Cecilia A. Massetti, Ed.D.
Superintendent of Schools

Agenda Item 5.4

Board of Education
Public Hearing for the Proposed Budget
Pioneer Technical Center 2021-2022
June 8, 2021

Topic:
The Pioneer Technical Center (PTC) Budget for the 2021-2022 school year along with the Estimated Actual Budget Projections for the 2020-2021 year.

Background:
The attached Pioneer Technical Canter's Proposed Budget for the 2021-2022 school year, drawing from the Governor's May Revision Budget information, is based upon the following assumptions:

1. We assumed a 5.07% COLA (Cost-of-Living Adjustment) applied to the LCFF components

2. ADA used in the budget is 265.66 and 22.97

3. Step and Column adjustments are assumed at 1.5% for each of the next two years.

4. PERS rate increase is anticipated to go from 20.7% to 22.91% for the 2021-2022 year, then to 26.1% in the 2022-2023 year and then 27.1% in the 2023-2024 year.

5. STRS rate increase is anticipated to go from 16.15% to 16.92% for the 2021-2022 year, then to 19.1% in 2022-2023 and then 19.1% again in the 2023-2024 year.

6. Estimated supply, services and equipment budgets have been designed to meet program and operational needs and have been aligned to program goals. Additional staff development is envisioned to support students from lower income households, English Learners, and Foster youth.

7. The budget as it now stands reflects an increase to the ending fund balance of $196,801.

Legislative leadership and the Governor will be working out a plan to move forward with for next year. Significant changes may be part of that and may require a 45-day budget revision. More information will be available once the State Budget is enacted.

Financial Impact:
Outlined above.

Resource:
Julie DeWall
Chief Officer
Business & Administrative Services

July 1 Budget
Charter Schools Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,828,407.00	4,011,137.00	4.8%
2) Federal Revenue		8100-8299	196,741.00	75,436.00	-61.7%
3) Other State Revenue		8300-8599	331,305.00	611,482.00	84.6%
4) Other Local Revenue		8600-8799	105,115.00	105,076.00	0.0%
5) TOTAL, REVENUES			4,461,568.00	4,803,131.00	7.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,756,731.00	1,900,695.00	8.2%
2) Classified Salaries		2000-2999	350,118.00	365,703.00	4.5%
3) Employee Benefits		3000-3999	1,047,362.00	1,151,955.00	10.0%
4) Books and Supplies		4000-4999	303,309.00	199,976.00	-34.1%
5) Services and Other Operating Expenditures		5000-5999	717,718.00	921,181.00	28.3%
6) Capital Outlay		6000-6999	55,500.00	55,500.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	16,879.00	11,320.00	-32.9%
9) TOTAL, EXPENDITURES			4,247,617.00	4,606,330.00	8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			213,951.00	196,801.00	-8.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			213,951.00	196,801.00	-8.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,250,878.00	1,464,829.00	17.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,250,878.00	1,464,829.00	17.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,250,878.00	1,464,829.00	17.1%
2) Ending Balance, June 30 (E + F1e)			1,464,829.00	1,661,630.00	13.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	83,216.00	83,733.00	0.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,381,613.00	1,577,897.00	14.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	358,195.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	151,263.40		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	366,596.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			876,054.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	49.75		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			49.75		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			876,005.16		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	2,690,498.00	2,873,228.00	6.8%
Education Protection Account State Aid - Current Year		8012	619,329.00	619,329.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	518,580.00	518,580.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,828,407.00	4,011,137.00	4.8%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	15,646.00	25,286.00	61.6%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	158,395.00	50,150.00	-68.3%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	22,700.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			196,741.00	75,436.00	-61.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	12,211.00	12,211.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	21,942.00	58,904.00	168.5%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	55,207.00	56,309.00	2.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	241,945.00	484,058.00	100.1%
TOTAL, OTHER STATE REVENUE			331,305.00	611,482.00	84.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	350.00	350.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,350.00	1,350.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	78,415.00	78,376.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			105,115.00	105,076.00	0.0%
TOTAL, REVENUES			4,461,568.00	4,803,131.00	7.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,290,638.00	1,422,437.00	10.2%
Certificated Pupil Support Salaries		1200	55,497.00	55,376.00	-0.2%
Certificated Supervisors' and Administrators' Salaries		1300	383,098.00	394,034.00	2.9%
Other Certificated Salaries		1900	27,498.00	28,848.00	4.9%
TOTAL, CERTIFICATED SALARIES			1,756,731.00	1,900,695.00	8.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	17,357.00	21,935.00	26.4%
Classified Support Salaries		2200	39,909.00	39,330.00	-1.5%
Classified Supervisors' and Administrators' Salaries		2300	52,591.00	60,343.00	14.7%
Clerical, Technical and Office Salaries		2400	240,261.00	244,095.00	1.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			350,118.00	365,703.00	4.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	487,287.00	549,858.00	12.8%
PERS		3201-3202	84,652.00	97,566.00	15.3%
OASDI/Medicare/Alternative		3301-3302	29,252.00	30,731.00	5.1%
Health and Welfare Benefits		3401-3402	324,522.00	325,306.00	0.2%
Unemployment Insurance		3501-3502	990.00	26,072.00	2533.5%
Workers' Compensation		3601-3602	35,069.00	35,019.00	-0.1%
OPEB, Allocated		3701-3702	84,058.00	85,871.00	2.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,532.00	1,532.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,047,362.00	1,151,955.00	10.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	71,700.00	36,700.00	-48.8%
Books and Other Reference Materials		4200	100.00	11,504.00	11404.0%
Materials and Supplies		4300	178,495.00	127,652.00	-28.5%
Noncapitalized Equipment		4400	53,014.00	24,120.00	-54.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			303,309.00	199,976.00	-34.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	23,227.00	31,938.00	37.5%
Dues and Memberships		5300	4,894.00	5,770.00	17.9%
Insurance		5400-5450	8,665.00	13,665.00	57.7%
Operations and Housekeeping Services		5500	88,565.00	88,565.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	213,639.00	213,639.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	217,554.00	210,984.00	-3.0%
Professional/Consulting Services and Operating Expenditures		5800	155,834.00	349,780.00	124.5%
Communications		5900	5,340.00	6,840.00	28.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			717,718.00	921,181.00	28.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	14,500.00	14,500.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	19,000.00	19,000.00	0.0%
Equipment Replacement		6500	22,000.00	22,000.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			55,500.00	55,500.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	16,879.00	11,320.00	-32.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			16,879.00	11,320.00	-32.9%
TOTAL, EXPENDITURES			4,247,617.00	4,606,330.00	8.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%