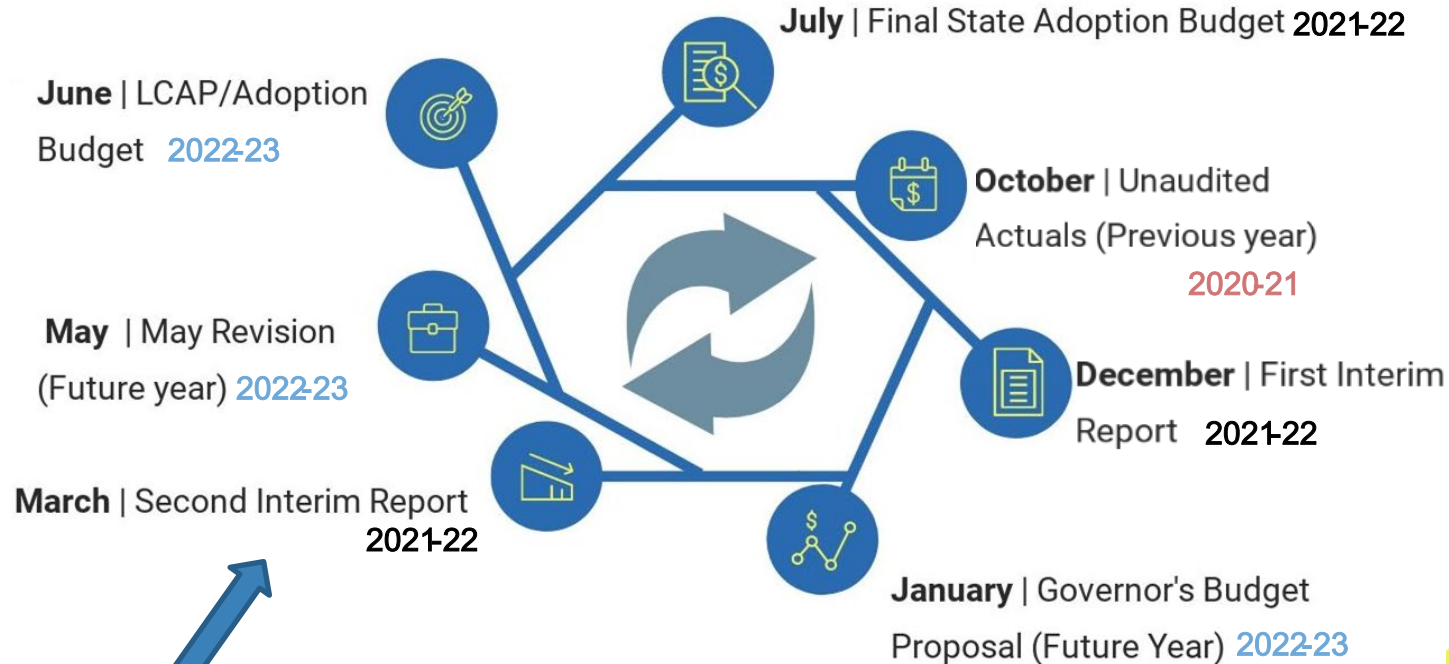


# 2021-22 Second Interim Budget Update

March 3, 2022

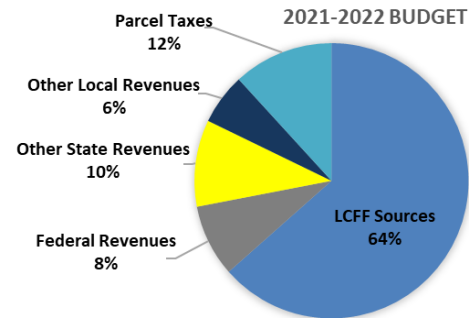
# Budget Reporting Cycle



# Second Interim Budget Update

- LCFF Funding Factors
- Special Education Funding
- Pension Costs
- Ongoing Expenditures
- Multiyear Projections and Reserves

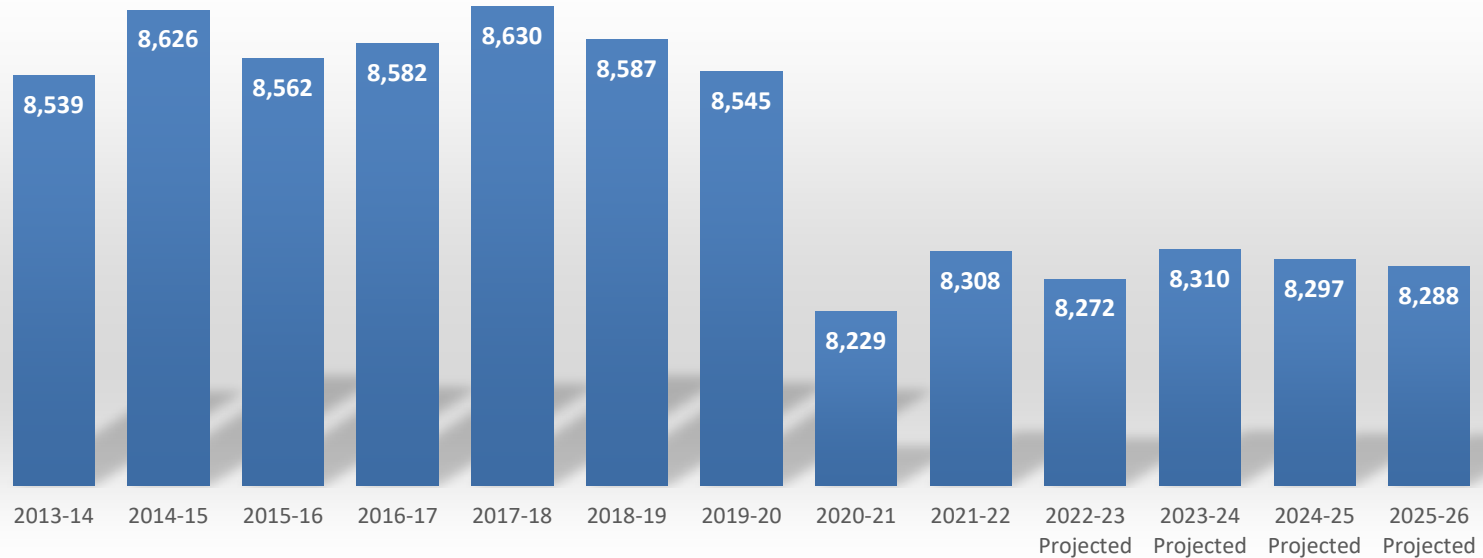
# Projected LCFF Revenue Assumptions



LCFF Factors *	2021-22	2022-23	2023-24
COLA (inflation)	5.07%	5.33%	3.61%
<i>Funded ADA</i>	7,660	7,412	7,449
Unduplicated Pupil Percentage	24.78%	24.05%	23.89%

*\* Subject to change based upon new information*

# Census Day Enrollment



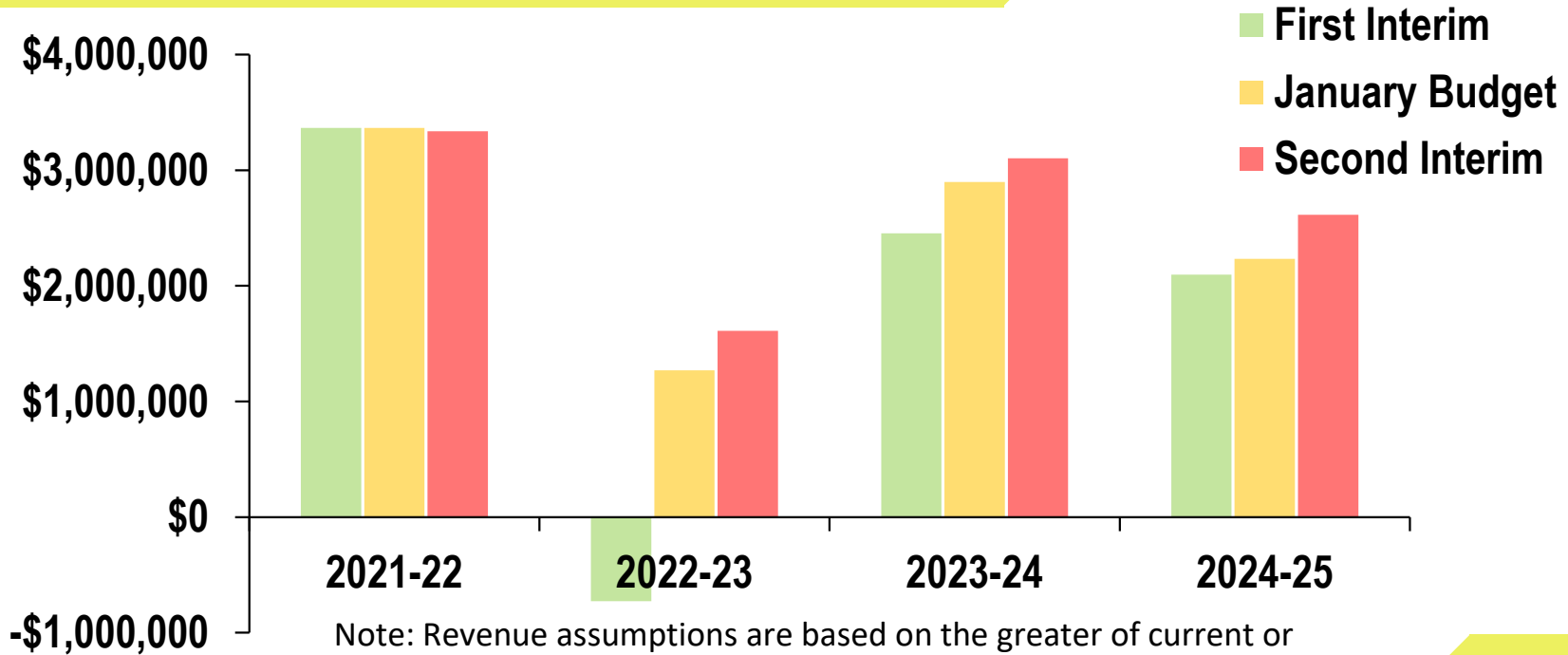
# Declining Resident Student Enrollment

Decline of 735  
resident students  
since 2013-14  
through 2021-22



■ Resident ■ Non-Resident

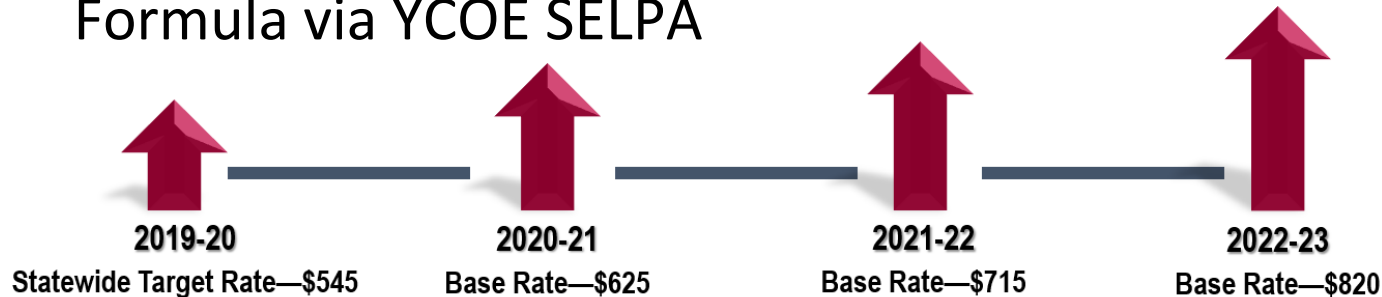
# LCFF Annual Growth



Note: Revenue assumptions are based on the greater of current or prior year ADA until 3-year average is approved in the Budget Act

# Special Education Funding

- Base SELPA funding (AB 602)
  - Projected base rate increase \$105 per ADA
  - DJUSD increase of approximately +/- \$800,000
  - Funds will continue to flow through the AB 602 Funding Formula via YCOE SELPA



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# CalSTRS and CalPERS Pension Costs

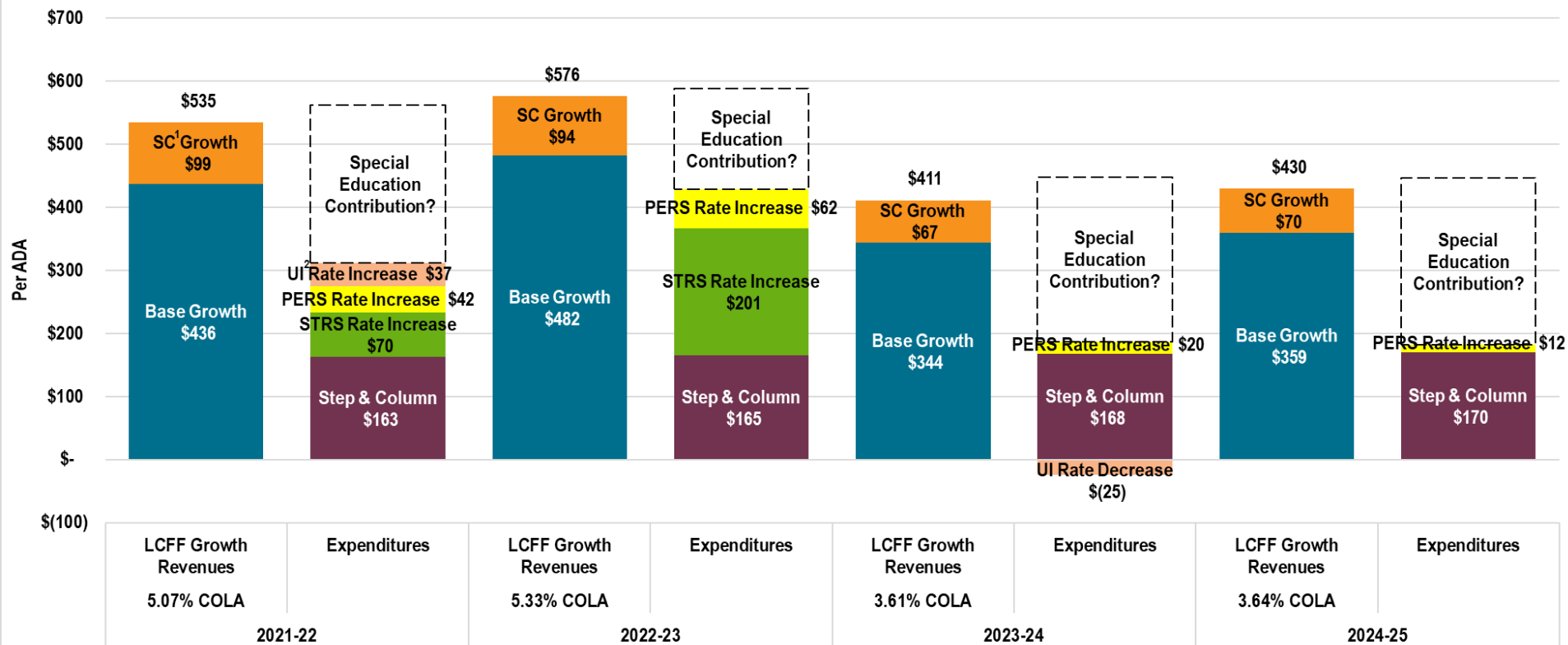
- Pension costs continue to increase
- No plans for pension relief in January Governor's Budget

Employer Rates	2021-22	2022-23	2023-24	2024-25	2025-26
CalSTRS	16.92%	19.10%	19.10%	19.10%	19.10%
CalPERS	22.91%	26.10%	27.10%	27.70%	27.80%
Pension Cost Increases	\$780,000	\$1,630,000	\$200,000	\$125,000	\$20,000

# Ongoing Expenditures

- DJUSD invested in many one-time COVID related initiatives using one-time COVID resources
- Certain investments provide on-going benefits to our students and staff but require General Fund commitments after one-time resources are spent
- This includes technology leases, video conferencing, and temporary nursing staff of approximately \$600,000 each year for the next two years and are included in the multiyear projections

# Cost Pressures on Multiyear Projection



<sup>1</sup>Supplemental and concentration; <sup>2</sup>Unemployment insurance

# Questions?