



Catalina Foothills Unified School District #16
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BOARD AGENDA ITEM: 4.2

BOARD MEETING DATE: Tuesday, May 10, 2022

AGENDA ITEM: Approval of Fiscal Year 2022 Budget Revision #2

SUBMITTED BY: Lisa Taetle, Director of Finance

PRESENTED BY: Lisa Taetle, Director of Finance

The FY 2022 Budget Revision #2 is presented to the Governing Board for review, comment and approval.

This budget revision reflects the following major changes from the 2022 Budget Revision #1:

Unweighted Student Count – Data Entry, Page 1 of 2

The Average Daily Membership (ADM) for FY 2022 decreased from 4,968 to 4,942.210. The Group B weights were also updated to reflect current data.

Revenue Control Limit (RCL) – APOR55, Page 4 of 6

FY 2022 RCL decreased by \$89,026 from \$30,287,077 to \$30,198,051 due to the decrease in FY 2022 ADM.

Calculations, Page 1 of 3

Under the Calculation of M&O Fund Budget Balance Carryforward Section, line 8 reflects the actual FY 2021 M&O expenditures of \$33,543,153. Line 9 reflects the actual FY 2021 budget balance carryforward amount of \$1,349,144.

Cover Sheet

On the cover sheet line 1 under Total Budgeted Expenditures and Aggregate School District Budget Limit, the General Budget Limit decreased by \$806,267. This is primarily due to a decrease in FY 2021 carryforward of \$681,260 and the decrease in ADM of approximately 26 students. The carryforward was lower than projected due to increased outsourced custodial and transportation expenditures.

Line 3 under Total Budgeted Expenditures and Aggregate School District Budget Limit, Federal Projects increased by \$458,418. Please refer to the 2022 Budget Page 6 of 8 to see the detailed information by grant. The District received additional grant dollars since Budget Revision #1 was completed.

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Amounts were updated to more closely align to actuals. Line 11 School Sponsored Activities expenditures were increased under both the Purchased Services, Supplies and Other columns due to increased expenses incurred for high school athletics.

Line 21, under the Purchased Services column was reduced to reflect a decrease in safety-related supplies purchased from FY 2021 to FY 2022.

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On Page 3 of 8, FY 2022 Classroom Site Fund (CSF) decreased by \$138,147 due to a decrease in total weighted student count, including JTED. The CSF is funded based on the prior year's weighted average student count.

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On Page 4 of 8, amounts were updated to reflect actuals incurred in FY 2022. Line 5, under the Property column budget decreased due to reduced expenditures for facilities and safety equipment expended out of the capital fund. Expenses were added to line 6 under the Property column for the purchase of transportation maintenance equipment.

On line 7, under the Property column, \$30,758 of budget was added to include the purchase of the food service warmers. Expenditures on line 8 under the All Other Object Codes column were increased from \$85,000 to \$430,805 due to various construction projects needed at the school sites.

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Under the Unrestricted Capital Outlay Budget FY column, line 4 was increased to account for the various construction projects mentioned on page 4 of 8 as well.

Under the Bond Building Budget FY column, amounts were updated to better reflect actuals.

Page 6 of 8, Federal Projects

Federal Projects amounts were updated to reflect actual 2022 funding. Line 8 was increased from \$1,112,731 to \$1,463,2066 to reflect the addition of two one-time IDEA ARP Consolidated Entitlement grants received.

Page 6 of 8, Other Funds

Line 5 Food Service increased by \$800,000 due to the increase in reimbursable meals served. All complete meals are fully reimbursable until the last day of school on May 25, 2022.

Line 7 Community Schools was increased from \$1.5 million to \$3.0 million due to increased enrollment and expenses.

Lines 9 and 10 were also adjusted to reflect decreased tax credit and gift and donation expenditures.

Line 23 was increased by \$108,000. This increase is due to JTED utilizing carryover dollars to fund CTE equipment and classroom renovations.

Recommended Motion: I move the Governing Board approve the Fiscal Year 2022 Expenditure Budget Revision #2, as presented.