACHERS-EXTENDED DUTY	30,289	53,309	39,491	39,491	-
1192	TEACHERS-INSTR NON REGULAR	-	7,963	-	-	-
1230	PSYCHOLOGIST-CERTIFICATED	449,940	888,043	924,135	1,220,413	296,278
1231	PSYCHOLOGIST-INTERN	3,172	17,920	-	-	-
1234	PSYCHOLOGIST-SIGNING BONUS	2,000	4,200	1,600		(1,600)
1290	HOURLY/EXTRA DUTY CERT SUPP	-	11,275	-	-	-
1295	CERT SUPPORT-STIPENDS	-	4,787	-	-	-
1310	DIRECTORS-CERTIFICATED	153,762	164,816	178,840	50,000	(128,840)
1330	COORDINATORS-CERTIFICATED	331,720	420,830	356,207	296,211	(59,996)
1952	OTHER CE TCHR SPEC ASSIGNMENT	-	-	109,186	85,594	(23,592)
1 -	**Certificated Salaries - Expense**	**6,201,391**	**6,698,592**	**7,182,774**	**9,215,333**	**2,032,559**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
GENERAL FUND - RESTRICTED SPECIAL EDUCATION BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
2 -	**Classified Salaries**					
2110	CLASSIFIED INSTRUCTIONAL AIDES	1,730,009	2,000,236	2,161,139	2,399,461	238,322
2117	CLASSIFIED- AIDES	-	-	-	-	-
2182	INST ASSIST-EXTRA HELP	10,525	1,565	500	500	-
2183	INST ASSIST-EXT YR	52,237	73,893	59,500	59,500	-
2184	INSTRUCTIONAL AIDE -1:1	437,597	523,063	465,009	674,855	209,846
2194	CLASS INST ASSIST-SUB OTHER	134,684	113,538	114,228	112,000	(2,228)
2215	MENTAL HEALTH THERAPIST	-	-	65,000	95,000	30,000
2370	SUPERVISORS-CLASSIFIED	96,120	95,761	100,630	100,630	-
2385	CLASS SUPRVSR-MANAGER	102,731	155,060	163,708	109,759	(53,949)
2410	REG PERSONNEL-CLERICAL	122,090	143,155	146,274	147,292	1,018
2481	CLASS CLER OFFICE SAL EX HELP	-	-	300	500	200
2482	CLASS CLER OFFICE SAL OTHER	1,519	8,725	5,219	8,000	2,781
2491	CLASS CLER OFFICE SAL SUBS VAC	-	-	1,200	1,200	-
2915	SERV. CONTRACT- OTH CLASSIFIED	798,758	761,144	761,924	967,941	206,017
2916	OCCUPATIONAL THERAPIST	182,863	192,058	210,621	343,587	132,966
2923	STUDENTS - HOURLY - GENERAL FD	17,769	17,550	3,950	3,750	(200)
2 -	**Classified Salaries - Expense**	**3,686,903**	**4,085,748**	**4,259,202**	**5,023,975**	**764,773**

MILPITAS UNIFIED SCHOOL DISTRICT

PROPOSED 2020-21 BUDGET

GENERAL FUND - RESTRICTED SPECIAL EDUCATION BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
3 -	**Benefits**					
3101	STRS - CERTIFICATED	756,225	965,246	1,096,094	1,383,686	287,592
3102	STRS - CLASSIFIED	5,084	3,977	5,000	5,000	-
3201	PERS - CERTIFICATED	125,672	123,044	142,242	46,652	(95,590)
3202	PERS - CLASSIFIED	524,365	690,299	791,383	887,273	95,890
3311	OASDI-CERTIFICATED	50,302	42,148	45,711	45,812	101
3312	OASDI-CLASSIFIED	207,699	235,952	248,111	254,285	6,174
3321	MEDICARE-CERTIFICATED	88,166	95,692	104,412	130,738	26,326
3322	MEDICARE-CLASSIFIED	52,034	58,130	63,994	68,694	4,700
3331	ALTERNATIVE RETRMT-CERTIFD	2,504	888	812	812	-
3332	ALTERNATIVE RETRMT-CLASSFD	7,661	6,671	10,537	7,963	(2,574)
3401	HEALTH & WELFARE-CERTFD	660,748	668,186	719,151	777,636	58,485
3402	HEALTH & WELFARE-CLASSFIED	706,620	694,904	722,337	769,994	47,657
3501	STATE UNEMPLOYMNT-CERTIFD	3,043	3,298	3,926	4,577	651
3502	STATE UNEMPLOYMNT-CLASSFD	1,796	1,998	2,413	2,367	(46)
3601	WORKERS COMP-CERTIFICATED	110,701	116,145	134,987	179,770	44,783
3602	WORKERS COMP-CLASSIFIED	65,556	70,856	83,264	93,062	9,798
3701	RETIREE BENEFITS-CERTIFICATD	35,303	13,900	12,455	16,455	4,000
3702	RETIREE BENEFITS-CLASSIFIED	33,011	29,562	26,794	30,794	4,000
3901	OTHER BENEFITS-CERTIFICATED	1,775	1,743	1,850	1,850	-
3902	OTHER BENEFITS-CLASSIFED	2,170	2,169	2,200	2,200	-
3 -	**Benefits - Expense**	**3,440,435**	**3,824,809**	**4,217,673**	**4,709,620**	**491,947**
4 -	**Supplies**					
4210	BOOKS AND REFERENCE MATERIALS	-	-	-	-	-
4303	STORES - MAT'L & SUPPLIES	3,250	1,631	2,500	2,500	-
4306	MATERIALS/SUPP - OUTSIDE FOOD	257	1,781	2,300	2,600	300
4310	CLASSROOM/OFFICE SUPPLIES	15,488	15,917	32,804	25,641	(7,163)
4320	SUBSCRIPTIONS	1,189	544	2,750	1,850	(900)
4322	COMPUTER SOFTWARE	140	-	340	340	-
4400	NONCAPITALIZED EQUIPMENT	2,408	-	7,000	7,000	-
4 -	**Supplies - Expense**	**22,733**	**19,873**	**47,694**	**39,931**	**(7,763)**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
GENERAL FUND - RESTRICTED SPECIAL EDUCATION BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
5 -	**Services**					
5112	OTHER SERVICES-NPA	87,643	118,010	236,900	236,900	-
5113	OTHER SERVICES-NPS	749,371	1,056,672	1,809,259	1,885,046	75,787
5203	CONFERENCE/TRAIN/WKSHP/MEETING	8,541	9,007	15,508	15,508	-
5299	MILEAGE REIMBURSEMENT	5,713	8,464	11,243	9,590	(1,653)
5310	DUES AND MEMBERSHIPS	-	-	225	225	-
5501	GAS-HEATING	-	-	-	-	-
5610	EQUIPT MAINT AGREEMENT	109	-	269	269	-
5617	REPAIRS - GENERAL	530	-	-	-	-
5620	RENTALS, LEASES, & REPAIRS	-	2,417	55,560	108,440	52,880
5710	INTERPROGRAM-COPY CTR	342	132	200	200	-
5711	INTERPROGRAM-POSTAGE	577	3,031	3,000	3,000	-
5712	INTERPROGRAM-BUS TRIPS	163	-	-	-	-
5750	INTERFUND-COPY CTR	12	-	20	20	-
5752	INTERFUND-BUS TRIPS	-	391	-	-	-
5807	BUS/FIELD TRIP(OUTSIDE VENDOR)	1,260	599	500	500	-
5808	LEGAL SERVICES	181,850	650,779	430,700	374,000	(56,700)
5809	OTHER PROFESSIONAL SERV	1,590,160	2,487,211	3,280,094	87,700	(3,192,394)
5811	FEES	-	-	51	-	(51)
5813	ADVERTISING-BIDS	-	-	-	-	-
5830	CONTRACTED SUBSTITUTES	144,643	(8,313)	90,000	140,000	50,000
5840	INTERAGENCY SERVICES	-	59,089	37,400	37,400	-
5890	MISCELLANEOUS EXPENSES	-	-	-	-	-
5910	POSTAGE/UPS/FEDERAL EXPRESS	105	-	100	100	-
5 -	**Services - Expense**	**2,771,018**	**4,387,490**	**5,971,029**	**2,898,898**	**(3,072,131)**

MILPITAS UNIFIED SCHOOL DISTRICT

PROPOSED 2020-21 BUDGET

GENERAL FUND - RESTRICTED SPECIAL EDUCATION BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
7 -	**Other Outgo**					
7141	OTHR TUITN EXS COST TO SCH DIS	387	-	-	-	-
7142	OTHR TUITN EXS COST TO C O E	2,343,907	1,972,491	2,007,180	2,408,708	401,528
7143	OTHR TUITN EXCESS COST TO JPA	42,455	62,429	39,834	39,834	-
7310	INDIRECT COST-INTERPROGRAM	374,090	519,306	503,798	472,115	(31,683)
7 -	**Other Outgo - Expense**	**2,760,839**	**2,554,226**	**2,550,812**	**2,920,657**	**369,845**
	Total Income	**18,751,672**	**21,010,190**	**23,929,184**	**24,808,414**	**879,230**
	Total Expense	**18,883,318**	**21,570,739**	**24,229,184**	**24,808,414**	**579,230**

FUND 110
ADULT EDUCATION

FUND 110 – ADULT EDUCATION

Milpitas Adult Education (MAE) serves over 3,500 adults, residence and non-residence, yearly. The program also serves high school students whose graduation status is in jeopardy, as well as inmates who are under the jurisdiction of the Santa Clara County Office of the Sheriffs at the Elmwood Correctional Facility, Correctional Center for Women, Main Jail and the Reentry Resource Center.

In 2013, MAE became a member of the South Bay Consortium for Adult Education (SBCAE) mandated by Assembly Bill (AB) 86. With the passage of AB104, in 2015, the school was funded through the Adult Education Block Grant. In 2018, California Legislature mandated a change to the Adult Education Block Grant (AEBG), making it the California Adult Education Program (CAEP).

MAE provides instruction in the following state-mandated curricular areas: adult basic skills, adult secondary skills through high school diploma completion courses offered through independent study, classroom-based instruction, and high school equivalency diplomas, English as a Second Language (ESL), Citizenship preparation class to take the naturalization test and short term Career Technical Education classes. MAE offers a variety of fee-based community interest classes.

The Santa Clara County Correctional Facilities offer classes in adult basic education, high school equivalency preparation classes, substance abuse relapse prevention, health and safety education, parenting, conflict resolution, anger management, exit planning for release, and short term vocational training. Due to the rising cost of employee salary and benefits and the state budget shortfall, three full-time staff will be reduced to preserve the correctional program.

The Governor's May Budget Revise in response to the current COVID-19 health crisis is making an impact on our projected Adult Education's budget for the SY 20-21. The May revision makes cuts to Categorical Funded programs and CAEP. Additionally, the Correctional Facility has reduced its population by over 1,000 in the COVID-19 compassionate release. This will reduce the inmate-students served with programs.

The total projected revenue is $3,382,911, which does not reflect the Governor's May revision proposal. Based on the most recent revenue projection from SBCAE (South Bay Consortium for Adult Education), it is expected to be $104,727 less than what we projected. The expenditure is projected at $3,628,172. The projected program deficit will be ($ 245,261), which reduces the projected program ending fund balance to $275,908.

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
ADULT EDUCATION FUND BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
8 -	**Revenue**					
8290	ALL OTHER FEDERAL REVENUE	410,228	647,987	421,705	421,705	-
8311	OTHR STATE REVENUE-CY	1,729,033	1,779,894	1,801,286	1,830,703	29,417
8590	ALL OTHER STATE REVENUE	954,474	1,150,899	836,670	1,041,963	205,293
8660	INTEREST	(5,701)	(8,439)	(20,000)	(20,000)	-
8671	ADULT EDUCATION FEES	66,074	64,385	37,642	25,540	(12,102)
8699	ALL OTHER LOCAL REVENUE	21,375	24,590	24,000	24,000	-
8919	OTHER AUTH INTERFUND TRF IN	39,000	39,000	59,000	59,000	-
8 -	**Revenue - Income**	**3,214,483**	**3,698,316**	**3,160,303**	**3,382,911**	**222,608**
1 -	**Certificated Salaries**					
1110	REG CLASSROOM TEACHERS	1,839,646	1,657,208	1,424,984	1,226,704	(198,280)
1119	OTHER CE STIPENDS-NON CONTRCTD	500	-	500	1,000	500
1150	SUBSTITUTE - ILLNESS	19,377	-	-	-	-
1151	SUBSTITUTE - NON ILLNESS	2,013	22,317	-	10,000	10,000
1305	PRINCIPALS	130,631	143,325	153,031	159,440	6,409
1306	VICE PRINCIPALS	89,872	142,190	145,818	145,818	-
1391	OTHER CERT. ADMINISTRATION	5,215	2,316	-	-	-
1920	PROGRAM SPECIALIST	70,141	206,240	228,794	230,510	1,716
1950	OTHER CERTIFICATED SALARIES	-	6,524	-	-	-
1953	OTHER CE-TCHR NON-INSTR	46,311	3,179	1,508	-	(1,508)
1 -	**Certificated Salaries - Expense**	**2,203,706**	**2,183,300**	**1,954,635**	**1,773,472**	**(181,163)**
2 -	**Classified Salaries**					
2410	REG PERSONNEL-CLERICAL	441,471	437,633	484,003	487,989	3,986
2481	CLASS CLER OFFICE SAL EX HELP	1,031	-	4,674	-	(4,674)
2482	CLASS CLER OFFICE SAL OTHER	3,866	1,574	2,765	-	(2,765)
2491	CLASS CLER OFFICE SAL SUBS VAC	12,242	7,338	-	2,689	2,689
2915	SERV. CONTRACT- OTH CLASSIFIED	10,384	16,460	9,000	10,000	1,000
2 -	**Classified Salaries - Expense**	**468,994**	**463,004**	**500,442**	**500,678**	**236**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
ADULT EDUCATION FUND BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
3 -	**Benefits**					
3101	STRS - CERTIFICATED	514,173	632,684	288,228	480,815	192,587
3102	STRS - CLASSIFIED	362	458	-	-	-
3201	PERS - CERTIFICATED	15,989	41,338	32,772	33,071	299
3202	PERS - CLASSIFIED	69,907	111,471	95,989	113,555	17,566
3311	OASDI-CERTIFICATED	6,394	8,627	12,381	8,221	(4,160)
3312	OASDI-CLASSIFIED	26,724	26,982	29,398	31,041	1,643
3321	MEDICARE-CERTIFICATED	31,292	31,371	28,318	25,716	(2,602)
3322	MEDICARE-CLASSIFIED	6,475	6,526	7,131	7,260	129
3331	ALTERNATIVE RETRMT-CERTIFD	(5,158)	(1,058)	-	-	-
3332	ALTERNATIVE RETRMT-CLASSFD	470	452	268	200	(68)
3401	HEALTH & WELFARE-CERTFD	235,372	234,093	224,282	221,160	(3,122)
3402	HEALTH & WELFARE-CLASSFIED	80,190	74,422	90,595	106,380	15,785
3501	STATE UNEMPLOYMNT-CERTIFD	1,083	1,082	978	887	(91)
3502	STATE UNEMPLOYMNT-CLASSFD	224	225	250	251	1
3601	WORKERS COMP-CERTIFICATED	39,488	38,115	36,365	34,746	(1,619)
3602	WORKERS COMP-CLASSIFIED	8,134	7,922	9,320	9,345	25
3701	RETIREE BENEFITS-CERTIFICATD	10,609	3,533	-	-	-
3702	RETIREE BENEFITS-CLASSIFIED	3,206	-	-	-	-
3901	OTHER BENEFITS-CERTIFICATED	768	748	751	751	-
3902	OTHER BENEFITS-CLASSIFED	203	195	242	242	-
3 -	**Benefits - Expense**	**1,045,904**	**1,219,184**	**857,268**	**1,073,641**	**216,373**
4 -	**Supplies**					
4210	BOOKS AND REFERENCE MATERIALS	2,652	976	19,291	11,888	(7,403)
4303	STORES - MAT'L & SUPPLIES	16,914	8,017	6,949	6,166	(783)
4306	MATERIALS/SUPP - OUTSIDE FOOD	430	304	150	150	-
4310	CLASSROOM/OFFICE SUPPLIES	35,063	33,837	24,500	27,743	3,243
4320	SUBSCRIPTIONS	15,000	251	599	450	(149)
4322	COMPUTER SOFTWARE	9,771	4,158	15,096	9,736	(5,360)
4331	MATERIALS & SUPPLIES-CUSTODIAL	-	158	-	-	-
4400	NONCAPITALIZED EQUIPMENT	2,224	905	1,420	7,726	6,306
4 -	**Supplies - Expense**	**82,055**	**48,605**	**68,005**	**63,859**	**(4,146)**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
ADULT EDUCATION FUND BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
5 -	**Services**					
5203	CONFERENCE/TRAIN/WKSHP/MEETING	15,665	80	884	1,233	349
5299	MILEAGE REIMBURSEMENT	3,767	3,813	1,380	2,500	1,120
5310	DUES AND MEMBERSHIPS	383	1,198	1,150	1,173	23
5610	EQUIPT MAINT AGREEMENT	3,150	-	-	-	-
5613	RENTALS - GENERAL	466	354	450	500	50
5617	REPAIRS - GENERAL	-	2,764	-	-	-
5620	RENTALS, LEASES, & REPAIRS	5,145	10,798	8,045	8,295	250
5750	INTERFUND-COPY CTR	365	260	-	50	50
5751	INTERFUND-POSTAGE	6,144	5,666	1,967	2,127	160
5758	INTERFUND-FOOD SERVICE	-	308	-	-	-
5809	OTHER PROFESSIONAL SERV	35,528	51,573	32,011	60,773	28,762
5811	FEES	-	659	619	600	(19)
5830	CONTRACTED SUBSTITUTES	-	5,425	10,000	5,700	(4,300)
5840	INTERAGENCY SERVICES	6,140	-	-	-	-
5846	LICENSING AGREEMENTS	6,330	500	-	-	-
5910	POSTAGE/UPS/FEDERAL EXPRESS	184	142	150	150	-
5930	TELEPHONE	2,873	-	1,462	1,462	-
5 -	**Services - Expense**	**86,141**	**83,542**	**58,118**	**84,563**	**26,445**
7 -	**Other Outgo**					
7350	INDIRECT COST INTER FUND	93,331	98,881	121,573	131,959	10,386
7 -	**Other Outgo - Expense**	**93,331**	**98,881**	**121,573**	**131,959**	**10,386**
	Total Income	**3,214,483**	**3,698,316**	**3,160,303**	**3,382,911**	**222,608**
	Total Expense	**3,980,131**	**4,096,517**	**3,560,041**	**3,628,172**	**68,131**

FUND 120
CHILD DEVELOPMENT CENTER PROGRAM

FUND 120 – CHILD DEVELOPMENT CENTER PROGRAMS

The Child Development Center (CDC) provides part-day and full-day state preschool programs, as well as school-age programs.

PART-DAY STATE PRESCHOOL PROGRAM

Five three-hour classes are held at the Rose and Sunnyhills CDC during the school year. Approximately, 100 state subsidized and 20 full-cost pre-kindergarten children are served. Students attend two, three, or five days a week. During the summer, two to three part-day classes operate at the Rose CDC. 75-80% of the student population are multilingual families. Students are provided with the opportunity to acquire various skills in preparation for kindergarten.

FULL-DAY STATE PRESCHOOL/CHILD CARE PROGRAM

One full-day preschool program at Rose CDC serves approximately 24 children, ages 3 and 4. The program operates 237 days per year from 7:30 AM - 5:30 PM. In addition to meeting the child care needs of families in the community, a rigorous preschool program helps ready children for successful entry into kindergarten. The state assists qualified working families by paying a portion of child care expenses on a sliding scale. Other families pay full-cost tuition for child care services.

SCHOOL-AGE PROGRAM

The extended day program operates at Randall, Rose, and Sinnott elementary schools. Approximately, 85 students ranging from transitional kindergarten through sixth grade are served from classroom dismissal time until 5:30 PM.

School-age care is available during summer, district in-service days, and winter and spring break weeks from 7:30 AM - 5:30 PM. Aside from being a safe child care environment, this program supports each student's classroom teacher in helping that child achieve and/or maintain academic success. In addition to homework support, school-age program teachers and paraprofessionals engage students in grade-appropriate activities intended to complement classroom curriculum. Some families pay full-cost tuition fees, while others receive financial assistance from the state.

ACCOUNTABILITY

Both part-day and full-day preschool programs use the California State Preschool Learning Foundations and Frameworks to guide their academic, social-emotional, and physical development instruction.

Curriculum and program assessment for all CDC Programs are in strict compliance with the State Adopted Desired Results Developmental Profile tools (DRDP-PS and SA), the Early Childhood and School-Age Environmental Rating Scales (ECERS and SAERS), and the Funding Terms and Conditions (FT&C's) for contracts with the California Department of Education.

The total revenue is projected at $1,832,240. Approximately, $1,145,945 is from State contracts for subsidized childcare and $686,295 from; local revenue childcare, subsidized parent fees, program collaborations with Head Start, Voluntary Temporary Transfer of Funds (VTTF), the Quality Rating and Improvement System (QRIS) grant, and the Santa Clara County Pilot Rate Program. Due to the shortfall of state funding and the rising cost of staffing, a contribution of $62,449 is estimated from the General Fund to balance the budget in 2020-21.

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
CHILD DEVELOPMENT FUND BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
8 -	**Revenue**					
8290	ALL OTHER FEDERAL REVENUE	114,148	119,736	129,441	129,441	-
8590	ALL OTHER STATE REVENUE	1,081,789	1,215,434	1,193,398	1,193,398	-
8660	INTEREST	805	2,467	2,000	2,000	-
8673	CHILDREN'S CENTER FEES	286,836	405,057	444,952	444,952	-
8919	OTHER AUTH INTERFUND TRF IN	155,493	-	-	62,449	62,449
8 -	**Revenue - Income**	**1,639,071**	**1,742,694**	**1,769,791**	**1,832,240**	**62,449**
1 -	**Certificated Salaries**					
1110	REG CLASSROOM TEACHERS	424,694	413,553	486,350	447,610	(38,740)
1150	SUBSTITUTE - ILLNESS	23,594	19,668	10,715	7,714	(3,001)
1190	OTHER TEACHERS	59,954	60,023	37,315	44,000	6,685
1330	COORDINATORS-CERTIFICATED	156,161	124,939	135,660	135,740	80
1 -	**Certificated Salaries - Expense**	**664,402**	**618,183**	**670,040**	**635,064**	**(34,976)**
2 -	**Classified Salaries**					
2110	CLASSIFIED INSTRUCTIONAL AIDES	190,749	202,393	238,243	254,956	16,713
2182	INST ASSIST-EXTRA HELP	98,747	114,299	68,958	78,509	9,551
2220	REG PERS - MAINT & OPER	46,714	47,478	42,893	46,799	3,906
2410	REG PERSONNEL-CLERICAL	119,590	125,754	130,381	130,381	-
2481	CLASS CLER OFFICE SAL EX HELP	441	-	-	-	-
2491	CLASS CLER OFFICE SAL SUBS VAC	997	196	88	88	-
2 -	**Classified Salaries - Expense**	**457,238**	**490,120**	**480,563**	**510,733**	**30,170**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
CHILD DEVELOPMENT FUND BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
3 -	**Benefits**					
3101	STRS - CERTIFICATED	131,109	167,331	147,558	139,111	(8,447)
3102	STRS - CLASSIFIED	-	33	-	-	-
3201	PERS - CERTIFICATED	9,006	17,762	13,658	14,897	1,239
3202	PERS - CLASSIFIED	61,805	108,068	88,864	112,013	23,149
3311	OASDI-CERTIFICATED	4,385	4,592	5,783	6,287	504
3312	OASDI-CLASSIFIED	25,443	27,995	27,821	30,240	2,419
3321	MEDICARE-CERTIFICATED	9,129	8,534	9,646	8,474	(1,172)
3322	MEDICARE-CLASSIFIED	6,481	7,017	6,932	7,406	474
3332	ALTERNATIVE RETRMT-CLASSFD	1,339	785	1,076	980	(96)
3401	HEALTH & WELFARE-CERTFD	82,327	70,533	84,556	111,715	27,159
3402	HEALTH & WELFARE-CLASSFIED	66,372	73,537	81,580	87,254	5,674
3501	STATE UNEMPLOYMNT-CERTIFD	315	294	335	291	(44)
3502	STATE UNEMPLOYMNT-CLASSFD	223	242	241	245	4
3601	WORKERS COMP-CERTIFICATED	11,460	10,370	12,393	12,443	50
3602	WORKERS COMP-CLASSIFIED	8,115	8,512	8,968	9,594	626
3701	RETIREE BENEFITS-CERTIFICATD	5,441	-	-	19,992	19,992
3702	RETIREE BENEFITS-CLASSIFIED	3,017	12,263	3,059	-	(3,059)
3901	OTHER BENEFITS-CERTIFICATED	196	182	233	225	(8)
3902	OTHER BENEFITS-CLASSIFED	192	221	245	205	(40)
3 -	**Benefits - Expense**	**426,355**	**518,271**	**492,948**	**561,372**	**68,424**
4 -	**Supplies**					
4303	STORES - MAT'L & SUPPLIES	5,459	6,479	6,567	6,567	-
4306	MATERIALS/SUPP - OUTSIDE FOOD	596	203	458	458	-
4310	CLASSROOM/OFFICE SUPPLIES	887	4,587	5,249	5,225	(24)
4320	SUBSCRIPTIONS	1,950	-	-	-	-
4331	MATERIALS & SUPPLIES-CUSTODIAL	-	-	6,000	-	(6,000)
4400	NONCAPITALIZED EQUIPMENT	-	6,370	-	-	-
4 -	**Supplies - Expense**	**8,892**	**17,639**	**18,274**	**12,250**	**(6,024)**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
CHILD DEVELOPMENT FUND BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
5 -	**Services**					
5203	CONFERENCE/TRAIN/WKSHP/MEETING	8	40	-	-	-
5299	MILEAGE REIMBURSEMENT	409	444	270	500	230
5310	DUES AND MEMBERSHIPS	-	25	-	25	25
5501	GAS-HEATING	2,855	3,557	6,405	6,405	-
5502	ELECTRICITY	25,908	21,952	23,000	27,600	4,600
5503	WASTE DISPOSAL	1,904	3,524	3,525	3,525	-
5506	WATER	14,400	8,963	9,500	9,500	-
5610	EQUIPT MAINT AGREEMENT	1,057	-	1,466	1,466	-
5613	RENTALS - GENERAL	8,360	8,360	10,104	10,104	-
5620	RENTALS, LEASES, & REPAIRS	3,878	3,918	4,000	4,000	-
5750	INTERFUND-COPY CTR	2	10	10	10	-
5751	INTERFUND-POSTAGE	74	114	150	150	-
5758	INTERFUND-FOOD SERVICE	17,673	26,030	26,595	26,595	-
5809	OTHER PROFESSIONAL SERV	-	-	2,145	2,145	-
5811	FEES	2,420	2,420	2,420	2,420	-
5830	CONTRACTED SUBSTITUTES	-	3,156	17,046	17,046	-
5910	POSTAGE/UPS/FEDERAL EXPRESS	224	227	200	200	-
5930	TELEPHONE	3,013	-	1,130	1,130	-
5 -	**Services - Expense**	**82,184**	**82,740**	**107,966**	**112,821**	**4,855**
7 -	**Other Outgo**					
7350	INDIRECT COST INTER FUND	-	15,741	-	-	-
7 -	**Other Outgo - Expense**	**-**	**15,741**	**-**	**-**	**-**
	Total Income	**1,639,071**	**1,742,694**	**1,769,791**	**1,832,240**	**62,449**
	Total Expense	**1,639,071**	**1,742,694**	**1,769,791**	**1,832,240**	**62,449**

FUND 130
STUDENT NUTRITION SERVICES

FUND 130 - STUDENT NUTRITION SERVICES

The revenue projected for Student Nutrition Services in 2020-21 is $3,563,957. It is an increase compared to the current year due to the COVID-19 pandemic. Each free and reduced-priced meal served to students receives federal and state reimbursements. Full-pay meals and afterschool snacks receive only federal reimbursement. Other revenue sources are meals served to full-paying students and adults, ala carte sales, catering functions, and contracts.

Lunch is served at all fourteen schools. Before-the-Bell breakfast is served at seven of the ten elementary schools and all secondary schools. Nine elementary and all secondary schools offer "Second Chance" breakfast, which is served during the mid-morning recess. All secondary schools sell ala carte items. Over one million reimbursable meals are served to students each year, with a daily average of 4,000 lunches and 1,600 breakfasts. As of March 31, 2020, 23.19% of the students (2,402) qualify for free meals, 7.05% (730) for reduced price of 40¢ for lunch and 30¢ for breakfast, and 69.77% are full pay.

Budget assumptions for the 2020-21 school year are based on state and federal reimbursement rates, income from paid meals, and other food sales. Student Nutrition Services will continue to expand the Seamless Summer Program at three eligible sites to increase lunch participation to help generate additional revenue. We are actively working, throughout the school year, with vendors to offer a greater variety of foods and menu choices that will attract more students to participate in the breakfast and lunch program. Meanwhile, we strive for continuous improvement in our meal programs to ensure our service is student-centered, accessible, and desired by our diverse student population.

With the cost of food and supplies continuing to rise, and the increase of employee salaries and benefits due to contractual obligations, the SNS program requires a general fund contribution of $303,768 to balance the budget in year 2020-21.

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
STUDENT NUTRITION SERVICES FUND BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
8 -	**Revenue**					
8220	CHILD NUTRITION PROGRAMS	1,839,591	1,758,124	1,436,902	1,856,275	419,373
8290	ALL OTHER FEDERAL REVENUE	-	-	3,600	-	(3,600)
8520	CHILD NUTRITION	140,465	163,045	116,083	146,049	29,966
8590	ALL OTHER STATE REVENUE	-	92,310	-	-	-
8634	FOOD SERVICES SALES	1,339,584	1,446,216	1,136,573	1,499,633	363,060
8660	INTEREST	2,075	4,976	2,157	2,000	(157)
8699	ALL OTHER LOCAL REVENUE	68,751	60,531	36,502	60,000	23,498
8916	TO CAFETERIA FR GEN FUND	-	-	153,706	303,768	150,062
8 -	**Revenue - Income**	**3,390,466**	**3,525,202**	**2,885,523**	**3,867,725**	**982,202**
2 -	**Classified Salaries**					
2220	REG PERS - MAINT & OPER	20,665	20,490	17,891	18,797	906
2230	REG PERS - FOOD SERVICE	1,046,319	1,026,914	972,388	1,156,748	184,360
2281	CLASS SUPP M.O.T.F. EXTRA HELP	26,771	31,321	22,113	31,000	8,887
2282	CLASS SUPPORT M.O.T.F. O.T.	4,017	6,523	8,410	8,000	(410)
2294	CLASS SUPP M.O.T.F. SUBS OTHER	34,349	44,940	46,316	44,940	(1,376)
2360	DIRECTORS-CLASSIFIED	92,908	108,177	110,204	125,448	15,244
2370	SUPERVISORS-CLASSIFIED	197,178	204,514	192,847	210,379	17,532
2410	REG PERSONNEL-CLERICAL	91,285	97,146	55,101	56,703	1,602
2923	STUDENTS - HOURLY - GENERAL FD	30,807	25,600	11,712	25,600	13,888
2 -	**Classified Salaries - Expense**	**1,544,300**	**1,565,625**	**1,436,982**	**1,677,615**	**240,633**
3 -	**Benefits**					
3202	PERS - CLASSIFIED	219,221	354,032	267,843	355,830	87,987
3312	OASDI-CLASSIFIED	87,526	86,978	80,891	96,911	16,020
3322	MEDICARE-CLASSIFIED	21,260	21,546	20,058	22,749	2,691
3332	ALTERNATIVE RETRMT-CLASSFD	1,993	3,144	3,000	3,000	-
3402	HEALTH & WELFARE-CLASSFIED	272,425	296,030	315,411	366,179	50,768
3502	STATE UNEMPLOYMNT-CLASSFD	747	759	695	699	4
3602	WORKERS COMP-CLASSIFIED	27,227	26,720	26,846	30,766	3,920
3702	RETIREE BENEFITS-CLASSIFIED	38,931	37,292	46,442	42,058	(4,384)
3902	OTHER BENEFITS-CLASSIFED	779	872	897	897	-
3 -	**Benefits - Expense**	**670,109**	**827,373**	**762,083**	**919,089**	**157,006**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
STUDENT NUTRITION SERVICES FUND BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
4 -	**Supplies**					
4303	STORES - MAT'L & SUPPLIES	134,525	122,477	100,000	124,925	24,925
4306	MATERIALS/SUPP - OUTSIDE FOOD	-	290	516	900	384
4310	CLASSROOM/OFFICE SUPPLIES	29,994	71,063	19,346	75,000	55,654
4318	SUPPLIES - FUEL & OIL	3,452	3,899	4,000	4,000	-
4320	SUBSCRIPTIONS	-	-	240	-	(240)
4322	COMPUTER SOFTWARE	-	-	4,051	1,000	(3,051)
4331	MATERIALS & SUPPLIES-CUSTODIAL	-	-	2,000	1,000	(1,000)
4400	NONCAPITALIZED EQUIPMENT	2,109	4,270	4,476	5,222	746
4710	FOOD	1,069,506	1,028,085	825,000	1,071,000	246,000
4 -	**Supplies - Expense**	**1,239,586**	**1,230,084**	**959,629**	**1,283,047**	**323,418**
5 -	**Services**					
5203	CONFERENCE/TRAIN/WKSHP/MEETING	1,432	844	531	1,000	469
5299	MILEAGE REIMBURSEMENT	517	471	500	500	-
5310	DUES AND MEMBERSHIPS	345	482	383	500	117
5610	EQUIPT MAINT AGREEMENT	84	-	-	-	-
5613	RENTALS - GENERAL	435	578	750	750	-
5617	REPAIRS - GENERAL	11,243	1,732	23,119	-	(23,119)
5620	RENTALS, LEASES, & REPAIRS	1,594	1,512	1,600	1,600	-
5750	INTERFUND-COPY CTR	1,261	253	-	1,000	1,000
5751	INTERFUND-POSTAGE	2,603	3,693	3,700	3,700	-
5758	INTERFUND-FOOD SERVICE	(35,814)	(51,445)	(34,305)	(35,576)	(1,271)
5809	OTHER PROFESSIONAL SERV	13,085	12,916	10,000	13,000	3,000
5813	ADVERTISING-BIDS	-	1,089		1,000	1,000
5910	POSTAGE/UPS/FEDERAL EXPRESS	412	61	100	400	300
5930	TELEPHONE	2,873	-	-	-	-
5931	CELL PHONE/COMM DEVICE SERVICE	1,096	-	-	100	100
5 -	**Services - Expense**	**1,166**	**(27,815)**	**6,378**	**(12,026)**	**(18,404)**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
STUDENT NUTRITION SERVICES FUND BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
6 -	**Capital**					
6490	EQUIPMENT - CAPITALIZED	5,345	20,765	-	-	-
6590	EQUIPMENT REPLACEMENT	-	13,072	-	-	-
6 -	**Capital - Expense**	**5,345**	**33,837**	**-**	**-**	**-**
7 -	**Other Outgo**					
7350	INDIRECT COST INTER FUND	-	-	-	-	-
7 -	**Other Outgo - Expense**	**-**	**-**	**-**	**-**	**-**
	Total Income	**3,390,466**	**3,525,202**	**2,885,523**	**3,867,725**	**982,202**
	Total Expense	**3,460,506**	**3,629,104**	**3,165,072**	**3,867,725**	**702,653**

FUND 140
DEFERRED
MAINTENANCE

FUND 140 – DEFERRED MAINTENANCE

The adopted 2009 State Budget Act made several significant changes to this Fund. The funding is now part of the Local Control Funding Formula (LCFF) as unrestricted General Fund revenue. Local matches are no longer required. Primarily, the revenue in this fund is from the Building Fund transfer-in of $300,000 and $1,000 from earned interest. The District has budgeted $301,000 for repair and maintenance and equipment replacement projects. No ending fund balance is projected.

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
DEFERRED MAINTENANCE FUND BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
8 -	**Revenue**					
8660	INTEREST	2,731	5,679	2,100	1,000	(1,100)
8919	OTHER AUTH INTERFUND TRF IN	300,000	500,000	400,000	300,000	(100,000)
8 -	**Revenue - Income**	**302,731**	**505,679**	**402,100**	**301,000**	**(101,100)**
4 -	**Supplies**					
4310	CLASSROOM/OFFICE SUPPLIES	15,667	26,534	37,591	37,000	(591)
4400	NONCAPITALIZED EQUIPMENT	1,237	-	-	-	-
4 -	**Supplies - Expense**	**16,904**	**26,534**	**37,591**	**37,000**	**(591)**
5 -	**Services**					
5617	REPAIRS - GENERAL	29,880	66,575	29,000	135,000	106,000
5808	LEGAL SERVICES	1,156	-	-	-	-
5809	OTHER PROFESSIONAL SERV	126,504	77,322	116,000	129,000	13,000
5 -	**Services - Expense**	**157,539**	**143,897**	**145,000**	**264,000**	**119,000**
6 -	**Capital**					
6271	BUILDING IMPROVEMENT	116,625	-	-	-	-
6490	EQUIPMENT - CAPITALIZED	164,917	354,143	320,984	-	(320,984)
6590	EQUIPMENT REPLACEMENT	-	-	5,400	-	(5,400)
6 -	**Capital - Expense**	**281,542**	**354,143**	**326,384**	**-**	**(326,384)**
	Total Income	**302,731**	**505,679**	**402,100**	**301,000**	**(101,100)**
	Total Expense	**455,985**	**524,574**	**508,975**	**301,000**	**(207,975)**

FUND 170
SPECIAL RESERVE OTHER THAN CAPITAL OUTLAY PROJECTS

FUND 170 – SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS

The District adopted Resolution 2012.15 in 2011-12 to establish Fund 170 – Special Reserve Fund for Other Than Capital Outlay Projects. After the fund was established, the District transferred $10,000,000 from Fund 210 – Building Fund into this account.

At the end of fiscal year 2013-14, the District received a one-time fund of $7,159,830 as a result of the Redevelopment (RDA) settlement. In 2019-20, the amount of $895,039 was transferred out to the General Fund. This was to accommodate the one-time spending plan developed for the District over the year. $993,078 was budgeted for the 2020-21 school year.

An interest earning of $140,000 was projected for the overall fund. An estimated $12,131,871 will be transferred out to the General Fund to help balance the 2020-21 budget. The projected ending fund balance is $2,727,047 for 2020-21.

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
SPECIAL RESERVE FUND BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
8 -	**Revenue**					
8660	INTEREST	211,631	235,734	191,000	140,000	(51,000)
8919	OTHER AUTH INTERFUND TRF IN	2,200,000	500,000	-	-	-
8 -	**Revenue - Income**	**2,411,631**	**735,734**	**191,000**	**140,000**	**(51,000)**
7 -	**Other Outgo**					
7619	OTHER AUTH INTERFUND TRFR	570,428	494,818	895,039	13,124,949	12,229,910
7 -	**Other Outgo - Expense**	**570,428**	**494,818**	**895,039**	**13,124,949**	**12,229,910**
	Total Income	**2,411,631**	**735,734**	**191,000**	**140,000**	**(51,000)**
	Total Expense	**570,428**	**494,818**	**895,039**	**13,124,949**	**12,229,910**

FUND 200
POST EMPLOYMENT BENEFITS

FUND 200 – POST EMPLOYMENT BENEFITS

The District established this fund in 2005-06 as a reserve against unfunded liability related to post retirement benefits according to GASB 75. Each year, from 2005-06 to 2007-08, the District has transferred a $500,000 savings from the General Fund to this fund. There are no restrictions on how to use this fund in the future years.

The only income projected under this fund will be the interest revenue earned during the year, which is estimated at $34,224 for 2020-21. We project a transfer of $500,000 to General Fund to help balancing the budget. The projected ending fund balance will be at $1,313,792 for 2020-21.

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
POST EMPLOYMENT FUND BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
8 -	**Revenue**					
8660	INTEREST	24,383	34,829	34,224	34,224	-
8 -	**Revenue - Income**	**24,383**	**34,829**	**34,224**	**34,224**	**-**
7 -	**Other Outgo**					
7619	OTHER AUTH INTERFUND TRFR	-	-	-	500,000	500,000
7 -	**Other Outgo - Expense**	**-**	**-**	**-**	**500,000**	**500,000**
	Total Income	**24,383**	**34,829**	**34,224**	**34,224**	**-**
	Total Expense	**-**	**-**	**-**	**500,000**	**500,000**

FUND 210
BUILDING FUND

FUND 210 – BUILDING FUND

Revenues projected in this fund are primarily from Milpitas Successor Agency pass-through payment and revenue long-term leases.

The following are the details of the major leases:

- Calaveras Center (Formerly Menlo Equity)
- Milpitas Montessori
- Merryhill (Formerly Rainbow Bridge)
- Calaveras Retail Center

The District is also projected to receive redevelopment pass-through revenue, which is calculated by the county office.

Expenditures relating to capital purchases and property improvements are recorded in this fund, as well as expenses associated with rental and lease property management.

The revenue is projected at $1,296,122 from redevelopment agency pass-through, $1,030,749 from leases, rentals and $183,304 in earned interest. The redevelopment agency pass-through revenues are projected to be significantly less than the 2019-20 level due to the uncertainty of the economic climate in the housing market. For this reason, we are taking a conservative approach in projecting the revenue.

Expenditures are projected at a total of $4,031,473. This includes $442,895 in salary and benefits for staff who manage the Measure AA Bond program; $400,000 is to pay for the shared cost at the San Jose City College Joint Use Center; $1,450,000 for regular annual transfer out to General Fund to support the routine restricted maintenance program; $300,000 for transfer out to Deferred Maintenance Fund for repairs and maintenance projects.

The projected ending fund balance for 2020-21 is at $14,354,791.

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
BUILDING FUND BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
8 -	**Revenue**					
8590	ALL OTHER STATE REVENUE	-	15,637	-	-	-
8625	CRF NOT SUBJECT TO RL DEDUC	3,989,147	4,482,021	4,000,000	1,030,749	(2,969,251)
8650	LEASES AND RENTALS	1,262,465	1,405,555	1,271,254	1,296,122	24,868
8660	INTEREST	196,307	268,363	250,000	183,304	(66,696)
8699	ALL OTHER LOCAL REVENUE	497,865	(2,890)	-	-	-
8 -	**Revenue - Income**	**5,945,784**	**6,168,686**	**5,521,254**	**2,510,175**	**(3,011,079)**
2 -	**Classified Salaries**					
2220	REG PERS - MAINT & OPER	63,334	-	36,279	71,793	35,514
2340	ASSIST SUPERINTDNT-CLASSFD	-	-	52,555	53,011	456
2360	DIRECTORS-CLASSIFIED	192,378	78,035	43,060	43,060	-
2371	CONTRACT/PURCHASING SPECIALIST	-	-	56,166	56,166	-
2410	REG PERSONNEL-CLERICAL	99,334	100,650	82,620	83,057	437
2481	CLASS CLER OFFICE SAL EX HELP	-	820	-	-	-
2915	SERV. CONTRACT- OTH CLASSIFIED	-	164,612	-	-	-
2 -	**Classified Salaries - Expense**	**355,046**	**344,118**	**270,680**	**307,087**	**36,407**
3 -	**Benefits**					
3202	PERS - CLASSIFIED	52,800	75,556	52,726	69,648	16,922
3312	OASDI-CLASSIFIED	20,463	20,116	15,592	19,040	3,448
3322	MEDICARE-CLASSIFIED	5,418	4,990	4,050	4,453	403
3402	HEALTH & WELFARE-CLASSFIED	58,961	61,337	27,942	36,541	8,599
3502	STATE UNEMPLOYMNT-CLASSFD	392	290	134	153	19
3602	WORKERS COMP-CLASSIFIED	5,955	5,799	4,990	5,973	983
3902	OTHER BENEFITS-CLASSIFED	60	48	-	-	-
3 -	**Benefits - Expense**	**144,049**	**168,136**	**105,434**	**135,808**	**30,374**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
BUILDING FUND BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
4 -	**Supplies**					
4303	MATERIALS/SUPP - OUTSIDE FOOD	-	8,614	-	-	-
4306	CLASSROOM/OFFICE SUPPLIES	155	662	235	235	-
4310	CLASSROOM/OFFICE SUPPLIES	690,081	110,766	80,000	25,000	(55,000)
4320	SUBSCRIPTIONS	-	726	750	750	-
4322	NONCAPITALIZED EQUIPMENT	7,104	7,104	7,200	7,200	-
4400	NONCAPITALIZED EQUIPMENT	279,252	147,112	45,652	100,000	54,348
4 -	**Supplies - Expense**	**976,593**	**274,984**	**133,837**	**133,185**	**(652)**
5 -	**Services**					
5203	CONFERENCE/TRAIN/WKSHP/MEETING	1,245	2,510	-	-	-
5299	MILEAGE REIMBURSEMENT	-	-	-	-	-
5501	GAS-HEATING	312	295	700	700	-
5502	ELECTRICITY	78,435	80,658	81,000	81,000	-
5503	WASTE DISPOSAL	1,626	192	1,650	1,650	-
5506	WATER	46,051	40,142	41,000	41,000	-
5610	EQUIPT MAINT AGREEMENT	7,646	-	4,200	4,200	-
5613	RENTALS - GENERAL	18,779	1,484	13,000	13,000	-
5617	REPAIRS - GENERAL	-	-	-	-	-
5750	INTERFUND-COPY CTR	8	6	-	-	-
5751	INTERFUND-POSTAGE	26	31	100	100	-
5758	INTERFUND-FOOD SERVICE	-	314	-	-	-
5808	LEGAL SERVICES	2,894	220	-	-	-
5809	OTHER PROFESSIONAL SERV	35,441	49,400	3,000		(3,000)
5810	ADVERTISING-LEGAL	2,621	-	-	-	-
5811	FEES	1,338	876	-	-	-
5813	ADVERTISING-LEGAL	2,648	-	-	-	-
5843	CONTRACTED SERVICES	396,766	-	-	-	-
5846	LICENSING AGREEMENTS	102,186	532	3,200	3,200	-
5853	ENGINEERING SERVICES	1,555	-	-	-	-
5890	MISCELLANEOUS EXPENSES	2,044	-	-	-	-
5930	TELEPHONE	4,279	-	-	-	-
5 -	**Services - Expense**	**705,898**	**176,660**	**147,850**	**144,850**	**(3,000)**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
BUILDING FUND BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
6 -	**Capital**					
6100	LAND/SITE PURCHASES	-	-	-	-	-
6130	IMPROVEMENT OF SITES	11,900	-	-	-	-
6140	SITE IMPROVEMENTS-SURVEYS	7,843	-	-	-	-
6160	OTHER COST	-	-	-	-	-
6210	ARCHITECT ENGINEERING FEES	116,119	23,224	-	-	-
6216	ARCHITECT REIMBURSABLES	618	-	-	-	-
6220	DSA PLAN CHECK FEES	5,351	-	-	-	-
6230	CDE PLAN CHECK FEES	-	-	-	-	-
6233	CARPET	-	-	-	-	-
6240	PRELIMINARY TESTS	8,201	-	-	-	-
6250	OTHER COSTS-PLANNING	-	-	-	-	-
6270	MAIN BLDG CONSTRUCTION	6,961,369	45,703	-	-	-
6271	BUILDING IMPROVEMENT	184,395	160,078	-	-	-
6272	CONSTRUCTION MANAGEMENT FEES	498,419	-	-	-	-
6273	RELOCATABLE CLASSRMS/PORTABLES	97,880	-	-	-	-
6274	OTHER CONSTRUCTION	65,549	-	-	-	-
6280	CONSTRUCTION TESTING	608	-	-	-	-
6290	INSPECTION	26,859	-	-	-	-
6490	EQUIPMENT - CAPITALIZED	34,135	64,684	207,000	-	(207,000)
6590	EQUIPMENT REPLACEMENT	151,532	13,481	-	-	-
6 -	**Capital - Expense**	**8,170,777**	**307,169**	**207,000**	**-**	**(207,000)**
7 -	**Other Outgo**					
7299	ALL OTHER TRFR OUT ALL OTHR	-	-	400,000	400,000	-
7438	DEBT SERVICE-INTEREST	-	-	348,086	325,156	(22,930)
7439	DEBT SERVICE-PRINCIPAL	-	-	770,129	835,387	65,258
7619	OTHER AUTH INTERFUND TRFR	1,750,000	1,950,000	1,850,000	1,750,000	(100,000)
7 -	**Other Outgo - Expense**	**1,750,000**	**1,950,000**	**3,368,215**	**3,310,543**	**(57,672)**
	Total Income	**5,945,784**	**6,168,686**	**5,521,254**	**2,510,175**	**(3,011,079)**
	Total Expense	**12,102,362**	**3,221,067**	**4,233,016**	**4,031,473**	**(201,543)**

FUND 213
MEASURE AA BOND

FUND 213 – MEASURE AA BOND

On November 6, 2018, District voters approved Measure AA, authorizing the issuance of up to $284 million in general obligation bonds. Last year, the District issued $75,000,000 to cover the costs for Phase I projects.

The following projects were completed during the 2019-20 fiscal year:

- Painting at Burnett, Curtner, Pomeroy, Milpitas High and Maintenance Operations Transportation
- Paving at Pomeroy, Rose, Sinnott, Russell and Maintenance Operations Transportation
- Roofing at Pomeroy, Russell, Milpitas High
- Spangler Piping Phase I and HVAC

The following projects are in progress and are expected to be completed:

• Painting at Milpitas High, Phase II	Summer 2020
• Paving at Spangler, Weller, and Zanker	Summer 2020
• Roofing at Burnett, Spangler, Weller, Zanker and Milpitas High	Summer 2020
• Track & Field at Rancho and Russell	Winter 2020
• HVAC at Rose, Spangler, Weller, and Zanker	Fall 2021
• Randall Modernization	Fall 2021
• Mattos Phase II	Fall 2021
• Milpitas High Performance Arts Center and Gymnasium	Fall 2023
• Ayer Innovation Center	TBD
• Districtwide Fencing	TBD

This upcoming year, Staff will be seeking architect firms from the Board approved pool for modernization projects at Rose, Spangler, Weller, Zanker and CDC.

The estimated interest revenue in 2020-21 is $500,000. Due to the uncertainty of the economy, we estimated this as the only revenue. But, it will be adjusted throughout the year.

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
BUILDING BOND FUND BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
8 -	**Revenue**					
8660	INTEREST	-	244,052	1,009,585	500,000	(509,585)
8951	PROCEEDS FR SALE OF BONDS	-	75,000,000	-	209,000,000	209,000,000
8 -	**Revenue - Income**	**-**	**75,244,052**	**1,009,585**	**209,500,000**	**208,490,415**
3 -	**Benefits**					
3402	HEALTH & WELFARE-CLASSFIED	-	-	14,112	66,541	52,429
4 -	**Supplies - Expense**	**-**	**-**	**14,112**	**66,541**	**52,429**
4 -	**Supplies**					
4310	CLASSROOM/OFFICE SUPPLIES	-	662,008	399,230	2,962,342	2,563,112
4400	NONCAPITALIZED EQUIPMENT	-	112,812	24,928	132,039	107,111
4 -	**Supplies - Expense**	**-**	**774,820**	**424,158**	**3,094,381**	**2,670,223**
5 -	**Services**					
5299	MILEAGE REIMBURSEMENT	-	15	26	-	(26)
5502	ELECTRICITY	-	-	5,000		(5,000)
5806	ELECTION COSTS	-	43,473	-	-	-
5808	LEGAL SERVICES	-	124,545	32,221	173,016	140,795
5809	OTHER PROFESSIONAL SERV	-	247,432	552,100	16,363,510	15,811,410
5810	ADVERTISING-LEGAL	-	194	-	-	-
5811	FEES		2,453	579	2,000,000	1,999,421
5813	ADVERTISING-LEGAL	-	4,354	2,044	9,480	7,436
5843	CONTRACTED SERVICES	-	55,500	250,000	1,250,000	1,000,000
5863	PROGRAM MANAGEMENT	-	9,585	-	24,922,990	24,922,990
5890	MISCELLANEOUS EXPENSES	-	4,185	-	-	-
5 -	**Services - Expense**	**-**	**491,736**	**841,970**	**44,718,996**	**43,877,026**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
BUILDING BOND FUND BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
6 -	**Capital**					
6130	IMPROVEMENT OF SITES	-	200,000	2,090,248	25,482,612	23,392,364
6210	ARCHITECT ENGINEERING FEES	-	365,235	2,469,406	23,467,299	20,997,893
6216	ARCHITECT REIMBURSABLES	-	2,515	3,705	213,715	210,010
6220	DSA PLAN CHECK FEES	-	-	382,000	-	(382,000)
6250	OTHER COSTS-PLANNING	-	-	20,000	-	(20,000)
6270	MAIN BLDG CONSTRUCTION	-	-	3,914,072	117,093,218	113,179,146
6271	BUILDING IMPROVEMENT	-	327,543	2,815,403	46,374,020	43,558,617
6272	CONSTRUCTION MANAGEMENT FEES	-	100,388	570,644	2,599,527	2,028,883
6273	RELOCATABLE CLASSRMS/PORTABLES	-	-	-	3,614,104	3,614,104
6280	CONSTRUCTION TESTING	-	20,675	53,607	226,469	172,862
6290	INSPECTION	-	16,920	67,460	2,708,637	2,641,177
6490	EQUIPMENT - CAPITALIZED	-	121,927	-	5,575	5,575
6 -	**Capital - Expense**	**-**	**1,155,202**	**12,386,545**	**221,785,176**	**209,398,631**
	Total Income	**-**	**75,244,052**	**1,009,585**	**209,500,000**	**208,490,415**
	Total Expense	**-**	**2,421,758**	**13,666,785**	**269,665,094**	**255,998,309**

FUND 250
CAPITAL FACILITIES

FUND 250 – CAPITAL FACILITIES

The District collects fees from developers of residential and commercial buildings based upon the square footage of the home or commercial facility to be built. This money, also called School Impact (Developer) Fees, is used to help provide facilities for students. All fees collected from developers are deposited into this fund.

The total revenue is estimated at $139,368 for 2020-21, which includes $39,368 in interest earnings. The reduction in developer fees is due to the fact that most of the major development projects have been completed in prior years and there are no substantial projects in the near future. Throughout the year, revenue is adjusted based on the actual receipts. The total expenditure is projected at $152,231. The projected ending fund balance for 2020-21 is at $5,187,634.

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
CAPITAL FACILITIES FUND BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
8 -	**Revenue**					
8660	INTEREST	124,730	68,968	79,368	39,368	(40,000)
8681	MITIGATION DEVELOPER FEES	3,271,883	2,907,416	847,900	100,000	(747,900)
8 -	**Revenue - Income**	**3,396,613**	**2,976,384**	**927,268**	**139,368**	**(787,900)**
2 -	**Classified Salaries**					
2320	ADMIN ASSIST - CLASSIFIED	20,953	21,582	22,489	22,489	-
2 -	**Classified Salaries - Expense**	**20,953**	**21,582**	**22,489**	**22,489**	**-**
3 -	**Benefits**					
3202	PERS - CLASSIFIED	3,254	3,898	4,663	5,128	465
3312	OASDI-CLASSIFIED	1,120	1,126	1,394	1,394	-
3322	MEDICARE-CLASSIFIED	262	263	326	326	-
3402	HEALTH & WELFARE-CLASSFIED	3,404	3,508	3,681	3,771	90
3502	STATE UNEMPLOYMNT-CLASSFD	9	9	11	11	-
3602	WORKERS COMP-CLASSIFIED	329	320	416	441	25
3902	OTHER BENEFITS-CLASSIFED	7	7	-	-	-
3 -	**Benefits - Expense**	**8,385**	**9,131**	**10,491**	**11,071**	**580**
4 -	**Supplies**					
4310	CLASSROOM/OFFICE SUPPLIES	1,391	7,246	-	-	-
4322	COMPUTER SOFTWARE	-	-	2,000	-	(2,000)
4400	CLASSROOM/OFFICE SUPPLIES	-	50,451	-	-	-
4 -	**Supplies - Expense**	**1,391**	**57,697**	**2,000**	**-**	**(2,000)**

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2020-21 BUDGET
CAPITAL FACILITIES FUND BY OBJECTS

		Actual 2017-18	Actual 2018-19	Estimated Actual 2019-20	Proposed 2020-21	Proposed Vs Estimated Actual
5 -	**Services**					
5506	WATER	694	-	-	-	-
5613	RENTALS - GENERAL	19,849	5,768	-	-	-
5808	LEGAL SERVICES	1,275	248	-	-	-
5809	OTHER PROFESSIONAL SERV	67,276	106,426	143,000	105,000	(38,000)
5810	ADVERTISING-LEGAL	2,168	-	-	-	-
5843	CONTRACTED SERVICES	-	6,531	12,000	12,000	-
5846	LICENSING AGREEMENTS	110	1,671	1,671	1,671	-
5890	MISCELLANEOUS EXPENSES	3,900	5,925	-	-	-
5 -	**Services - Expense**	**95,272**	**126,569**	**156,671**	**118,671**	**(38,000)**
6 -	**Capital**					
6170	SITE CONSTRUCTION	86,298	106,917	-	-	-
6210	ARCHITECT ENGINEERING FEES	30,903	36,792	-	-	-
6220	DSA PLAN CHECK FEES	-	71,023	-	-	-
6240	PRELIMINARY TESTS	2,995	21,411	950	-	(950)
6250	OTHER COSTS-PLANNING	199,330	-	-	-	-
6270	MAIN BLDG CONSTRUCTION	5,183,955	2,285,737	-	-	-
6271	BUILDING IMPROVEMENT	-	400	-	-	-
6272	CONSTRUCTION MANAGEMENT FEES	343,000	194,807	-	-	-
6280	CONSTRUCTION TESTING	91,801	54	-	-	-
6290	INSPECTION	243,875	14,780	-	-	-
6490	EQUIPMENT - CAPITALIZED	101	164,706	-	-	-
6 -	**Capital - Expense**	**6,182,257**	**2,896,629**	**950**	**-**	**(950)**
	Total Income	**3,396,613**	**2,976,384**	**927,268**	**139,368**	**(787,900)**
	Total Expense	**6,308,258**	**3,111,609**	**192,601**	**152,231**	**(40,370)**