

45-Day Budget Revision 2020-21

**MULTI-YEAR PROJECTION**

**Assumptions**

Description	2020/21 Budget Revision	2021/22 Projected	2022/23 Projected
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**Enrollment and ADA:**

District Enrollment (includes NPS)	18,915	18,866	18,817
COE Enrollment	121	121	121
<b>TOTAL</b>	<b>19,036</b>	<b>18,987</b>	<b>18,938</b>

Total Funded ADA (Includes County)	18,383	18,383	18,239
District Capture rate	96.0%	96.0%	96.0%

**MYP Assumptions:**

Effective LCFF COLA	0.00%	0.00%	0.00%
STRS	16.15%	16.00%	18.10%
PERS	20.70%	22.84%	25.50%
Health and Welfare Cap	\$11,500	\$11,500	\$11,500
Routine Restricted Maint. Contribution	3%	3%	3%
Deferred Maintenance Contribution	\$1M	\$1M	\$1M
Reserve for Economic Uncertainties	3%	3%	3%

**Employee Benefits Detail:**

STRS	\$ 17,281,416	\$17,399,900	19,926,261
PERS	7,999,338	8,885,004	10,000,097
Other fixed cgs and benefits	40,033,207	39,838,484	39,959,085
<b>TOTAL</b>	<b>\$ 65,313,961</b>	<b>\$66,123,389</b>	<b>69,885,444</b>

<i>STRS Increase/(Decrease)</i>	(807,840)	118,484	2,526,361
<i>PERS Increase</i>	484,004	885,666	1,115,093

**Breakdown of Assigned Ending Fund Balances:**

Certificated H&W Pool	2,159,085	2,698,077	3,237,069
Classified H&W Pool	1,816,555	1,721,934	1,627,313
Management H&W Pool	\$ 291,431	\$ 472,892	654,353
School Site Allocations	541,178	519,288	497,398
School Site Donations	243,205	243,205	243,205
Lottery	768,170	724,769	673,898
<b>TOTAL</b>	<b>\$ 5,819,624</b>	<b>\$ 6,380,165</b>	<b>\$ 6,933,236</b>

45-Day Budget Revision 2020-21

**MULTI-YEAR PROJECTION**

**Unrestricted**

**JURUPA UNIFIED SCHOOL DISTRICT**

Description	Account Codes	2020/21 Budget Revision	2021/22 Projected	2022/23 Projected
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>				
1) LCFF	8010-8099	202,575,699	202,254,673	200,695,522
2) Federal Revenues	8100-8299	0	0	0
3) Other State Revenues	8300-8599	3,727,630	3,714,837	3,707,367
4) Other Local Revenues	8600-8799	581,480	581,480	581,480
5) Other Financing Sources				
a) Transfers In	8900-8929	0	0	0
b) Other Sources	8930-8979	0	0	0
c) Contributions	8980-8999	(32,712,107)	(34,038,544)	(35,173,544)
6) TOTAL		174,172,702	172,512,446	169,810,825
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>				
1) Certificated Salaries	1000-1999	84,188,647	89,139,628	90,480,091
2) Classified Salaries	2000-2999	26,250,068	28,127,116	28,442,116
3) Employee Benefits	3000-3999	39,948,450	40,872,674	44,634,729
4) Books & Supplies	4000-4999	512,399	2,195,406	3,653,231
5) Services, Other Exp.	5000-5999	10,997,708	13,017,821	14,613,885
6) Capital Outlay	6000-6999	152,500	45,000	45,000
7) Other Outgo	7100-7299 7400-7499	2,900,833	4,178,708	3,301,147
8) Dir. Supp./Ind. Costs	7300-7399	(786,066)	(632,655)	(631,328)
9) Other Financing Uses				
a) Transfers Out	7600-7629	1,842,003	1,800,000	1,800,000
b) Other Uses	7630-7699	0	0	0
10) TOTAL		166,006,541	178,743,698	186,338,870
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>				
		8,166,161	(6,231,252)	(16,528,045)
<b>D. FUND BALANCE</b>				
Net Beginning Fund Balance		31,298,789	39,464,950	33,233,698
Ending Fund Balance		39,464,950	33,233,698	16,705,653
<b>Components of Ending Balance</b>				
a) Nonspendable	9710-9719	42,833	42,833	42,833
b) Restricted	9740	0	0	0
c) Committed	9750-9760	0	0	0
d) Assigned	9780			
1) LCAP Reserve		0	0	0
2) Other Discretionary		5,819,624	6,380,165	6,933,236
e) Unassigned				
1) Reserve Econ. Uncertainties	9789	7,813,139	7,670,257	7,800,928
2) Unassigned/Unappropriated	9790	25,789,354	19,140,443	1,928,656

45-Day Budget Revision 2020-21  
**MULTI-YEAR PROJECTION**  
**Restricted**

**JURUPA UNIFIED SCHOOL DISTRICT**

Description	Account Codes	2020/21 Budget Revision	2021/22 Projected	2022/23 Projected
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>				
1) LCFF	8010-8099	0	0	0
2) Federal Revenues	8100-8299	37,861,313	14,300,058	14,017,908
3) Other State Revenues	8300-8599	21,624,328	17,723,065	17,720,428
4) Other Local Revenues	8600-8799	7,732,031	7,507,031	7,507,031
5) Other Financing Sources				
a) Transfers In	8900-8929	0	0	0
b) Other Sources	8930-8979	0	0	0
c) Contributions	8980-8999	32,712,107	34,038,544	35,173,544
6) TOTAL		99,929,779	73,568,698	74,418,911
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>				
1) Certificated Salaries	1000-1999	22,817,024	19,609,749	19,609,749
2) Classified Salaries	2000-2999	12,394,077	10,773,953	10,773,953
3) Employee Benefits	3000-3999	25,365,511	25,250,715	25,250,715
4) Books & Supplies	4000-4999	12,165,929	4,942,299	3,325,649
5) Services, Other Exp.	5000-5999	20,308,589	15,072,139	13,450,666
6) Capital Outlay	6000-6999	0	0	0
7) Other Outgo	7100-7299 7400-7499	1,000,000	1,000,000	1,000,000
8) Dir. Supp./Ind. Costs	7300-7399	380,279	282,655	281,328
9) Other Financing Uses				
a) Transfers Out	7600-7629	0	0	0
b) Other Uses	7630-7699	0	0	0
10) TOTAL		94,431,408	76,931,509	73,692,059
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>				
		5,498,371	(3,362,811)	726,852
<b>D. FUND BALANCE</b>				
Net Beginning Fund Balance		5,413,412	10,911,783	7,548,972
Ending Fund Balance		10,911,783	7,548,972	8,275,824
<b>Components of Ending Balance</b>				
a) Nonspendable	9710-9719	0	0	0
b) Restricted	9740	10,911,783	7,548,972	8,275,824
c) Committed	9750-9760	0	0	0
d) Assigned	9780			
1) LCAP Reserve		0	0	0
2) Other Discretionary		0	0	0
e) Unassigned				
1) Reserve Econ. Uncertainties	9789	0	0	0
2) Unassigned/Unappropriated	9790	0	0	0

45-Day Budget Revision 2020-21  
**MULTI-YEAR PROJECTION**  
**Combined**

**JURUPA UNIFIED SCHOOL DISTRICT**

Description	Account Codes	2020/21 Budget Revision	2021/22 Projected	2022/23 Projected
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>				
1) LCFF	8010-8099	202,575,699	202,254,673	200,695,522
2) Federal Revenues	8100-8299	37,861,313	14,300,058	14,017,908
3) Other State Revenues	8300-8599	25,351,958	21,437,902	21,427,795
4) Other Local Revenues	8600-8799	8,313,511	8,088,511	8,088,511
5) Other Financing Sources		0	0	0
a) Transfers In	8900-8929	0	0	0
b) Other Sources	8930-8979	0	0	0
c) Contributions	8980-8999	0	0	0
6) TOTAL		274,102,481	246,081,144	244,229,736
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>				
1) Certificated Salaries	1000-1999	107,005,671	108,749,377	110,089,840
2) Classified Salaries	2000-2999	38,644,145	38,901,069	39,216,069
3) Employee Benefits	3000-3999	65,313,961	66,123,389	69,885,444
4) Books & Supplies	4000-4999	12,678,327	7,137,705	6,978,880
5) Services, Other Exp.	5000-5999	31,306,296	28,089,960	28,064,550
6) Capital Outlay	6000-6999	152,500	45,000	45,000
7) Other Outgo	7100-7299 7400-7499	3,900,833	5,178,708	4,301,147
8) Dir. Supp./Ind. Costs	7300-7399	(405,787)	(350,000)	(350,000)
9) Other Financing Uses		0	0	0
a) Transfers Out	7600-7629	1,842,003	1,800,000	1,800,000
b) Other Uses	7630-7699	0	0	0
10) TOTAL		260,437,949	255,675,207	260,030,929
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>				
		13,664,532	(9,594,063)	(15,801,193)
<b>D. FUND BALANCE</b>				
Net Beginning Fund Balance		36,712,201	50,376,733	40,782,670
Ending Fund Balance		50,376,733	40,782,670	24,981,477
Components of Ending Balance		0	0	0
a) Nonspendable	9710-9719	42,833	42,833	42,833
b) Restricted	9740	10,911,783	7,548,972	8,275,824
c) Committed	9750-9760	0	0	0
d) Assigned	9780	0	0	0
1) LCAP Reserve		0	0	0
2) Other Discretionary		5,819,624	6,380,165	6,933,236
e) Unassigned		0	0	0
1) Reserve Econ. Uncertainties	9789	7,813,139	7,670,257	7,800,928
2) Unassigned/Unappropriated	9790	25,789,354	19,140,443	1,928,656
<b>REQUIRED RESERVE ( 3 % )</b>		<b>7,813,139</b>	<b>7,670,257</b>	<b>7,800,928</b>
<b>OVER/(SHORT) REQUIRED RESERVE</b>		<b>25,789,354</b>	<b>19,140,443</b>	<b>1,928,656</b>