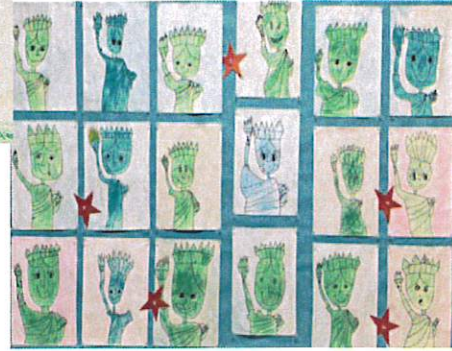
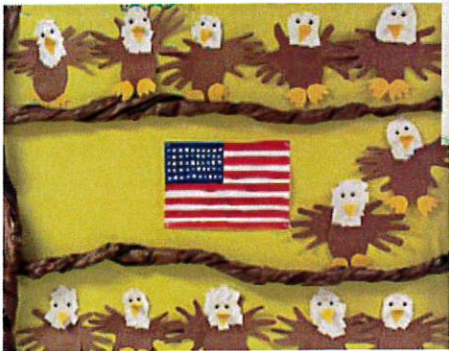
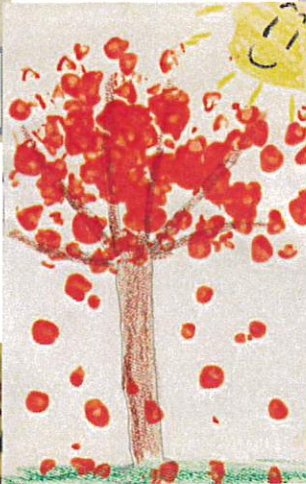


MILPITAS UNIFIED SCHOOL DISTRICT

2022-2023 PROPOSED BUDGET





MILPITAS UNIFIED SCHOOL DISTRICT

2022-2023

PROPOSED BUDGET

Board of Education

Kelly Yip-Chuan
President

Chris Norwood
Vice President

Minh Ngo
Clerk

Hon Lien
Member

Michael Tsai
Member

District Administration

Cheryl Jordan
Superintendent

Wendy Zhang
Assistant Superintendent
Business Services

Jonathon Brunson
Assistant Superintendent
Human Relations

Mary Jude Doerpinghaus
Executive Director
Learning & Development

Priti Johari
Executive Director
Learning & Development





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BUDGET NARRATIVE



Our Mission

We have high expectations for every student, and provide multiple opportunities and pathways for success. We provide learning opportunities for all, and create nurturing environments where students are inspired and empowered.

Our Vision

Milpitas Unified School District is an exceptional district in which students and staff are critical thinkers and trailblazers known for creativity and innovation. We prepare students to go out into the world and make a difference as responsible citizens who are passionate about life and learning.

District Strategic Goals

1. Build a Culture of We that engages parents, staff, and community partners in supporting student success.
2. Improve communication systems for better outreach to parents, students, and staff.
3. Develop educational pathways that allow students to apply their passion in learning for their future careers.
4. Focus services and support systems to ensure that all students are engaged in their learning and are making social, emotional and academic gains.
5. Identify creative, student-focused strategies to accommodate enrollment growth and ensure healthy learning environments.

Milpitas Unified School District Profile

Milpitas Unified School District (MUSD) is located in the City of Milpitas, California. The City of Milpitas is situated in the northeastern corner of the world famous Silicon Valley between San Jose in the south and Fremont in the north. In March of 1956, the District welcomed Joseph Weller Elementary School as its first school. The elementary schools during the beginning of the District were also named after the early settlers who cultivated the land in what is now Milpitas. MUSD operates ten elementary schools, two middle schools, one traditional high school and one alternative high school. As of August 2021, MUSD opened a new Middle College at the San Jose City College extension campus. The District also offers Preschool and Adult Education programs to the community. The District's current year enrollment is around 10,100 students with about 1,000 employees. MUSD is one of the top employers in the City of Milpitas.

District's Operation Overview

As we gradually exit the pandemic, there is a hope of returning to a certain level of normalcy. At the beginning of the 2021-22 school year, approximately 500 students were enrolled in the District's Virtual Pathway Program (VPP) that was initiated due to COVID-19 protocols. The pandemic has had a significant impact across the District on students, staff and parents. The District worked with staff at all different level to overcome these challenges. Throughout the year we have focused on providing more mental health support to students and staff; keeping parents informed with data from the local health authority and created ways for better communication. With the increase of students and staff receiving vaccinations, the situation is improving. More students have been transitioning from VPP back to in-person classroom learning during the year. In mid- February 2022, the State Health Officials lifted the indoor mask restrictions. The District is continuing to provide a safe learning environment for all students and staff by strongly recommending wearing of masks on school campuses and to be respectful and considerate to others.

Budget planning for the 2022-2023 school year began in February 2022. There have been a few challenges with the planning for future staffing. This is due to the uncertainty of enrollment for the in-person class and VPP. With the labor shortage and the high cost of living in the Bay Area, it has become difficult to retain and hire staff and we foresee that this problem will continue in the coming school year.

Our procedure is to take a conservative approach in projecting and developing our budget. Revenue is determined when we know that it is certain and expenditures are budgeted to the full extent. To plan for the out years, we use the latest information provided by the State Department of Finance and recommendations from School Services of California.

Governor's 2022-23 Proposed State Budget Overview

On May 13, 2022, Governor Newsom released the May Revision to his proposed 2022-23 budget. This spending plan is an astounding \$300.7 billion budget to "provide relief from rising inflation, ensure public safety, address homelessness, transform public education, and combat climate change." The General Fund revenues are estimated to be nearly \$55 billion higher than proposed in January 2022.

California has experienced an unprecedented revenue growth over the last two years. Just two May Revisions ago, the schools were facing a potential 10% cut alongside billions of dollars in deferred state payments, helping the state address an estimated \$54 billion State Budget shortfall. While last year was California's "roaring back" from the dark days, this year we have a record high surplus of \$97.5 billion, it makes this the largest state surplus in American history.

The May Revision builds upon the Governor's January Budget by including a comprehensive package of investments to support parents and families with more options and services to further support education and opportunity for all children, recruit and retain a well-prepared educator workforce, and reinforce the fiscal stability of the public school system. Here are some highlights from this Revision on Education:

Proposition 98 Rainy Day Fund:

The Governor's Budget projected a total of \$9.7 billion in total payments to the Public School System Stabilization Account between 2020-21, 2021-22, and 2022-23. There is a statutory cap of 10 percent on school district reserves in fiscal years immediately succeeding those in which the balance in the Account is equal to or greater than 3 percent of the total K-12 share of the Proposition 98 Guarantee. The balance of \$7.3 billion in 2021-22 triggers school district reserve caps beginning in 2022-23.

Local Control Funding Formula (LCFF):

The May Revision revised the 2022-23 cost-of-living adjustment (COLA) to 6.56 percent, which is now the largest cost-of-living adjustment in the history of LCFF. Additionally, to help local educational agencies address ongoing fiscal pressures, staffing shortages, and other operational needs, the May Revision includes \$2.1 billion ongoing Proposition 98 General Fund to increase LCFF base funding. This discretionary, ongoing increase is an important resource for all local educational agencies to mitigate the impacts of rising pension obligations, increased costs for goods and services, and other ongoing local budget concerns.

To minimize the reductions in LCFF funding due to increased absences, the May Revision proposes allowing all classroom-based local educational agencies to be funded at the greater of their current year average daily attendance or their current year enrollment adjusted for pre-COVID-19 absence rates in the 2021-22 fiscal year. Specifically, the May revision enables local educational agencies to utilize a modified version of 2021-22 average daily attendance to determine their 2021-22 LCFF allocations. The May Revision also proposes further modifying the three-year rolling average to conform with this adjustment.

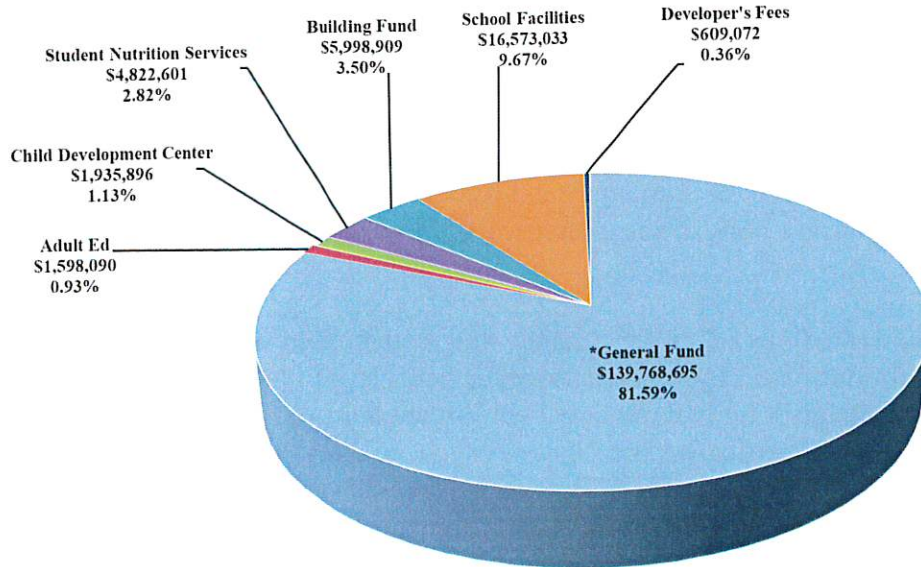
Discretionary Block Grant:

Local educational agencies have indicated that increasing operational costs, including increasing pension contribution costs, are challenging their operational capacities. To assist districts in responding to these external pressures, the May Revision includes \$8 billion one-time Proposition 98 General Fund in discretionary funds, allocated on a per-pupil basis. It is the intent of the Administration that schools will use these one-time funds for purposes, including, but not limited to, protecting staffing levels, addressing student learning challenges, and supporting the mental health and wellness needs of students and staff. Funds received by K-12 local educational agencies will offset applicable mandates debt owed to those entities.

2022-23 District Budget Assumptions

With the 2021-22 fiscal year coming to an end, the revenue and expenditure projections have been finalized for the current year. The estimated actual income statement for all District funds have been prepared for your reference. Here is an overview of the estimated revenue of 2021-22 by fund:

2021-22 All Fund Revenue at a Glance

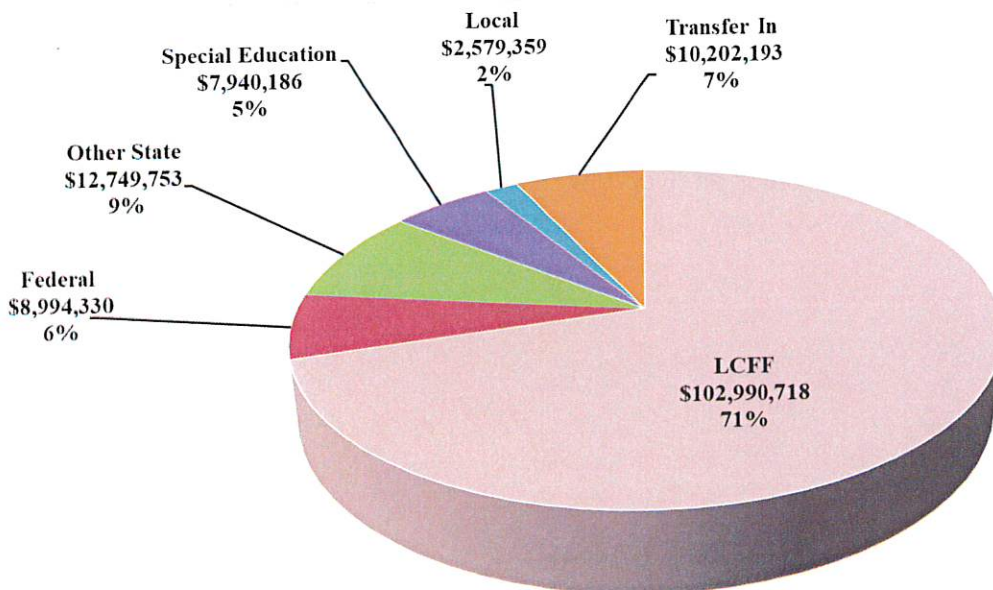


**Notes: all transfer in is excluded from this chart; interest earnings from other misc. funds are combined under the General Fund*

Since the General Fund has the largest operational budget, this will be the focus of our analysis.

Ever since the Local Control Funding Formula (LCFF) was enacted in 2013-14 by Governor Brown, it has been the largest income source for District operations. For the coming year, the Governor's May Revision included a cost of living adjustment of 6.56 percent. The District's total LCFF revenue is projected at \$102,990,718 for the 2022-23 school year. Here is an overview of the District's General Fund revenue projection:

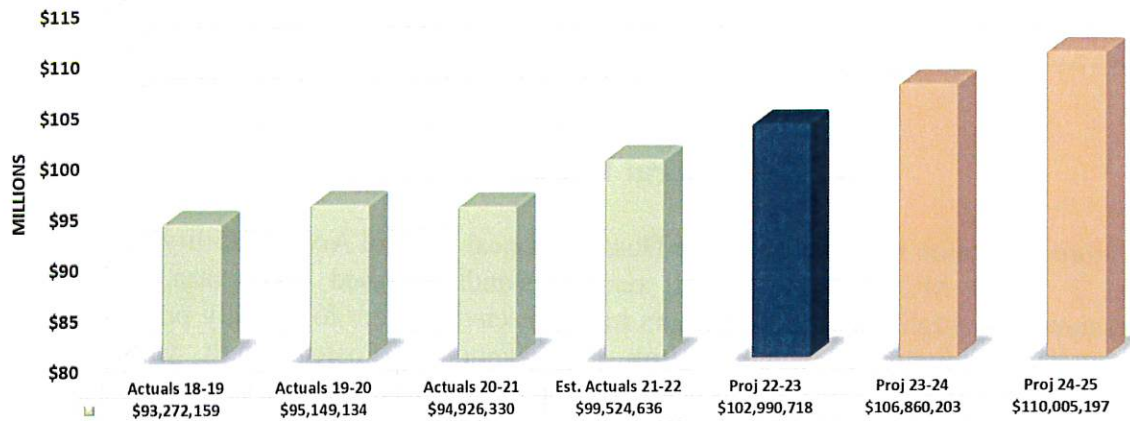
2022-23 General Fund Revenue Projection Overview



The LCFF revenue is about 71% of the total General Fund Revenue, the following are the factors used in the calculation.

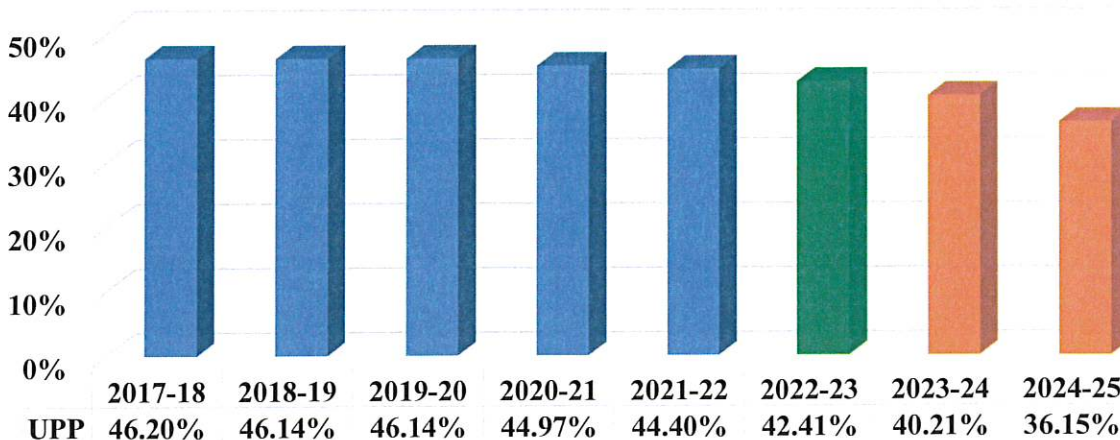
| LCFF Factor | 2022-23 |
|------------------------|---------|
| ADA | 9,750 |
| COLA | 6.56% |
| Supplemental Student % | 42.41% |

Here is a history and projection of the LCFF Revenue funding:



One of the important factors that impacts our LCFF funding is the supplemental percentage. The supplemental funding is calculated based on a three year rolling average of the District’s unduplicated student count on the English Learners, Low Income students and Foster Youth. With the demographic changes in the City, our supplemental student population has been decreasing throughout the years:

Unduplicated Pupil Percentage (UPP)



Currently, our supplemental funding projection is at \$7,986,182 for the 2022-23 year; \$7,890,760 for the 2023-24 year and \$7,359,803 for the 2024-25 year.

Following are other revenue assumptions used in the projection:

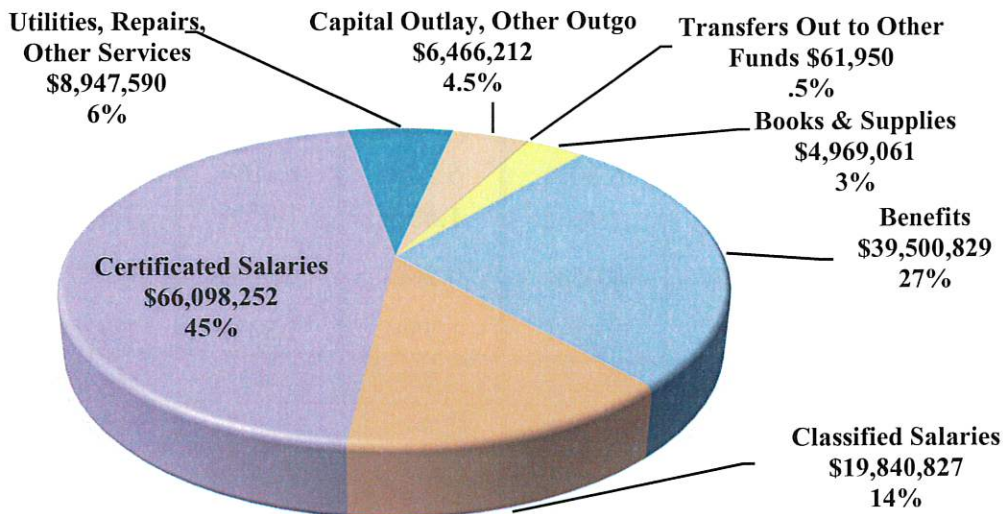
| 2022-23 Revenue Assumptions | |
|------------------------------------|-------------|
| Mandated Block Grant | |
| Grade K – 8: \$34.54/ADA | \$226,277 |
| Grade 9 – 12: \$66.54/ADA | \$203,352 |
| Lottery | |
| Regular: \$163/Annual ADA | \$1,659,908 |
| Prop 20: \$65/Annual ADA | \$661,927 |
| Interest Revenue | \$85,000 |
| Lease & Fees | \$194,534 |
| Parcel Tax Revenue @ \$84/parcel | \$1,566,651 |

2022-23 General Fund Expenditures

The expenditure projection is aligned with the District’s Local Control Accountability Plan (LCAP).

- Goal 1 – All MUSD students will receive standards-based instruction, curriculum, and assessments by highly qualified teachers in a safe environment to be fully prepared for college and career. Unduplicated students (Low Socioeconomic, Foster Youth, Homeless, English Learners and Students with Disabilities) will make accelerated growth to close the achievement gap.
- Goal 2 – All MUSD students are fully invested to thrive academically, socially, and emotionally in a safe, nurturing, and culturally responsive school environment.
- Goal 3 – Every school is a community of educators and families working together as partners, sharing responsibility, leadership, and advocacy for the success of all children. All MUSD families feel welcomed and are fully invested in their children's education through authentic partnership with teachers and site leaders.

The total General Fund Expenditures are projected at \$145,884,721.



86% of total expenditures are for employees' salary and benefits. The table below is a summary of the full time equivalent (FTE) projected:

| 2022-23 | General Fund Unrestricted | Categorical Programs | Special Education Program | Total General Fund FTE |
|-----------------------------------|---------------------------|----------------------|---------------------------|------------------------|
| Certificated | 421.50 | 16.40 | 89.30 | 527.20 |
| Certificated Administrator | 28.80 | 10.40 | 6.00 | 45.20 |
| Classified | 144.51 | 49.54 | 113.87 | 307.92 |
| Classified Manager | 9.06 | 4.79 | 2.00 | 15.85 |
| *FTE Total | 603.87 | 81.13 | 211.17 | 896.17 |

*Note: Full Time Equivalent (FTE) is 8 hours/day

The following are the major expenditure changes in 2022-23 compared to 2021-22.

- Step and column movement of \$1,482,674 is estimated based on 2021-22 year staffing level.
- Salary schedule improvement of 5% from 2021-22 year is carried forward into the new fiscal year. The total cost with statutory benefits for all District employees is projected at \$4,955,645.
- The District has agreed to a \$100 per month medical cap increase effective January 1, 2022 for all eligible employees. This will increase our total medical cap to \$16,950 annually per full-time employee. We have also projected a 10% medical premium increase for single employees whose coverage is below the cap. Total estimated cost for Health and Welfare is \$9,836,971 for all active employees and \$475,730 for retirees. These costs are normally adjusted during the First Interim, after open enrollment.
- The total statutory benefits are projected at \$29,188,128 including a \$7,400,000 state funded STRS on-behalf payment. The following estimated rates are used in the calculation:

Here is a history of the total Statutory Benefit Rates:

| | 19-20 | 20-21 | 21-22 | 22-23 | 23-24 | 24-25 |
|---------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| STRS (Certificated) | 17.10% | 16.15% | 16.92% | 19.10% | 19.10% | 19.10% |
| PERS (Classified) | 19.72% | 20.70% | 22.91% | 25.37% | 25.20% | 24.60% |
| Social Security | 6.20% | 6.20% | 6.20% | 6.20% | 6.20% | 6.20% |
| Medicare | 1.45% | 1.45% | 1.45% | 1.45% | 1.45% | 1.45% |
| Unemployment Insurance | 0.05% | 0.05% | 0.50% | 0.50% | 0.20% | 0.20% |
| Worker's Comp | 1.87% | 1.92% | 1.75% | 1.84% | 1.93% | 2.02% |
| Total Certificated | 20.47% | 19.57% | 20.62% | 22.89% | 22.68% | 22.77% |
| Total Classified | 29.29% | 30.32% | 32.81% | 35.36% | 34.98% | 34.47% |

- Supplies and Other Operating Expenditures

All prior year program deferred revenue and ending fund balances, <\$7,691,754>, are taken out of the budget. We assume that they will be fully spent in 2021-22. After the 2021-22 books are closed, we will add in the program deferred revenue and ending fund balances to the 2022-23 budget.

Other major increases in expenditures include:

- Utilities: water, electricity & gas, waste disposal: \$195,000
- Liability insurance premium: \$72,883
- Special Education Non-Public School tuition and County Program cost: \$362,716
- Transportation cost: \$95,525

General Fund Projected 2022-23 Ending Fund Balance

The ending fund balance is an important component that reflects the financial health of a district. Districts must follow AB 1200, to have a minimum reserve level that depends on the size of the district. The statutory requirement for our District is a 3% reserve designated for economic uncertainty.

The 2022-23 General Fund projected ending fund balance is \$5,091,542.

| 2022-23 Ending Fund Balance | |
|--|--------------------|
| Designated for Economic Uncertainty (3% Required Reserve) | \$4,376,542 |
| Revolving Cash | \$15,000 |
| Stores & Prepaid | \$700,000 |
| Total | \$5,091,542 |

Multi-Year Projections

The multi-year projection is also part of the AB 1200 requirements. It provides the public with a snapshot of our District's financial status at a given time. As new information becomes available and spending plans change, the budget is revised along with the multi-year projection. The purpose of the multi-year projection is to assist with financial decision-making, which involves staffing and program changes in the two years following the budget year. We used the Governor's Proposed Budget information as our assumptions for the projections.

Here are the Factors that we used for LCFF calculation:

| LCFF Factors | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|------------------------------|---------------------|----------------------|----------------------|----------------------|
| ADA | 10,003 | 9,750 | 9,815 | 9,825 |
| COLA | 5.07% | 6.56% | 3.61% | 3.64% |
| Supplemental Students | 44.40% | 42.41% | 40.21% | 36.15% |
| LCFF Revenue | \$99,524,636 | \$102,990,718 | \$106,860,203 | \$110,005,197 |

The District placed Measure E on the June 7th ballot for an 8-year renewal of the current parcel tax of \$84. It will expire on June 30, 2023. Due to the uncertainty of the election outcome, at this point, the parcel tax revenue of \$1,566,651 has been removed for the fiscal year of 2023-24 and 2024-25.

General Fund Multi-Year Projections Summary:

| | Est. Actuals | Proposed | Future Projections | |
|---|---------------|---------------|--------------------|---------------|
| | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| Beginning Balance | \$11,845,737 | \$5,519,724 | \$5,091,542 | \$5,004,329 |
| Revenue Before Transfer In | \$139,699,195 | \$135,254,346 | \$132,336,385 | \$135,481,379 |
| Expenditures Before Transfer Out | \$150,867,818 | \$145,822,771 | \$146,248,981 | \$147,865,536 |
| Transfer In from Other Funds: Building Fund | \$1,450,000 | \$1,450,000 | \$8,168,592 | \$11,962,298 |
| Transfer In from: Strategic Reserve - Operation | \$2,428,711 | \$7,466,161 | \$4,432,709 | \$0 |
| Transfer In from: Strategic Reserve - RDA | \$522,899 | \$786,032 | \$786,032 | \$196,912 |
| Transfer In from: Post-Retirement Fund | \$500,000 | \$500,000 | \$500,000 | \$335,394 |
| Total Transfer In from Other Funds | \$4,901,610 | \$10,202,193 | \$13,887,333 | \$12,494,604 |
| Transfer Out to Other Funds | (\$59,000) | (\$61,950) | (\$61,950) | (\$61,950) |
| Ending Balance | \$5,519,724 | \$5,091,542 | \$5,004,329 | \$5,052,825 |
| 3% Required Reserve | \$4,527,805 | \$4,376,542 | \$4,389,329 | \$4,437,825 |
| Other Reserves and C/O | \$991,919 | \$715,000 | \$615,000 | \$615,000 |

Closing

With the unprecedented surplus in the state revenue announced in Governor Newsom's May Revision, it provides certain financial relief to education. Approximately, 90% of the District's operating income is from the State and Federal Governments. The fiscal health of the state economy plays a critical role in our budget projection. As of now, only the revised 6.56% of the Cost of Living Adjustment (COLA) has been incorporated into our projection, since the remaining proposals will need to go through the legislative negotiation process. This conservative approach will provide us an idea, when the state economy is going down, how it will impact our future years' projection. It is certain that after the state adopts its budget by the end of June 30, 2022 we will need to adjust the District's 22-23 budget. We will provide an analysis in early August of the major changes to our budget adoption. The first major budget update will be in December 2022.

As we look forward to the coming fiscal year, we will continue to work diligently in managing our spending while exploring opportunities to generate additional income sources to help the District's operations. While we are preparing this document, the election result has not been determined yet, so we have excluded the parcel tax revenue from the 2023-24 and 2024-25 projection. We are very grateful that the state legislators were able to recognize the challenges that education have faced during the pandemic and what is foreseen in the coming school years. Milpitas USD strives to continue offering high quality education and support services to our children and families. Together we will build a stronger community.

Milpitas Unified School District
2021/22 Estimated Actuals
for All Funds

| Object # | Categories | General Fund | | | | | | | TOTAL Rest./Unrest. |
|-----------|--|----------------------|--------------------|-----------------------|---------------------|---------------------|---------------------|------|------------------------|
| | | Unrestricted F010 | Parcel Tax F040 | Total Unrestricted | Categorical F060 | Special Ed. F080 | Total Restricted | | |
| | Revenues | \$ 99,524,636 | \$ - | \$ 99,524,636 | \$ - | \$ - | \$ - | \$ - | \$ 99,524,636 |
| 8010-8099 | LCFF | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8100-8299 | Federal | \$ 9,229,813 | \$ - | \$ 9,229,813 | \$ 2,759,138 | \$ 11,768,108 | \$ - | \$ - | \$ 11,768,108 |
| 8300-8599 | Other State | \$ 1,263,635 | \$ 1,566,651 | \$ 2,830,286 | \$ 6,643,693 | \$ 8,152,025 | \$ 1,508,332 | \$ - | \$ 17,381,838 |
| 8600-8799 | Local | \$ 4,901,610 | \$ - | \$ 4,901,610 | \$ 7,991,797 | \$ 8,194,327 | \$ - | \$ - | \$ 11,024,613 |
| 8910-8929 | Other Authorized Interfund Transfer In | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,901,610 |
| 8950-8959 | Proceeds Fr Sale of Bonds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8980-8999 | Contrib to Special Ed. & Other Restr. Fd | \$ (19,209,821) | \$ - | \$ (19,209,821) | \$ 4,387,478 | \$ 14,822,343 | \$ - | \$ - | \$ - |
| | Total Revenues | \$ 95,709,873 | \$ 1,566,651 | \$ 97,276,524 | \$ 20,839,938 | \$ 26,484,343 | \$ - | \$ - | \$ 144,600,805 |
| | Expenditures | \$ 48,710,945 | \$ 1,196,755 | \$ 49,907,700 | \$ 7,119,500 | \$ 9,707,347 | \$ 16,826,847 | \$ - | \$ 66,734,547 |
| 1000-1999 | Certificated Salaries | \$ 9,925,356 | \$ - | \$ 9,925,356 | \$ 4,610,311 | \$ 4,895,997 | \$ 9,506,308 | \$ - | \$ 19,431,664 |
| 2000-2999 | Classified Salaries | \$ 26,853,686 | \$ 369,896 | \$ 27,223,582 | \$ 3,689,156 | \$ 5,315,499 | \$ 9,004,655 | \$ - | \$ 36,228,237 |
| 3000-3999 | Employee Benefits | \$ 5,260,992 | \$ - | \$ 5,260,992 | \$ 5,576,529 | \$ 355,073 | \$ 5,931,602 | \$ - | \$ 11,192,594 |
| 4000-4999 | Books & Supplies | \$ 5,782,542 | \$ - | \$ 5,782,542 | \$ 2,444,884 | \$ 2,984,916 | \$ 5,429,800 | \$ - | \$ 11,212,342 |
| 5000-5999 | Contracted Services | \$ 6,512 | \$ - | \$ 6,512 | \$ 31,696 | \$ 6,080 | \$ 37,776 | \$ - | \$ 44,288 |
| 6000-6999 | Capital Outlay | \$ 3,757,693 | \$ - | \$ 3,757,693 | \$ 430,745 | \$ 2,329,787 | \$ 2,329,787 | \$ - | \$ 6,087,480 |
| 7100-7299 | Other Outgo (including transf ind/direct) | \$ (1,245,317) | \$ - | \$ (1,245,317) | \$ - | \$ - | \$ 1,181,983 | \$ - | \$ (63,334) |
| 7300-7399 | Transfers of Indirect/Direct Support Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 7400-7499 | Other Outgo (including transf ind/direct) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Total Expenditures | \$ 99,052,409 | \$ 1,566,651 | \$ 100,619,060 | \$ 23,902,821 | \$ 26,345,937 | \$ 50,248,758 | \$ - | \$ 150,867,818 |
| 7600-7699 | Other Sources/Uses | \$ 59,000 | \$ - | \$ 59,000 | \$ - | \$ - | \$ - | \$ - | \$ 59,000 |
| | Total Fund Expenditures | \$ 99,111,409 | \$ 1,566,651 | \$ 100,678,060 | \$ 23,902,821 | \$ 26,345,937 | \$ 50,248,758 | \$ - | \$ 150,926,818 |
| | Net Increase/Decrease to Fund Balance | \$ (3,401,536) | \$ - | \$ (3,401,536) | \$ (3,062,883) | \$ 138,406 | \$ (2,924,477) | \$ - | \$ (6,326,013) |
| | BEGINNING BALANCE | \$ 8,782,854 | \$ - | \$ 8,782,854 | \$ 3,062,883 | \$ - | \$ 3,062,883 | \$ - | \$ 11,845,737 |
| | Net Change | \$ (3,401,536) | \$ - | \$ (3,401,536) | \$ (3,062,883) | \$ 138,406 | \$ (2,924,477) | \$ - | \$ (6,326,013) |
| | ENDING BALANCE | \$ 5,381,318 | \$ - | \$ 5,381,318 | \$ - | \$ 138,406 | \$ 138,406 | \$ - | \$ 5,519,724 |
| | Other Adjustments | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | NET ENDING BALANCE | \$ 5,381,318 | \$ - | \$ 5,381,318 | \$ 138,406 | \$ 138,406 | \$ 138,406 | \$ - | \$ 5,519,724 |

Mipitas Unified School District
2021/22 Estimated Actuals
for All Funds

| Object # | Categories | Student Activity F088 | Adult Education F110 | Child Development F120 | Child Nutrition F130 | Deferred Maintenance F140 | Special Reserve F170 | Post Retirement F200 | Building F210 | Building Bond F213 | Capital Facilities F250 | Capital Facilities F350 | DISTRICT TOTAL |
|-----------|--|-----------------------|----------------------|------------------------|----------------------|---------------------------|----------------------|----------------------|---------------|--------------------|-------------------------|-------------------------|----------------|
| 8010-8099 | Revenues | | | | | | | | | | | | |
| 8100-8299 | LCFF | | | | | | | | | | | | |
| 8300-8599 | Federal | | \$ 478,709 | \$ 228,736 | \$ 4,370,061 | | | | | | | | \$ 99,524,636 |
| 8600-8799 | Other State | | \$ 1,094,199 | \$ 1,427,313 | \$ 419,370 | | | | | | | \$ 16,573,033 | \$ 16,845,614 |
| 8910-8929 | Local | \$ 308,186 | \$ 25,182 | \$ 279,847 | \$ 33,170 | \$ 1,500 | \$ 55,000 | \$ 13,000 | \$ 5,988,909 | \$ 780,000 | \$ 609,072 | | \$ 36,895,753 |
| 8950-8959 | Other Authorized Interfund Transfer In | | \$ 59,000 | | | \$ 400,000 | | | | \$ 16,573,033 | | | \$ 19,128,479 |
| 8980-8999 | Proceeds Fr Sale of Bonds | | | | | | | | | \$ 150,009,823 | | | \$ 21,933,643 |
| | Contrib to Special Ed. & Other Restr. Fd | | | | | | | | | | | | \$ 150,009,823 |
| | Total Revenues | \$ 308,186 | \$ 1,657,090 | \$ 1,935,896 | \$ 4,822,601 | \$ 401,500 | \$ 55,000 | \$ 13,000 | \$ 5,998,909 | \$ 167,362,856 | \$ 609,072 | \$ 16,573,033 | \$ 344,337,948 |
| 1000-1999 | Expenditures | | | | | | | | | | | | |
| 2000-2999 | Certificated Salaries | | \$ 1,070,679 | \$ 652,954 | | | | | | | \$ 24,558 | | \$ 68,482,738 |
| 3000-3999 | Classified Salaries | | \$ 334,087 | \$ 475,139 | \$ 1,892,970 | | | | \$ 763,894 | | \$ 12,098 | | \$ 22,909,852 |
| 4000-4999 | Employee Benefits | | \$ 501,394 | \$ 499,318 | \$ 1,002,688 | | | | \$ 347,993 | \$ 13,187 | | | \$ 38,592,817 |
| 5000-5999 | Books & Supplies | \$ 271,870 | \$ 142,841 | \$ 301,075 | \$ 1,598,592 | \$ 93,132 | | | \$ 140,015 | \$ 595,951 | \$ 9,371 | | \$ 14,345,441 |
| 6000-6999 | Contracted Services | | \$ 69,848 | \$ 100,305 | \$ 179,719 | \$ 286,625 | | | \$ 911,487 | \$ 1,918,737 | \$ 123,000 | | \$ 14,802,063 |
| 7100-7299 | Capital Outlay | | | | \$ 17,676 | \$ 132,865 | | | \$ 22,200 | \$ 52,885,838 | | | \$ 53,102,867 |
| 7300-7399 | Other Outgo (including transf ind/direct) | | | | | | | | | | | | \$ 6,087,480 |
| 7400-7499 | Transfers of Indirect/Direct Support Costs | | \$ 63,742 | | | | | | | | | | \$ 408 |
| | Other Outgo (including transf ind/direct) | | | | | | | | \$ 1,209,602 | | | | \$ 1,209,602 |
| | Total Expenditures | \$ 271,870 | \$ 2,182,591 | \$ 2,028,791 | \$ 4,691,645 | \$ 512,622 | | | \$ 3,395,191 | \$ 55,413,713 | \$ 169,027 | | \$ 219,533,268 |
| 7600-7699 | Other Sources/Uses | | | | | | \$ 2,951,610 | \$ 500,000 | \$ 1,850,000 | | | \$ 16,573,033 | \$ 21,933,643 |
| | Total Fund Expenditures | \$ 271,870 | \$ 2,182,591 | \$ 2,028,791 | \$ 4,691,645 | \$ 512,622 | \$ 2,951,610 | \$ 500,000 | \$ 5,245,191 | \$ 55,413,713 | \$ 169,027 | \$ 16,573,033 | \$ 241,466,911 |
| | Net Increase/Decrease to Fund Balance | \$ 36,316 | \$ (525,501) | \$ (92,895) | \$ 130,956 | \$ (111,122) | \$ (2,896,610) | \$ (487,000) | \$ 753,718 | \$ 111,949,143 | \$ 440,045 | | \$ 102,871,037 |
| | BEGINNING BALANCE | \$ 203,222 | \$ 2,263,310 | \$ 233,780 | \$ 859,004 | \$ 111,122 | \$ 16,489,455 | \$ 1,797,794 | \$ 19,964,521 | \$ 19,179,779 | \$ 6,080,227 | | \$ 79,027,950 |
| | Net Change | \$ 36,316 | \$ (525,501) | \$ (92,895) | \$ 130,956 | \$ (111,122) | \$ (2,896,610) | \$ (487,000) | \$ 753,718 | \$ 111,949,143 | \$ 440,045 | | \$ 102,871,037 |
| | ENDING BALANCE | \$ 239,538 | \$ 1,737,809 | \$ 140,885 | \$ 989,960 | \$ - | \$ 13,592,845 | \$ 1,310,794 | \$ 20,718,239 | \$ 131,128,922 | \$ 6,520,272 | | \$ 181,898,987 |
| | Other Adjustments | \$ (10,794) | | | | | | | | | | | \$ (10,794) |
| | NET ENDING BALANCE | \$ 228,744 | \$ 1,737,809 | \$ 140,885 | \$ 989,960 | \$ - | \$ 13,592,845 | \$ 1,310,794 | \$ 20,718,239 | \$ 131,128,922 | \$ 6,520,272 | | \$ 181,888,193 |

Milpitas Unified School District
2022/23 Adoption
for All Funds

| Object # | Categories | General Fund | | | | | | TOTAL Rest./Unrest. |
|-----------|--|----------------------|--------------------|-----------------------|---------------------|---------------------|---------------------|------------------------|
| | | Unrestricted F010 | Parcel Tax F040 | Total Unrestricted | Categorical F060 | Special Ed. F080 | Total Restricted | |
| | Revenues | | | | | | | |
| 8010-8099 | LCFF | \$ 102,990,718 | \$ - | \$ 102,990,718 | \$ - | \$ - | \$ - | \$ 102,990,718 |
| 8100-8299 | Federal | \$ - | \$ - | \$ - | \$ 6,732,359 | \$ 2,261,971 | \$ - | \$ 8,994,330 |
| 8300-8599 | Other State | \$ 9,489,537 | \$ - | \$ 9,489,537 | \$ 2,347,425 | \$ 912,791 | \$ 3,260,216 | \$ 12,749,753 |
| 8600-8799 | Local | \$ 910,534 | \$ 1,566,651 | \$ 2,477,185 | \$ 102,174 | \$ 7,940,186 | \$ - | \$ 10,519,545 |
| 8910-8929 | Other Authorized Interfund Transfer In | \$ 10,202,193 | \$ - | \$ 10,202,193 | \$ - | \$ - | \$ - | \$ 10,202,193 |
| 8950-8959 | Proceeds Fr Sale of Bonds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8980-8999 | Contrib to Special Ed. & Other Restr. Fd | \$ (21,099,087) | \$ - | \$ (21,099,087) | \$ 4,440,388 | \$ 16,658,699 | \$ - | \$ - |
| | Total Revenues | \$ 102,493,895 | \$ 1,566,651 | \$ 104,060,546 | \$ 13,622,346 | \$ 27,773,647 | \$ 41,395,993 | \$ 145,456,539 |
| | Expenditures | | | | | | | |
| 1000-1999 | Certificated Salaries | \$ 50,219,471 | \$ 1,160,780 | \$ 51,380,251 | \$ 4,057,882 | \$ 10,660,119 | \$ 14,718,001 | \$ 66,098,252 |
| 2000-2999 | Classified Salaries | \$ 10,679,032 | \$ - | \$ 10,679,032 | \$ 3,632,102 | \$ 5,529,693 | \$ 9,161,795 | \$ 19,840,827 |
| 3000-3999 | Employee Benefits | \$ 29,753,680 | \$ 405,871 | \$ 30,159,551 | \$ 2,996,670 | \$ 6,344,608 | \$ 9,341,278 | \$ 39,500,829 |
| 4000-4999 | Books & Supplies | \$ 3,412,419 | \$ - | \$ 3,412,419 | \$ 1,513,464 | \$ 43,178 | \$ 1,556,642 | \$ 4,969,061 |
| 5000-5999 | Contracted Services | \$ 5,978,645 | \$ - | \$ 5,978,645 | \$ 1,128,613 | \$ 1,840,333 | \$ 2,968,946 | \$ 8,947,591 |
| 6000-6999 | Capital Outlay | \$ - | \$ - | \$ - | \$ 25,000 | \$ - | \$ 25,000 | \$ 25,000 |
| 7100-7299 | Other Outgo (including transf ind/direct) | \$ 3,838,576 | \$ - | \$ 3,838,576 | \$ - | \$ 2,674,129 | \$ 2,674,129 | \$ 6,512,705 |
| 7300-7399 | Transfers of Indirect/Direct Support Costs | \$ (1,160,102) | \$ - | \$ (1,160,102) | \$ 268,615 | \$ 819,993 | \$ 1,088,608 | \$ (71,494) |
| 7400-7499 | Other Outgo (including transf ind/direct) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Total Expenditures | \$ 102,721,721 | \$ 1,566,651 | \$ 104,288,372 | \$ 13,622,346 | \$ 27,912,053 | \$ 41,534,399 | \$ 145,822,771 |
| 7600-7699 | Other Sources/Uses | \$ 61,950 | \$ - | \$ 61,950 | \$ - | \$ - | \$ - | \$ 61,950 |
| | Total Fund Expenditures | \$ 102,783,671 | \$ 1,566,651 | \$ 104,350,322 | \$ 13,622,346 | \$ 27,912,053 | \$ 41,534,399 | \$ 145,884,721 |
| | Net Increase/Decrease to Fund Balance | \$ (289,776) | \$ - | \$ (289,776) | \$ - | \$ (138,406) | \$ (138,406) | \$ (428,182) |
| | BEGINNING BALANCE | \$ 5,381,318 | \$ - | \$ 5,381,318 | \$ - | \$ 138,406 | \$ 138,406 | \$ 5,519,724 |
| | Net Change | \$ (289,776) | \$ - | \$ (289,776) | \$ - | \$ (138,406) | \$ (138,406) | \$ (428,182) |
| | ENDING BALANCE | \$ 5,091,542 | \$ - | \$ 5,091,542 | \$ - | \$ - | \$ - | \$ 5,091,542 |
| | NET ENDING BALANCE | \$ 5,091,542 | \$ - | \$ 5,091,542 | \$ - | \$ - | \$ - | \$ 5,091,542 |

Milpitas Unified School District
2022/23 Adoption
for All Funds

| Object # | Categories | Student Activity F088 | Adult Education F110 | Child Development F120 | Child Nutrition F130 | Deferred Maintenance F140 | Special Reserve F170 | Post Retirement F200 | Building F210 | Building Bond F213 | Capital Facilities F250 | DISTRICT TOTAL |
|-----------|--|-----------------------|----------------------|------------------------|----------------------|---------------------------|----------------------|----------------------|---------------|--------------------|-------------------------|------------------|
| 8010-8099 | Revenues | | | | | | | | | | | |
| 8100-8299 | LCFF | | | | | | | | | | | |
| 8300-8599 | Federal | | | | | | | | | | | |
| 8600-8799 | Other State | | | | | | | | | | | |
| 8910-8929 | Local | | | | | | | | | | | |
| 8950-8959 | Other Authorized Interfund Transfer In | | | | | | | | | | | |
| 8980-8999 | Proceeds Fr Sale of Bonds | | | | | | | | | | | |
| | Contrib to Special Ed. & Other Restr. Fd | | | | | | | | | | | |
| | Total Revenues | \$ 308,186 | \$ 1,655,929 | \$ 1,914,350 | \$ 4,229,497 | \$ 401,500 | \$ 55,000 | \$ 13,000 | \$ 5,911,779 | \$ 59,750,000 | \$ 346,000 | \$ 220,041,780 |
| 1000-1999 | Expenditures | | | | | | | | | | | |
| 2000-2999 | Certificated Salaries | | | | | | | | | | | |
| 3000-3999 | Classified Salaries | | | | | | | | | | | |
| 4000-4999 | Employee Benefits | | | | | | | | | | | |
| 5000-5999 | Books & Supplies | | | | | | | | | | | |
| 6000-6999 | Contracted Services | | | | | | | | | | | |
| 7100-7299 | Capital Outlay | | | | | | | | | | | |
| 7300-7399 | Other Outgo (including transf ind/direct) | | | | | | | | | | | |
| 7400-7499 | Transfers of Indirect/Direct Support Costs | | | | | | | | | | | |
| | Other Outgo (including transf ind/direct) | | | | | | | | | | | |
| | Total Expenditures | \$ 308,186 | \$ 2,318,774 | \$ 1,954,732 | \$ 4,638,736 | \$ 401,500 | \$ - | \$ - | \$ 3,082,805 | \$ 190,878,922 | \$ 139,924 | \$ 349,546,350 |
| 7600-7699 | Other Sources/Uses | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | Total Fund Expenditures | \$ 308,186 | \$ 2,318,774 | \$ 1,954,732 | \$ 4,638,736 | \$ 401,500 | \$ 8,252,193 | \$ 500,000 | \$ 4,932,805 | \$ 190,878,922 | \$ 139,924 | \$ 360,210,493 |
| | Net Increase/Decrease to Fund Balance | \$ - | \$ (662,845) | \$ (40,382) | \$ (409,239) | \$ - | \$ (8,197,193) | \$ (487,000) | \$ 978,974 | \$ (131,128,922) | \$ 206,076 | \$ (140,168,713) |
| | BEGINNING BALANCE | \$ 228,744 | \$ 1,737,809 | \$ 140,885 | \$ 989,960 | \$ - | \$ 13,592,845 | \$ 1,310,794 | \$ 20,718,239 | \$ 131,128,922 | \$ 6,520,272 | \$ 181,888,194 |
| | Net Change | \$ - | \$ (662,845) | \$ (40,382) | \$ (409,239) | \$ - | \$ (8,197,193) | \$ (487,000) | \$ 978,974 | \$ (131,128,922) | \$ 206,076 | \$ (140,168,713) |
| | ENDING BALANCE | \$ 228,744 | \$ 1,074,964 | \$ 100,503 | \$ 580,721 | \$ - | \$ 5,395,652 | \$ 823,794 | \$ 21,697,213 | \$ - | \$ 6,726,348 | \$ 41,719,481 |
| | NET ENDING BALANCE | \$ 228,744 | \$ 1,074,964 | \$ 100,503 | \$ 580,721 | \$ - | \$ 5,395,652 | \$ 823,794 | \$ 21,697,213 | \$ - | \$ 6,726,348 | \$ 41,719,481 |

Milpitas Unified School District
2022-23 Adoption

updated 05/23/2022

| | Description | Actual 2020-21 | Estimated Actual 2021-22 | Adoption 2022-23 | Projection Y1 2023-24 | Projection Y2 2024-25 |
|----|--|----------------------|-----------------------------|-----------------------|--------------------------|--------------------------|
| 1 | ADA | 10,010.73 | 10,003.13 | 9,750.00 | 9,815.00 | 9,825.00 |
| 2 | COLA (%) | 0.00% | 5.07% | 6.56% | 3.61% | 3.64% |
| 3 | Supplemental Funding % | 44.97% | 44.40% | 42.41% | 40.21% | 36.15% |
| 4 | LCFF Deficit Factor | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 5 | Beginning Balance Unrestricted | \$6,797,193 | \$5,015,229 | \$4,527,805 | \$4,376,542 | \$4,389,329 |
| 6 | Beginning Balance Restricted | \$3,016,675 | \$6,830,508 | \$991,919 | \$715,000 | \$615,000 |
| 7 | Total Beginning Balance | \$9,813,868 | \$11,845,737 | \$5,519,724 | \$5,091,542 | \$5,004,329 |
| 8 | LCFF Sources/Excess Property Tax | 94,926,330 | 99,524,636 | 102,990,718 | 106,860,203 | 110,005,197 |
| 9 | Federal Revenues | 8,460,926 | 11,768,108 | 8,994,330 | 4,037,422 | 4,037,422 |
| 10 | State Revenues | 17,423,870 | 17,381,838 | 12,749,753 | 12,485,866 | 12,485,866 |
| 11 | Other Local Revenues | 10,010,876 | 11,024,613 | 10,519,545 | 8,952,894 | 8,952,894 |
| 12 | TOTAL REVENUES | \$130,822,002 | \$139,699,195 | \$135,254,346 | \$132,336,385 | \$135,481,379 |
| 13 | Certificated Salaries | 60,665,927 | 66,734,547 | 66,098,252 | 67,348,252 | 68,598,252 |
| 14 | Classified Salaries | 17,847,059 | 19,431,664 | 19,840,827 | 20,115,827 | 20,365,827 |
| 15 | Benefits - Statutory | 22,246,178 | 26,765,585 | 29,188,128 | 28,630,289 | 28,746,844 |
| 16 | Benefits - H & W | 8,958,018 | 9,462,652 | 10,312,701 | 10,412,701 | 10,412,701 |
| 17 | Books, Supplies, Services, Utilities and Equipment | 20,529,699 | 28,473,370 | 20,382,863 | 19,741,912 | 19,741,912 |
| 18 | TOTAL EXPENDITURES | \$130,246,881 | \$150,867,818 | \$145,822,771 | \$146,248,981 | \$147,865,536 |
| 19 | Excess (Deficiency) of Revenues over Expenditures Before Transfers In/Out | \$575,121 | (\$11,168,623) | (\$10,568,425) | (\$13,912,596) | (\$12,384,157) |
| 20 | Transfers In Other Funds 8910-8929: | | | | | |
| 21 | Building Fund | 1,450,000 | 1,450,000 | 1,450,000 | 8,168,592 | 11,962,298 |
| 22 | Special Reserve -Operations Account | 0 | 2,428,711 | 7,466,161 | 4,432,709 | 0 |
| 23 | Special Reserve - RDA Account | 506,747 | 522,899 | 786,032 | 786,032 | 196,912 |
| 24 | Post Retirement Fund | 0 | 500,000 | 500,000 | 500,000 | 335,394 |
| 25 | Total Transfer From Reserve | 1,956,747 | 4,901,610 | 10,202,193 | 13,887,333 | 12,494,604 |
| 26 | Transfers Out to Other Funds 7600 - 7699 | | | | | |
| 27 | Adult Ed | 0 | (59,000) | (61,950) | (61,950) | (61,950) |
| 28 | Child Development Center | 0 | 0 | 0 | 0 | 0 |
| 29 | Special Reserve/ Strategic Fund | (500,000) | 0 | 0 | 0 | 0 |
| 30 | Student Nutrition Fund | 0 | 0 | 0 | 0 | 0 |
| 31 | Total Excess include transfers in/out | 2,031,868 | (6,326,013) | (428,182) | (87,213) | 48,497 |
| 32 | Ending Balance | \$11,845,737 | \$5,519,724 | \$5,091,542 | \$5,004,329 | \$5,052,825 |
| 33 | Unrestricted Ending Balance as % of Total Expense | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% |
| 34 | Component of Ending Balance: | | | | | |
| 35 | 3% Amount Required Reserve on Total Expenditures (AB 12) | 3,922,406 | 4,527,805 | 4,376,542 | 4,389,329 | 4,437,824 |
| 36 | Other Reserves and C/O | 6,830,508 | 991,919 | 715,000 | 615,000 | 615,000 |
| 37 | Operational C/O | 1,092,823 | 0 | 0 | 0 | 0 |

| | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|--|-------------------|------------------|------------------|----------------|-----------|
| Special Reserve/Strategic Fund | | | | | |
| Beginning Fund Balance | 12,041,713 | 12,197,581 | 9,823,870 | 2,412,709 | - |
| Interest Revenue | 155,868 | 55,000 | 55,000 | 20,000 | - |
| Transfer out to General Fund | - | (2,428,711) | (7,466,161) | (2,432,709) | - |
| Projected Ending Fund Balance | 12,197,581 | 9,823,870 | 2,412,709 | - | - |
| RDA Settlement Transfer In | 2,798,622 | 2,291,875 | 1,768,976 | 982,944 | 196,912 |
| Transfer Out to General Fund | (506,747) | (522,899) | (786,032) | (786,032) | (196,912) |
| RDA Settlement Balance | 2,291,875 | 1,768,976 | 982,944 | 196,912 | - |
| Transfer in/(out) from GF - STRS/PERS | 500,000 | - | - | (2,000,000) | - |
| Reserve for STRS/PERS Cost Increase | 2,000,000 | 2,000,000 | 2,000,000 | - | - |

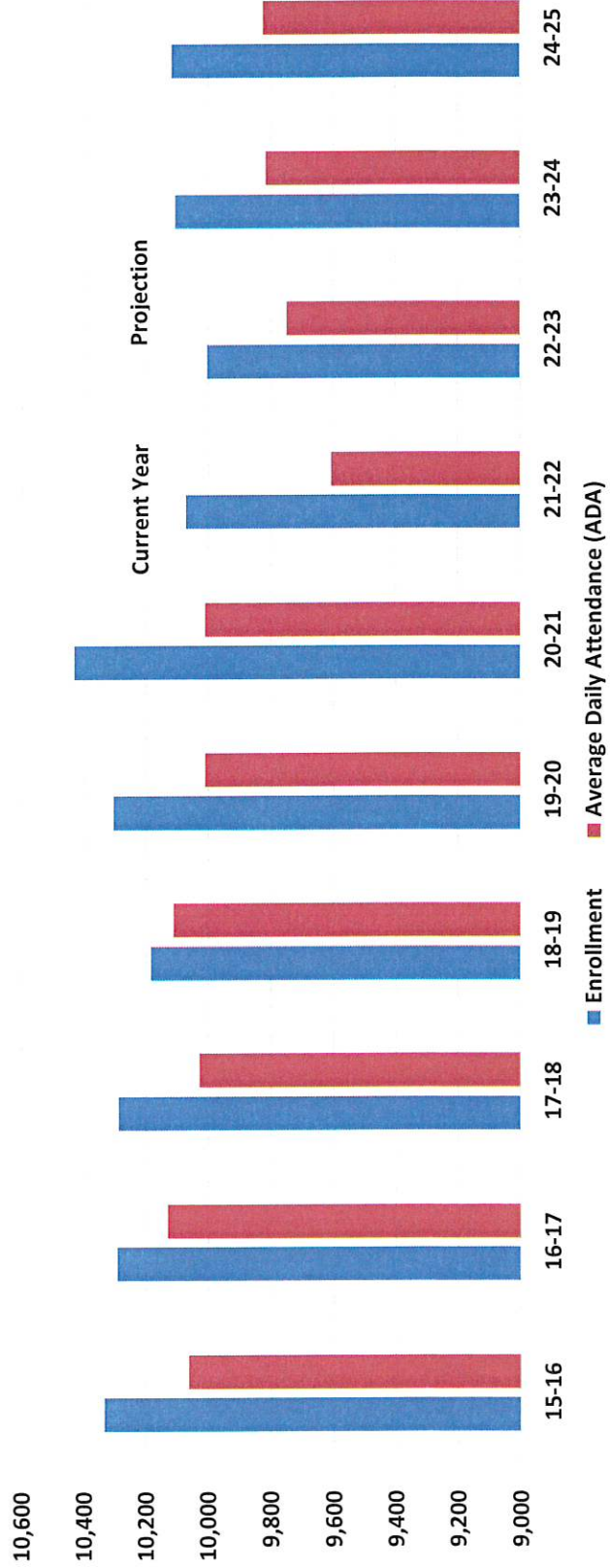
| | | | | | |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| Building Fund | | | | | |
| Beginning Fund Balance | 17,115,399 | 19,964,521 | 20,718,239 | 21,697,213 | 15,907,595 |
| Projected Revenues | 6,876,025 | 5,998,909 | 5,911,779 | 5,911,779 | 5,111,779 |
| Projected Expenditures | (2,126,903) | (3,395,191) | (3,082,805) | (3,232,805) | (3,382,805) |
| Transfer to Deferred Maintenance Fund | (450,000) | (400,000) | (400,000) | (300,000) | (300,000) |
| Transfers to General Fund | (1,450,000) | (1,450,000) | (1,450,000) | (8,168,592) | (11,962,298) |
| Projected Ending Fund Balance | 19,964,521 | 20,718,239 | 21,697,213 | 15,907,595 | 5,374,271 |

| | | | | | |
|--------------------------------------|------------------|------------------|----------------|----------------|-----------|
| Post-Retirement Fund | | | | | |
| Beginning Fund Balance | 1,779,629 | 1,797,794 | 1,310,794 | 823,794 | 332,094 |
| Interest Revenue | 18,165 | 13,000 | 13,000 | 8,300 | 3,300 |
| Transfers to General Fund | - | (500,000) | (500,000) | (500,000) | (335,394) |
| Projected Ending Fund Balance | 1,797,794 | 1,310,794 | 823,794 | 332,094 | - |

**Milpitas Unified School District
Proposed Budget
Enrollment and Attendance History and Projection**

| | Current | | | | | | | | | | Projection | | |
|---------------------------------------|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|------------|--------|--------|
| | 15-16 | 16-17 | 17-18 | 18-19 | 19-20 | 20-21 | 21-22 | 22-23 | 23-24 | 24-25 | 22-23 | 23-24 | 24-25 |
| Enrollment | 10,336 | 10,293 | 10,289 | 10,185 | 10,306 | 10,433 | 10,072 | 10,003 | 10,107 | 10,119 | 10,003 | 10,107 | 10,119 |
| Average Daily Attendance (ADA) | 10,063 | 10,131 | 10,029 | 10,112 | 10,010 | 10,010 | 9,607 | 9,750 | 9,815 | 9,825 | 9,750 | 9,815 | 9,825 |

Enrollment and Attendance History and Projection





**FUND 010
GENERAL FUND
UNRESTRICTED**



FUND 010 – GENERAL FUND/UNRESTRICTED

General Information

The District's 2022-23 Proposed Budget is based on the Governor's 2022-23 budget proposal and the guidance from School Services of California's Financial Projections. It also includes the 2021-22 Estimated Ending Fund Balance.

Revenue

The main source of the District's revenue is the Local Control Funding Formula (LCFF), which was signed into law on July 1, 2013. The factors affecting the LCFF calculation are the percentage of Cost of Living Adjustment (COLA), the average daily attendance (ADA), and the percentage of unduplicated pupil count of English Learners, Low Income, and Foster Youth. The Governor's Proposed Budget included an 6.56% Cost of Living Adjustment (COLA). Based on the recent demographic study, enrollment is estimated at 10,003. The net increase in LCFF will be \$3,466,082 compared to the 2021-22 school year.

Salaries

Salaries reflect employee step and column changes, plus other staffing changes to date, such as retirement, resignation, and promotion. Salary improvement is not included in the projection.

Benefits

Changes to the fringe benefits have been included in the 2022-23 budget. This includes benefit changes due to any salary adjustments or staff changes. The statutory benefit rates have been updated based on the current available information.

Other Expenditures

All known changes to date are included in the 2022-23 expenditures projection. The carry-over from 2021-22 is not included. The estimated actuals for the fiscal year 2021-22 are based on the April 2022 financial reports.

MILPITAS UNIFIED SCHOOL DISTRICT
 PROPOSED 2022-23 BUDGET
 GENERAL FUND UNRESTRICTED BY OBJECTS

| Object | Account Description | Actual | | Estimated Actuals | | Proposed Budget | | Proposed Budget Vs | |
|-----------------------------|--------------------------------|-------------------|-------------------|-------------------|--------------------|------------------|-------------------|--------------------|--|
| | | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2022-23 | Estimated Actuals | Estimated Actuals | |
| 8 - Revenue | | | | | | | | | |
| 8011 | REVENUE LIMIT STATE AIDE-CY | 19,271,080 | 31,284,616 | 42,597,610 | 43,674,718 | 1,077,108 | | | |
| 8012 | EDUCATION PROTECTION ACCT | 2,002,522 | 2,002,212 | 2,002,146 | 1,950,000 | (52,146) | | | |
| 8019 | REVENUE LIMIT STATE AIDE-PR YR | 13,366 | (6,959) | - | - | - | | | |
| 8021 | HOMEOWNERS EXEMPTION | 281,271 | 275,572 | 268,000 | 272,000 | 4,000 | | | |
| 8041 | SECURED ROLL TAXES | 43,669,886 | 46,873,959 | 48,661,000 | 48,813,000 | 152,000 | | | |
| 8042 | UNSECURED ROLL TAXES | 4,651,240 | 4,862,318 | 4,349,000 | 4,466,000 | 117,000 | | | |
| 8044 | SUPPLEMENTAL TAXES | 3,135,873 | 4,369,180 | 1,966,000 | 3,058,000 | 1,092,000 | | | |
| 8045 | EDUC REV AUGM FD ERAF | (325,800) | (17,266,991) | (24,644,000) | (22,153,000) | 2,491,000 | | | |
| 8047 | COMM REDEVELOPMT FUND | 22,471,380 | 22,542,545 | 24,335,000 | 22,910,000 | (1,425,000) | | | |
| 8096 | TRNSFRS TO CHARTER IN LIEU TAX | (21,685) | (10,120) | (10,120) | - | 10,120 | | | |
| 8550 | MANDATED COST REIMBURSEMT | 415,766 | 414,679 | 422,728 | 429,629 | 6,901 | | | |
| 8560 | STATE LOTTERY REVENUE | 1,740,373 | 1,919,148 | 1,740,188 | 1,659,908 | (80,280) | | | |
| 8590 | ALL OTHER STATE REVENUE | 6,804,751 | 5,656,195 | 7,066,897 | 7,400,000 | 333,103 | | | |
| 8650 | LEASES AND RENTALS | 169,538 | 172,538 | 188,382 | 194,534 | 6,152 | | | |
| 8660 | INTEREST | 234,783 | 211,028 | 80,000 | 80,000 | - | | | |
| 8689 | ALL OTHER FEES AND CONTRCT | 195,304 | 87,178 | 84,991 | 86,000 | 1,009 | | | |
| 8699 | ALL OTHER LOCAL REVENUE | 1,781,538 | 1,059,902 | 910,262 | 550,000 | (360,262) | | | |
| 8919 | OTHER AUTH INTERFUND TRF IN | 2,236,132 | 1,956,747 | 4,901,610 | 10,202,193 | 5,300,583 | | | |
| 8980 | CONTRIB FR UNRESTRD RESOURCES | (1,390,114) | (1,282,844) | (1,390,114) | (1,390,114) | | | | |
| 8982 | G/F CONTRIBUTION TO SP ED | (12,813,029) | (13,144,104) | (13,432,229) | (15,268,585) | (1,836,356) | | | |
| 8985 | G/F CONTRIBUTION TO RTNE MAINT | (3,588,329) | (3,600,405) | (4,387,478) | (4,440,388) | (52,910) | | | |
| 8 - Revenue - Income | | 90,935,846 | 88,376,394 | 95,709,873 | 102,493,895 | 6,784,022 | | | |

**MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2022-23 BUDGET
GENERAL FUND UNRESTRICTED BY OBJECTS**

| Object | Account Description | Actual | | | Proposed Budget Vs | |
|----------------------------------|--------------------------------|-------------------|-------------------|---------------------------|--------------------|-------------------|
| | | 2019-20 | 2020-21 | Estimated Actuals 2021-22 | 2022-23 | Estimated Actuals |
| 1 - Certificated Salaries | | | | | | |
| 1110 | REG CLASSROOM TEACHERS | 35,931,344 | 37,894,955 | 39,562,995 | 39,879,827 | 316,832 |
| 1112 | MUSIC TEACHERS | 605,356 | 592,787 | 631,111 | 643,147 | 12,036 |
| 1113 | ISP TEACHERS | 113,719 | 118,268 | - | - | - |
| 1114 | SCIENCE TEACHER | 318,007 | 396,378 | 467,466 | 500,239 | 32,773 |
| 1118 | OTHER CERTIFICATED STIPENDS | 435,354 | 423,935 | 502,726 | 599,152 | 96,426 |
| 1119 | OTHER CE STIPENDS-NON CONTRCTD | 235,544 | 243,547 | 109,832 | 156,840 | 47,008 |
| 1120 | SUMMER SCHOOL TEACHERS | 153,117 | 8,847 | - | - | - |
| 1150 | SUBSTITUTE - ILLNESS | 638,005 | 289,715 | 650,060 | 750,000 | 99,940 |
| 1151 | SUBSTITUTE - NON ILLNESS | 270,214 | 118,265 | 201,667 | 331,942 | 130,275 |
| 1191 | OTHER TEACHERS-EXTENDED DUTY | 148,970 | 123,834 | 121,161 | 121,500 | 339 |
| 1192 | TEACHERS-INSTR NON REGULAR | 40,951 | - | 5,563 | 12,840 | 7,277 |
| 1193 | ATHLETIC COACHES-CERTIFICATED | 203,822 | 101,506 | 112,364 | 253,028 | 140,664 |
| 1205 | CERT SUPPORT - LIBRARIAN | 43,148 | 109,145 | 114,602 | 114,604 | 2 |
| 1210 | COUNSELORS-CERTIFICATED | 827,692 | 1,052,007 | 297,133 | 836,314 | 539,181 |
| 1230 | PSYCHOLOGIST-CERTIFICATED | 219,414 | - | 230,673 | 241,160 | 10,487 |
| 1234 | PSYCHOLOGIST-SIGNING BONUS | 400 | - | - | - | - |
| 1272 | NURSES | 153,351 | 179,375 | 96,334 | 98,528 | 2,194 |
| 1274 | NURSES-SIGNING BONUS | 4,000 | 2,000 | 2,000 | 2,000 | - |
| 1295 | CERT SUPPORT-STIPENDS | - | 5,000 | - | - | - |
| 1305 | PRINCIPALS | 2,365,865 | 2,530,888 | 2,550,971 | 2,509,702 | (41,269) |
| 1306 | VICE PRINCIPALS | 2,271,292 | 1,810,328 | 1,494,796 | 1,342,669 | (152,127) |
| 1307 | PRINCIPAL-SUMMER SCHOOL | 35,112 | 24,090 | - | - | - |
| 1310 | DIRECTORS-CERTIFICATED | 549,756 | 574,667 | 625,246 | 766,325 | 141,079 |
| 1330 | COORDINATORS-CERTIFICATED | 322,654 | 266,498 | 127,353 | 154,813 | 27,460 |
| 1360 | SUPERINTENDENT | 242,239 | 251,773 | 264,755 | 265,067 | 312 |
| 1390 | ASSISTANT SUPERINTENDENT | 420,013 | 440,241 | 229,422 | 231,833 | 2,411 |
| 1391 | OTHER CERT. ADMINISTRATION | 57,296 | 6,354 | 65,000 | - | (65,000) |
| 1952 | OTHER CE TCHR SPEC ASSIGNMENT | 495,970 | 260,071 | 243,610 | 397,941 | 154,331 |
| 1953 | OTHER CE-TCHR NON-INSTR | 13,028 | 10,874 | 4,105 | 10,000 | 5,895 |
| 1- Certificated Salaries | | 47,115,633 | 47,835,348 | 48,710,945 | 50,219,471 | 1,508,526 |

MILPITAS UNIFIED SCHOOL DISTRICT
 PROPOSED 2022-23 BUDGET
 GENERAL FUND UNRESTRICTED BY OBJECTS

| Object | Account Description | Actual | | Estimated Actuals | | Proposed Budget | | Proposed Budget Vs | |
|--------------------------------|--------------------------------|------------------|------------------|-------------------|-------------------|-----------------|-------------------|--------------------|--|
| | | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2022-23 | Estimated Actuals | Estimated Actuals | |
| 2 - Classified Salaries | | | | | | | | | |
| 2110 | CLASSIFIED INSTRUCTIONAL AIDES | 516,490 | 412,409 | 463,183 | 626,699 | 163,516 | | | |
| 2111 | INSTRUCTIONAL AIDES-PE | 200,258 | 207,421 | 280,980 | 320,633 | 39,653 | | | |
| 2182 | INST ASSIST-EXTRA HELP | 1,800 | 292 | 3,291 | 6,500 | 3,209 | | | |
| 2193 | INST ASSIST-WALK ON COACHES | 146,940 | 84,440 | 100,700 | 106,800 | 6,100 | | | |
| 2194 | CLASS INST ASSIST-SUB OTHER | 45,950 | 13,656 | 40,000 | 50,000 | 10,000 | | | |
| 2212 | HEALTH CLERK | 221,212 | 232,504 | 178,565 | 226,879 | 48,314 | | | |
| 2213 | HEALTH CLERK SUB | 17,850 | 6,701 | 12,000 | 15,000 | 3,000 | | | |
| 2220 | REG PERS - MAINT & OPER | 2,561,495 | 1,952,792 | 2,892,902 | 3,121,763 | 228,861 | | | |
| 2227 | MAINTENANCE & OPER OVERTIME | 154,731 | 61,841 | 150,000 | 68,000 | (82,000) | | | |
| 2240 | CLASSIFIED SUPPORT-OT | - | - | 6,647 | - | (6,647) | | | |
| 2281 | CLASS SUPP M.O.T.F. EXTRA HELP | 1,197 | - | - | - | - | | | |
| 2282 | CLASS SUPPORT M.O.T.F. O.T. | 8,951 | - | - | - | - | | | |
| 2294 | CLASS SUPP M.O.T.F. SUBS OTHER | 166,452 | 120,566 | 112,000 | 122,500 | 10,500 | | | |
| 2320 | ADMIN ASSIST - CLASSIFIED | 235,341 | 257,384 | 275,954 | 284,188 | 8,234 | | | |
| 2340 | ASSIST SUPERINTDNT-CLASSFD | 105,003 | 110,184 | 115,694 | 116,048 | 354 | | | |
| 2360 | DIRECTORS-CLASSIFIED | 237,556 | 70,980 | 239,204 | 231,869 | (7,335) | | | |
| 2370 | SUPERVISORS-CLASSIFIED | 288,734 | 305,474 | 312,648 | 337,943 | 25,295 | | | |
| 2371 | CONTRACT/PURCHASING SPECIALIST | 56,166 | 58,388 | 62,112 | 62,532 | 420 | | | |
| 2385 | CLASS SUPRYSR-MANAGER | 164,154 | 324,326 | 165,065 | 230,599 | 65,534 | | | |
| 2396 | GOVERNING BOARD MEMBERS | 22,392 | 26,460 | 26,460 | 26,460 | - | | | |
| 2410 | REG PERSONNEL-CLERICAL | 3,659,738 | 3,885,713 | 4,230,102 | 4,504,235 | 274,133 | | | |
| 2480 | OT-CLERICAL AND OFFICE SALARIE | 5,236 | 21,722 | 13,063 | 14,477 | 1,414 | | | |
| 2481 | CLASS CLER OFFICE SAL EX HELP | 5,370 | 39,949 | 44,240 | 5,602 | (38,638) | | | |
| 2482 | CLASS CLER OFFICE SAL OTHER | 8,029 | 3,849 | 10,111 | 2,000 | (8,111) | | | |
| 2491 | CLASS CLER OFFICE SAL SUBS VAC | 138,224 | 55,191 | 62,100 | 62,200 | 100 | | | |
| 2915 | SERV. CONTRACT- OTH CLASSIFIED | 196,514 | 336,710 | 121,545 | 116,605 | (4,940) | | | |
| 2923 | STUDENTS - HOURLY - GENERAL FD | 3,108 | 560 | 4,000 | 2,000 | (2,000) | | | |
| 2981 | OTHER CLASSIFIED- OVERTIME | 2,011 | - | - | - | - | | | |
| 2982 | OTHER CLASSIFIED | 403,612 | 216,122 | 2,790 | 17,500 | 14,710 | | | |
| 2 - Classified Salaries | | 9,574,514 | 8,805,634 | 9,925,356 | 10,679,032 | 753,676 | | | |

MILPITAS UNIFIED SCHOOL DISTRICT
 PROPOSED 2022-23 BUDGET
 GENERAL FUND UNRESTRICTED BY OBJECTS

| Object | Account Description | Actual | | Estimated Actuals | Proposed Budget | | Proposed Budget Vs | |
|------------------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|--------------------|-------------------|
| | | 2019-20 | 2020-21 | | 2021-22 | 2022-23 | 2022-23 | Estimated Actuals |
| 3 - Employee Benefits | | | | | | | | |
| 3101 | STRS - CERTIFICATED | 14,542,190 | 13,075,989 | 15,162,204 | 16,864,694 | 1,702,490 | | |
| 3102 | STRS - CLASSIFIED | 38,746 | 38,877 | 19,332 | 19,395 | 63 | | |
| 3201 | PERS - CERTIFICATED | 64,733 | 85,903 | 32,413 | 36,336 | 3,923 | | |
| 3202 | PERS - CLASSIFIED | 1,611,719 | 1,579,176 | 2,079,096 | 2,535,110 | 456,014 | | |
| 3311 | OASDI-CERTIFICATED | 22,799 | 26,436 | 12,483 | 12,483 | - | | |
| 3312 | OASDI-CLASSIFIED | 513,465 | 483,362 | 586,811 | 617,599 | 30,788 | | |
| 3321 | MEDICARE-CERTIFICATED | 661,095 | 673,764 | 690,340 | 721,423 | 31,083 | | |
| 3322 | MEDICARE-CLASSIFIED | 135,723 | 125,051 | 145,948 | 152,914 | 6,966 | | |
| 3331 | ALTERNATIVE RETRMT-CERTIFD | 2,000 | 2,725 | 1,141 | 8,700 | 7,559 | | |
| 3332 | ALTERNATIVE RETRMT-CLASSFD | 29,306 | 24,012 | 16,738 | 17,664 | 926 | | |
| 3401 | HEALTH & WELFARE-CERTIFD | 4,761,825 | 4,882,264 | 4,856,071 | 5,185,609 | 329,538 | | |
| 3402 | HEALTH & WELFARE-CLASSIFIED | 1,430,707 | 1,359,606 | 1,524,556 | 1,705,701 | 181,145 | | |
| 3501 | STATE UNEMPLOYMNT-CERTIFD | 22,910 | 23,408 | 237,985 | 248,178 | 10,193 | | |
| 3502 | STATE UNEMPLOYMNT-CLASSFD | 4,673 | 4,337 | 49,192 | 52,094 | 2,902 | | |
| 3592 | LOCAL EXPERIENCE UI, CLASSIED | - | - | - | 7,100 | 7,100 | | |
| 3601 | WORKERS COMP-CERTIFICATED | 857,798 | 914,588 | 839,912 | 916,780 | 76,868 | | |
| 3602 | WORKERS COMP-CLASSIFIED | 174,868 | 175,285 | 172,062 | 194,038 | 21,976 | | |
| 3701 | RETIREE BENEFITS-CERTIFICATD | 240,225 | 276,528 | 274,663 | 261,619 | (13,044) | | |
| 3702 | RETIREE BENEFITS-CLASSIFIED | 199,157 | 149,298 | 137,160 | 179,243 | 42,083 | | |
| 3901 | OTHER BENEFITS-CERTIFICATED | 12,618 | 12,498 | 11,942 | 13,000 | 1,058 | | |
| 3902 | OTHER BENEFITS-CLASSIFIED | 3,832 | 3,805 | 3,637 | 4,000 | 363 | | |
| 3 - Employee Benefits | | 25,330,389 | 23,916,912 | 26,853,686 | 29,753,680 | 2,899,994 | | |

MILPITAS UNIFIED SCHOOL DISTRICT
 PROPOSED 2022-23 BUDGET
 GENERAL FUND UNRESTRICTED BY OBJECTS

| Object | Account Description | Actual 2019-20 | Actual 2020-21 | Estimated Actuals 2021-22 | Proposed Budget 2022-23 | Proposed Budget Vs Estimated Actuals |
|---------------------------------|--------------------------------|-------------------|-------------------|------------------------------|----------------------------|---|
| 4 - Books & Supplies | | | | | | |
| 4110 | BASIC TEXTBOOKS | 19,991 | (2,497) | 17,657 | 20,000 | 2,343 |
| 4210 | BOOKS AND REFERENCE MATERIALS | 52,695 | 110,480 | 129,654 | 48,641 | (81,013) |
| 4303 | STORES - MAT'L & SUPPLIES | 190,081 | 112,306 | 170,788 | 217,999 | 47,211 |
| 4306 | MATERIALS/SUPP - OUTSIDE FOOD | 60,788 | 12,290 | 48,008 | 38,030 | (9,978) |
| 4310 | CLASSROOM/OFFICE SUPPLIES | 1,213,711 | 1,028,394 | 3,943,877 | 1,877,117 | (2,066,760) |
| 4315 | MEDICAL/HEALTH SUPPLIES | 3,956 | 424 | 5,020 | 5,000 | (20) |
| 4316 | UPS CHARGES | 735 | - | - | - | - |
| 4318 | SUPPLIES - FUEL & OIL | 49,380 | 37,209 | 33,500 | 35,000 | 1,500 |
| 4320 | SUBSCRIPTIONS | 213,867 | 280,866 | 407,559 | 405,557 | (2,002) |
| 4322 | COMPUTER SOFTWARE | 359,043 | 264,532 | 342,885 | 458,675 | 115,790 |
| 4331 | MATERIALS & SUPPLIES-CUSTODIAL | 21,659 | 5,489 | 32,316 | 31,100 | (1,216) |
| 4400 | NONCAPITALIZED EQUIPMENT | 223,049 | 190,737 | 129,728 | 275,300 | 145,572 |
| 4710 | FOOD | 9,381 | - | - | - | - |
| 4 - Books & Supplies | | 2,418,336 | 2,040,230 | 5,260,992 | 3,412,419 | (1,848,573) |

**MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2022-23 BUDGET
GENERAL FUND UNRESTRICTED BY OBJECTS**

| Object | Account Description | Actual | | | Estimated Actuals | | Proposed Budget | | Proposed Budget Vs | |
|---------------------|---------------------------------|-----------|-----------|-----------|-------------------|-----------|-----------------|-------------------|--------------------|--|
| | | 2019-20 | 2020-21 | 2021-22 | 2021-22 | 2022-23 | 2022-23 | Estimated Actuals | Estimated Actuals | |
| 5 - Services | | | | | | | | | | |
| 5203 | CONFERENCE/TRAIN/WKSHIP/MEETING | 134,722 | 43,214 | 117,571 | 127,336 | 9,765 | | | | |
| 5299 | MILEAGE REIMBURSEMENT | 3,090 | 237 | 1,123 | 2,400 | 1,277 | | | | |
| 5310 | DUES AND MEMBERSHIPS | 50,040 | 40,757 | 64,399 | 42,135 | (22,264) | | | | |
| 5450 | PROPERTY/LIABILITY PREMIUM | 706,924 | 1,020,254 | 1,123,123 | 1,196,006 | 72,883 | | | | |
| 5451 | PROPERTY LIABILITY DEDUCTIBLE | - | 15,000 | 11,814 | 11,814 | - | | | | |
| 5455 | CLAIMS | 2,151 | - | - | - | - | | | | |
| 5501 | GAS-HEATING | 216,865 | 269,637 | 450,000 | 510,000 | 60,000 | | | | |
| 5502 | ELECTRICITY | 648,522 | 127,675 | 500,000 | 550,000 | 50,000 | | | | |
| 5503 | WASTE DISPOSAL | 158,214 | 180,892 | 265,000 | 300,000 | 35,000 | | | | |
| 5505 | LAUNDRY | 3,352 | 3,761 | 6,200 | 6,200 | - | | | | |
| 5506 | WATER | 546,218 | 517,816 | 600,000 | 650,000 | 50,000 | | | | |
| 5508 | HOUSEKEEPING - PEST CONTROL | 34,898 | 25,785 | 45,830 | 46,000 | 170 | | | | |
| 5509 | HOUSEKEEPING-WASTE DISPOSAL | 313 | 752 | 1,300 | 1,300 | - | | | | |
| 5610 | EQUIPT MAINT AGREEMENT | 85,839 | 38,627 | 124,897 | 156,255 | 31,358 | | | | |
| 5613 | RENTALS - GENERAL | 8,263 | 12,075 | 18,434 | 12,523 | (5,911) | | | | |
| 5617 | REPAIRS - GENERAL | 118,100 | 27,279 | 38,681 | 35,600 | (3,081) | | | | |
| 5620 | RENTALS, LEASES, & REPAIRS | 158,393 | 146,814 | 164,712 | 163,701 | (1,011) | | | | |
| 5710 | INTERPROGRAM-COPY CTR | (756) | (1,073) | (400) | (207) | 193 | | | | |
| 5711 | INTERPROGRAM-POSTAGE | (2,565) | (860) | (2,200) | (1,200) | 1,000 | | | | |
| 5712 | INTERPROGRAM-BUS TRIPS | (1,976) | - | - | - | - | | | | |
| 5750 | INTERFUND-COPY CTR | (3) | (56) | (5,565) | (3,555) | 2,010 | | | | |
| 5751 | INTERFUND-POSTAGE | (4,976) | (1,871) | (5,438) | (5,322) | 116 | | | | |
| 5752 | INTERFUND-BUS TRIPS | (412) | - | - | - | - | | | | |
| 5758 | INTERFUND-FOOD SERVICE | 5,925 | 50 | 1,658 | 1,416 | (242) | | | | |
| 5804 | OTHER PERSONNEL SERVICES | 6,035 | - | 62,645 | - | (62,645) | | | | |
| 5805 | AUDITING | 48,500 | 44,500 | 46,000 | 47,700 | 1,700 | | | | |
| 5806 | ELECTION COSTS | 102,518 | 180 | 157,781 | 157,781 | - | | | | |
| 5807 | BUS/FIELD TRIP(OUTSIDE VENDOR) | 296,063 | 2,862 | 161,767 | 31,047 | (130,720) | | | | |
| 5808 | LEGAL SERVICES | 186,191 | 126,020 | 250,617 | 265,617 | 15,000 | | | | |
| 5809 | OTHER PROFESSIONAL SERV | 1,425,703 | 1,278,095 | 1,029,892 | 1,029,546 | (346) | | | | |
| 5810 | ADVERTISING-LEGAL | 5,265 | 31,130 | 30,763 | 30,863 | 100 | | | | |
| 5811 | FEES | 25,716 | 19,867 | 14,260 | 16,760 | 2,500 | | | | |
| 5813 | ADVERTISING-BIDS | - | 1,013 | - | - | - | | | | |

MILPITAS UNIFIED SCHOOL DISTRICT
 PROPOSED 2022-23 BUDGET
 GENERAL FUND UNRESTRICTED BY OBJECTS

| Object | Account Description | Actual 2019-20 | Actual 2020-21 | Estimated Actuals 2021-22 | Proposed Budget 2022-23 | Proposed Budget Vs Estimated Actuals |
|--------|--------------------------------|-------------------|-------------------|------------------------------|----------------------------|---|
| 5830 | CONTRACTED SUBSTITUTES | 94,416 | - | - | - | - |
| 5838 | FINGERPRINTING | 12,611 | 680 | 16,000 | 17,000 | 1,000 |
| 5842 | INTEREST EXPENSE | - | 308,917 | - | - | - |
| 5843 | CONTRACTED SERVICES | 24,237 | 18,707 | 30,000 | 30,000 | - |
| 5846 | LICENSING AGREEMENTS | 26,668 | 67,921 | 96,152 | 172,184 | 76,032 |
| 5890 | MISCELLANEOUS EXPENSES | 200,773 | 33,694 | 180,027 | 190,000 | 9,973 |
| 5910 | POSTAGE/UPS/FEDERAL EXPRESS | 41,844 | 18,945 | 57,879 | 60,125 | 2,246 |
| 5930 | TELEPHONE | 64,602 | 68,653 | 64,000 | 64,000 | - |
| 5931 | CELL PHONE/COMM DEVICE SERVICE | 56,997 | 47,935 | 63,620 | 63,620 | - |
| | 5 - Services | 5,489,280 | 4,535,884 | 5,782,542 | 5,978,645 | 196,103 |

MILPITAS UNIFIED SCHOOL DISTRICT
 PROPOSED 2022-23 BUDGET
 GENERAL FUND UNRESTRICTED BY OBJECTS

| Object | Account Description | Actual 2019-20 | Actual 2020-21 | Estimated Actuals 2021-22 | Proposed Budget 2022-23 | Proposed Budget Vs Estimated Actuals |
|---------------------------|-----------------------------|-------------------|-------------------|------------------------------|----------------------------|---|
| 6 - Capital Outlay | | | | | | |
| 6130 | IMPROVEMENT OF SITES | - | - | 6,512 | - | (6,512) |
| 6490 | EQUIPMENT - CAPITALIZED | 15,238 | - | - | - | |
| | 6 - Capital Outlay | 15,238 | - | 6,512 | - | (6,512) |
| 7 - Other Outgo | | | | | | |
| 7130 | STATE SPECIAL SCHOOLS | 8,582 | 8,528 | 9,800 | 8,600 | (1,200) |
| 7142 | OTHR TUITN EXS COST TO CO E | 50,000 | 30,000 | 50,000 | 30,000 | (20,000) |
| 7223 | TRFR OF APPORTN TO JPA | 3,445,287 | 3,274,216 | 3,281,485 | 3,286,378 | 4,893 |
| 7281 | ALL OTHER TRFR TO DISTRICT | 56,113 | 56,635 | 63,335 | 65,000 | 1,665 |
| 7283 | ALL OTHER TRFR TO JPA | 187,666 | 51,485 | 353,073 | 448,598 | 95,525 |
| 7310 | INDIRECT COST-INTERPROGRAM | (913,379) | (1,316,154) | (1,181,575) | (1,088,608) | 92,967 |
| 7350 | INDIRECT COST INTER FUND | (133,036) | (61,395) | (63,742) | (71,494) | (7,752) |
| 7619 | OTHER AUTH INTERFUND TRFR | 559,000 | 500,000 | 59,000 | 61,950 | 2,950 |
| | 7 - Other Outgo | 3,260,233 | 2,543,315 | 2,571,376 | 2,740,424 | 169,048 |
| | Total Income | 90,935,846 | 88,376,394 | 95,709,873 | 102,493,895 | 6,784,022 |
| | Total Expenses | 93,203,623 | 89,677,323 | 99,111,409 | 102,783,671 | 3,672,262 |

MILPITAS UNIFIED SCHOOL DISTRICT
 PROPOSED 2022-23 BUDGET
 GENERAL FUND UNRESTRICTED BY OBJECTS
 PARCEL TAXES

| Object | Account Description | Actual 2019-20 | Actual 2020-21 | Estimated Actuals 2021-22 | Proposed Budget 2022-23 | Proposed Budget Vs Estimated Actuals |
|----------------------------------|-----------------------------|-------------------|-------------------|------------------------------|----------------------------|---|
| 8 - Revenue | | | | | | |
| 8621 | PARCEL TAXES | 1,569,805 | 1,568,510 | 1,566,651 | 1,566,651 | - |
| 8 - Revenue - Income | | 1,569,805 | 1,568,510 | 1,566,651 | 1,566,651 | - |
| 1 - Certificated Salaries | | | | | | |
| 1110 | REG CLASSROOM TEACHERS | 774,894 | 733,307 | 762,546 | 660,541 | (102,005) |
| 1114 | SCIENCE TEACHER | 435,121 | 464,117 | 434,209 | 500,239 | 66,030 |
| 1- Certificated Salaries | | 1,210,015 | 1,197,424 | 1,196,755 | 1,160,780 | (35,975) |
| 3 - Employee Benefits | | | | | | |
| 3101 | STRS - CERTIFICATED | 206,914 | 191,204 | 202,490 | 221,712 | 19,222 |
| 3201 | PERS - CERTIFICATED | - | 13,586 | - | - | - |
| 3311 | OASDI-CERTIFICATED | - | 4,069 | - | - | - |
| 3321 | MEDICARE-CERTIFICATED | 16,982 | 17,363 | 17,351 | 16,831 | (520) |
| 3401 | HEALTH & WELFARE-CERTIFD | 113,186 | 120,962 | 122,841 | 139,982 | 17,141 |
| 3501 | STATE UNEMPLOYMNT-CERTIFD | 586 | 599 | 5,984 | 5,989 | 5 |
| 3601 | WORKERS COMP-CERTIFICATED | 21,857 | 22,991 | 20,928 | 21,357 | 429 |
| 3901 | OTHER BENEFITS-CERTIFICATED | 265 | 313 | 302 | - | (302) |
| 3 - Employee Benefits | | 359,790 | 371,087 | 369,896 | 405,871 | 35,975 |
| Total Income | | 1,569,805 | 1,568,510 | 1,566,651 | 1,566,651 | - |
| Total Expenses | | 1,569,805 | 1,568,511 | 1,566,651 | 1,566,651 | - |



**FUND 060
GENERAL FUND
RESTRICTED**



FUND 060 – GENERAL FUND/RESTRICTED

General Information

Restricted funds are entitlements and grants given by the Federal, State, and Local government, agencies, and companies. These funds can only be used for specified purposes.

Revenues

The Cost-of-Living Adjustment (COLA) is estimated at 6.56% for 2022-23. The Federal, State, and Local revenues are projected to be \$7,217,592 less than 2021-22.

This includes:

- ❖ (\$1,340,764) - Prior year carryover is expected to be fully spent.
- ❖ (\$2,816,288) - Federal Grants: Title I, II, III, COVID-19, Expanded Learning Opportunity Program (ELOP), and Comprehensive Support and Improvement (CSI).
- ❖ (\$3,113,450) - State Grants: CTE Incentive Grant, Tobacco Use Prevention Education, Lottery, COVID-19, and K-12 Strong Workforce.
- ❖ \$52,910 - Increase Routine Maintenance Contribution due to salary and benefits rate changes.

Expenditures

The total expenditure budgets are balanced with the revenue budgets. The District will continue to contribute to the Routine Restricted Maintenance program. Carryover will be added after the books are closed.

Indirect Costs

Indirect costs are those costs of general management that are agency wide. Indirect costs are determined by applying the approved rate to eligible expenditures. The California Department of Education's federally approved indirect cost rate is 5.07% for 2022-23.

MILPITAS UNIFIED SCHOOL DISTRICT
 PROPOSED 2022-23 BUDGET
 GENERAL FUND - RESTRICTED CATEGORICAL BY OBJECTS

| Object | Account Description | Actual 2019-20 | Actual 2020-21 | Estimated Actuals 2021-22 | Proposed Budget 2022-23 | Proposed Budget Vs Estimated Actuals |
|-----------------------------|--------------------------------|-------------------|-------------------|------------------------------|----------------------------|---|
| 8 - Revenue | | | | | | |
| 8290 | ALL OTHER FEDERAL REVENUE | 1,918,116 | 6,601,003 | 9,008,970 | 6,732,359 | (2,276,611) |
| 8560 | STATE LOTTERY REVENUE | 623,435 | 822,614 | 693,940 | 661,927 | (32,013) |
| 8590 | ALL OTHER STATE REVENUE | 1,323,532 | 7,867,399 | 5,949,753 | 1,685,498 | (4,264,255) |
| 8677 | INTERAGENCY SERV BET LEAS | 9,252 | 47,452 | - | - | - |
| 8699 | ALL OTHER LOCAL REVENUE | 461,145 | 553,829 | 799,797 | 102,174 | (697,623) |
| 8985 | G/F CONTRIBUTION TO RTNE MAINT | 3,588,329 | 3,600,405 | 4,387,478 | 4,440,388 | 52,910 |
| 8 - Revenue - Income | | 7,923,809 | 19,492,702 | 20,839,938 | 13,622,346 | (7,217,592) |

**MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2022-23 BUDGET
GENERAL FUND - RESTRICTED CATEGORICAL BY OBJECTS**

| Object | Account Description | Actual 2019-20 | Actual 2020-21 | Estimated Actuals 2021-22 | Proposed Budget 2022-23 | Proposed Budget Vs Estimated Actuals |
|----------------------------------|--------------------------------|-------------------|-------------------|------------------------------|----------------------------|---|
| 1 - Certificated Salaries | | | | | | |
| 1110 | REG CLASSROOM TEACHERS | 146,535 | 207,222 | 1,815,492 | 1,134,114 | (681,378) |
| 1118 | OTHER CERTIFICATED STIPENDS | 45,640 | 52,476 | 64,410 | 44,070 | (20,340) |
| 1119 | OTHER CE STIPENDS-NON CONTRCTD | 123,858 | 106,482 | 241,817 | 36,508 | (205,309) |
| 1120 | SUMMER SCHOOL TEACHERS | 202,497 | 574,378 | 829,813 | 217,439 | (612,374) |
| 1130 | TEACHERS - SPECIAL ED. | - | - | 13,932 | - | (13,932) |
| 1150 | SUBSTITUTE - ILLNESS | 364 | 133,750 | 348,132 | - | (348,132) |
| 1151 | SUBSTITUTE - NON ILLNESS | 36,715 | 1,099,848 | 170,026 | 19,000 | (151,026) |
| 1190 | OTHER TEACHERS | - | 455 | - | - | - |
| 1191 | OTHER TEACHERS-EXTENDED DUTY | 45,410 | 138,950 | 884,173 | 24,731 | (859,442) |
| 1192 | TEACHERS-INSTR NON REGULAR | 1,589 | 198 | 1,000 | 1,000 | - |
| 1210 | COUNSELORS-CERTIFICATED | - | 4,069 | 943,850 | 314,328 | (629,522) |
| 1230 | PSYCHOLOGIST-CERTIFICATED | 60,057 | - | - | - | - |
| 1272 | NURSES | - | - | 96,335 | 98,528 | 2,193 |
| 1305 | PRINCIPALS | - | - | 290,376 | 345,612 | 55,236 |
| 1306 | VICE PRINCIPALS | - | 117,496 | 651,070 | 1,058,495 | 407,425 |
| 1307 | PRINCIPAL-SUMMER SCHOOL | - | 84,600 | 36,750 | 33,900 | (2,850) |
| 1310 | DIRECTORS-CERTIFICATED | 157,335 | 163,913 | 111,146 | 172,468 | 61,322 |
| 1330 | COORDINATORS-CERTIFICATED | 50,288 | 125,300 | 171,543 | 50,625 | (120,918) |
| 1370 | SUPERVISOR | - | 67,434 | - | - | - |
| 1391 | OTHER CERT. ADMINISTRATION | 2,172 | 7,490 | 4,000 | - | (4,000) |
| 1950 | OTHER CERTIFICATED SALARIES | - | - | 7,045 | - | (7,045) |
| 1952 | OTHER CE TCHR SPEC ASSIGNMENT | 254,821 | 282,162 | 429,368 | 507,064 | 77,696 |
| 1953 | OTHER CE-TCHR NON-INSTR | - | - | 9,222 | - | (9,222) |
| 1 - Certificated Salaries | | 1,127,281 | 3,166,223 | 7,119,500 | 4,057,882 | (3,061,618) |

MILPITAS UNIFIED SCHOOL DISTRICT
 PROPOSED 2022-23 BUDGET
 GENERAL FUND - RESTRICTED CATEGORICAL BY OBJECTS

| Object | Account Description | Actual | | Estimated Actuals | | Proposed Budget | | Proposed Budget Vs | |
|--------------------------------|--------------------------------|------------------|------------------|-------------------|------------------|-----------------|-------------------|--------------------|--|
| | | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2022-23 | Estimated Actuals | Estimated Actuals | |
| 2 - Classified Salaries | | | | | | | | | |
| 2110 | CLASSIFIED INSTRUCTIONAL AIDES | 156,090 | 208,773 | 319,919 | 201,326 | | | (118,593) | |
| 2182 | INST ASSIST-EXTRA HELP | 7,934 | 8,669 | 140,230 | - | | | (140,230) | |
| 2184 | INSTRUCTIONAL AIDE -1:1 | - | 187,292 | - | - | | | - | |
| 2194 | CLASS INST ASSIST-SUB OTHER | 14,927 | 36,592 | 268,378 | - | | | (268,378) | |
| 2212 | HEALTH CLERK | - | 1,097 | 175,201 | 226,881 | | | 51,680 | |
| 2213 | HEALTH CLERK SUB | - | 2,566 | - | - | | | - | |
| 2215 | MENTAL HEALTH THERAPIST | - | 10,003 | 313,742 | - | | | (313,742) | |
| 2220 | REG PERS - MAINT & OPER | 1,073,234 | 1,961,314 | 1,417,498 | 1,401,153 | | | (16,345) | |
| 2227 | MAINTENANCE & OPER OVERTIME | 6,697 | 2,245 | 903 | 509 | | | (394) | |
| 2281 | CLASS SUPP M.O.T.F. EXTRA HELP | 531 | 2,172 | - | - | | | - | |
| 2294 | CLASS SUPP M.O.T.F. SUBS OTHER | 1,685 | 13,623 | - | - | | | - | |
| 2340 | ASSIST SUPERINTDNT-CLASSFD | 52,502 | 55,092 | 57,848 | 58,024 | | | 176 | |
| 2360 | DIRECTORS-CLASSIFIED | 87,165 | 91,184 | 77,527 | 72,144 | | | (5,383) | |
| 2370 | SUPERVISORS-CLASSIFIED | 373,231 | 374,124 | 325,468 | 328,578 | | | 3,110 | |
| 2385 | CLASS SUPRVS-R-MANAGER | 209,914 | 216,910 | 221,004 | 154,794 | | | (66,210) | |
| 2410 | REG PERSONNEL-CLERICAL | 339,851 | 352,352 | 461,144 | 524,166 | | | 63,022 | |
| 2480 | OT-CLERICAL AND OFFICE SALARIE | - | 273 | 37,232 | - | | | (37,232) | |
| 2481 | CLASS CLER OFFICE SAL EX HELP | - | 4,621 | 6,556 | - | | | (6,556) | |
| 2482 | CLASS CLER OFFICE SAL OTHER | - | 3,508 | 28,582 | 19,135 | | | (9,447) | |
| 2491 | CLASS CLER OFFICE SAL SUBS VAC | 144 | 4,385 | 1,880 | - | | | (1,880) | |
| 2915 | SERV. CONTRACT- OTH CLASSIFIED | 99,639 | 1,289,893 | 369,625 | 138,402 | | | (231,223) | |
| 2923 | STUDENTS - HOURLY - GENERAL FD | 44,078 | 14,983 | 22,129 | - | | | (22,129) | |
| 2981 | OTHER CLASSIFIED- OVERTIME | - | 1,961 | - | - | | | - | |
| 2982 | OTHER CLASSIFIED | 2,729 | 22,121 | 365,445 | 506,990 | | | 141,545 | |
| 2 - Classified Salaries | | 2,470,351 | 4,865,753 | 4,610,311 | 3,632,102 | | | (978,209) | |

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2022-23 BUDGET
GENERAL FUND - RESTRICTED CATEGORICAL BY OBJECTS

| Object | Account Description | Actual 2019-20 | Actual 2020-21 | Estimated Actuals 2021-22 | Proposed Budget 2022-23 | Proposed Budget Vs | |
|------------------------------|-----------------------------|-------------------|-------------------|------------------------------|----------------------------|--------------------|-------------------|
| | | | | | | Estimated Actuals | Estimated Actuals |
| 3 - Employee Benefits | | | | | | | |
| 3101 | STRS - CERTIFICATED | 174,267 | 458,130 | 1,196,819 | 720,247 | | (476,572) |
| 3102 | STRS - CLASSIFIED | 7,735 | 12,292 | 10,480 | 11,634 | | 1,154 |
| 3201 | PERS - CERTIFICATED | 915 | 25,992 | 42,216 | 27,080 | | (15,136) |
| 3202 | PERS - CLASSIFIED | 455,671 | 792,667 | 877,804 | 910,385 | | 32,581 |
| 3212 | EMPC CLASSIFIED | - | 5,945 | 4,668 | - | | (4,668) |
| 3311 | OASDI-CERTIFICATED | 434 | 10,332 | 10,477 | 982 | | (9,495) |
| 3312 | OASDI-CLASSIFIED | 140,620 | 264,915 | 252,436 | 223,248 | | (29,188) |
| 3321 | MEDICARE-CERTIFICATED | 16,299 | 45,518 | 110,852 | 55,941 | | (54,911) |
| 3322 | MEDICARE-CLASSIFIED | 34,428 | 69,408 | 66,197 | 52,663 | | (13,534) |
| 3331 | ALTERNATIVE RETRMT-CERTIFD | 276 | 3,844 | 3,456 | - | | (3,456) |
| 3332 | ALTERNATIVE RETRMT-CLASSFD | 879 | 7,969 | 20,008 | - | | (20,008) |
| 3401 | HEALTH & WELFARE-CERTFD | 53,472 | 70,231 | 389,230 | 337,201 | | (52,029) |
| 3402 | HEALTH & WELFARE-CLASSIFIED | 289,698 | 477,021 | 414,332 | 463,586 | | 49,254 |
| 3501 | STATE UNEMPLOYMNT-CERTIFD | 588 | 2,120 | 38,592 | 19,680 | | (18,912) |
| 3502 | STATE UNEMPLOYMNT-CLASSFD | 1,208 | 2,370 | 24,349 | 18,184 | | (6,165) |
| 3601 | WORKERS COMP-CERTIFICATED | 20,749 | 58,670 | 134,041 | 72,142 | | (61,899) |
| 3602 | WORKERS COMP-CLASSIFIED | 45,084 | 89,455 | 80,042 | 66,892 | | (13,150) |
| 3702 | RETIREE BENEFITS-CLASSIFIED | - | - | 11,220 | 15,744 | | 4,524 |
| 3901 | OTHER BENEFITS-CERTIFICATED | 141 | 155 | 945 | 167 | | (778) |
| 3902 | OTHER BENEFITS-CLASSIFIED | 769 | 798 | 992 | 894 | | (98) |
| 3 - Employee Benefits | | | | | 2,996,670 | 3,689,156 | (692,486) |

MILPITAS UNIFIED SCHOOL DISTRICT
 PROPOSED 2022-23 BUDGET
 GENERAL FUND - RESTRICTED CATEGORICAL BY OBJECTS

| Object | Account Description | Actual | | Estimated Actuals | | Proposed Budget | | Proposed Budget Vs | |
|---------------------------------|--------------------------------|------------------|------------------|-------------------|------------------|-----------------|-------------------|--------------------|--|
| | | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2022-23 | Estimated Actuals | Estimated Actuals | |
| 4 - Books & Supplies | | | | | | | | | |
| 4110 | BASIC TEXTBOOKS | 1,317,445 | 159,066 | 102,450 | 102,450 | | | | |
| 4210 | BOOKS AND REFERENCE MATERIALS | 117,039 | 125,976 | 196,417 | 307,567 | | | 111,150 | |
| 4303 | STORES - MAT'L & SUPPLIES | 9,235 | 13,630 | 5,926 | 2,212 | | | (3,714) | |
| 4306 | MATERIALS/SUPP - OUTSIDE FOOD | 3,402 | 4,177 | 10,776 | 3,631 | | | (7,145) | |
| 4310 | CLASSROOM/OFFICE SUPPLIES | 332,664 | 2,243,515 | 4,126,186 | 667,444 | | | (3,458,742) | |
| 4315 | MEDICAL/HEALTH SUPPLIES | 2,918 | | 3,341 | 3,341 | | | | |
| 4318 | SUPPLIES - FUEL & OIL | | 85 | | | | | | |
| 4320 | SUBSCRIPTIONS | 155,452 | 319,014 | 531,627 | 344,318 | | | (187,309) | |
| 4322 | COMPUTER SOFTWARE | 48,295 | 195,633 | 318,786 | 59,993 | | | (258,793) | |
| 4331 | MATERIALS & SUPPLIES-CUSTODIAL | | 124 | | | | | | |
| 4400 | NONCAPITALIZED EQUIPMENT | 82,207 | 799,541 | 281,020 | 22,508 | | | (258,512) | |
| 4 - Books & Supplies | | 2,068,657 | 3,860,761 | 5,576,529 | 1,513,464 | | | (4,063,065) | |

MILPITAS UNIFIED SCHOOL DISTRICT
 PROPOSED 2022-23 BUDGET
 GENERAL FUND - RESTRICTED CATEGORICAL BY OBJECTS

| Object | Account Description | Actual | Actual | Estimated Actuals | Proposed Budget | Proposed Budget Vs |
|---------------------|--------------------------------|------------------|------------------|-------------------|------------------|--------------------|
| | | 2019-20 | 2020-21 | 2021-22 | 2022-23 | Estimated Actuals |
| 5 - Services | | | | | | |
| 5203 | CONFERENCE/TRAIN/WKSH/MEETING | 87,366 | 40,234 | 99,380 | 22,799 | (76,581) |
| 5299 | MILEAGE REIMBURSEMENT | 484 | 67 | 1,301 | 706 | (595) |
| 5310 | DUES AND MEMBERSHIPS | 34,560 | 14,470 | 58,527 | 56,159 | (2,368) |
| 5505 | LAUNDRY | 587 | 735 | 1,000 | 1,000 | - |
| 5508 | HOUSEKEEPING - PEST CONTROL | 265 | 273 | 400 | 400 | - |
| 5610 | EQUIPT MAINT AGREEMENT | 550,973 | 581,442 | 329,215 | 199,915 | (129,300) |
| 5613 | RENTALS - GENERAL | 752 | 20,180 | 61,088 | 1,000 | (60,088) |
| 5617 | REPAIRS - GENERAL | 48,572 | 36,567 | 34,788 | 33,900 | (888) |
| 5620 | RENTALS, LEASES, & REPAIRS | - | - | 2,567 | - | (2,567) |
| 5710 | INTERPROGRAM-COPY CTR | 718 | 1,067 | 200 | 7 | (193) |
| 5711 | INTERPROGRAM-POSTAGE | 250 | 9 | 200 | 200 | - |
| 5712 | INTERPROGRAM-BUS TRIPS | 1,976 | - | - | - | - |
| 5752 | INTERFUND-BUS TRIPS | 412 | - | - | - | - |
| 5758 | INTERFUND-FOOD SERVICE | 758 | 434 | 1,161 | 500 | (661) |
| 5807 | BUS/FIELD TRIP(OUTSIDE VENDOR) | 37,504 | 50 | 59,936 | 34,422 | (25,514) |
| 5809 | OTHER PROFESSIONAL SERV | 627,341 | 571,136 | 1,521,925 | 679,253 | (842,672) |
| 5811 | FEES | - | - | 3,160 | - | (3,160) |
| 5813 | ADVERTISING-BIDS | - | 7,052 | 14,000 | 14,000 | - |
| 5830 | CONTRACTED SUBSTITUTES | 1,511 | - | 357 | 357 | - |
| 5843 | CONTRACTED SERVICES | 6,000 | 6,125 | - | - | - |
| 5846 | LICENSING AGREEMENTS | 30,377 | 15,656 | 204,800 | 83,899 | (120,901) |
| 5890 | MISCELLANEOUS EXPENSES | - | 2,470 | - | - | - |
| 5910 | POSTAGE/UPS/FEDERAL EXPRESS | 18 | 76 | 879 | 96 | (783) |
| 5931 | CELL PHONE/COMM DEVICE SERVICE | 4,046 | 37,530 | 50,000 | - | (50,000) |
| 5 - Services | | 1,434,470 | 1,335,573 | 2,444,884 | 1,128,613 | (1,316,271) |

MILPITAS UNIFIED SCHOOL DISTRICT
 PROPOSED 2022-23 BUDGET
 GENERAL FUND - RESTRICTED CATEGORICAL BY OBJECTS

| Object | Account Description | Actual 2019-20 | Actual 2020-21 | Estimated Actuals 2021-22 | Proposed Budget 2022-23 | Proposed Budget Vs Estimated Actuals |
|---------------------------|------------------------------|-------------------|-------------------|------------------------------|----------------------------|---|
| 6 - Capital Outlay | | | | | | |
| 6210 | ARCHITECT ENGINEERING FEES | 17,215 | 3,865 | 9,001 | - | (9,001) |
| 6220 | DSA PLAN CHECK FEES | - | - | 10,536 | - | (10,536) |
| 6271 | BUILDING IMPROVEMENT | 1,053,649 | - | - | - | - |
| 6272 | CONSTRUCTION MANAGEMENT FEES | 39,788 | - | - | - | - |
| 6290 | INSPECTION | 16,600 | - | - | - | - |
| 6490 | EQUIPMENT - CAPITALIZED | 5,898 | 47,159 | 7,159 | - | (7,159) |
| 6590 | EQUIPMENT REPLACEMENT | 5,999 | - | 5,000 | 25,000 | 20,000 |
| 6 - Capital Outlay | | 1,139,149 | 51,024 | 31,696 | 25,000 | (6,696) |
| 7 - Other Outgo | | | | | | |
| 7310 | INDIRECT COST-INTERPROGRAM | 246,395 | 482,737 | 430,745 | 268,615 | (162,130) |
| 7 - Other Outgo | | 246,395 | 482,737 | 430,745 | 268,615 | (162,130) |
| Total Income | | 7,923,809 | 19,492,702 | 20,839,938 | 13,622,346 | (7,217,592) |
| Total Expenses | | 9,729,536 | 16,159,903 | 23,902,821 | 13,622,346 | (10,280,475) |



FUND 080
GENERAL FUND
RESTRICTED SPECIAL EDUCATION



FUND 080 – GENERAL FUND/RESTRICTED SPECIAL EDUCATION

Overall Expenditures

The total expenditures for the 2022-23 school year are projected at \$27,912,053. Contribution from the General Fund increased by \$1,836,356 from the 2021-22 year.

Contractor Costs

Overall, we adjusted contractor costs for the 2022-23 school year by replacing contracted special education vacancies with district-hired staff. The county special education program cost has increased by \$343,934 from the previous year.

Programmatic Costs

Staffing needs were adjusted in alignment with student needs.

Certificated staffing will remain flat for special education teachers, occupational therapists, and Adapted Physical Education (APE) teachers. One Psychologist and one Behavior Intervention Technician are added. In addition, one Program Manager position is added to accommodate the replacement of a Program Manager in support of the Comprehensive Coordinated Early Intervening Services (CCEIS) work.

Classified staffing of Para educators and Transitional Assistants are aligned with the certificated changes noted above. Costs for in-house Mental Health Counselors are increased by approximately \$142,058 to replace the contract with an outside agency.

MILPITAS UNIFIED SCHOOL DISTRICT
 PROPOSED 2022-23 BUDGET
 GENERAL FUND - RESTRICTED SPECIAL EDUCATION BY OBJECTS

| Object | Account Description | Actual 2019-20 | Actual 2020-21 | Estimated Actuals 2021-22 | Proposed Budget 2022-23 | Proposed Budget Vs Estimated Actuals |
|----------------------------------|----------------------------------|-------------------|-------------------|------------------------------|----------------------------|---|
| 8 - Revenue | | | | | | |
| 8097 | PROPERTY TAXES TRANSFER | 1,851,244 | 2,792,131 | - | - | - |
| 8181 | SPECIAL ED ENTLMT PER UDC | 1,868,741 | 1,698,501 | 2,158,850 | 2,105,922 | (52,928) |
| 8182 | SPEC ED DISCRETIONARY GRNT | 161,698 | 161,422 | 600,288 | 156,049 | (444,239) |
| 8311 | OTHR STATE REVENUE-CY | 828,962 | 83,265 | - | - | - |
| 8590 | ALL OTHER STATE REVENUE | 629,137 | 660,570 | 1,508,332 | 912,791 | (595,541) |
| 8660 | INTEREST | 13,738 | 9,279 | 4,506 | 5,000 | 494 |
| 8699 | ALL OTHER LOCAL REVENUE | 3,000 | 3,000 | 3,000 | 3,000 | - |
| 8791 | TFR OF APPTN FROM DISTRICT | 3,871,403 | 3,506,029 | 7,387,024 | 7,932,186 | 545,162 |
| 8980 | CONTRIB FR UNRESTRD RESOURCES | 1,390,114 | 1,282,844 | 1,390,114 | 1,390,114 | - |
| 8982 | G/F CONTRIBUTION TO SP ED | 12,813,029 | 13,144,104 | 13,432,229 | 15,268,585 | 1,836,356 |
| | 8 - Revenue - Income | 23,431,066 | 23,341,145 | 26,484,343 | 27,773,647 | 1,289,304 |
| 1 - Certificated Salaries | | | | | | |
| 1119 | OTHER CE STIPENDS-NON CONTRCTD | 16,750 | 7,000 | 49,088 | 50,000 | 912 |
| 1120 | SUMMER SCHOOL TEACHERS | 82,421 | 15,752 | 250,000 | 250,000 | - |
| 1130 | TEACHERS - SPECIAL ED. | 5,413,248 | 6,658,335 | 7,221,268 | 8,023,059 | 801,791 |
| 1131 | SP ED TCHER SIGNING BONUS | 50,000 | 52,000 | 59,000 | 72,000 | 13,000 |
| 1150 | SUBSTITUTE - ILLNESS | 4,954 | 7,567 | 300 | - | (300) |
| 1151 | SUBSTITUTE - NON ILLNESS | 28,512 | 21,998 | 48,000 | 60,000 | 12,000 |
| 1191 | OTHER TEACHERS-EXTENDED DUTY | 54,560 | 55,733 | 236,644 | 6,045 | (230,599) |
| 1230 | PSYCHOLOGIST-CERTIFICATED | 919,861 | 1,156,853 | 1,040,768 | 1,178,785 | 138,017 |
| 1234 | PSYCHOLOGIST-SIGNING BONUS | 1,600 | - | - | - | - |
| 1290 | HOURLY/EXTRA DUTY CERT SUPPORT | - | 3,600 | - | - | - |
| 1295 | CERT SUPPORT-STIPENDS | - | 4,750 | 1,500 | - | (1,500) |
| 1310 | DIRECTORS-CERTIFICATED | 179,291 | 163,807 | 200,004 | 199,808 | (196) |
| 1330 | COORDINATORS-CERTIFICATED | 353,453 | 246,752 | 447,467 | 613,179 | 165,712 |
| 1370 | SUPERVISOR | - | 72,787 | 153,308 | 159,669 | 6,361 |
| 1952 | OTHER CE TCHR SPEC ASSIGNMENT | 109,000 | - | - | 47,574 | 47,574 |
| | 1 - Certificated Salaries | 7,213,650 | 8,466,934 | 9,707,347 | 10,660,119 | 952,772 |

MILPITAS UNIFIED SCHOOL DISTRICT
 PROPOSED 2022-23 BUDGET
 GENERAL FUND - RESTRICTED SPECIAL EDUCATION BY OBJECTS

| Object | Account Description | Actual | | Estimated Actuals | | Proposed Budget | | Proposed Budget Vs | |
|--------------------------------|--------------------------------|------------------|------------------|-------------------|------------------|-----------------|---------|--------------------|-------------------|
| | | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2022-23 | 2022-23 | Estimated Actuals | Estimated Actuals |
| 2 - Classified Salaries | | | | | | | | | |
| 2110 | CLASSIFIED INSTRUCTIONAL AIDES | 2,235,387 | 2,625,232 | 2,805,640 | 2,947,028 | 141,388 | | | |
| 2182 | INST ASSIST-EXTRA HELP | 304 | 90 | 6,430 | 7,000 | 570 | | | |
| 2183 | INST ASSIST-EXT YR | 74,918 | 37,055 | 500 | - | (500) | | | |
| 2184 | INSTRUCTIONAL AIDE -1:1 | 484,962 | 248,993 | 447,830 | 564,625 | 116,795 | | | |
| 2194 | CLASS INST ASSIST-SUB OTHER | 124,678 | 46,310 | 83,000 | 83,500 | 500 | | | |
| 2215 | MENTAL HEALTH THERAPIST | 61,512 | 165,973 | 98,833 | 229,834 | 131,001 | | | |
| 2370 | SUPERVISORS-CLASSIFIED | 100,573 | 104,549 | 55,629 | 108,517 | 52,888 | | | |
| 2385 | CLASS SUPRVSR-MANAGER | 163,507 | 133,529 | 142,774 | 143,171 | 397 | | | |
| 2410 | REG PERSONNEL-CLERICAL | 144,647 | 155,712 | 154,858 | 162,617 | 7,759 | | | |
| 2481 | CLASS CLER OFFICE SAL EX HELP | 229 | 133 | 9,594 | 10,000 | 406 | | | |
| 2482 | CLASS CLER OFFICE SAL OTHER | 3,933 | 2,822 | - | - | - | | | |
| 2491 | CLASS CLER OFFICE SAL SUBS VAC | 1,173 | - | 12,600 | 12,000 | (600) | | | |
| 2915 | SERV. CONTRACT- OTH CLASSIFIED | 805,135 | 441,758 | 744,004 | 850,384 | 106,380 | | | |
| 2916 | OCCUPATIONAL THERAPIST | 203,120 | 212,724 | 331,879 | 409,517 | 77,638 | | | |
| 2923 | STUDENTS - HOURLY - GENERAL FD | 3,935 | 793 | 2,426 | 1,500 | (926) | | | |
| 2981 | OTHER CLASSIFIED- OVERTIME | 5,350 | - | - | - | - | | | |
| 2 - Classified Salaries | | 4,413,363 | 4,175,673 | 4,895,997 | 5,529,693 | 633,696 | | | |

MILPITAS UNIFIED SCHOOL DISTRICT
 PROPOSED 2022-23 BUDGET
 GENERAL FUND - RESTRICTED SPECIAL EDUCATION BY OBJECTS

| Object | Account Description | Actual 2019-20 | Actual 2020-21 | Estimated Actuals 2021-22 | Proposed Budget | | Proposed Budget Vs Estimated Actuals |
|---------------------------------|-------------------------------|-------------------|-------------------|------------------------------|------------------|-----------|---|
| | | | | | 2022-23 | 2022-23 | |
| 3 - Employee Benefits | | | | | | | |
| 3101 | STRS - CERTIFICATED | 1,096,260 | 1,227,839 | 1,421,426 | 1,826,243 | 404,817 | (3,770) |
| 3102 | STRS - CLASSIFIED | 4,611 | 6,094 | 3,770 | - | (1,754) | 206,459 |
| 3201 | PERS - CERTIFICATED | 142,655 | 168,785 | 220,702 | 218,948 | 10,013 | 34,861 |
| 3202 | PERS - CLASSIFIED | 808,223 | 797,273 | 1,039,498 | 1,245,957 | 18,537 | 9,331 |
| 3311 | OASDI-CERTIFICATED | 46,049 | 50,406 | 61,355 | 71,368 | 100 | 10,612 |
| 3312 | OASDI-CLASSIFIED | 256,151 | 240,730 | 286,451 | 321,312 | 156,973 | 149,679 |
| 3321 | MEDICARE-CERTIFICATED | 102,787 | 120,319 | 133,990 | 152,527 | 5,652 | (643) |
| 3322 | MEDICARE-CLASSIFIED | 63,226 | 59,916 | 72,205 | 81,536 | 32,432 | 10,820 |
| 3331 | ALTERNATIVE RETRMT-CERTIFD | (467) | 47 | 900 | 1,000 | (8,078) | (7,137) |
| 3332 | ALTERNATIVE RETRMT-CLASSFD | 7,226 | 8,768 | 6,000 | 16,612 | 196 | 9 |
| 3401 | HEALTH & WELFARE-CERTFD | 711,490 | 827,024 | 974,365 | 1,131,338 | 1,029,109 | |
| 3402 | HEALTH & WELFARE-CLASSIFIED | 719,389 | 747,596 | 723,875 | 873,554 | | |
| 3501 | STATE UNEMPLOYMNT-CERTIFD | 3,557 | 4,159 | 47,547 | 53,199 | | |
| 3502 | STATE UNEMPLOYMNT-CLASSFD | 2,164 | 2,084 | 28,768 | 28,125 | | |
| 3601 | WORKERS COMP-CERTIFICATED | 132,139 | 154,802 | 163,349 | 195,781 | | |
| 3602 | WORKERS COMP-CLASSIFIED | 81,330 | 76,942 | 92,647 | 103,467 | | |
| 3701 | RETIREE BENEFITS-CERTIFICATD | 9,487 | 4,672 | 19,711 | 11,633 | | |
| 3702 | RETIREE BENEFITS-CLASSIFIED | 26,087 | 16,668 | 14,628 | 7,491 | | |
| 3901 | OTHER BENEFITS-CERTIFICATED | 1,918 | 2,070 | 2,312 | 2,508 | | |
| 3902 | OTHER BENEFITS-CLASSIFIED | 2,116 | 2,169 | 2,000 | 2,009 | | |
| 3 - Employee Benefits | | 4,216,398 | 4,518,363 | 5,315,499 | 6,344,608 | | |
| 4 - Books & Supplies | | | | | | | |
| 4210 | BOOKS AND REFERENCE MATERIALS | - | 1,125 | 38,250 | 1,200 | (37,050) | |
| 4303 | STORES - MAT'L & SUPPLIES | 2,126 | 4,022 | 3,500 | 3,000 | (500) | |
| 4306 | MATERIALS/SUPP - OUTSIDE FOOD | 554 | - | - | 500 | 500 | |
| 4310 | CLASSROOM/OFFICE SUPPLIES | 19,315 | 18,512 | 309,823 | 28,278 | (281,545) | |
| 4320 | SUBSCRIPTIONS | 2,337 | 171 | 500 | 7,200 | 6,700 | |
| 4322 | COMPUTER SOFTWARE | 339 | - | - | - | - | |
| 4400 | NONCAPITALIZED EQUIPMENT | 6,789 | 2,472 | 3,000 | 3,000 | - | |
| 4 - Books & Supplies | | 31,460 | 26,302 | 355,073 | 43,178 | | |

MILPITAS UNIFIED SCHOOL DISTRICT
 PROPOSED 2022-23 BUDGET
 GENERAL FUND - RESTRICTED SPECIAL EDUCATION BY OBJECTS

| Object | Account Description | Actual 2019-20 | Actual 2020-21 | Estimated Actuals 2021-22 | Proposed Budget 2022-23 | Proposed Budget Vs Estimated Actuals |
|---------------------------|--------------------------------|-------------------|-------------------|------------------------------|----------------------------|---|
| 5 - Services | | | | | | |
| 5112 | OTHER SERVICES-NPA | 220,049 | 5,129 | 200,000 | 200,000 | - |
| 5113 | OTHER SERVICES-NPS | 1,621,850 | 1,216,503 | 961,218 | 1,000,000 | 38,782 |
| 5203 | CONFERENCE/TRAIN/WKSH/MEETING | 9,231 | 10,252 | 10,405 | 5,500 | (4,905) |
| 5299 | MILEAGE REIMBURSEMENT | 8,543 | 35 | 3,350 | 2,350 | (1,000) |
| 5310 | DUES AND MEMBERSHIPS | 225 | - | - | - | - |
| 5451 | PROPERTY LIABILITY DEDUCTIBLE | - | - | 675 | 675 | - |
| 5610 | EQUIPT MAINT AGREEMENT | 135 | 39 | 350 | 350 | - |
| 5620 | RENTALS, LEASES, & REPAIRS | 55,553 | 110,333 | 100,338 | 100,338 | - |
| 5710 | INTERPROGRAM-COPY CTR | 38 | 6 | 200 | 200 | - |
| 5711 | INTERPROGRAM-POSTAGE | 2,315 | 852 | 2,000 | 1,000 | (1,000) |
| 5750 | INTERFUND-COPY CTR | - | - | 20 | 20 | - |
| 5807 | BUS/FIELD TRIP(OUTSIDE VENDOR) | 485 | - | 1,000 | 500 | (500) |
| 5808 | LEGAL SERVICES | 326,149 | 141,361 | 237,842 | 242,000 | 4,158 |
| 5809 | OTHER PROFESSIONAL SERV | 2,827,276 | 1,641,943 | 1,415,118 | 250,000 | (1,165,118) |
| 5811 | FEES | 51 | - | - | - | - |
| 5830 | CONTRACTED SUBSTITUTES | 83,696 | 243 | - | - | - |
| 5840 | INTERAGENCY SERVICES | 17,924 | - | 37,400 | 37,400 | - |
| 5846 | LICENSING AGREEMENTS | - | - | 15,000 | - | (15,000) |
| 5910 | POSTAGE/UPS/FEDERAL EXPRESS | - | 16 | - | - | - |
| 5 - Services | | 5,173,520 | 3,126,712 | 2,984,916 | 1,840,333 | (1,144,583) |
| 6 - Capital Outlay | | | | | | |
| 6200 | BUILDINGS & BLDG IMPROVMENTS | - | - | 6,080 | - | (6,080) |
| 6 - Capital Outlay | | - | - | 6,080 | - | (6,080) |
| 7 - Other Outgo | | | | | | |
| 7142 | OTHR TUJTN EXS COST TO C O E | 1,968,947 | 2,138,281 | 2,239,849 | 2,583,783 | 343,934 |
| 7143 | OTHR TUJTN EXCESS COST TO JPA | 46,741 | 55,463 | 90,346 | 90,346 | - |
| 7310 | INDIRECT COST-INTERPROGRAM | 666,984 | 833,417 | 750,830 | 819,993 | 69,163 |
| 7 - Other Outgo | | 2,682,672 | 3,027,161 | 3,081,025 | 3,494,122 | 413,097 |
| Total Income | | 23,431,066 | 23,341,145 | 26,484,343 | 27,773,647 | 1,289,304 |
| Total Expenses | | 23,731,063 | 23,341,145 | 26,345,937 | 27,912,053 | 1,566,116 |



FUND 088
STUDENT ACTIVITY
SPECIAL REVENUE



FUND 088 – STUDENT ACTIVITY SPECIAL REVENUE

In response to the implementation of new Governmental Accounting Standards Board (GASB) Statement 84, *Fiduciary Activities*, the California Department of Education (CDE) concluded that most Associated Student Board organizations (ASB) should be reported as part of school district financials. Hence, beginning fiscal year 2020-21, Fund 088 was established to account for ASB activities. ASB revenues are recorded in this fund as local revenue and ASB spendings are recorded as expenditures. The total estimated revenue for fiscal year 2022-23 is \$308,186, and the same amount is budgeted for expenditures. The projected ending fund balance is \$228,744.

MILPITAS UNIFIED SCHOOL DISTRICT
 PROPOSED 2022-23 BUDGET
 STUDENT ACTIVITY FUND BY OBJECTS

| Object Account Description | Actual | | Estimated Actuals | | Proposed Budget | | Proposed Budget Vs | |
|---------------------------------|---------|---------------|-------------------|----------------|-----------------|----------------|--------------------|---------------|
| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2021-22 | 2022-23 | Estimated | Actuals |
| 8 - Revenue | | | | | | | | |
| 8699 ALL OTHER LOCAL REVENUE | - | 75,809 | 308,186 | 308,186 | 308,186 | 308,186 | - | - |
| 8 - Revenue - Income | - | 75,809 | 308,186 | 308,186 | 308,186 | 308,186 | - | - |
| 4 - Books & Supplies | | | | | | | | |
| 4310 CLASSROOM/OFFICE SUPPLIES | - | 92,620 | 271,870 | 308,186 | 308,186 | 308,186 | 36,316 | 36,316 |
| 4 - Books & Supplies | - | 92,620 | 271,870 | 308,186 | 308,186 | 308,186 | 36,316 | 36,316 |
| Total Income | - | 75,809 | 308,186 | 308,186 | 308,186 | 308,186 | - | - |
| Total Expenses | - | 92,620 | 271,870 | 308,186 | 308,186 | 308,186 | 36,316 | 36,316 |



FUND 110
ADULT EDUCATION



FUND 110 – ADULT EDUCATION

Milpitas Adult Education (MAE) serves over 3,500 adults, residence and non-residence, yearly. The program also serves high school students whose graduation status is in jeopardy, as well as inmates who are under the jurisdiction of the Santa Clara County Office of the Sheriffs at the Elmwood Correctional Facility, Correctional Center for Women, Main Jail and the Reentry Resource Center.

MAE has been an active member of the South Bay Consortium for Adult Education (SBCAE) since 2013, a mandate by Assembly Bill (AB) 86. With the passage of AB104, in 2015, the Adult School was funded through the Adult Education Block Grant, and in 2018, the California Legislature mandated a change to the Adult Education Block Grant (AEBG), making it the California Adult Education Program (CAEP).

MAE provides instruction in the following state-mandated curricular areas: adult basic skills, adult secondary skills through high school diploma completion courses offered through independent study, classroom-based instruction, and high school equivalency diplomas, English as a Second Language (ESL), Citizenship preparation class to take the naturalization test and short term Career Technical Education classes. MAE offers a variety of fee-based community interest classes.

The Santa Clara County Correctional Facilities offer classes in adult basic education, high school equivalency preparation classes, substance abuse relapse prevention, health and safety education, parenting, conflict resolution, anger management, exit planning for release, and short term vocational training. Due to the COVID 19 pandemic, the program at Corrections was dramatically reduced, however we continue to provide instructional services and look at alternate modalities of delivery.

Adult Education provided instructional services in person during the school year 2021-22 at both the Ayer and Corrections sites. Our work meets Milpitas Unified School District Strategic Goal # 1 to build a Culture of WE, strengthening as we work through the challenges.

The Adult Education total projected revenue is \$1,655,929, which does not reflect the Governor's May revision proposal, the projected expenditure is \$2,318,774. The projected ending fund balance is at \$1,074,964.

MILPITAS UNIFIED SCHOOL DISTRICT
 PROPOSED 2022-23 BUDGET
 ADULT EDUCATION FUND BY OBJECTS

| Object | Account Description | Actual 2019-20 | Actual 2020-21 | Estimated Actuals 2021-22 | Proposed Budget 2022-23 | Proposed Budget Vs Estimated Actuals |
|----------------------------------|----------------------------------|-------------------|-------------------|------------------------------|----------------------------|---|
| 8 - Revenue | | | | | | |
| 8290 | ALL OTHER FEDERAL REVENUE | 421,705 | 459,137 | 478,709 | 478,709 | - |
| 8311 | OTHR STATE REVENUE-CY | 2,183,116 | 1,947,395 | 223,516 | 223,516 | - |
| 8590 | ALL OTHER STATE REVENUE | 1,076,823 | 909,122 | 870,683 | 866,572 | (4,111) |
| 8660 | INTEREST | (24,411) | (7,716) | 3,295 | 3,295 | - |
| 8671 | ADULT EDUCATION FEES | 32,153 | 11,130 | 21,207 | 21,207 | - |
| 8699 | ALL OTHER LOCAL REVENUE | 24,350 | - | 680 | 680 | - |
| 8919 | OTHER AUTH INTERFUND TRF IN | 59,000 | - | 59,000 | 61,950 | 2,950 |
| | 8 - Revenue - Income | 3,772,736 | 3,319,068 | 1,657,090 | 1,655,929 | (1,161) |
| 1 - Certificated Salaries | | | | | | |
| 1110 | REG CLASSROOM TEACHERS | 1,504,728 | 561,339 | 668,212 | 682,056 | 13,844 |
| 1119 | OTHER CE STIPENDS-NON CONTRCTD | 2,852 | - | 2,000 | 2,000 | - |
| 1150 | SUBSTITUTE - ILLNESS | - | - | 6,000 | 6,000 | - |
| 1151 | SUBSTITUTE - NON ILLNESS | - | - | 2,000 | 2,000 | - |
| 1305 | PRINCIPALS | 153,031 | 165,751 | 181,447 | 181,363 | (84) |
| 1306 | VICE PRINCIPALS | 145,713 | 24,796 | - | - | - |
| 1920 | PROGRAM SPECIALIST | 239,728 | 110,212 | 195,244 | 195,244 | - |
| 1953 | OTHER CE-TCHR NON-INSTR | 1,219 | - | 15,776 | 13,776 | (2,000) |
| | 1 - Certificated Salaries | 2,047,271 | 862,098 | 1,070,679 | 1,082,439 | 11,760 |
| 2 - Classified Salaries | | | | | | |
| 2410 | REG PERSONNEL-CLERICAL | 469,894 | 396,328 | 321,578 | 344,381 | 22,803 |
| 2480 | OT-CLERICAL AND OFFICE SALARIE | - | - | 604 | - | (604) |
| 2481 | CLASS CLER OFFICE SAL EX HELP | 6,609 | - | 5,609 | 5,609 | - |
| 2482 | CLASS CLER OFFICE SAL OTHER | 2,766 | - | - | - | - |
| 2491 | CLASS CLER OFFICE SAL SUBS VAC | 1,501 | 644 | 2,296 | 2,900 | 604 |
| 2915 | SERV. CONTRACT- OTH CLASSIFIED | 9,679 | 6,943 | 4,000 | 4,000 | - |
| | 2 - Classified Salaries | 490,449 | 403,915 | 334,087 | 356,890 | 22,803 |

MILPITAS UNIFIED SCHOOL DISTRICT
 PROPOSED 2022-23 BUDGET
 ADULT EDUCATION FUND BY OBJECTS

| Object | Account Description | Actual 2019-20 | Actual 2020-21 | Estimated Actuals 2021-22 | Proposed Budget 2022-23 | Proposed Budget Vs Estimated Actuals |
|---------------------------------|-------------------------------|-------------------|-------------------|------------------------------|----------------------------|---|
| 3 - Employee Benefits | | | | | | |
| 3101 | STRS - CERTIFICATED | 528,949 | 193,137 | 165,491 | 190,823 | 25,332 |
| 3201 | PERS - CERTIFICATED | 32,994 | 13,932 | 13,000 | 13,000 | - |
| 3202 | PERS - CLASSIFIED | 96,281 | 82,052 | 76,538 | 90,541 | 14,003 |
| 3311 | OASDI-CERTIFICATED | 9,752 | 4,182 | 5,136 | 4,912 | (224) |
| 3312 | OASDI-CLASSIFIED | 29,063 | 24,007 | 20,714 | 22,128 | 1,414 |
| 3321 | MEDICARE-CERTIFICATED | 29,452 | 12,425 | 15,524 | 15,696 | 172 |
| 3322 | MEDICARE-CLASSIFIED | 6,960 | 5,667 | 4,846 | 5,176 | 330 |
| 3331 | ALTERNATIVE RETRMT-CERTIFD | - | 407 | 200 | 200 | - |
| 3332 | ALTERNATIVE RETRMT-CLASSFD | 242 | 79 | 100 | 100 | - |
| 3401 | HEALTH & WELFARE-CERTFD | 195,452 | 74,769 | 107,907 | 110,377 | 2,470 |
| 3402 | HEALTH & WELFARE-CLASSIFIED | 87,901 | 67,045 | 61,040 | 132,172 | 71,132 |
| 3501 | STATE UNEMPLOYMNT-CERTIFD | 1,015 | 428 | 5,354 | 5,413 | 59 |
| 3502 | STATE UNEMPLOYMNT-CLASSFD | 240 | 195 | 1,670 | 1,783 | 113 |
| 3601 | WORKERS COMP-CERTIFICATED | 37,906 | 15,980 | 17,546 | 18,679 | 1,133 |
| 3602 | WORKERS COMP-CLASSIFIED | 8,961 | 7,290 | 5,842 | 6,568 | 726 |
| 3702 | RETIREE BENEFITS-CLASSIFIED | - | - | - | 4,654 | 4,654 |
| 3901 | OTHER BENEFITS-CERTIFICATED | 618 | 230 | 256 | 256 | - |
| 3902 | OTHER BENEFITS-CLASSIFIED | 231 | 171 | 230 | 231 | 1 |
| 3 - Employee Benefits | | 1,066,017 | 501,996 | 501,394 | 622,709 | 121,315 |
| 4 - Books & Supplies | | | | | | |
| 4210 | BOOKS AND REFERENCE MATERIALS | 19,291 | 2,900 | 19,685 | 19,685 | - |
| 4303 | STORES - MAT'L & SUPPLIES | 6,670 | 1,788 | 943 | 943 | - |
| 4306 | MATERIALS/SUPP - OUTSIDE FOOD | 158 | 345 | 284 | 284 | - |
| 4310 | CLASSROOM/OFFICE SUPPLIES | 23,010 | 7,256 | 30,880 | 28,657 | (2,223) |
| 4320 | SUBSCRIPTIONS | 598 | 8,358 | 24,113 | 22,791 | (1,322) |
| 4322 | COMPUTER SOFTWARE | 16,782 | 3,995 | 6,736 | 6,481 | (255) |
| 4400 | NONCAPITALIZED EQUIPMENT | 1,420 | 6,341 | 60,200 | 36,554 | (23,646) |
| 4 - Books & Supplies | | 67,929 | 30,983 | 142,841 | 115,395 | (27,446) |

MILPITAS UNIFIED SCHOOL DISTRICT
 PROPOSED 2022-23 BUDGET
 ADULT EDUCATION FUND BY OBJECTS

| Object | Account Description | Actual 2019-20 | Actual 2020-21 | Estimated Actuals 2021-22 | Proposed Budget 2022-23 | Proposed Budget Vs Estimated Actuals |
|------------------------|--------------------------------|-------------------|-------------------|------------------------------|----------------------------|---|
| 5 - Services | | | | | | |
| 5203 | CONFERENCE/TRAIN/WKSH/MEETING | 1,023 | 200 | 9,233 | 9,233 | - |
| 5299 | MILEAGE REIMBURSEMENT | 1,380 | - | 200 | 200 | - |
| 5310 | DUES AND MEMBERSHIPS | 1,180 | 1,160 | 1,364 | 1,363 | (1) |
| 5613 | RENTALS - GENERAL | 410 | 391 | 500 | 500 | - |
| 5617 | REPAIRS - GENERAL | 218 | - | 400 | 400 | - |
| 5620 | RENTALS, LEASES, & REPAIRS | 8,294 | 4,513 | 12,886 | 12,886 | - |
| 5750 | INTERFUND-COPY CTR | - | - | 50 | 50 | - |
| 5751 | INTERFUND-POSTAGE | 1,990 | 84 | 2,672 | 2,672 | - |
| 5758 | INTERFUND-FOOD SERVICE | - | - | 160 | 160 | - |
| 5809 | OTHER PROFESSIONAL SERV | 30,587 | 16,928 | 31,733 | 31,733 | - |
| 5811 | FEES | 965 | 23 | 600 | 600 | - |
| 5830 | CONTRACTED SUBSTITUTES | 6,514 | 357 | 5,700 | 5,700 | - |
| 5846 | LICENSING AGREEMENTS | - | 6,473 | - | - | - |
| 5910 | POSTAGE/UPS/FEDERAL EXPRESS | 16 | - | 50 | 50 | - |
| 5930 | TELEPHONE | 1,605 | - | 4,100 | 4,100 | - |
| 5931 | CELL PHONE/COMM DEVICE SERVICE | - | - | 200 | 200 | - |
| | 5 - Services | 54,182 | 30,129 | 69,848 | 69,847 | (1) |
| 7 - Other Outgo | | | | | | |
| 7350 | INDIRECT COST INTER FUND | 133,036 | 61,395 | 63,742 | 71,494 | 7,752 |
| | 7 - Other Outgo | 133,036 | 61,395 | 63,742 | 71,494 | 7,752 |
| | Total Income | 3,772,736 | 3,319,068 | 1,657,090 | 1,655,929 | (1,161) |
| | Total Expenses | 3,858,884 | 1,890,516 | 2,182,591 | 2,318,774 | 136,183 |



**FUND 120
CHILD DEVELOPMENT
CENTER PROGRAM**



FUND 120 – CHILD DEVELOPMENT CENTER PROGRAMS

The Child Development Center (CDC) provides part-day and full-day state preschool programs, as well as school-age programs.

PART-DAY STATE PRESCHOOL PROGRAM

Five three-hour classes are held at the Rose and Sunnyhills CDC during the school year. Approximately, 90 state subsidized and 10 full-cost pre-kindergarten children are served. Students attend two, three, or five days a week. During the summer, two to three part-day classes operate at the Rose CDC. 80-85% of the student population are multilingual families. Students are provided with the opportunity to acquire various skills in preparation for kindergarten.

FULL-DAY STATE PRESCHOOL/CHILD CARE PROGRAM

One full-day preschool program at Rose CDC serves approximately 24 children, ages 3 and 4. The program operates 237 days per year from 7:30 AM - 5:30 PM. In addition to meeting the child care needs of families in the community, a rigorous preschool program helps ready children for successful entry into kindergarten. The state assists qualified working families by paying a portion of child care expenses on a sliding scale. Other families pay full-cost tuition for child care services.

SCHOOL-AGE PROGRAM

The extended day program operates at Randall, Rose, and Sinnott elementary schools. Approximately, 85 students ranging from transitional kindergarten through sixth grade are served from classroom dismissal time until 5:30 PM.

School-age care is available during summer, district in-service days, and winter and spring break weeks from 7:30 AM - 5:30 PM. Aside from being a safe child care environment, this program supports each student's classroom teacher in helping that child achieve and/or maintain academic success. In addition to homework support, school-age program teachers and paraprofessionals engage students in grade-appropriate activities intended to complement classroom curriculum. Some families pay full-cost tuition fees, while others receive financial assistance from the state.

ACCOUNTABILITY

Both part-day and full-day preschool programs use the California State Preschool Learning Foundations and Frameworks to guide their academic, social-emotional, and physical development instruction.

Curriculum and program assessment for all CDC Programs are in strict compliance with the State Adopted Desired Results Developmental Profile tools (DRDP-PS and SA), the Early Childhood and School-Age Environmental Rating Scales (ECERS and SAERS), and the Funding Terms and Conditions (FT&C's) for contracts with the California Department of Education and the Department of Social Services..

The total revenue is projected at \$1,914,350. Approximately, \$1,656,049 is from State contracts for subsidized child care and \$258,301 from local revenue childcare, subsidized parent fees, program collaborations with Head Start, the Quality Rating and Improvement System (QRIS) grant, and the Santa Clara County Pilot Rate Program.

MILPITAS UNIFIED SCHOOL DISTRICT
 PROPOSED 2022-23 BUDGET
 CHILD DEVELOPMENT FUND BY OBJECTS

| Object | Account Description | Actual | | | Proposed Budget Vs | |
|----------------------------------|----------------------------------|------------------|------------------|------------------------------|--------------------|-------------------|
| | | 2019-20 | 2020-21 | Estimated Actuals 2021-22 | 2022-23 | Estimated Actuals |
| 8 - Revenue | | | | | | |
| 8290 | ALL OTHER FEDERAL REVENUE | 129,336 | 316,419 | 228,736 | 228,736 | - |
| 8590 | ALL OTHER STATE REVENUE | 1,229,423 | 1,220,209 | 1,427,313 | 1,427,313 | - |
| 8660 | INTEREST | 3,055 | 2,920 | 3,055 | 3,055 | - |
| 8673 | CHILDREN'S CENTER FEES | 531,449 | 267,416 | 276,792 | 255,246 | (21,546) |
| 8699 | ALL OTHER LOCAL REVENUE | 375 | 21,101 | - | - | - |
| | 8 - Revenue - Income | 1,893,638 | 1,828,065 | 1,935,896 | 1,914,350 | (21,546) |
| 1 - Certificated Salaries | | | | | | |
| 1110 | REG CLASSROOM TEACHERS | 489,273 | 359,619 | 424,089 | 457,170 | 33,081 |
| 1119 | OTHER CE STIPENDS-NON CONTRACTD | - | - | 4,000 | 4,000 | - |
| 1150 | SUBSTITUTE - ILLNESS | 5,121 | 4,696 | 13,472 | 13,472 | - |
| 1190 | OTHER TEACHERS | 60,947 | 91,895 | 59,725 | 61,725 | 2,000 |
| 1191 | OTHER TEACHERS-EXTENDED DUTY | - | - | - | 7,311 | 7,311 |
| 1330 | COORDINATORS-CERTIFICATED | 137,748 | 154,469 | 151,668 | 153,935 | 2,267 |
| | 1 - Certificated Salaries | 693,089 | 610,679 | 652,954 | 697,613 | 44,659 |
| 2 - Classified Salaries | | | | | | |
| 2110 | CLASSIFIED INSTRUCTIONAL AIDES | 249,287 | 264,642 | 223,345 | 208,861 | (14,484) |
| 2182 | INST ASSIST-EXTRA HELP | 66,287 | 75,190 | 63,984 | 51,089 | (12,895) |
| 2220 | REG PERS - MAINT & OPER | 40,152 | 45,163 | 41,487 | 55,921 | 14,434 |
| 2410 | REG PERSONNEL-CLERICAL | 130,388 | 135,613 | 142,433 | 144,312 | 1,879 |
| 2480 | OT-CLERICAL AND OFFICE SALARIE | - | 38 | 1,000 | 1,000 | - |
| 2481 | CLASS CLER OFFICE SAL EX HELP | - | - | 2,802 | 2,802 | - |
| 2491 | CLASS CLER OFFICE SAL SUBS VAC | 88 | - | 88 | 88 | - |
| | 2 - Classified Salaries | 486,202 | 520,646 | 475,139 | 464,073 | (11,066) |

**MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2022-23 BUDGET
CHILD DEVELOPMENT FUND BY OBJECTS**

| Object | Account Description | Actual | | Estimated Actuals | | Proposed Budget | | Proposed Budget Vs | |
|---------------------------------|--------------------------------|----------------|----------------|-------------------|----------------|------------------|---------|--------------------|-------------------|
| | | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2022-23 | 2022-23 | Estimated Actuals | Estimated Actuals |
| 3 - Employee Benefits | | | | | | | | | |
| 3101 | STRS - CERTIFICATED | 172,108 | 120,964 | 92,001 | 105,942 | 13,941 | | | |
| 3201 | PERS - CERTIFICATED | 15,721 | 19,674 | 16,606 | 16,546 | (60) | | | |
| 3202 | PERS - CLASSIFIED | 88,914 | 96,271 | 108,455 | 117,735 | 9,280 | | | |
| 3311 | OASDI-CERTIFICATED | 6,004 | 7,290 | 6,231 | 5,981 | (250) | | | |
| 3312 | OASDI-CLASSIFIED | 28,119 | 30,833 | 29,459 | 28,772 | (687) | | | |
| 3321 | MEDICARE-CERTIFICATED | 9,694 | 8,482 | 9,317 | 9,965 | 648 | | | |
| 3322 | MEDICARE-CLASSIFIED | 6,971 | 7,462 | 6,890 | 6,730 | (160) | | | |
| 3331 | ALTERNATIVE RETRMT-CERTIFD | 68 | 524 | - | - | - | | | |
| 3332 | ALTERNATIVE RETRMT-CLASSFD | 699 | 626 | 200 | 200 | | | | |
| 3401 | HEALTH & WELFARE-CERTFD | 84,027 | 73,884 | 93,140 | 90,641 | (2,499) | | | |
| 3402 | HEALTH & WELFARE-CLASSIFIED | 79,663 | 86,033 | 81,699 | 72,212 | (9,487) | | | |
| 3501 | STATE UNEMPLOYMNT-CERTIFD | 334 | 292 | 3,087 | 3,207 | 120 | | | |
| 3502 | STATE UNEMPLOYMNT-CLASSFD | 240 | (360) | 2,286 | 2,231 | (55) | | | |
| 3601 | WORKERS COMP-CERTIFICATED | 12,475 | 10,905 | 11,418 | 12,836 | 1,418 | | | |
| 3602 | WORKERS COMP-CLASSIFIED | 9,071 | 10,272 | 7,994 | 8,208 | 214 | | | |
| 3701 | RETIREE BENEFITS-CERTIFICATD | - | 18,477 | 18,489 | 18,454 | (35) | | | |
| 3702 | RETIREE BENEFITS-CLASSIFIED | 2,408 | - | 11,543 | 15,347 | 3,804 | | | |
| 3901 | OTHER BENEFITS-CERTIFICATED | 219 | 181 | 261 | 261 | | | | |
| 3902 | OTHER BENEFITS-CLASSIFIED | 235 | 244 | 242 | 218 | (24) | | | |
| 3 - Employee Benefits | | 516,970 | 492,054 | 499,318 | 515,486 | 16,168 | | | |
| 4 - Books & Supplies | | | | | | | | | |
| 4303 | STORES - MAT'L & SUPPLIES | 5,471 | 2,192 | 7,475 | 9,467 | 1,992 | | | |
| 4306 | MATERIALS/SUPP - OUTSIDE FOOD | 458 | 125 | 761 | 1,621 | 860 | | | |
| 4310 | CLASSROOM/OFFICE SUPPLIES | 246 | 7,396 | 200,807 | 9,458 | (191,349) | | | |
| 4320 | SUBSCRIPTIONS | - | 120 | - | - | - | | | |
| 4322 | COMPUTER SOFTWARE | - | 438 | - | - | - | | | |
| 4331 | MATERIALS & SUPPLIES-CUSTODIAL | 2,444 | 564 | 7,500 | | (7,500) | | | |
| 4400 | NONCAPITALIZED EQUIPMENT | 4,551 | 3,061 | 84,532 | 165,683 | 81,151 | | | |
| 4 - Books & Supplies | | 13,170 | 13,896 | 301,075 | 186,229 | (114,846) | | | |

MILPITAS UNIFIED SCHOOL DISTRICT
 PROPOSED 2022-23 BUDGET
 CHILD DEVELOPMENT FUND BY OBJECTS

| Object | Account Description | Actual 2019-20 | Actual 2020-21 | Estimated Actuals 2021-22 | Proposed Budget Vs | |
|-----------------------|-------------------------------|-------------------|-------------------|------------------------------|--------------------|-------------------|
| | | | | | 2022-23 | Estimated Actuals |
| 5 - Services | | | | | | |
| 5203 | CONFERENCE/TRAIN/WKSH/MEETING | - | - | 1,960 | 2,000 | 40 |
| 5299 | MILEAGE REIMBURSEMENT | 178 | - | 270 | 230 | (40) |
| 5310 | DUES AND MEMBERSHIPS | - | - | 40 | 40 | - |
| 5501 | GAS-HEATING | 1,338 | 2,034 | 5,000 | 5,000 | - |
| 5502 | ELECTRICITY | 20,398 | 20,556 | 24,767 | 24,767 | - |
| 5503 | WASTE DISPOSAL | 2,723 | 1,767 | 2,723 | 2,723 | - |
| 5506 | WATER | 5,157 | 9,031 | 8,500 | 8,500 | - |
| 5610 | EQUIPT MAINT AGREEMENT | - | 17 | 800 | 500 | (300) |
| 5613 | RENTALS - GENERAL | 10,104 | 10,104 | 11,436 | 11,436 | - |
| 5620 | RENTALS, LEASES, & REPAIRS | 3,811 | 3,453 | 3,834 | 3,834 | - |
| 5750 | INTERFUND-COPY CTR | - | 47 | 10 | - | (10) |
| 5751 | INTERFUND-POSTAGE | 116 | 191 | 166 | 50 | (116) |
| 5758 | INTERFUND-FOOD SERVICE | 26,914 | 3,712 | 3,700 | 4,000 | 300 |
| 5809 | OTHER PROFESSIONAL SERV | 2,145 | - | 28,697 | 2,057 | (26,640) |
| 5811 | FEES | 2,420 | 2,420 | 2,420 | 2,420 | - |
| 5830 | CONTRACTED SUBSTITUTES | 12,319 | - | 5,782 | 23,574 | 17,792 |
| 5910 | POSTAGE/UPS/FEDERAL EXPRESS | 177 | 89 | 200 | 200 | - |
| 5 - Services | | 87,800 | 53,421 | 100,305 | 91,331 | (8,974) |
| Total Income | | 1,893,638 | 1,828,065 | 1,935,896 | 1,914,350 | (21,546) |
| Total Expenses | | 1,797,231 | 1,690,696 | 2,028,791 | 1,954,732 | (74,059) |



FUND 130
STUDENT NUTRITION SERVICES



FUND 130 - STUDENT NUTRITION SERVICES

Beginning in the 2022-2023 School Year, California will become the first state to implement a statewide Universal Meals Program for all school children. Students will be offered one breakfast and one lunch on each school day at no cost. As of April 8, 2022, USDA and CDE have not released the reimbursement rates for the new school year.

The revenue budget assumptions are based on the current average daily participation and the state and federal reimbursement rates for the National School Lunch Program. Although meals will be served free to all students, meal applications will be collected to determine individual eligibility (e.g. Free, Reduced, Full Pay). Federal reimbursements are paid at the rate of the respective eligibility served. State reimbursement will make up the difference for the reduced/full pay meals.

As salaries and benefits consistently increase each year, the COVID-19 pandemic has also significantly disrupted the food supply chain. Production challenges and product unavailability contribute to a higher cost of goods (10-40% increase). A result of these factors have caused a negative impact on our operating income.

Despite a national supply chain challenge, Student Nutrition Services strives to offer a variety of ethnic foods on the menu and make efforts to elevate our meal programs to ensure our service is student-centered, accessible, and desired by our diverse student population.

The projected revenue for Student Nutrition Services in 2022-2023 is \$4,229,497, the projected expenditure is \$4,638,736. The projected ending fund balance will be at \$580,721.

MILPITAS UNIFIED SCHOOL DISTRICT
 PROPOSED 2022-23 BUDGET
 STUDENT NUTRITION SERVICES FUND BY OBJECTS

| Object | Account Description | Actual | | Estimated Actuals | | Proposed Budget | | Proposed Budget Vs | |
|--------------------------------|--------------------------------|------------------|------------------|-------------------|------------------|------------------|-------------------|--------------------|-------------------|
| | | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2022-23 | Estimated Actuals | Estimated Actuals | Estimated Actuals |
| 8 - Revenue | | | | | | | | | |
| 8220 | CHILD NUTRITION PROGRAMS | 2,143,468 | 3,692,414 | 4,366,998 | 3,923,024 | 3,923,024 | (443,974) | | |
| 8290 | ALL OTHER FEDERAL REVENUE | - | 3,600 | 3,063 | - | - | (3,063) | | |
| 8520 | CHILD NUTRITION | 185,009 | 310,620 | 419,370 | 273,303 | 273,303 | (146,067) | | |
| 8634 | FOOD SERVICES SALES | 1,138,885 | (7,234) | 1,262 | 1,262 | 1,262 | - | | |
| 8660 | INTEREST | 3,498 | 3,393 | 3,393 | 3,393 | 3,393 | - | | |
| 8699 | ALL OTHER LOCAL REVENUE | 41,778 | 49,407 | 28,515 | 28,515 | 28,515 | - | | |
| | 8 - Revenue - Income | 3,512,638 | 4,052,200 | 4,822,601 | 4,229,497 | 4,229,497 | (593,104) | | |
| 2 - Classified Salaries | | | | | | | | | |
| 2220 | REG PERS - MAINT & OPER | 18,295 | 19,550 | 22,630 | 23,791 | 23,791 | 1,161 | | |
| 2230 | REG PERS - FOOD SERVICE | 1,091,339 | 1,140,453 | 1,294,501 | 1,307,013 | 1,307,013 | 12,512 | | |
| 2281 | CLASS SUPP M.O.T.F. EXTRA HELP | 37,456 | 39,418 | 37,457 | 37,457 | 37,457 | - | | |
| 2282 | CLASS SUPPORT M.O.T.F. O.T. | 6,489 | 751 | 6,489 | 6,489 | 6,489 | - | | |
| 2291 | CLASS SUPP M.O.T.F. SUBS VAC | - | - | 6,066 | 6,066 | 6,066 | - | | |
| 2294 | CLASS SUPP M.O.T.F. SUBS OTHER | 47,416 | 1,463 | 73,122 | 73,122 | 73,122 | - | | |
| 2360 | DIRECTORS-CLASSIFIED | 120,440 | 130,402 | 142,700 | 144,712 | 144,712 | 2,012 | | |
| 2370 | SUPERVISORS-CLASSIFIED | 210,379 | 219,522 | 229,523 | 231,449 | 231,449 | 1,926 | | |
| 2410 | REG PERSONNEL-CLERICAL | 54,629 | 58,964 | 65,015 | 68,535 | 68,535 | 3,520 | | |
| 2923 | STUDENTS - HOURLY - GENERAL FD | 12,006 | - | 15,467 | 15,467 | 15,467 | - | | |
| | 2 - Classified Salaries | 1,598,449 | 1,610,523 | 1,892,970 | 1,914,101 | 1,914,101 | 21,131 | | |
| 3 - Employee Benefits | | | | | | | | | |
| 3202 | PERS - CLASSIFIED | 291,339 | 323,088 | 424,951 | 450,977 | 450,977 | 26,026 | | |
| 3312 | OASDI-CLASSIFIED | 89,695 | 95,457 | 115,002 | 109,312 | 109,312 | (5,690) | | |
| 3322 | MEDICARE-CLASSIFIED | 22,137 | 22,793 | 26,896 | 27,755 | 27,755 | 859 | | |
| 3332 | ALTERNATIVE RETRMT-CLASSFD | 2,841 | 1,144 | 5,000 | 5,000 | 5,000 | - | | |
| 3402 | HEALTH & WELFARE-CLASSIFIED | 320,129 | 336,868 | 356,303 | 379,786 | 379,786 | 23,483 | | |
| 3502 | STATE UNEMPLOYMNT-CLASSFD | 770 | 786 | 9,274 | 9,571 | 9,571 | 297 | | |
| 3602 | WORKERS COMP-CLASSIFIED | 28,960 | 29,371 | 32,438 | 35,219 | 35,219 | 2,781 | | |
| 3702 | RETIREE BENEFITS-CLASSIFIED | 47,199 | 41,317 | 31,897 | 11,107 | 11,107 | (20,790) | | |
| 3902 | OTHER BENEFITS-CLASSIFIED | 899 | 927 | 927 | 927 | 927 | - | | |
| | 3 - Employee Benefits | 803,969 | 851,751 | 1,002,688 | 1,029,654 | 1,029,654 | 26,966 | | |

MILPITAS UNIFIED SCHOOL DISTRICT
 PROPOSED 2022-23 BUDGET
 STUDENT NUTRITION SERVICES FUND BY OBJECTS

| Object | Account Description | Actual 2019-20 | Actual 2020-21 | Estimated Actuals 2021-22 | Proposed Budget 2022-23 | Proposed Budget Vs Estimated Actuals |
|---------------------------------|---------------------------------|-------------------|-------------------|------------------------------|----------------------------|---|
| 4 - Books & Supplies | | | | | | |
| 4303 | STORES - MAT'L & SUPPLIES | 97,786 | 76,982 | 170,251 | 170,251 | - |
| 4306 | MATERIALS/SUPP - OUTSIDE FOOD | 516 | - | 500 | 500 | - |
| 4310 | CLASSROOM/OFFICE SUPPLIES | 12,684 | 12,791 | 63,063 | 60,000 | (3,063) |
| 4318 | SUPPLIES - FUEL & OIL | 3,722 | 3,231 | 6,000 | 6,000 | - |
| 4322 | COMPUTER SOFTWARE | 4,051 | 995 | 6,000 | 6,000 | - |
| 4331 | MATERIALS & SUPPLIES-CUSTODIAL | 203 | - | - | - | - |
| 4400 | NONCAPITALIZED EQUIPMENT | 5,222 | 3,717 | 17,924 | 10,600 | (7,324) |
| 4710 | FOOD | 875,436 | 891,310 | 1,334,854 | 1,326,773 | (8,081) |
| | 4 - Books & Supplies | 999,620 | 989,026 | 1,598,592 | 1,580,124 | (18,468) |
| 5 - Services | | | | | | |
| 5203 | CONFERENCE/TRAIN/WKSH/MEETING | 531 | 113 | 91,465 | - | (91,465) |
| 5299 | MILEAGE REIMBURSEMENT | 219 | 104 | 220 | 220 | - |
| 5310 | DUES AND MEMBERSHIPS | 383 | 250 | 383 | 383 | - |
| 5610 | EQUIPT MAINT AGREEMENT | | 12 | 1,652 | 1,652 | - |
| 5613 | RENTALS - GENERAL | 493 | 538 | 750 | 750 | - |
| 5617 | REPAIRS - GENERAL | 12,782 | 30,286 | 65,674 | 65,674 | - |
| 5620 | RENTALS, LEASES, & REPAIRS | 1,522 | 1,405 | 1,742 | 1,742 | - |
| 5750 | INTERFUND-COPY CTR | 3 | 10 | 5,485 | 3,485 | (2,000) |
| 5751 | INTERFUND-POSTAGE | 2,827 | 1,594 | 2,500 | 2,500 | - |
| 5758 | INTERFUND-FOOD SERVICE | (33,598) | (4,195) | (6,679) | (6,076) | 603 |
| 5809 | OTHER PROFESSIONAL SERV | 8,643 | 4,951 | 5,646 | 5,646 | - |
| 5810 | ADVERTISING-LEGAL | 1,152 | - | - | - | - |
| 5846 | LICENSING AGREEMENTS | - | 7,301 | 10,781 | 10,781 | - |
| 5910 | POSTAGE/UPS/FEDERAL EXPRESS | - | - | 100 | 100 | - |
| | 5 - Services | (5,043) | 42,369 | 179,719 | 86,857 | (92,862) |
| 6 - Capital Outlay | | | | | | |
| 6490 | EQUIPMENT - CAPITALIZED | - | 94,722 | 17,676 | 28,000 | 10,324 |
| | 6 - Capital Outlay | - | 94,722 | 17,676 | 28,000 | 10,324 |
| | Total Income | 3,512,638 | 4,052,200 | 4,822,601 | 4,229,497 | (593,104) |
| | Total Expenses | 3,396,995 | 3,588,391 | 4,691,645 | 4,638,736 | (52,909) |



FUND 140
DEFERRED MAINTENANCE



FUND 140 – DEFERRED MAINTENANCE

The adopted 2009 State Budget Act made several significant changes to this Fund. The funding is now part of the Local Control Funding Formula (LCFF) as unrestricted General Fund revenue. Local matches are no longer required. Primarily, the revenue in this fund is from the Building Fund transfer-in of \$400,000 and \$1,500 from earned interest. The District has budgeted \$401,500 for repair and maintenance and equipment replacement projects. No ending fund balance is projected.

MILPITAS UNIFIED SCHOOL DISTRICT
 PROPOSED 2022-23 BUDGET
 DEFERRED MAINTENANCE FUND BY OBJECTS

| Object | Account Description | Actual 2019-20 | Actual 2020-21 | Estimated Actuals 2021-22 | Proposed Budget 2022-23 | Proposed Budget Vs Estimated Actuals |
|---------------------------------|---------------------------------|-------------------|-------------------|------------------------------|----------------------------|---|
| 8 - Revenue | | | | | | |
| 8660 | INTEREST | 3,108 | 1,624 | 1,500 | 1,500 | - |
| 8919 | OTHER AUTH INTERFUND TRF IN | 400,000 | 450,000 | 400,000 | 400,000 | - |
| | 8 - Revenue - Income | 403,108 | 451,624 | 401,500 | 401,500 | - |
| 4 - Books & Supplies | | | | | | |
| 4310 | CLASSROOM/OFFICE SUPPLIES | 59,789 | 37,074 | 36,132 | 26,132 | (10,000) |
| 4400 | NONCAPITALIZED EQUIPMENT | - | - | 57,000 | 57,000 | - |
| | 4 - Books & Supplies | 59,789 | 37,074 | 93,132 | 83,132 | (10,000) |
| 5 - Services | | | | | | |
| 5617 | REPAIRS - GENERAL | 36,998 | 107,369 | 84,560 | 184,560 | 100,000 |
| 5809 | OTHER PROFESSIONAL SERV | 137,295 | 131,240 | 194,835 | 116,278 | (78,557) |
| 5853 | ENGINEERING SERVICES | - | 19,230 | 7,230 | 7,230 | - |
| | 5 - Services | 174,293 | 257,839 | 286,625 | 308,068 | 21,443 |
| 6 - Capital Outlay | | | | | | |
| 6271 | BUILDING IMPROVEMENT | - | - | 8,400 | 8,400 | - |
| 6290 | INSPECTION | - | - | 1,900 | 1,900 | - |
| 6490 | EQUIPMENT - CAPITALIZED | 150,984 | 156,377 | 122,565 | - | (122,565) |
| 6500 | EQUIPMENT - REPLACEMENT | - | 8,772 | - | - | - |
| 6590 | EQUIPMENT REPLACEMENT | 5,357 | - | - | - | - |
| | 6 - Capital Outlay | 156,341 | 165,149 | 132,865 | 10,300 | (122,565) |
| | Total Income | 403,108 | 451,624 | 401,500 | 401,500 | - |
| | Total Expenses | 390,423 | 460,062 | 512,622 | 401,500 | (111,122) |



FUND 170
SPECIAL RESERVE OTHER THAN
CAPITAL OUTLAY PROJECTS



FUND 170 – SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS

The District adopted Resolution 2012.15 in 2011-12 to establish Fund 170 – Special Reserve Fund for Other Than Capital Outlay Projects. After the fund was established, the District transferred \$10,000,000 from Fund 210 – Building Fund into this account.

At the end of fiscal year 2013-14, the District received a one-time fund of \$7,159,830 as a result of the Redevelopment (RDA) settlement. In 2021-22, the amount of \$522,899 was transferred out to the General Fund. This was to accommodate the one-time spending plan developed for the District over the year. \$786,032 was budgeted for the 2022-23 school year.

An interest earning of \$55,000 was projected for the overall fund. An estimated \$7,466,161 will be transferred out to the General Fund to help balance the 2022-23 budget. The projected ending fund balance is \$5,395,652 for 2022-23.

MILPITAS UNIFIED SCHOOL DISTRICT
 PROPOSED 2022-23 BUDGET
 SPECIAL RESERVE FUND BY OBJECTS

| Object Account Description | Actual | | Estimated Actuals | | Proposed Budget | | Proposed Budget Vs | |
|----------------------------------|----------------|----------------|-------------------|------------------|------------------|------------------|--------------------|------------------|
| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2021-22 | 2022-23 | Estimated | Actuals |
| 8 - Revenue | | | | | | | | |
| 8660 INTEREST | 210,431 | 155,868 | 55,000 | 55,000 | - | 55,000 | - | - |
| 8919 OTHER AUTH INTERFUND TRF IN | 500,000 | 500,000 | - | - | - | - | - | - |
| 8 - Revenue - Income | 710,431 | 655,868 | 55,000 | 55,000 | 55,000 | 55,000 | - | - |
| 7 - Other Outgo | | | | | | | | |
| 7619 OTHER AUTH INTERFUND TRFR | 786,132 | 506,747 | 2,951,610 | 8,252,193 | 5,300,583 | 8,252,193 | 5,300,583 | 5,300,583 |
| 7 - Other Outgo | 786,132 | 506,747 | 2,951,610 | 8,252,193 | 5,300,583 | 8,252,193 | 5,300,583 | 5,300,583 |
| Total Income | 710,431 | 655,868 | 55,000 | 55,000 | - | 55,000 | - | - |
| Total Expenses | 786,132 | 506,747 | 2,951,610 | 8,252,193 | 5,300,583 | 8,252,193 | 5,300,583 | 5,300,583 |



**FUND 200
POST EMPLOYMENT
BENEFITS**



FUND 200 – POST EMPLOYMENT BENEFITS

The District established this fund in 2005-06 as a reserve against unfunded liability related to post retirement benefits according to GASB 75. Each year, from 2005-06 to 2007-08, the District transferred a savings of \$500,000 from the General Fund to this fund. There are no restrictions on how to use this fund in the future years.

The only income projected under this fund will be the interest revenue earned during the year, which is estimated at \$13,000 for 2022-23. We project a transfer of \$500,000 to the General Fund to offset the retiree benefit cost. The projected ending fund balance will be at \$823,794 for 2022-23.

MILPITAS UNIFIED SCHOOL DISTRICT
 PROPOSED 2022-23 BUDGET
 POST EMPLOYMENT FUND BY OBJECTS

| Object Account Description | Actual 2019-20 | Actual 2020-21 | Estimated Actuals 2021-22 | Proposed Budget 2022-23 | Proposed Budget Vs | |
|--------------------------------|-------------------|-------------------|------------------------------|----------------------------|--------------------|-------------------|
| | | | | | Estimated Actuals | Estimated Actuals |
| 8 - Revenue | | | | | | |
| 8660 INTEREST | 34,285 | 18,165 | 13,000 | 13,000 | - | - |
| 8 - Revenue - Income | 34,285 | 18,165 | 13,000 | 13,000 | - | - |
| 7 - Other Outgo | | | | | | |
| 7619 OTHER AUTH INTERFUND TRFR | - | - | 500,000 | 500,000 | - | - |
| 7 - Other Outgo | - | - | 500,000 | 500,000 | - | - |
| Total Income | 34,285 | 18,165 | 13,000 | 13,000 | - | - |
| Total Expenses | - | - | 500,000 | 500,000 | - | - |



FUND 210
BUILDING FUND



FUND 210 – BUILDING FUND

Revenues projected in this fund are primarily from Milpitas Successor Agency pass-through payment and revenue long-term leases.

The following is a list of the major leases:

- Calaveras Center (Formerly Menlo Equity)
- Milpitas Montessori
- Merryhill (Formerly Rainbow Bridge)
- Calaveras Retail Center

The District is also projected to receive redevelopment pass-through revenue, which is calculated by the county office.

Expenditures relating to capital purchases and property improvements are recorded in this fund, as well as expenses associated with rental and lease property management.

The revenue is projected at \$4,500,000 from redevelopment agency pass-through, \$1,231,779 from leases, rentals and \$180,000 in earned interest. Due to the uncertainty of the economic climate in the housing market, we are taking a conservative approach in projecting the revenue.

Expenditures are projected at a total of \$4,932,805.

- \$357,142 for salary, benefits and supplies for staff who manage the Measure AA Bond program
- \$1,426,382 primarily for the principal and interest payments of the District Wide Solar panel system
- \$141,043 for district-wide laptop replacement
- \$502,181 for the costs associated with the San Jose City College joint use project
- \$656,057 for District wide electrical marquees installation and other operational costs associated with our rental property
- \$1,450,000 for regular annual transfer out to General Fund to support the routine restricted maintenance program
- \$400,000 for transfer out to Deferred Maintenance Fund for repairs and maintenance projects

The projected ending fund balance for 2022-23 is at \$21,697,213.

MILPITAS UNIFIED SCHOOL DISTRICT
 PROPOSED 2022-23 BUDGET
 BUILDING FUND BY OBJECTS

| Object | Account Description | Actual 2019-20 | Actual 2020-21 | Estimated Actuals 2021-22 | Proposed Budget 2022-23 | Proposed Budget Vs Estimated Actuals |
|--------------------------------|-------------------------------------|-------------------|-------------------|------------------------------|----------------------------|---|
| 8 - Revenue | | | | | | |
| | 8625 CRF NOT SUBJECT TO RL DEDUC | 4,991,031 | 5,194,276 | 4,500,000 | 4,500,000 | - |
| | 8650 LEASES AND RENTALS | 1,274,639 | 1,517,641 | 1,318,909 | 1,231,779 | (87,130) |
| | 8660 INTEREST | 284,272 | 164,108 | 180,000 | 180,000 | - |
| | 8 - Revenue - Income | 6,549,942 | 6,876,025 | 5,998,909 | 5,911,779 | (87,130) |
| 2 - Classified Salaries | | | | | | |
| | 2220 REG PERS - MAINT & OPER | 36,289 | 73,872 | 81,503 | 79,520 | (1,983) |
| | 2340 ASSIST SUPERINTDNT-CLASSFD | 52,502 | 55,092 | 57,848 | 58,024 | 176 |
| | 2360 DIRECTORS-CLASSIFIED | 43,583 | 45,592 | 47,030 | 36,072 | (10,958) |
| | 2370 SUPERVISORS-CLASSIFIED | - | - | 59,719 | 60,801 | 1,082 |
| | 2371 CONTRACT/PURCHASING SPECIALIST | 56,166 | 58,388 | 62,112 | 62,532 | 420 |
| | 2385 CLASS SUPRVR-MANAGER | - | - | 83,163 | 83,133 | (30) |
| | 2410 REG PERSONNEL-CLERICAL | 82,620 | 86,394 | 92,519 | 92,148 | (371) |
| | 2915 SERV. CONTRACT- OTH CLASSIFIED | 156,761 | 146,203 | 280,000 | 330,000 | 50,000 |
| | 2 - Classified Salaries | 427,921 | 465,541 | 763,894 | 802,230 | 38,336 |
| 3 - Employee Benefits | | | | | | |
| | 3202 PERS - CLASSIFIED | 82,313 | 95,859 | 150,140 | 159,828 | 9,688 |
| | 3312 OASDI-CLASSIFIED | 14,877 | 17,981 | 29,826 | 27,362 | (2,464) |
| | 3322 MEDICARE-CLASSIFIED | 15,883 | 15,514 | 18,802 | 19,003 | 201 |
| | 3402 HEALTH & WELFARE-CLASSIFIED | 77,155 | 92,620 | 128,622 | 134,572 | 5,950 |
| | 3502 STATE UNEMPLOYMNT-CLASSFD | 447 | 405 | 8,214 | 8,294 | 80 |
| | 3602 WORKERS COMP-CLASSIFIED | 7,757 | 8,079 | 12,239 | 12,902 | 663 |
| | 3902 OTHER BENEFITS-CLASSIFIED | 75 | 90 | 150 | 200 | 50 |
| | 3 - Employee Benefits | 198,507 | 230,548 | 347,993 | 362,161 | 14,168 |

MILPITAS UNIFIED SCHOOL DISTRICT
 PROPOSED 2022-23 BUDGET
 BUILDING FUND BY OBJECTS

| Object Account Description | Actual 2019-20 | Actual 2020-21 | Estimated Actuals 2021-22 | Proposed Budget 2022-23 | Proposed Budget Vs Estimated Actuals |
|------------------------------------|-------------------|-------------------|------------------------------|----------------------------|---|
| 4 - Books & Supplies | | | | | |
| 4306 MATERIALS/SUPP - OUTSIDE FOOD | 234 | - | - | - | - |
| 4310 CLASSROOM/OFFICE SUPPLIES | 23,589 | 8,163 | 17,000 | 17,000 | - |
| 4320 SUBSCRIPTIONS | 4,356 | - | 250 | 250 | - |
| 4322 COMPUTER SOFTWARE | 15,146 | 7,104 | 7,722 | 7,722 | - |
| 4400 NONCAPITALIZED EQUIPMENT | 35,749 | 5,043 | 115,043 | 215,043 | 100,000 |
| 4 - Books & Supplies | 79,074 | 20,310 | 140,015 | 240,015 | 100,000 |
| 5 - Services | | | | | |
| 5501 GAS-HEATING | 284 | 283 | 700 | 700 | - |
| 5502 ELECTRICITY | 71,272 | 70,373 | 80,000 | 80,000 | - |
| 5506 WATER | 42,728 | 43,633 | 52,000 | 52,000 | - |
| 5610 EQUIPT MAINT AGREEMENT | 341 | 327 | 4,700 | 4,700 | - |
| 5613 RENTALS - GENERAL | 2,456 | 61,920 | 78,000 | 78,000 | - |
| 5751 INTERFUND-POSTAGE | 44 | 2 | 100 | 100 | - |
| 5808 LEGAL SERVICES | | 468 | 1,000 | 1,000 | - |
| 5809 OTHER PROFESSIONAL SERV | 21,373 | 69,765 | 689,987 | 212,345 | (477,642) |
| 5846 LICENSING AGREEMENTS | 3,189 | 3,189 | 5,000 | - | (5,000) |
| 5 - Services | 141,687 | 249,960 | 911,487 | 428,845 | (482,642) |
| 6 - Capital Outlay | | | | | |
| 6490 EQUIPMENT - CAPITALIZED | 206,992 | - | 22,200 | - | (22,200) |
| 6 - Capital Outlay | 206,992 | - | 22,200 | - | (22,200) |
| 7 - Other Outgo | | | | | |
| 7438 DEBT SERVICE-INTEREST | 349,477 | 325,199 | 299,755 | 272,417 | (27,338) |
| 7439 DEBT SERVICE-PRINCIPAL | 768,737 | 835,344 | 909,847 | 977,137 | 67,290 |
| 7619 OTHER AUTH INTERFUND TRFR | 1,850,000 | 1,900,000 | 1,850,000 | 1,850,000 | - |
| 7 - Other Outgo | 2,968,214 | 3,060,543 | 3,059,602 | 3,099,554 | 39,952 |
| Total Income | 6,549,942 | 6,876,025 | 5,998,909 | 5,911,779 | (87,130) |
| Total Expenses | 4,022,395 | 4,026,902 | 5,245,191 | 4,932,805 | (312,386) |



FUND 213
MEASURE AA BOND



FUND 213 – MEASURE AA BOND

On November 6, 2018, District voters approved Measure AA, authorizing the issuance of up to \$284 million in general obligation bonds. The District previously issued \$75,000,000 and issued an additional \$150,000,000 in 2021-22 to cover the costs for Phase I projects.

The following projects were completed during the 2021-22 fiscal year:

- Rose Playground
- HVAC at Rose, Weller, Zanker
- Roofing at Rose, Spangler, and Rancho
- Spangler Modernization
- Randall Modernization
- Mattos Phase II
- Rancho and Russell Track & Field

The following projects are in progress and are expected to be completed:

- | | |
|--|-------------|
| ● Paving at Rose | Summer 2022 |
| ● HVAC at Spangler | Summer 2022 |
| ● Roofing at Curtner, Spangler Weller | Summer 2022 |
| ● Milpitas High Solar Relocation | Fall 2022 |
| ● MUSD Innovation Center Phase One | Fall 2023 |
| ● Milpitas High Performance Arts Center and Gymnasium | Winter 2023 |
| ● Districtwide Fencing | Summer 2023 |
| ● MUSD Innovation Center Phase Two | TBD |

The estimated interest revenue in 2022-23 is at \$500,000. We will adjust this projection throughout the year.

MILPITAS UNIFIED SCHOOL DISTRICT
 PROPOSED 2022-23 BUDGET
 BUILDING BOND FUND BY OBJECTS

| Object Account Description | Actual 2019-20 | Actual 2020-21 | Estimated Actuals 2021-22 | Proposed Budget 2022-23 | Proposed Budget Vs Estimated Actuals |
|----------------------------------|-------------------|-------------------|------------------------------|----------------------------|---|
| 8 - Revenue | | | | | |
| 8660 INTEREST | 1,327,291 | 472,952 | 500,000 | 500,000 | - |
| 8699 ALL OTHER LOCAL REVENUE | - | 98,875 | 280,000 | 250,000 | (30,000) |
| 8919 OTHER AUTH INTERFUND TRF IN | - | - | 16,573,033 | - | (16,573,033) |
| 8951 PROCEEDS FR SALE OF BONDS | 9,585 | - | 150,009,823 | 59,000,000 | (91,009,823) |
| 8 - Revenue - Income | 1,336,876 | 571,827 | 167,362,856 | 59,750,000 | (107,612,856) |
| 3 - Employee Benefits | | | | | |
| 3402 HEALTH & WELFARE-CLASSIFIED | 14,363 | 14,664 | 13,187 | 38,690 | 25,503 |
| 3 - Employee Benefits | 14,363 | 14,664 | 13,187 | 38,690 | 25,503 |
| 4 - Books & Supplies | | | | | |
| 4303 STORES - MAT'L & SUPPLIES | - | 770 | 404 | - | (404) |
| 4310 CLASSROOM/OFFICE SUPPLIES | 400,507 | 1,777,629 | 314,634 | 3,109,286 | 2,794,652 |
| 4320 SUBSCRIPTIONS | - | 4,356 | 3,630 | - | (3,630) |
| 4322 COMPUTER SOFTWARE | - | 31,250 | - | - | - |
| 4400 NONCAPITALIZED EQUIPMENT | 38,631 | 56,595 | 277,283 | 2,340,796 | 2,063,513 |
| 4 - Books & Supplies | 439,138 | 1,870,600 | 595,951 | 5,450,082 | 4,854,131 |
| 5 - Services | | | | | |
| 5299 MILEAGE REIMBURSEMENT | 26 | (26) | - | - | - |
| 5502 ELECTRICITY | 70,177 | 20,426 | (2,500) | - | 2,500 |
| 5613 RENTALS - GENERAL | - | - | 155 | - | (155) |
| 5620 RENTALS, LEASES, & REPAIRS | - | - | 236,680 | - | (236,680) |
| 5808 LEGAL SERVICES | 43,065 | 21,265 | 133,934 | - | (133,934) |
| 5809 OTHER PROFESSIONAL SERV | 654,006 | 349,776 | 882,378 | 10,879,615 | 9,997,237 |
| 5810 ADVERTISING-LEGAL | - | 690 | 6,708 | - | (6,708) |
| 5811 FEES | 614 | 2,703 | 16,106 | 1,997,765 | 1,981,659 |
| 5813 ADVERTISING-BIDS | 3,049 | 4,084 | 580 | - | (580) |
| 5843 CONTRACTED SERVICES | 270,833 | 250,000 | 250,000 | 750,000 | 500,000 |
| 5846 LICENSING AGREEMENTS | - | - | 771 | - | (771) |
| 5853 ENGINEERING SERVICES | - | 6,950 | 5,435 | - | (5,435) |
| 5863 PROGRAM MANAGEMENT | - | - | 9,823 | 6,654,443 | 6,644,620 |
| 5873 DSA PLAN CHECK/PERMITS | - | - | 378,000 | - | (378,000) |
| 5890 MISCELLANEOUS EXPENSES | - | 1,095 | 667 | - | (667) |
| 5 - Services | 1,041,770 | 656,963 | 1,918,737 | 20,281,823 | 18,363,086 |

MILPITAS UNIFIED SCHOOL DISTRICT
 PROPOSED 2022-23 BUDGET
 BUILDING BOND FUND BY OBJECTS

| Object | Account Description | Actual 2019-20 | Actual 2020-21 | Estimated Actuals 2021-22 | Proposed Budget 2022-23 | Proposed Budget Vs Estimated Actuals |
|---------------------------|--------------------------------|-------------------|-------------------|------------------------------|----------------------------|---|
| 6 - Capital Outlay | | | | | | |
| 6130 | IMPROVEMENT OF SITES | 1,650,605 | 4,089,621 | 34,451,515 | 70,763,877 | 36,312,362 |
| 6160 | OTHER COST | 882 | - | - | - | - |
| 6202 | PAINTING | | 13,699 | - | - | - |
| 6210 | ARCHITECT ENGINEERING FEES | 2,795,766 | 2,479,013 | 7,641,191 | 2,157,703 | (5,483,488) |
| 6216 | ARCHITECT REIMBURSABLES | 4,483 | 12,565 | 122,427 | 100,000 | (22,427) |
| 6217 | BLUEPRINTING | 133,943 | - | - | - | - |
| 6220 | DSA PLAN CHECK FEES | 392,000 | 44,618 | 676,619 | - | (676,619) |
| 6250 | OTHER COSTS-PLANNING | 20,000 | 46,413 | - | - | - |
| 6270 | MAIN BLDG CONSTRUCTION | 1,054,797 | 23,991,670 | 973,149 | 64,542,406 | 63,569,257 |
| 6271 | BUILDING IMPROVEMENT | 3,413,014 | 2,709,867 | 4,768,115 | 21,001,245 | 16,233,130 |
| 6272 | CONSTRUCTION MANAGEMENT FEES | 3,775,961 | 2,158,936 | 1,172,576 | 3,019,912 | 1,847,336 |
| 6273 | RELOCATABLE CLASSRMS/PORTABLES | - | 502,411 | 961,930 | 44,035 | (917,895) |
| 6274 | OTHER CONSTRUCTION | 50,015 | (5) | - | - | - |
| 6280 | CONSTRUCTION TESTING | 108,637 | 248,150 | 265,945 | 1,429,623 | 1,163,678 |
| 6290 | INSPECTION | 91,320 | 617,725 | 841,515 | 1,941,380 | 1,099,865 |
| 6490 | EQUIPMENT - CAPITALIZED | 614,701 | 492,911 | 1,010,856 | 108,146 | (902,710) |
| 6 - Capital Outlay | | 14,106,124 | 37,407,594 | 52,885,838 | 165,108,327 | 112,222,489 |
| Total Income | | 1,336,876 | 571,827 | 167,362,856 | 59,750,000 | (107,612,856) |
| Total Expenses | | 15,601,395 | 39,949,821 | 55,413,713 | 190,878,922 | 135,465,209 |



FUND 250
CAPITAL FACILITIES



FUND 250 – CAPITAL FACILITIES

The District collects fees from developers of residential and commercial buildings based upon the square footage of the home or commercial facility to be built. This money, also called School Impact (Developer) Fees, is used to help provide facilities for students. All fees collected from developers are deposited into this fund.

The total revenue is estimated at \$346,000 for 2022-23, which includes \$46,000 in interest earnings. The reduction in developer fees is due to the fact that most of the major development projects have been completed in prior years and there are no substantial projects in the near future. Throughout the year, revenue is adjusted based on the actual receipts. The total expenditure is projected at \$139,924. The projected ending fund balance for 2022-23 is at \$6,726,348.

MILPITAS UNIFIED SCHOOL DISTRICT
 PROPOSED 2022-23 BUDGET
 CAPITAL FACILITIES FUND BY OBJECTS

| Object | Account Description | Actual 2019-20 | Actual 2020-21 | Estimated Actuals 2021-22 | Proposed Budget 2022-23 | Proposed Budget Vs Estimated Actuals |
|--------------------------------|-----------------------------|-------------------|-------------------|------------------------------|----------------------------|---|
| 8 - Revenue | | | | | | |
| 8660 | INTEREST | 87,602 | 57,652 | 46,000 | 46,000 | - |
| 8681 | MITIGATION DEVELOPER FEES | 916,418 | 760,207 | 563,072 | 300,000 | (263,072) |
| 8699 | ALL OTHER LOCAL REVENUE | 913 | - | - | - | - |
| 8 - Revenue - Income | | 1,004,933 | 817,859 | 609,072 | 346,000 | (263,072) |
| 2 - Classified Salaries | | | | | | |
| 2320 | ADMIN ASSIST - CLASSIFIED | 22,489 | 23,389 | 24,558 | 25,294 | 736 |
| 2 - Classified Salaries | | 22,489 | 23,389 | 24,558 | 25,294 | 736 |
| 3 - Employee Benefits | | | | | | |
| 3202 | PERS - CLASSIFIED | 4,435 | 4,842 | 5,626 | 6,425 | 799 |
| 3312 | OASDI-CLASSIFIED | 1,155 | 1,210 | 1,523 | 1,568 | 45 |
| 3322 | MEDICARE-CLASSIFIED | 270 | 283 | 356 | 367 | 11 |
| 3402 | HEALTH & WELFARE-CLASSIFIED | 3,668 | 3,666 | 4,034 | 4,008 | (26) |
| 3502 | STATE UNEMPLOYMNT-CLASSFD | 9 | 10 | 123 | 126 | 3 |
| 3602 | WORKERS COMP-CLASSIFIED | 347 | 364 | 429 | 465 | 36 |
| 3902 | OTHER BENEFITS-CLASSIFIED | 7 | 7 | 7 | - | (7) |
| 3 - Employee Benefits | | 9,891 | 10,382 | 12,098 | 12,959 | 861 |
| 5 - Services | | | | | | |
| 5809 | OTHER PROFESSIONAL SERV | 95,621 | 31,562 | 7,700 | 100,000 | 92,300 |
| 5843 | CONTRACTED SERVICES | 8,570 | 3,440 | - | - | - |
| 5846 | LICENSING AGREEMENTS | 1,404 | 1,644 | 1,671 | 1,671 | - |
| 5 - Services | | 105,595 | 36,646 | 9,371 | 101,671 | 92,300 |
| 6 - Capital Outlay | | | | | | |
| 6280 | CONSTRUCTION TESTING | - | - | 123,000 | - | (123,000) |
| 6490 | EQUIPMENT - CAPITALIZED | - | - | - | - | - |
| 6 - Capital Outlay | | - | - | 123,000 | - | (123,000) |
| Total Income | | 1,004,933 | 817,859 | 609,072 | 346,000 | (263,072) |
| Total Expenses | | 137,975 | 70,417 | 169,027 | 139,924 | (29,103) |

