

**2022-23 Original Budget Assumptions**

*Final Version – June 16, 2022 Adoption*

<p><b>General Reserve</b></p>	<ul style="list-style-type: none"> <li>▪ Current reserve policy is ten percent (10%) of general fund expenditures; this is accomplished with use of the Special Reserve Fund balance. 10% of general fund expenditures in 2022-23 is estimated at \$4,121,644.</li>   <li>▪ In addition, the District has a goal of achieving a secondary reserve totaling thirty-three percent (33%) of excess property taxes, approximately \$8,048,484 in additional reserves. It is anticipated that the District will have a reserve of approximately \$6,589,935 in 2022-23 (between Fund 01 {General Fund} and Fund 17 {Special Reserve for Capital Outlay} ) beyond the 10% reserve, after assigned set-asides (see section entitled “Fund Balance – Assigned Set-Asides”).</li>   <li>▪ The District will continue to build towards achieving the secondary reserve (33% of excess property taxes). A recommendation on a transfer amount to Fund 17 (Special Reserve) may be brought to the Board for consideration of approval during the year-end closing process for 2022-23 (see also the “Allocation Restoration Plan” below).</li> </ul> <p><b>NOTE:</b> On October 11, 2017 Governor Jerry Brown signed the Reserve Cap Bill (Senate Bill {SB} 751) which makes changes to the existing school district reserve cap law, exempting “basic aid” school districts and those with fewer than 2,501 average daily attendance from the reserve cap requirement.</p>
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**REVENUE ASSUMPTIONS – Unrestricted General Fund**

<p><b>Property Tax Revenue</b></p>	<ul style="list-style-type: none"> <li>• Taxes are budgeted at a 2.0% increase above 2021-22 estimated actuals. No taxes are included for the Howell Mountain or Pope Valley High School students. The Napa County Assessor’s Office and the Napa County Office of Education advises districts to budget for no more than 2.0% property tax growth in 2022-23 and 2023-24 due to the ongoing impact of the COVID-19 Pandemic and Glass/Hennessey Fire events.</li> </ul>
<p><b>“District of Choice” Revenue</b></p>	<ul style="list-style-type: none"> <li>▪ The 2022-23 Budget includes revenue in the amount of \$144,160 for the “District of Choice” program. Assembly Bill (AB) 99 was approved by Governor Jerry Brown on June 27, 2017, extending the “District of Choice” program through July 1, 2023, and repealing it as of January 1, 2024.</li> </ul>

<p><b>Local Control Funding Formula (“LCFF”)</b></p> <p><b>Other State Funds</b></p> <p><b>Lottery</b></p> <p><b>Mandated Costs</b></p> <p><b>Other Local Income</b></p>	<p>The last year of funding for DOC will be the 2022-23 school year unless legislation extends the program.</p> <ul style="list-style-type: none"> <li>▪ LCFF is the State funding model for most State Educational Programs. Since SHUSD is a “basic aid” District, it receives only two of the LCFF funding components: <ul style="list-style-type: none"> <li>○ Minimum guarantee for previous categorical programs, estimated to remain stable at approximately \$481,492.</li> <li>○ Education Protection Account (EPA) entitlement associated with Prop. 30, estimated to remain stable at approximately \$248,960.</li> </ul> </li> <li>▪ Current estimates are \$163.00 Lottery ADA for the unrestricted lottery amount, and \$65.00 Lottery ADA for the restricted lottery revenue. Lottery funds are used for site budgets for supplies and materials.</li> <li>▪ The District participates in the Mandated Block Grant program which is estimated and budgeted at \$34.94 per K-8 ADA plus \$67.31 per Gr. 9-12 ADA in 2022-23.</li> <li>▪ Occasionally, the State pays additional amounts for certain prior year mandate reimbursements. Such revenues are not budgeted until amounts are known.</li> <li>▪ Other Local Income includes facility rentals, interest on funds held by the County and other local surplus sales or donations that are not tied to specific locally restricted programs or activities. The District budgets only the likely recurring local income until additional amounts are known.</li> </ul>
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**REVENUE ASSUMPTIONS – Restricted General Fund**

<p><b>LCFF Sources</b></p> <p><b>Federal Categorical Programs</b></p>	<ul style="list-style-type: none"> <li>• The District receives certain property taxes designated by the County and SELPA specifically for Special Education services. These amounts are estimated to remain stable at approximately \$839,820.</li> <li>▪ These programs include Special Education base and discretionary grants, Title I, Title II, Title III, Title IV, and Vocational Education Grants. Revenues are updated to reflect on-going allocations plus any known one-time grants for 2022-23.</li> </ul>
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## Other State Programs

- ESSER III (federal COVID-19 relief funds): Current estimated allocation for general expenses related to the COVID-19 Pandemic, estimated at \$1,550,996. Estimated allocation for learning loss mitigation: \$286,499. Future estimated allocations (one-time): \$402,209 for general expenses related to the Pandemic. \$100,552 for learning loss mitigation. Total ESSER III estimated allocation (one-time); may be spent through September 30, 2024: \$1,935,256.
- These programs include Special Education, Lottery Instructional Materials, and Vocational Education. Revenues are updated to reflect on-going allocations plus any known one-time grants for 2022-23.
- An Educator Effectiveness Grant in the amount of \$390,439 was awarded in 2021-22. The District has five years to spend the funds. Approval of the required expenditure plan occurred during the December 18, 2021 Regular Board meeting.
- Approximately \$177,000 is granted in 2021-22 under the Expanded Learning Opportunities Program, which the district will spend in 2022-23. These funds are intended to support expanded learning and enrichment after school and during school breaks.
- Special Education SELPA transfers are budgeted as determined by the SELPA. NOTE: The District currently receives Educationally-Related Mental Health (ERMH) funding, which is used to meet the mental health needs of Special Education students. This funding is currently being audited by the state, and may be decreased or eliminated in the future. For 2022-23, \$58,568 of restricted revenue is budgeted based on preliminary estimates from the SELPA. Most of this revenue is applied towards the portion of the contract with Upvalley Family Centers that provides mental health support for students in the Special Education program, based on the services indicated in their Individual Education Plans (IEP's). Any remainder in excess of that amount is applied towards a portion of the salaries for district employees who help to manage mental health services for students based on their IEP's. Beginning in 2020-21, restricted Title IV Student Support funding will be used to support these expenses also, in the amount of \$19,035 in 2022-23. Up to \$60,000 may be assigned to COVID-19 ESSER funding, the remaining costs of up to \$69,857 associated with the Upvalley Family Center

<p><b>Other Local Revenues</b></p>	<p>contract are expensed to the unrestricted General Fund. The total estimated cost of Upvalley Family Center contract in 2022-23 is approximately \$207,460.</p> <ul style="list-style-type: none"> <li>▪ Donations from Parent-Teacher groups, Foundations, and others are budgeted when received.</li> </ul>
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**EXPENDITURE ASSUMPTIONS**

<p><b>Allocation Restoration Plan, 2022-23</b></p>	<p>The following plan is established to restore allocations that were frozen in 2021-22 due to the potential impact of the COVID-19 Pandemic and Glass/Hennessy fires on property tax revenue:</p> <p><b>2022-23 Budget, First Interim Report – Balanced or Deficit:</b>  In 2022-23, if a balanced budget or a deficit is projected, the following transfers will occur dependent upon available unspent funds at the close of the 2022-23 fiscal year, in order of priority and pending Board approval:</p> <ol style="list-style-type: none"> <li>1. Fund 14 (Deferred Maintenance): Up to \$100,000</li> <li>2. Fund 40 (Reserve for Capital Outlay): Up to \$400,000 to include a set-aside of \$150,000 for pool liner/synthetic turf replacement, and RLS solar array maintenance</li> <li>3. Fund 17 (Special Reserve for Economic Uncertainties): Up to \$1,000,000 (occurs during regular fiscal years per the “General Reserve” section above)</li> </ol> <p><b>Notes:</b>  - Fund 14 is used for smaller deferred maintenance projects. Fund 40 is used for larger capital projects such as full roof replacement, full HVAC system replacement, pool liner/turf replacement, etc.</p> <p>-Following Board approval of a Promethean interactive board project at SHES in 2021-22 using COVID-19 relief funds, the initial “Future Ready Classrooms” work will be substantially complete with the exception of additional collaborative furniture, etc. These items can be purchased in 2022-23 as needed using existing site discretionary funds, the district furniture budget, and/or other unspent funds as the year progresses.</p> <p><b>2022-23 Budget, First Interim Report – Surplus:</b>  If property tax revenue as projected in the J-29 P-1 Certification Report released in November, 2022 has increased sufficiently to result in a budgetary surplus, the following budget allocations will be restored in order of priority (and dependent upon any new budgetary needs or unexpected costs):</p>
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	<ol style="list-style-type: none"> <li>1. Fund 14 (Deferred Maintenance): Up to \$50,000 additional contribution</li> <li>2. Fund 40 (Reserve for Capital Outlay): Up to \$400,000</li> <li>3. Fund 01 (General Fund): Up to \$200,000 for Future Ready Classrooms projects, “Phase II”</li> </ol> <p><b>Notes:</b></p> <p>-A 1% property tax revenue increase in 2022-23 will equate to approximately \$348,202.</p> <p>-Unspent funds at the close of the 2022-23 fiscal year will be transferred as appropriate pending Board approval to achieve the total contribution amounts shown above to Funds 14 and 40, with an additional transfer to Fund 17 of up to \$1,000,000 per regular annual practice (see “General Reserve” section above).</p>
<b>Staffing - Certificated and Classified</b>	<ul style="list-style-type: none"> <li>• The staffing levels for 2022-23 will be developed by District Administration and Staff.</li> <li>• A placeholder of \$145,138 is included in the 2022-23 budget for possible changes to classified staffing (e.g. new technology job descriptions, and restoring a full-time floating custodial position).</li> </ul>
<b>Substitute Teachers</b>	<ul style="list-style-type: none"> <li>• Budget for certificated subs will include 7 days per certificated employee. Effective July 1, 2022, the full-day rate is \$220 per day, and the long-term rate without a caseload is \$230. The long-term rate with a caseload is \$275.</li> </ul>
<b>Step and Col. Increases</b>	<ul style="list-style-type: none"> <li>▪ All step/column increases are included in budgeted salaries.</li> </ul>
<b>Salary Increases</b>	<ul style="list-style-type: none"> <li>▪ The 2022-23 salary schedule agreements with all employees are included in salary projections.</li> </ul>
<b>Mandatory Payroll Rates, 2022-23</b>	<ul style="list-style-type: none"> <li>▪ STRS: 19.10%</li> <li>▪ PERS: 25.37%</li> <li>▪ Social Security: 6.20%</li> <li>▪ Medicare: 1.45%</li> <li>▪ Unemployment: 0.50%</li> <li>▪ Workers’ Comp: 1.7882%</li> </ul>
<b>Retirement Incentives</b>	<ul style="list-style-type: none"> <li>▪ STRS retirement incentive is offered in 2022-23 per the Collective Bargaining Agreement (CBA) between SHUSD and the St. Helena Teachers’ Association (SHTA).</li> </ul>
<b>Health Insurance</b>	<ul style="list-style-type: none"> <li>▪ The % increase on the highest premium paid by the District for medical benefits effective January 1, 2023 through</li> </ul>

<p><b>Other Post-Employment Benefits (OPEB)</b></p>	<p>December 31, 2023 (Kaiser) is 4.86% for single coverage, 4.86% for dual coverage, and 4.86% for family coverage. A projected 10% increase on benefits will be budgeted effective January 1, 2023. Dental and vision premium rates are expected to remain the same in 2022-23 compared with 2021-22.</p> <ul style="list-style-type: none"> <li>▪ The District pays 100% of the least costly individual medical insurance monthly premium for eligible retired unit members until Medicare eligibility. Beginning in 2018-2019, the budget includes a minimum of \$50,000 annually to be deposited into a trust established for the purpose of reducing the long-term costs of OPEB. (The Board of Trustees granted approval to establish an OPEB trust on August 9, 2018).</li> </ul>
<p><b>Universal Transitional Kindergarten</b></p>	<ul style="list-style-type: none"> <li>• Assembly Bill (AB) 130 requires school districts to expand their TK programs to include four-year-olds whose fifth birthdays occur between September 2 and February 2 in the 2022-23 school year, and by an additional two months each year until 2025-26 when all four-year-olds in California will have access to a TK program. Staff is currently reviewing implications for staffing and other budget considerations beginning in 2022-23.</li> </ul>
<p><b>School Site Allocations</b></p>	<ul style="list-style-type: none"> <li>▪ Continue the current level of funding for school sites. Site budgets include the following allocations: <ul style="list-style-type: none"> <li>▪ School and classroom supplies/materials – Lottery: \$165 per pupil.</li> <li>▪ Professional development (site allocations for supplemental professional development and teacher release time to work on district/site initiatives): \$5,000 for SHPS/ES, \$15,000 for RLS/SHHS (previously centralized {district-level} funding).</li> <li>▪ Technology allocation for peripherals (keyboards, cartridges, etc) – SHPS, SHES: \$3,000 RLS, SHHS: \$5,000.</li> <li>▪ Intervention activities: \$12,000 for intervention activities at each site.</li> <li>▪ Student projects: approximately \$20,000 districtwide to cover costs of student projects (art, culinary, floral, etc.) and P.E. uniforms, for which student fees were previously charged (one per incoming 6<sup>th</sup> grader and 9<sup>th</sup> grader), per Board approval, effective July 1, 2018.</li> <li>▪ SHHS College Readiness: <ul style="list-style-type: none"> <li>-College visit field trips: \$3,600</li> <li>-PSAT test fees (10<sup>th</sup> &amp; 11<sup>th</sup> grades): \$2,800</li> </ul> </li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>-Pre-ACT test fees (10<sup>th</sup> &amp; 11<sup>th</sup> grades): \$800</li> <li>-Advanced Placement (AP) tests: \$16,000</li> </ul> <p>SHHS: Discretionary funding is increased by \$18,000 annually to cover costs such as stock (basic) uniforms, and increased transportation costs for sports/activities. Aligns with RLS budget which is currently adequate to cover these expenses.</p> <ul style="list-style-type: none"> <li>▪ Beginning in 2021-22, \$2,500 is allocated per site for staff wellness. Each site is required to identify a staff wellness goal that may address mental health, physical activity, etc.</li> </ul>
<b>Textbooks</b>	<ul style="list-style-type: none"> <li>▪ The Local Control Accountability Plan (LCAP) site goals for each school shows how site allocations of funds support educational objectives. Site administrators and office staff are able to access and view up-to-date budget information in the financial data base.</li> <li>▪ \$275,000 is budgeted for both regular consumable and/or replacement materials that align with Common Core state standards, TK-12, and textbook adoptions (from both restricted and unrestricted sources).</li> </ul>
<b>School Safety</b>	<ul style="list-style-type: none"> <li>▪ Beginning in 2018-19, \$15,000 districtwide is allotted for expenses related to school safety (emergency supply replacements, walkie-talkies, trainings, etc.) in addition to use of Safety Credit funding through the District’s insurance group (North Bay Schools Insurance Authority {NBSIA} ).</li> </ul>
<b>Other Supplies, Utilities, and Contracted Services</b>	<ul style="list-style-type: none"> <li>▪ The budget reflects historical budget amounts and projected spending for other supplies, utilities, and contracted services.</li> </ul>
<b>Aquatic Center</b>	<ul style="list-style-type: none"> <li>▪ The Aquatic Center budget in 2022-23 will be adjusted based on an analysis of prior-year actual costs. The District is pursuing agreements with outside local partners for pool programming/management during the summer months in 2022-23 and beyond.</li> </ul>
<b>Copy Machine Leases</b>	<ul style="list-style-type: none"> <li>▪ The General Fund will continue to fund school copy machine lease and maintenance payments.</li> </ul>
<b>Staff Development, Conferences, Workshops</b>	<ul style="list-style-type: none"> <li>▪ The 2022-23 Budget includes \$200,000 for district-wide staff development, and professional conferences/workshops. NOTE: Includes additional \$25,000 per Board approval of “Academic Excellence” recommendations in 2017-18; ongoing effective July 1,</li> </ul>

<p><b>Summer School</b></p> <p><b>“Being Here/Being There” Experiences:</b></p> <p><b>Furniture and Equipment</b></p>	<p>2018- see “Prior-Year Archived Assumptions” below). These costs are assigned to restricted funds when appropriate.</p> <ul style="list-style-type: none"> <li>▪ Expanded Learning Grant funding will be used to cover general education Summer School expenses (estimated at \$175,000 in 2022-23, including transportation); as outlined in the Expanded Learning Grant Plan which was approved during the May 20, 2021 Board meeting. Special education Summer School expenses are paid for with restricted Special Education funds.</li> <li>▪ The Budget includes \$93,000 for TK-8 “Being There,” experiences, and TK-5 “Being Here” experiences. See also “Grants” below. (NOTE: Includes additional \$15,000 per Board approval of “Academic Excellence” recommendations in 2017-18; ongoing effective July 1, 2018-see “Prior-Year Archived Assumptions” below). COVID-19 Update: Allocation and expenditures in 2022-23 are dependent upon COVID-19 Pandemic orders and academic program development during recovery.</li> <li>▪ The Budget includes \$30,000 for repair/replacement of classroom furniture and equipment annually, with a goal of selecting replacement classroom furniture that supports collaborative learning and innovative instruction.</li> </ul>
<p><b>Other Programs and Services</b></p> <p><b>Restricted Routine Maintenance Account (RRMA)</b></p> <p><b>Maintenance and Deferred Maintenance Programs</b></p>	<ul style="list-style-type: none"> <li>▪ Districts that have received State Prop.1A funds for modernization of facilities are required to budget a certain amount of the budgeted General Fund expenditures in a Routine Maintenance Account to be used for ongoing and deferred maintenance, unless the District is exempt because of its small size under California Education Code Section 17070.75(b)(2)E. It is anticipated that the District will be exempt next year as average daily attendance is expected to fall below 1,200 pupils.</li> <li>▪ The State previously contributed \$64,000 annually to the District’s Deferred Maintenance program and the District matched this amount. Subsequently, the State’s contribution was “rolled into” LCFE funding. The contribution to Fund 14 in 2019-20 through 2020-21 was decreased by approximately the amount of the increase to the Routine Restricted Maintenance account as required by law (described above). The contribution for 2021-22 was</li> </ul>



## Technology Budget

frozen due to the anticipated budgetary impact of the COVID-19 pandemic and Glass/Hennessy fires. The Budget for 2022-23 includes a contribution of \$50,000 per year to Fund 14 for Deferred Maintenance. Note: See the “Allocation Restoration Plan” for more information about this program.

Beginning in 2016-17, the Budget included a \$350,000 transfer to Fund 40 (Special Reserve for Capital Outlay) in order to address “warm/safe/dry” long-term maintenance needs per the District’s site maintenance assessments, and to fund set-asides for the replacement of artificial turf (SHHS), the pool liner (Aquatic Center), and solar panels (RLS); in addition to a major HVAC/roofing project that will be needed at the elementary school by the year 2025.

Beginning in 2017-18 through 2020-21, the total contribution to Fund 40 (Special Reserve for Capital Outlay) was \$400,000 annually (\$350,000 for maintenance needs described above, and \$50,000 for three years for a school bus lease).

The contribution for 2021-22 was frozen due to the anticipated budgetary impact of the COVID-19 pandemic and Glass/Hennessy fires.

Note: See the “Allocation Restoration Plan” for more information about this program.

Following fiscal years that conclude with an increase to the unrestricted fund balance, an increased contribution towards long-term maintenance set-asides may be recommended to the Board by the CBO.

- Approximately \$850,000 is budgeted in Resource 0707 for all Information Technology (IT) expenses in 2022-23 (device replacement, infrastructure costs, other hardware, telecommunications, software licenses, and photocopier/scanner costs that cannot be charged to the Measure B/C Bond proceeds. Incoming Kinder students receive new iPads, incoming 3<sup>rd</sup> and 6<sup>th</sup> graders receive new Chromebooks, and incoming 9<sup>th</sup> graders receive new laptops as part of the district’s mobile 1:1 device refresh program. SHPS also maintains Chromebooks for 2<sup>nd</sup> grade students as well to help them learn to use the devices prior to entering 3<sup>rd</sup> grade. Classroom projection and audio technology is replaced under the “Future Ready Classrooms” program. Note: See the “Allocation Restoration Plan” for more information about this program.

<p><b>Library Budget</b></p>	<ul style="list-style-type: none"> <li>▪ <u>COVID-19 Event Update</u>: Approximately 200 wireless “hot spots” and licenses were purchased in 2019-20 and 2020-21 to support students in distance learning. Approximately 50 of these “hot spot” licenses will be retained in 2022-23 and beyond to support students’ home access to Internet connectivity as needed, e.g. for economically disadvantaged students.</li> <li>▪ Each school library is staffed by either a classified or certificated employee. The District belongs to the Napa Valley Consortium for librarian leadership, at no cost to the district. Annual fees for library software and resource databases are paid directly to the vendor (and are included in the Information Technology {IT} budget above. Beginning in 2017-18, \$5,000 is granted to RLS for required library materials, and \$2,000 each is granted to the primary and elementary schools. The high school is currently funded through site discretionary resources. Beginning in 2022-23, and allocation of \$500 is allocated to SHPS/SHES, and \$750 to RLS/SHHS for developmentally-appropriate books and materials that support diversity, equity and inclusion; e.g. addressing topics such as LGBTQ+ communities, Latinx culture, and information for people with disabilities.</li> </ul>
<p><b>Transition Program</b></p>	<ul style="list-style-type: none"> <li>▪ A “Transition Program”–was implemented in 2021-22 to support 18-22 year-old students who receive Special Education services through the district. A budget of \$10,000 for supplies, materials, support services, equipment, and other costs is established for 2022-23. This amount will be evaluated for 2023-24 and beyond during the 2022-23 school year. Additional one-time costs of approximately \$30,000 may be incurred in 2022-23 to accommodate a room change.</li> </ul>
<p><b>St. Helena Preschool</b></p>	<ul style="list-style-type: none"> <li>▪ The District contributes up to \$30,000 annually for scholarships following a yearly review of revenue and program needs.</li> </ul>
<p><b>Food Service Program Contribution</b></p>	<ul style="list-style-type: none"> <li>▪ The District currently contributes to the Food Service Fund to balance the available revenues with the expenditures in the fund. Beginning in 2022-23, California will be the first state to implement a statewide Universal Meals Program for all school children, and the preliminary estimated contribution for 2022-23 is \$350,000. This amount may be adjusted up or down dependent upon reimbursements received for breakfasts and lunches under the new program;</li> </ul>

<p><b>Transportation</b></p>	<p>and possible increases to labor hours to support the increase in meals served.</p> <ul style="list-style-type: none"> <li>Beginning in the 2020-21 school year, the district took over operations of the home-to-school transportation program. Two full bus routes and one van or small bus route is planned for 2022-23 using district employees and district-owned busses. The transportation budget for 2022-23 is \$610,000 (increase needed to cover additional costs for anticipated non-public school transportation needs, and higher fuel prices).</li> </ul>
<p><b>Superintendent’s Subcommittees</b></p>	<p><u>2022-23 Superintendent’s Subcommittee Budgets:</u>          -Equity, and Inclusion Committee: \$4,000 (General Fund)          -Wellness and School Climate Committee: \$4,000 (Kaiser Grant {see below}) – Year 5/5          Note: The Kaiser Grant funds will be evaluated in 2022-23 to establish a spending plan for the remaining balance, e.g. extending the wellness allocations out for an additional two years because not all site allocations have been spent.</p>
<p><b>Parent Education</b></p>	<p>Prior to 2022-23, parent education expenses were coded to a variety of accounts and included under the District’s budgets for curriculum and professional development. Beginning in the 2022-23 school year, a separate budget of \$22,000 is established in an unrestricted account to cover parent education expenses not covered with restricted funds. The budget includes \$2,000 for SHPS/SHES, and \$3,000 for RLS and SHHS.</p>
<p><b>Staff Wellness</b></p>	<ul style="list-style-type: none"> <li>\$2,500 is allocated to each school site for staff wellness activities. The total amount of \$10,000 represents the centralized District budget for these expenses in prior years. This change resulted from feedback received from the Wellness and School Climate Committee during the 2021-22 school year.</li> </ul>
<p><b>Replacement Funding</b></p>	<ul style="list-style-type: none"> <li>The contribution for replacement funding to cover the pool liner, artificial turf, and the RLS solar panels in 2022-23 is frozen per above assumptions under “Maintenance and Deferred Maintenance Programs.” Note: See the “Allocation Restoration Plan” above.</li> </ul>
<p><b>Grants</b></p>	<ul style="list-style-type: none"> <li>The budget includes funding each year to replace General Fund purchases of technology consumables (computers, tablets, and associated hardware – see Technology Budget above).</li> </ul>

<p><b>Fund Balance “Assigned” Set-Asides</b></p>	<ul style="list-style-type: none"> <li>▪ Ongoing grant funding is projected to remain stable in 2022-23 and beyond. Positions funded by those grants are also expected to continue.</li>   <li>▪ A one-time Kaiser grant was received and accepted by the Board in 2017-2018, in the amount of \$381,000. The grant may be used for any educational purpose. The following five-year budget is established for the grant, beginning in 2018-19: <ul style="list-style-type: none"> <li>-Student/Staff Wellness (\$20,000/yr for five years)</li> <li>-Additional “Being Here/There” Support: <ul style="list-style-type: none"> <li>-Contribution towards the cost of general field trip transportation (\$20,000/yr for 5 years, district-wide)</li> <li>-Contribution towards the cost of the 8<sup>th</sup> grade Yosemite Trip (\$20,000/yr for 5 years)</li> <li>-Contribution towards the cost of the 5<sup>th</sup> Grade Science Trip (\$15,000/yr for 5 years)</li> </ul> </li> </ul> </li> </ul> <p>The above allocations represent approximately 50% of the estimated costs for the activities indicated as of 2018-19.</p> <p><b>Total:</b> \$375,000 (remaining \$6,000 to be allocated per above). The Kaiser Grant funds will be evaluated in 2022-23 to establish a spending plan for the remaining balance, e.g. extending the wellness and field trip allocations out for an additional two years because not all site allocations have been spent.</p> <ul style="list-style-type: none"> <li>▪ \$2,000,000 set aside for facilities projects, e.g. roof repairs, etc.</li>   <li>▪ \$500,000 to offset any potential budgetary deficit in 2023-24 and beyond, resulting from COVID-19 Pandemic and Glass/Hennessey Fires (note: District realized some savings from STRS/PERS reductions, unexpected expenditure reductions during school closure, etc. during the Pandemic).</li>   <li>▪ \$300,000 for Technology Infrastructure costs after the Technology Allocation in the Measure B/C Bond is spent, and devices/equipment.</li>   <li>▪ \$300,000 for student technology devices (laptops, etc.)</li>   <li>▪ \$300,000 for the Future Ready Classrooms (FRC) learning space redesign – one-time reserves to be used for projects with Board approval.</li> </ul>
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- \$300,000 for additional academic program development, to include ELD, Summer School, Special Education, “Being Here/Being There” experiences, and Academic Intervention (the Expanding Learning grant described above may cover may of these expenses in 2022-23).
  - \$300,000 for unexpected operational costs, to include legal and/or Special Education expenses, transportation, Food Services, deferred maintenance needs, etc.
  - \$75,000 to replace restricted-Special Education mental health support if restricted funding allocated for this purpose is discontinued.
  - \$225,000 to sustain three years of the 2017-18 one-time Kaiser grant initiative to provide additional support for student and staff wellness activities, and field trips
  - \$200,000 Career-Technical Education Match- One-time Set-Aside (from three-year grant).

TOTAL, Assigned Fund Balance: **\$4,500,000**

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