

2022-2023 REVISED BUDGET

AUGUST 23, 2022

Key Changes included in the Governor's Enacted Budget

LCFF Funding Increase

ADA Funding Methodology

Discretionary Block Grant (Arts, Music & Instructional Materials Block Grant)

Learning Recovery Emergency Block Grant

Increased SpEd Funding

Governor's Budget vs. May Revision vs. Enacted Budget

Item	Governor's Budget	May Revision	Enacted Budget	Impact to PCHS vs Adopted Budget
LCFF Funding Increase	\$3.3 billion	\$6.1 billion	\$8.9 billion ¹	~12.8% COLA Approx. \$898,098
Discretionary Block Grant Funding	\$0	\$8 billion	\$3.6 billion ²	Estimated \$1,851,395
Learning Recovery Emergency Block Grant	\$0	\$0	\$7.9 billion	Estimated \$1,845,300
ADA COVID Mitigation	\$0	\$0	TBD	Estimated \$738,138

¹Reflects an increase of \$772 million in funding for districts and charter schools, \$2.82 billion for declining enrollment protections, \$997 million to support TK expansion and TK adult-to-student ratios, and a \$4.32 billion base increase

²Arts, Music, and Instructional Materials Discretionary Block Grant

2022-23 LCFF Funding Factors

Grade Span	K-3	4-6	7-8	9-12
2021-22 Base Grant per ADA ¹	\$8,093	\$8,215	\$8,458	\$9,802
6.56% COLA	\$531	\$539	\$555	\$643
<i>Additional LCFF Investment of 6.28%²</i>	\$508	\$516	\$531	\$616
2022-23 Base Grant per ADA	\$9,132	\$9,270	\$9,544	\$11,061
GSA	\$950	–	–	\$288
2022-23 Adjusted Base Grant per ADA	\$10,082	\$9,270	\$9,544	\$11,349
20% Supplemental Grant per ADA (Multiplied by Total UPP)	\$2,016	\$1,854	\$1,909	\$2,270
65% Concentration Grant per ADA (Multiplied by UPP Above 55%)	\$6,553	\$6,026	\$6,204	\$7,377

¹Average daily attendance

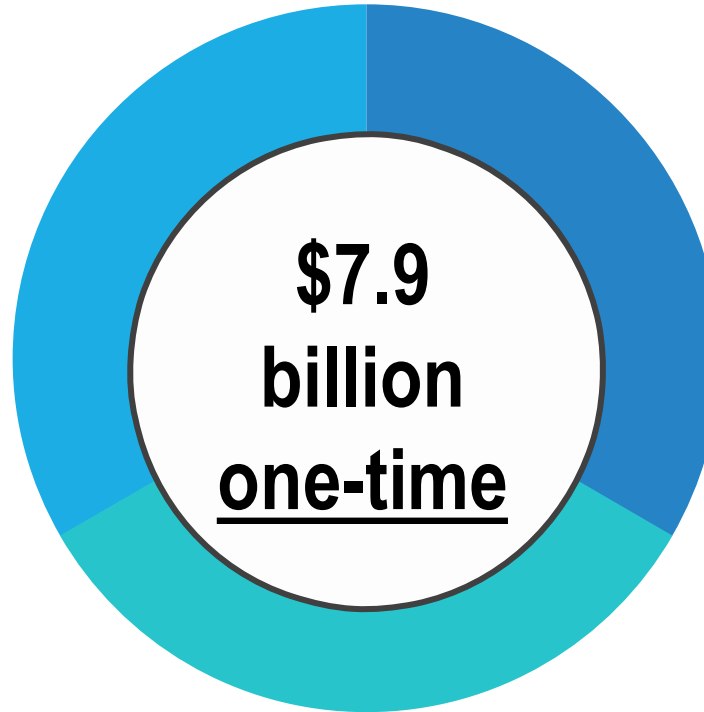
²Applied to 2021-22 base grants

Learning Recovery Emergency Block Grant

Assist school districts, county offices of education, and charter schools with long-term recovery from the COVID-19 pandemic

Distribution

Funds allocated based on 2021-22
Second Principal Apportionment
ADA multiplied by 2021-22 UPP



Reporting

- Must report interim expenditures to CDE by December 1, 2024, and December 1, 2027
- Must submit a final report on expenditures by December 1, 2029

PCHS estimated allocation: \$1,845,300
Note, this is just an estimate!

Deadline

Funds may be used through
2027-28 school year

Learning Recovery Emergency Block Grant—Allowable Uses



Arts, Music, and Instructional Materials Discretionary Block Grant

Distribution

Intend to distribute on a per-pupil basis using 2021-22 Second Principal Apportionment ADA

Plan

Governing board must discuss and approve plan for expenditure of funds at regularly scheduled public meeting

Deadline

Encumber through the 2025-26 school year

PCHS estimated allocation: \$1,851,395
Note, this is just an estimate!

Arts, Music, and Instructional Materials Discretionary Block Grant

Allowable Uses



Key Assumptions used in the 2022-23 PCHS Revised Budget

ADA (Average Daily Attendance): 2,820

- This maintains our prior assumption: enrollment of 3,000 and an attendance rate of 94%.
- However, we will revisit this estimate in 3 weeks, to determine if we need to reduce the enrollment and ADA projections.

Unduplicated Pupil Count: 827

- We are projecting this to remain flat.
- This number impacts our supplemental funding (20% more revenue per unduplicated student)

OPEB Funding: \$790k

- We are funding the amount our actuary recommended. This is year #2 of our 20-year funding schedule.

COLA, Contribution Rates, etc.

- Using the amounts recommended by the Department of Finance for COLA, STRS, PERS, unemployment insurance, Mandate Block Grant, etc.

One-Time Discretionary Funds Excluded

- Not included because final allocation amounts have not been released:
 - Learning Recovery Block Grant: **\$1,845,300**
 - Arts, Music & Instructional Materials Block Grant: **\$1,851,395**
 - Ethnic Studies Block Grant: **\$76,392**
 - Supply Chain Assistance Grant: **\$72,229**
 - One-time COVID ADA Relief for 2021-22: **TBD (approx. \$738,138)**

2022-23 Revised Budget: Topline Summary

	2021-2022 Estimated Actuals 5/22/22	2021-2022 Unaudited Actuals	2022-2023 Adopted Draft Budget 6/6/22	2022-2023 Revised Budget 8/22/22	Difference Revised vs Adopted Budget
Total Revenues	39,676,164	39,809,033	41,627,952	43,282,895	1,654,943
Total Expenses	39,309,876	37,788,897	40,446,619	42,939,740	2,493,121
Net Balance (Financial Statement)	366,288	2,020,136	1,181,333	343,155	(838,178)

A few notes:

Revenue: The Governor's final budget was incorporated into this revised budget. The revenue increased because of the increased COLA amount(s) and revised Special Ed funding rates.

Expenses: Now includes the impact of UTLA bargaining: 7% increase (\$945k) and 7% off-schedule (\$1.06M), as well as slight increases consulting, textbooks, IMA. This does not include any PESPU or unrepresented salary schedule changes.

Immediate Next Steps

- Review enrollment and ADA numbers – critical during the first few weeks of school!
- Once final allocations are available, work with committees and educational partners to solicit feedback for expenditure plans
- Include the impact of PESPU/unrepresented collective bargaining into the budget
- Monitor key expenses:
 - Transportation
 - Data/network/EdTech consultants
 - Substitutes and staffing
 - Relief funds, grants and other sources of one-time funds
- Finance to provide updated 5-year projections: textbook adoption cycle, furniture purchase cycle, Tech expenses
- Recruit and onboard new Finance Director
- Compliance:
 - Work with (1) independent auditor to complete the 2021-22 audit and (2) actuary consultant to complete the actuarial valuation
 - Submit CONAPP for Sept meetings

Palisades Charter High School - 2022-2023 Revised Budget (8/22/22) vs Adopted Budget (6/6/22)

ADA	2021-2022 Adopted Budget (Full Return, B/F Recommended), 6/11/21	2021-2022 Estimated Actuals	2022-2023 Adopted Budget, Recommended by B/F 6/6/2022			2022-2023 Revised Budget 8/22/2022			Difference	Comments
Obj Code	Total	5/22/2022	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Revised vs Adopted	
A. Revenues										\$ 11,641.00
LCFF/Revenue Limit Sources									-	
State Aid	8011	15,104,903	12,355,682	15,555,226	15,555,226	24,649,755		24,649,755	9,094,529	2820 ADA (based on enrollment of 3,000 and 94% attendance rate)
Education Protection Act	8012	6,777,237	8,465,010	8,577,654	8,577,654	9,076,890		9,076,890	499,236	2820 ADA (based on enrollment of 3,000 and 94% attendance rate)
State Aid (Prior Years)	8019	-			-			-	-	
In Lieu of Propety Tax	8096	8,980,282	8,695,667	8,695,667	8,695,667			-	(8,695,667)	2820 ADA (based on enrollment of 3,000 and 94% attendance rate)
Total, LCFF/Revenue Limit Resources		30,862,422	29,516,359	32,828,547	-	32,828,547	33,726,645	33,726,645	898,098	Includes revised LCFF calculator with Governor's COLA
Federal Revenues										
Special Education - IDEA	8181	777,041	751,228		802,782	802,782	734,667	734,667	(68,115)	\$244.62/ADA per LAUSD SELPA (06/22) - DOWN from \$267.30/ADA in 2021-22
Child Nutrition - Federal	8220	345,000	535,000		475,000	475,000	475,000	475,000	-	
Other Federal		-			-	-	-	-	-	
Title I	8290	316,871	282,238		300,583	300,583	300,583	300,583	-	revised amount per CDE, 12/31/21
Title II	8290	59,607	56,052		59,695	59,695	59,695	59,695	-	
Title III - English Learners	8290	3,606	3,861		4,112	4,112	4,112	4,112	-	
Title III - Immigrant	8290	3,621			-	-	-	-	-	
Title IV	8290	24,214	21,761		23,175	23,175	23,175	23,175	-	
Perkins	8290	35,337	35,337		37,634	37,634	37,634	37,634	-	
Dept of Rehab	8290	10,170	10,000		10,000	10,000	10,000	10,000	-	
Child Nutrition - Supply Chain	8220									
ELC COVID Testing Award	8290		472,831		-	-		-	-	
ESSR I (COVID-19 Grant)	8290	-	23		-	-		-	-	
ESSR II (COVID-19 Grant)	8290	-	985,065		-	-		-	-	
ESSR III (COVID-19 Grant)	8290	-	221,390		947,833	947,833	947,833	947,833	-	
Learning Loss & Mitigation (GEER)	8290	107,643	107,643		-	-		-	-	
Total, Federal Resources		1,683,109	3,482,429	-	2,660,815	2,660,815		2,592,700	(68,115)	
Other State Revenues										
Child Nutrition - State	8520	20,000	40,000		36,890	36,890	36,890	36,890	-	higher reimbursement due to free meals
Mandated Cost Reimbursement	8550	139,071	139,084	143,764	143,764	143,764		143,764	-	\$50.98/ADA
State Lottery (Non Prop 20)	8560	436,050	458,100	459,660	459,660	479,400		479,400	19,740	higher per ADA rate (\$170.00/ADA)
State Lottery (Prop 20)	8560	142,443	182,678		183,300	183,300	188,940	188,940	5,640	higher per ADA rate (\$67.00/ADA)
CTE	8590	164,827	242,836		270,374	270,374	270,374	270,374	-	
Student ID/CAHSEE	8590	12,073	10,000	10,000	10,000	10,000		10,000	-	
In-Person Instruction Grant	8590	470,566	547,287		-	-		-	-	Per CDE 8/19/21- \$915,651 allocation, spent \$368K in 20/21
Expanded Learning Opportunities Grant	8590	2,051,780	1,025,890		-	-		-	-	first allocation received in 20/21, part of beginning balance
Child Nutrition - Kitchen Infrastructure Upgrade	8590		27,000		-	-		-	-	
A-G Completion Grant	8590				645,524	645,524	645,524	645,524	-	Expanding A-G courses
Educator Effectiveness	8590		50,000		375,181	375,181	375,181	375,181	-	Received Dec 2021- revenue to recognize as expenses are spent
Arts, Music & Instructional Materials Block Grant										PCHS estimated allocation is \$1,851,395 (as of 8/2/22)

Palisades Charter High School - 2022-2023 Revised Budget (8/22/22) vs Adopted Budget (6/6/22)

ADA	2820	2021-2022 Adopted Budget (Full Return, B/F Recommended), 6/11/21	2021-2022 Estimated Actuals	2022-2023 Adopted Budget, Recommended by B/F 6/6/2022			2022-2023 Revised Budget 8/22/2022			Difference	Comments
	Obj Code	Total	5/22/2022	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Revised vs Adopted	
Learning Recovery Emergency Block Grant											PCHS estimated allocation is \$1,8445,300 (as of 8/2/22)
Total, State Revenues		3,436,809	2,722,875	613,424	1,511,269	2,124,693	633,164	1,516,909	2,150,073	25,380	
Other Local Revenues									-	-	
Special Education - AB602	8311	2,002,632	2,126,933		2,272,897	2,272,897		2,939,390	2,939,390	666,492	\$978.72 per LAUSD SELPA (6/22) - up from \$756.80 in 2
Food Service Sales	8634	240,000	80,000		90,000	90,000		90,000	90,000	-	Estimating lower a la carte sales due to free breakfast/lunch
Leases & Rentals	8560	1,046,000	1,046,000	1,021,000		1,021,000	1,021,000		1,021,000	-	
Interest	8660	129,549	60,000	80,000		80,000	80,000		80,000	-	
LAUSD SpEd Option 3 Grant	8679	100,000	126,568		100,000	100,000		100,000	100,000	-	higher receipt from SELPA
Fundraising	8699	450,000	525,000	450,000		450,000	450,000		450,000		
LAUSD SpEd Option 3 Learning Recovery Grant								133,087.22	133,087	133,087	ONLY for 22-23
Total, Other Local Revenues		3,968,181	3,964,501	1,551,000	2,462,897	4,013,897	1,551,000	3,262,477	4,813,477	799,580	
Total Revenues		39,950,522	39,686,164	34,992,971	6,634,982	41,627,952	35,910,809	4,779,386	43,282,895	1,654,943	
B. Expenditures											
Certificated Salaries											
Teachers' Salaries-Full-Time	1110	13,282,106	13,199,284	11,569,469	1,700,134	13,269,603	11,569,469	1,700,134	13,269,603	-	22-23 includes 0.25% adjustment to base salary (per union agreement)
Teachers Salaries-Librarian	1130	141,176	135,685	139,024		139,024	139,024		139,024	-	
Teachers' Salaries-Substitute	1160	238,941	568,735	320,000		320,000	320,000		320,000	-	For 22-23, the sub salaries were reduced
Cert Pupil Supp Sal-Counselors	1210	817,927	933,528	942,528		942,528	942,528		942,528	-	Includes additional hours for counseling staff
Cert Administrators	1310	918,695	973,000	909,644	143,142	1,052,786	909,644	143,142	1,052,786	-	2022-23 Cert Admin salaries now includes a Certificated HR Director.
Other Support/Step& Column Impact	1330	119,633		122,624		122,624	122,624		122,624	-	
Auxiliaries/Periods/Net	1930	-				-			-	-	Approximately \$770k of auxiliaries are included in FT Certificated Salaries
FTEs Increase/Decrease		130,360		(37,000)		(37,000)	(37,000)		(37,000)	-	
Impact of Tentative UTLA Agreement		-				-	945,728		945,728	945,728	Impact of 7% salary schedule increase for UTLA (certificated)
Certificated Off-Schedule Pay		7,000				-	1,069,956		1,069,956	1,069,956	7% off-schedule payment, additional increases for competition stipends & Virtual Academy
ESSER II/III funded certificated time						-			-	-	
ELO Related Certificated Time	1110	589,952			336,000	336,000		336,000	336,000	-	Estimated additional PD expense for 2022-23 (ELO)
Total, Certificated Salaries		16,245,790	15,810,233	13,966,289	2,179,276	16,145,565	15,981,972	2,179,276	18,161,248	2,015,684	
Classified Salaries											
Instruct Aide	2110	944,412	855,410		946,773	946,773		946,773	946,773	-	2021-22 was lower due to leaves of absence. FTEs are expected to return in 2022-23
Maint/Operations	2210	114,902	184,544	144,544		144,544	144,544		144,544	-	
Classified Administrators	2310	416,609	323,036	295,790		295,790	295,790		295,790	-	Shifted HR Director from Classified Admin to Certificated Admin Salaries
Cler Tech Office Staff Sal-FT	2410	1,935,059	1,963,500	1,939,897		1,939,897	1,939,897		1,939,897	-	
Food Services	2430	48,397	56,602		52,781	52,781		52,781	52,781	-	Includes additionl hours for summer: free/reduced outreach, orientation & Universal meal implementation
Cler Tech Off Staff Sal-Sub	2460	34,817	67,000	75,000		75,000	85,000		85,000	10,000	Accounts for 2 clerical subs per day (6 hrs) - attendance/absenteeism outreach. Added \$10k for library textbook support & distribution.

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Obj Code	Total	5/22/2022	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Revised vs Adopted	
Other Classified	2920	975,966	1,049,021	951,644	100,000	1,051,644	951,644	100,000	1,051,644	-
Math Paraprofessionals	2920	166,212	229,490	230,063		230,063	230,639		230,639	575
Impact Step & Column/Proposed New Positions/Hours		110,000		(108,085)		(108,085)	(108,085)		(108,085)	-
Classified Retro		7,000				-			-	-
Classified Additional Time		-				-			-	-
ELO Related Classified Time	2920	436,400				-			-	-
Total, Classified Salaries		5,189,774	4,728,604	3,528,853	1,099,554	4,628,407	3,539,428	1,099,554	4,638,982	10,575
Employee Benefits										
State Teachers Retirement System (STRS) , Certificated Positions	3111	2,748,788	2,675,091	2,667,561	416,242	3,083,803	3,052,557	416,242	3,468,798	384,996
Public Employees Retirement System (PERS), Classified Positions	3212	1,188,977	1,083,323	895,270	278,957	1,174,227	897,953	278,957	1,176,910	2,683
OASDI, Certificated Positions	3311	-	23,220	23,278		23,278	23,278		23,278	-
OASDI, Classified Positions	3312	321,766	293,173	218,789	68,172	286,961	219,445	68,172	287,617	656
Medicare, Cert Positions	3331	235,564	229,248	202,511	31,600	234,111	231,739	31,600	263,338	29,227
Medicare, Class Positions	3332	75,252	68,565	51,168	15,944	67,112	51,322	15,944	67,265	153
Hlth & Wlfr Benefits, Cert	3411	2,538,722	2,361,424	2,280,484	258,238	2,538,722	2,280,484	258,238	2,538,722	-
Hlth & Wlfr Benefits, Class	3412	1,269,575	1,156,130	940,575	329,000	1,269,575	940,575	329,000	1,269,575	-
State Unemploy Insur, Cert Pos	3511	200,163	79,051	69,831	10,896	80,728	79,910	10,896	90,806	10,078
State Unemploy Insur, Clas Pos	3512	64,363	23,643	17,644	5,498	23,142	17,697	5,498	23,195	53
Worker Comp Insur, Cert Pos	3611	158,737	158,737	174,611		174,611	174,611		174,611	-
Worker Comp Insur, Class Pos	3612	68,030	68,030	74,833		74,833	74,833		74,833	-
Lifetime Retiree Benefits, Cert	3911	553,000	553,000	553,000		553,000	553,000		553,000	-
Lifetime Retiree Benefits, Class	3912	237,000	237,000	237,000		237,000	237,000		237,000	-
Total, Employee Benefits		9,659,937	9,009,636	8,406,556	1,414,546	9,821,102	8,834,402	1,414,546	10,248,948	427,846
Supplies										
Textbooks	4100	42,112	28,248		403,286	403,286		405,887	405,887	2,601
Instructional Materials	4300	266,834	280,000		276,346	276,346		282,761	282,761	6,415
Instructional Materials - CTE	4300	148,827	178,998		270,374	270,374		270,374	270,374	-
Office (Tech) Supplies	4350	86,800	96,000	116,350	11,700	128,050	116,350	11,700	128,050	-
Other Supplies	4390	24,300	52,764	48,000	7,000	55,000	48,000	7,000	55,000	-
Non-Capitalized Equipment	4400	576,500	1,148,192	718,701		718,701	718,701	-	718,701	-
Food Service Supplies	4700	235,041	252,869		219,977	219,977		219,977	219,977	-

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				Unrestricted	Restricted	Total	Unrestricted	Restricted	Total		
	Obj Code	Total	5/22/2022							Revised vs Adopted	
Total, Supplies		1,380,414	2,037,070	883,051	1,188,683	2,071,734	883,051	1,197,698	2,080,749	9,016	
Services											
Mileage & Car Allowances	5210	2,000	2,617	4,000		4,000	4,000		4,000	-	reduced mileage
Travel and Conferences	5220	80,000	44,550	20,000	180,000	200,000	20,000	180,000	200,000	-	Educator Effectivness funded PD
Dues and Memberships/Subscriptions	5310	560,461	431,039	524,706	24,148	548,854	524,706	24,148	548,854	-	\$50k accellus increase recognized next year 22/23
Insurance	5400	397,016	397,016	436,718		436,718	436,718		436,718	-	Tenative increase of 10% for 2022-23 (compared to 20%+ increase in 2021-22)
Operations & Housekeeping Supplies	5510	147,600	153,692	178,475	5,000	183,475	178,475	5,000	183,475	-	
Utilities	5520	426,000	430,000	430,000		430,000	430,000		430,000	-	
Rentals/Leases/Repairs	5610	398,752	388,791	371,673	6,000	377,673	371,673	6,000	377,673	-	
Transportation	5811/5812	510,962	577,576	302,900	147,100	450,000	302,900	147,100	450,000	-	Board approved transportation allocation of \$450k for 2022-23. As of 8/22/22, SpEd transportation rates have increased but we will wait until Sept to revise transportation amount.
Oth Contracted Services	5800	35,826	34,784	37,062		37,062	37,062		37,062	-	
STRS Int & Penalties	5803	1,200	1,200	1,200		1,200	1,200		1,200	-	
Contracted Services	5810	2,783,944	3,259,787	1,412,947	1,670,197	3,083,144	1,442,947	1,670,197	3,113,144	30,000	Added \$30,000 for potential contracts to back-fill employees (Director of Attendance, Finance Director, Communications specialist, etc.
Legal, Audit, & Election Costs	5821	330,863	402,516	197,944	223,000	420,944	197,944	223,000	420,944	-	2022-23 increase attributed to Special Education legal/settlements. 2021-22 estimated actuals also exceeded budgeted amount for the same reason.
Advertisement	5831	1,500	1,300	1,500		1,500	1,500		1,500	-	
Computer/Technlgy Related Serv	5840	86,784	17,450	18,000		18,000	18,000		18,000	-	reduction in internet costs
Conslt/Ind Contractors(NonEmp)	5850	20,000	77,337	56,000		56,000	56,000		56,000	-	athletic trainer
Fingrprrt,Phys, XRY&Oth Emp Cst	5860	7,500	13,696	15,000		15,000	15,000		15,000	-	Hiring costs significantly exceeded prior years - higher staff turnover (FTEs & contractors) resulted in more background clearances/checks, etc.
Other Services	5890	112,755	137,759	112,227	15,000	127,227	112,227	15,000	127,227	-	
Communications Services	5910	76,000	66,276	76,000		76,000	76,000		76,000	-	
Total, Services		5,979,164	6,437,385	4,196,351	2,270,445	6,466,796	4,226,351	2,270,445	6,496,796	30,000	
Capitla Outlay											
Sites & Improvement	6100										
Buildings & Improvement	6200	97,950	225,000	559,440		559,440	559,440		559,440	-	revised CAPEX #
Equipment & Technology	6400	10,000	343,930	131,175		131,175	131,175		131,175	-	
Equipment/Furniture Replacement	6500	-				-					
Total, Capitla Outlay		107,950	568,930	690,615	-	690,615	690,615	-	690,615	-	
Depreciation Expense (Financial Reporting Basis)	6900	915,000	980,000	980,000		980,000	980,000		980,000	-	
Other Outgo											
Indirect Cost (LAUSD)	7299	308,624	295,164	328,285		328,285	328,285		328,285	-	
Interest	7438	11,784	11,784	4,731		4,731	4,731		4,731	-	
Total, Other Outgo		320,408	306,948	333,016	-	333,016	333,016	-	333,016	-	

Palisades Charter High School - 2022-2023 Revised Budget (8/22/22) vs Adopted Budget (6/6/22)

[illegible]