



PERRIS UNION
HIGH SCHOOL DISTRICT

2020-21 1ST INTERIM REPORT

December 16, 2020



PUHSD.ORG



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BUDGET AND MULTI-YEAR ASSUMPTIONS

	2020-21	2021-22	2022-23
COLA (applied to LCFF base)	0.00%	0.00%	0.00%
Deficit Factor	0.00%	0.00%	0.00%
Enrollment	9,827	9,827	9,827
Enrollment Growth %	0%	0%	0%
ADA	9,122.23	9,122.23	9,141.79
ADA %	92.83%	92.83%	93.03%
Unduplicated % (Rolling 3yr)	72.26%	72.64%	72.59%
Salary Increase PSEA	2.00%	0.00%	0.00%
Salary Increase CSEA	2.00%	0.00%	0.00%
Salary Increase Management	2.00%	0.00%	0.00%
Step & Column - Certificated	1.53%	1.53%	1.53%
Step & Column - Classified	1.26%	1.26%	1.26%
STRS Rates	16.150%	16.000%	18.100%
PERS Rates	20.70%	23.000%	26.300%



2020-21 BUDGETED REVENUES

	Unrestricted	Restricted	Combined
LCFF Base	\$66,893,030	\$0.00	\$66,893,030
Supplemental/Concentration	\$19,984,676	\$0.00	\$19,984,676
Education Protection Act (EPA)	\$20,500,679	\$0.00	\$20,500,679
Total LCFF	<u>\$107,378,385</u>	<u>\$0.00</u>	<u>\$107,378,385</u>
Federal	\$423,349	\$18,997,302	\$19,420,823
State	\$1,964,871	\$9,402,910	\$11,367,781
Local	\$2,297,893	\$5,237,170	\$7,535,063
Contributions	-\$19,587,696	\$19,587,696	\$0.00
Total	\$92,476,974	\$53,225,078	\$145,702,052



2020-21 BUDGETED EXPENDITURES

	Unrestricted	Restricted	Combined
Certificated Salaries 1000-1999	\$41,821,979	\$11,927,375	\$53,749,354
Classified Salaries 2000-2999	\$11,490,816	\$8,173,309	\$19,664,125
Employee Benefits 3000-3999	\$19,913,205	\$14,462,219	\$34,375,424
Books and Supplies 4000-4999	\$2,744,202	\$4,179,007	\$6,923,209
Services/Other Operating 5000-5999	\$12,005,967	\$7,125,090	\$19,131,057
Capital Outlay 6000-6999	\$721,644	\$3,194,823	\$3,916,467
Other Outgo 7100-7299/7400-7499/ 7600-7629	\$643,153	\$536,988	\$1,180,141
Direct Support/Indirect Costs 7300-7399	-\$2,236,047	\$1,463,812	-\$772,235
Total	\$87,104,919	\$51,062,623	\$138,167,542



2020-21 1ST INTERIM BUDGET UNRESTRICTED GENERAL FUND MULTI-YEAR PROJECTION SUMMARY

	2019-20 Audited Actuals	2020-21 Projected Budget	2021-22 Projected Budget	2022-23 Projected Budget
Beginning Balance	\$12,348,242	\$18,411,938	\$23,783,933	\$22,326,381
Total Revenues	\$96,173,667	\$92,476,974	\$89,966,840	\$88,356,124
Expenditures	\$90,109,970	\$87,104,919	\$91,424,452	\$94,733,214
Net Increase/(Decrease) to Ending Balance	\$6,063,696	\$5,372,055	(\$1,457,613)	(\$6,377,190)
Total Ending Balance	\$18,411,938	\$23,783,933	\$22,326,381	\$15,949,191
<i>Ending Fund Balance %</i>	14.28%	17.21%	16.38%	11.53%



PUHSD BUDGET CONSIDERATIONS/CHALLENGES

- We are in a Zero COLA environment year over year
 - This means expenditures will outpace revenues
 - Deficit spending will continue
- Enrollment is declining, but Special Ed Students are increasing
 - Resulting in increase costs for Special Education
- When we do return to school, what will that look like? Will our Enrollment or ADA drop? Will expenses increase due to the increase risk of exposure and added precautions to mitigate risk?
- If the State cash deferrals continue, the burden falls on districts



NEXT STEPS

- Positive Certification is recommended
 - Certifies that based on current projections the District will meet our financial obligations for the current and subsequent two fiscal years
- Governor releases his Budget Proposal in January
 - The District will modify projections (as necessary) based on the January Budget Proposal
- Second Interim Report and budget revisions will be presented to the Board in March for approval



QUESTIONS?