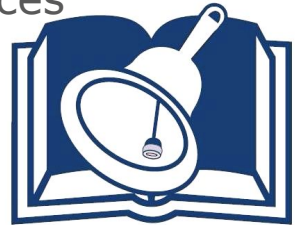


2023-24 45-Day Budget Revision

**for posting August 11, 2023
for presentation August 15, 2023**

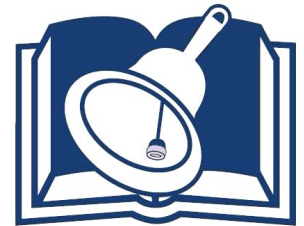
Nick Heinlein, Assistant Superintendent of Business Services
Roseann Zarasua, Director of Business Services



California Budget Process

1. **Governor's January Budget Proposal** - mid. January
2. **Governor's May Budget Revision** - mid. May
 - ~~2.1. Los Angeles County Office of Education (LAGOE) projections~~ **Common Message**
 - 2.2. School Services of California (SSC) Dartboard & Workshop
 - 2.3. Fiscal Crisis and Management Assistance Team (FCMAT) LCFF Calculator
3. **Legislature debates and adopts a budget** - after Governor's May Revision and before June 15th (or they won't get paid)
4. **Budget is signed by Governor** - possible line item vetos and trailer bills before June 30th can change things
5. **Prepare 45-day Budget Revisions, if needed, based on state approved budget and taken to Governing Board in August**

Budget Assumption Changes Based on Final State Budget



Revenue - General Fund - LCFF Revenue

	Paid Days	Hours per Day	2023-24 (CY)
			Adoption Budget
LCFF (8010 - 8099)			
Funding Type			LCFF Calculator
COLA - LCFF			8.22%
3 yr Average Unduplicated Pupil Count Percent			32.03%
Unduplicated Pupil Count			3,070
Total Enrollment (CalPADS-current yr)			9,206
ADA to Enrollment ratio (Classroom)			95.95%
P-2 ADA (average daily attendance)			8,832.87
Funded ADA (Greater of PY or CY or Prior 3 Year Average) + ADA from CY NPS			9,013.58
LCFF Entitlement Components			
Base Grant			\$89,997,444
Supplemental Grant			\$6,100,323
State Funds			\$72,069,130
Property Taxes			\$31,583,045
LCFF Entitlement (8010 - 8099) Total			\$103,652,175

No Changes

Revenue - General Fund - Federal Revenue

	Paid Days	Hours per Day	2023-24 (CY)
			Adoption Budget
Federal Revenue (8100 - 8299)			
Title I (RE 3010)			\$671,987
ESSER III Emergency Relief (RE 3213) - spend by 9/30/24			\$1,335,165
Special Education (RE 3310)			\$1,917,964 \$1,874,979
Special Education - Private School (RE 3311)			\$6,815
Special Education - Preschool (RE 3315)			\$97,128 \$93,077
Special Education - Federal Mental Health (RE 3327)			\$101,223
Special Education - Preschool SD (RE 3345)			\$1,249 \$1,198
Special Education - Infant (RE 3385)			\$252,162 \$188,540
Title II - Teacher Quality (RE 4035)			\$163,604
Title III - English Learners (RE 4203)			\$108,712
Title IV - Support & Academic Enrichment (RE 4127)			\$48,942
Homeless Children & Youth (RE 5634) Deferred Revenue			\$14,227
AB 114 CANS (RE 5810) Deferred Revenue			\$3,063
Federal Revenue (8100 - 8299) Total			\$4,722,241
	Unrestricted		\$0
	Restricted		\$4,722,241

Special Education (RE3310) decrease of \$42,985

Special Education (RE3315) decrease of \$4,051

Special Education (RE3345) decrease of \$51

Special Education (RE3385) decrease of \$63,622

Revenue - General Fund - State Revenue

	Paid Days	Hours per Day	2023-24 (CY)	
				Adoption Budget
Other State Revenues (8300 - 8599)				
Mandated Block Grant (K-8 22/23 \$34.94, 23/24 \$37.81, 24/25 \$39.30, 25/26 \$40.59) (8550)			\$330,930	
Expanded Learning Opportunities Program (RE 2600) - spend CY by BY1			\$5,264,274	
Lottery				
Total Unrestricted Lottery Revenue			\$1,568,348	\$1,632,927
Total Restricted Lottery Revenue			\$618,114	\$664,241
ASES - State Award (RE 6010)			\$167,043	
PreK Planning & Implementation Grant (RE 6053) spend by 6/30/2026			\$151,965	
Early Education Teacher Development Grant (RE 6054)			\$11,826	
Early Start (RE 6510) - Grant			\$681,711	\$667,174
State Mental Health Related Services (RE 6546)			\$671,957	\$701,873
Special Education Early Intervention Preschool Grant (RE 6547)			\$1,104,633	
Classified Summer Assistance Program (RE 7415)			\$253,181	
STRS On-Behalf (RE 7690)			\$4,740,981	
Other State Revenues (8300 - 8599) Total			\$15,564,964	
			Unrestricted	\$1,899,278
			Restricted	\$13,665,686

Unrestricted Lottery increase of \$64,579
 Restricted Lottery increase of \$46,127

Special Education (RE6510) decrease of \$14,537
 Mental Health (RE6546) increase of \$29,916

Proposition 28: Arts Education Funding (RE 6777) \$1,196,988

Revenue - General Fund - Local Revenue

	Paid Days	Hours per Day	2023-24 (CY)	
				Adoption Budget
Other Local Revenue (8600 - 8799)				
Sale of Equipment/Supplies, Surplus (OB 8631)			\$40,000	
Facilities Rental, Leases, Equipment (OB 8650 - LOC 0000017)			\$28,720	
Interest (OB 8660)			\$178,686	
Miscellaneous (OB 8699)			\$3,050	
Induction (OB 8699 - LOC 0140000)			\$65,500	
Erate, discounts, etc. (OB 8699 - LOC 0000015)			\$135,210	
Food Service Revenue - (OB 8699 - LOC 0000018)			\$300,000	
Master Teacher Stipend (OB 8699 - LOC 0000020)			\$4,000	
Funds from CFDs to Support Salaries (OB 8699 - LOC 0160210)			\$325,834	
Unrestricted (RE 0000 LOC 0000039) SMAA - moved from fed			\$135,300	
<i>Local Revenue subtotal (to match SACS and Pro. Pro.)</i>			<i>\$968,894</i>	
Special Education - Tuition (RE 65000.5, OB 8710)			\$569,826	
Special Education, Early Start - Tuition (RE 6510, OB 8710)			\$68,464	
Special Education Transfer of Apportionments (RE 65000.0) - (OB 8791)			\$8,489,758	\$7,855,231
Special Education Transfer of Apportionments (RE 65000.0 - LOC 0080044) - Low Incidence Fund			\$235,549	\$209,702
Special Education - Early Start (RE 6510 - Regional Center)			\$47,860	
Restricted and/or Donations Henry Mayo(RE 90101)			\$25,500	
Rebates (RE 90106)			\$8,287	
LEA Medi-Cal Billing Funds (RE 90156) - was 5640			\$335,000	
Restricted and/or Donations Arts for All (RE 90233)			\$9,500	
Restricted and/or Donations Kaiser (RE 90234)			\$25,000	
Restricted and/or Donations (RE 90200, 90210, 90215,)			\$295,000	
<i>Local Revenue subtotal (to match SACS and Pro. Pro.)</i>			<i>\$698,287</i>	
Other Local Revenue (8600 - 8799) Total			\$11,326,044	
		Unrestricted		\$1,216,300
		Restricted		\$10,109,745

Even though the COLA applies to SE funding, our proportion of the State funding has decreased.

Special Education (RE6500) decrease of \$634,527
 Special Education (RE6500) decrease of \$25,847

Revenue - General Fund - Contributions

	Paid Days	Hours per Day	2023-24 (CY)	
				Adoption Budget
Contributions (OB 8980/8990)				
Unrestricted (RE 0000)			-\$21,095,422.00	-\$21,870,006
Special Education - Federal (RE 3310)			\$1,243,184	\$1,286,169
Special Education - Preschool (RE 3315)			\$870,748	\$874,799
Special Education - Preschool PD (RE 3345)			\$0	
Special Education - Early Intervention (RE 3385)			\$0	\$63,622
Special Education - State (RE 6500)			\$14,981,490	\$15,616,017
Special Education: Early Ed. (RE 6510)			\$0	\$29,399
Learning Recovery Emergency BG (RE 7435)			\$0	
Routine Restricted Maintenance (RE 8150)			\$4,000,000	
Total			\$0	

Changes that affect prior year (2022-23)



Ending Fund Balance

Saugus Union Elementary
Los Angeles County

Budget, July 1
General Fund
Exhibit: Restricted Balance Detail

19 64998 000000
Form 01
E8BUZ7YT9A(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	4,500,264.00	7,624,551.00
6266	Educator Effectiveness, FY 2021-22	2,008,060.00	1,795,070.00
6300	Lottery: Instructional Materials	1,585,970.71	1,585,970.71
6537	Special Ed: Learning Recovery Support	200,152.99	11,346.99
6547	Special Education Early Intervention Preschool Grant	1,946,198.00	3,050,831.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,917,160.00	2,917,160.00
7311	Classified School Employee Professional Development Block Grant	40,054.00	40,054.00
7388	SB 117 COVID-19 LEA Response Funds	104,797.65	104,797.65
7435	Learning Recovery Emergency Block Grant	2,991,821.00	1,049,650.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	862,889.68	1,072,278.68
9010	Other Restricted Local	1,323,037.96	1,522,788.96
Total, Restricted Balance		18,480,405.99	20,774,498.99

Arts, Music, and Instructional Materials BG

Saugus Union Elementary
Los Angeles County

Budget, July 1
General Fund
Exhibit: Restricted Balance Detail

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Increase of
\$2,567,100 for a
total of
\$5,484,260

Learning Recovery

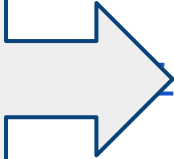
Saugus Union Elementary
Los Angeles County

Budget, July 1
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9010	Other Restricted Local	1,323,037.96	1,522,788.96
Total, Restricted Balance		18,480,405.99	20,774,498.99

Increase of
\$2,130,175 for a
total of
\$5,121,996



Questions & Comments

