



2021-2022 PROPOSED BUDGET



A GLIMPSE INTO THE FUTURE...

**MILPITAS UNIFIED SCHOOL DISTRICT
2021-2022
PROPOSED BUDGET**

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INDEX

Budget Narrative

Overview

Income Statement – 2020-21 Estimated Actuals

Income Statement – 2021-22 Proposed Budget

Fund 010 – General Fund – Unrestricted

Narrative

Budget Report by Objects

Fund 060 – General Fund – Restricted

Narrative

Budget Report by Objects

Fund 080 – General Fund – Restricted – Special Education

Narrative

Budget Report by Objects

Fund 110 – Adult Education

Narrative

Budget Report by Objects

Fund 120 – Child Development Center Programs

Narrative

Budget Report by Objects

INDEX (Continued)

Fund 130 – Student Nutrition Services

Narrative

Budget Report by Objects

Fund 140 – Deferred Maintenance

Narrative

Budget Report by Objects

Fund 170 – Special Reserve Other Than Capital Outlay Projects

Narrative

Budget Report by Objects

Fund 200 – Post Employment Benefits

Narrative

Budget Report by Objects

Fund 210 – Building Fund

Narrative

Budget Report by Objects

Fund 213 – Measure AA Bond

Narrative

Budget Report by Objects

Fund 250 – Capital Facilities

Narrative

Budget Report by Objects



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 located in the northeastern corner of the world famous Silicon Valley between San Jose, to the south, and Fremont, to the north. In March of 1956, the District welcomed Joseph Weller Elementary School as its first school. The names of the District's elementary schools are from the early settlers who cultivated the land in what is now Milpitas. Currently, MUSD operates ten elementary schools, two middle schools, one traditional high school and one alternative high school, and offers preschool and adult education programs to the community. Education is provided to approximately 10,300 students and the District has about 1,000 employees. It is one of the top employers in the City of Milpitas.

District's Operation Overview

The year, 2020, will surely be one to remember for years to come. The COVID-19 pandemic changed every aspect of our lives, worldwide. The pandemic made it necessary for us to adapt in ways that we never would have imagined: becoming Zoom experts, finding ways to stay productive while working from home, adapting new ways of teaching and learning.

COVID-19 also placed new demands and challenges on education. Throughout the year, the District has explored many ways to continue meeting the needs of our students while ensuring a healthy and safe learning environment for both students and staff. In the spring of 2020, the MUSD EducatEveryWhere (MUSD EEW) v. 1.0 was launched. The District quickly transformed from in-person learning to distance learning in response to the Shelter in Place order issued by the Governor. Milpitas USD was one of the few Districts that implemented distance learning programs in such a quick turnaround. During this time, our staff has put in thousands of hours to ensure that our students and families have access to masks, food, Wi-Fi, hotspots, digital devices, and resources that our students and families need for learning. School Staff, District leaders, and Board members have made numerous home visits to assist students who are not engaged or need assistance with distance learning. With various levels of involvement from our teachers, support staff, and community members, MUSD EEW v. 3.0 began on April 1, 2021. It incorporates the use of a rubric to identify students for tiered support. In addition, the opportunity is offered to all students in TK-6th and 9th grade whose preference is to be on campus for in-person learning each week for a designated period of time. Our schools also posted the class schedules on their websites, which helped parents and students have a smooth transition. Currently, MUSD EEW v. 4.0 is in development to prepare for full, five days a week in-person learning for the coming 2021-22 school year.

As we transition to in-person learning, we are committed to provide a safe learning environment for all staff and students. A District safety team has been established and has launched many Safety-First Campaigns, published safety protocols and developed a safety checklist for sites and departments to follow. The District's operations have not stopped during the "Shelter in Place" order. Our staff was paid on time by our Business Services team; our students and families received free meals from our Student Nutrition team; our schools and offices were disinfected and deep cleaned by our Maintenance, Operations and Transportation (MOT) team to keep our District within the safety protocols. Fortunately, our timeline for the budget adoption has not been affected by this pandemic. In early January 2021, we began our staffing plans for the 2021-22 school year. It was a collaboration with Human Relations, Learning and Development, and school sites. A conservative approach is used in our budget projections. Revenue is projected when we know it is certain; while expenditures are budgeted to the full extent. We also followed the latest information provided by the State Department of Finance as well as the recommendations from School Services of California to plan for the 2022-23 and 2023-24 school years.

Governor's 2021-22 Proposed State Budget Overview

On May 14, 2021, Governor Newsom released his revision to the State 2021-22 Budget plan proposal. A year ago at this time, the State Department of Finance projected a deficit of \$54 billion. Now California expects a staggering \$75.7 billion surplus — an amount that surpasses most states' annual spending in history. California is “roaring back” from the initial dark days of the health pandemic that has gripped the state for nearly a year and a half.

Governor Newsom's “California Comeback Plan” includes a mixture of ongoing and one time investments of \$100 billion made possible by an unanticipated surge in state revenues and robust federal stimulus funding. Here are some highlights that will impact education:

Proposition 98 Rainy Day Fund:

The Governor's Budget projected a total of \$3 billion in payments to the Public School System Stabilization Account between 2020-21 and 2021-22 in January. The increase in capital gains revenues at May Revision have increased these required payments to a total of \$4.6 billion. Under current law, there is a 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 \$4.6 billion in 2021-22 might trigger school district reserve caps beginning in 2022-23

Local Control Funding Formula (LCFF):

At May Revision, the 2021-22 cost-of-living adjustment (COLA) was updated to 1.7 percent, for a new compounded LCFF COLA of 4.05 percent. Additionally, to help local educational agencies address ongoing fiscal pressures, the May Revision provides a 1 percent increase in LCFF base funding. This increase, when combined with the compounded adjustment, results in growth in the LCFF of 5.07 percent over 2020-21 levels.

Reopening Schools:

The May Revision assumes a return to full-time, in-person instruction for the 2021-22 school year. To ensure safety, the May Revision proposes \$2 billion one-time Proposition 98 General Fund to fund health and safety activities. The May Revision also proposes a series of improvements to the existing independent study programs for those families that are hesitant to send their children back to school as an option for distance learning. Here are the additional requirements: (1) provide access to technology, internet connectivity, and a dedicated and rigorous curriculum; (2) develop and implement a framework of tiered re-engagement strategies for students that have not been participating meaningfully in instruction; and (3) track and record daily student participation and interaction with teachers.

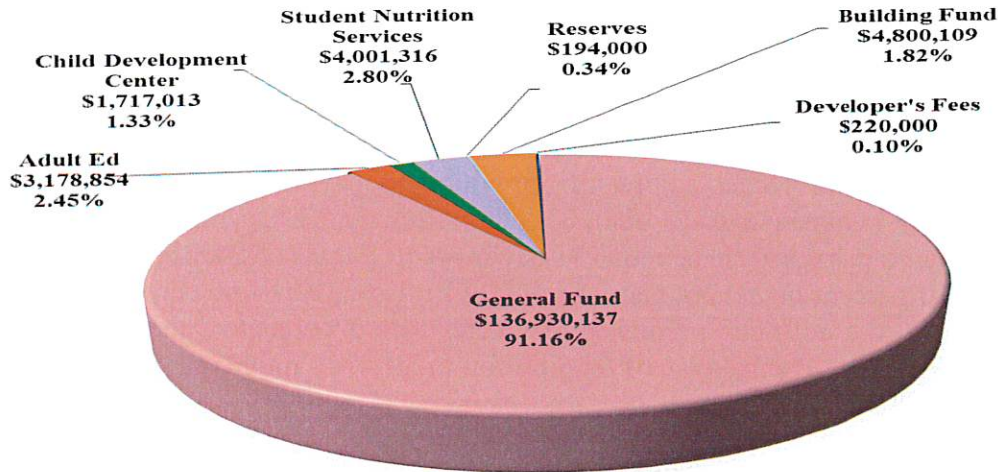
Universal Transitional Kindergarten:

The May Revision proposes a series of investments beginning in 2022-23 to incrementally establish universal transitional kindergarten, creating a "14th grade" of public education by 2024-25. Universal transitional kindergarten would be phased-in over four years, with local educational agencies able to use 2021-22 for planning and infrastructure development, and additional access for four-year-olds, increased in increments of three months of age per year from 2022-23 through 2024-25, when all four-year-olds would be eligible. The costs of this plan are anticipated to be approximately \$900 million in 2022-23, growing to \$2.7 billion in 2024-25.

2021-22 District Budget Assumptions

With the 2020-21 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. Please see the estimated actual income statement on page 11. The following is an overview of the estimated revenue of 2021-22 by fund for the entire District:

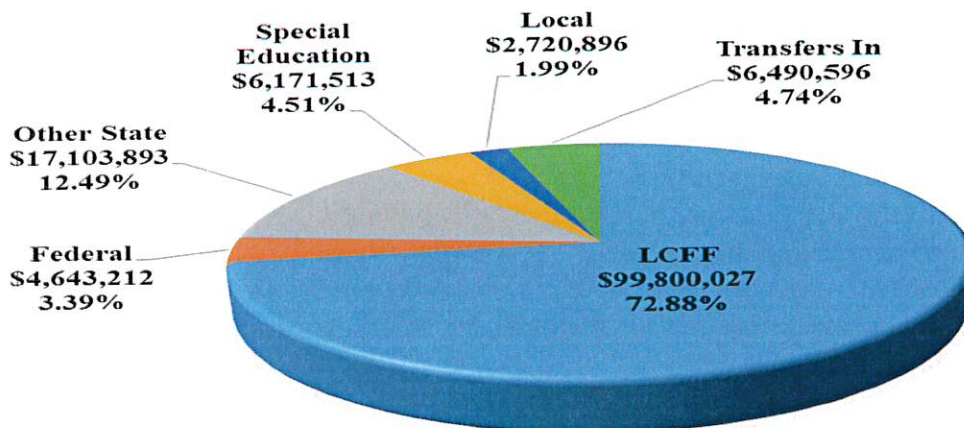
2021-22 All Fund Revenue at a Glance



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 the District operations. For the coming year, the Governor's May Revision proposed a cost of living adjustment of 5.07%. The District's total LCFF revenue is projected at \$99,800,027 for the 2021-22 school year. Here is an overview of the District's General Fund revenue projection:

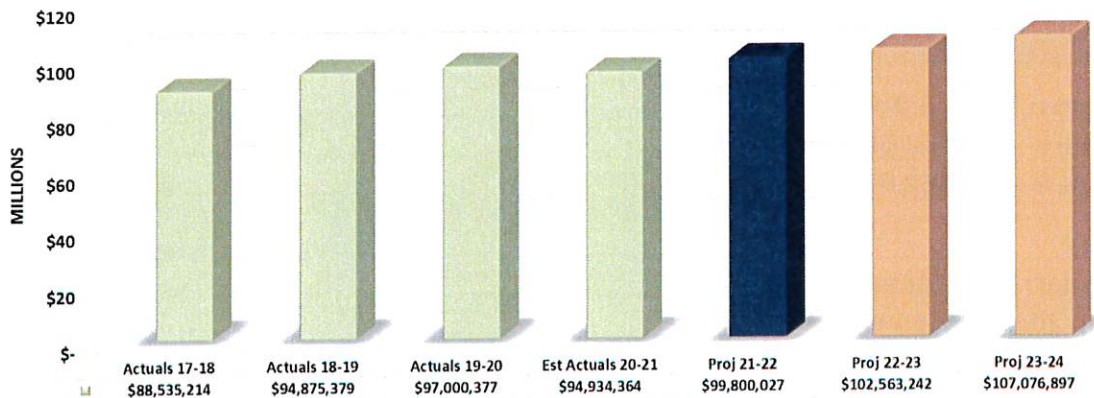
2021-22 General Fund Revenue Projection Overview



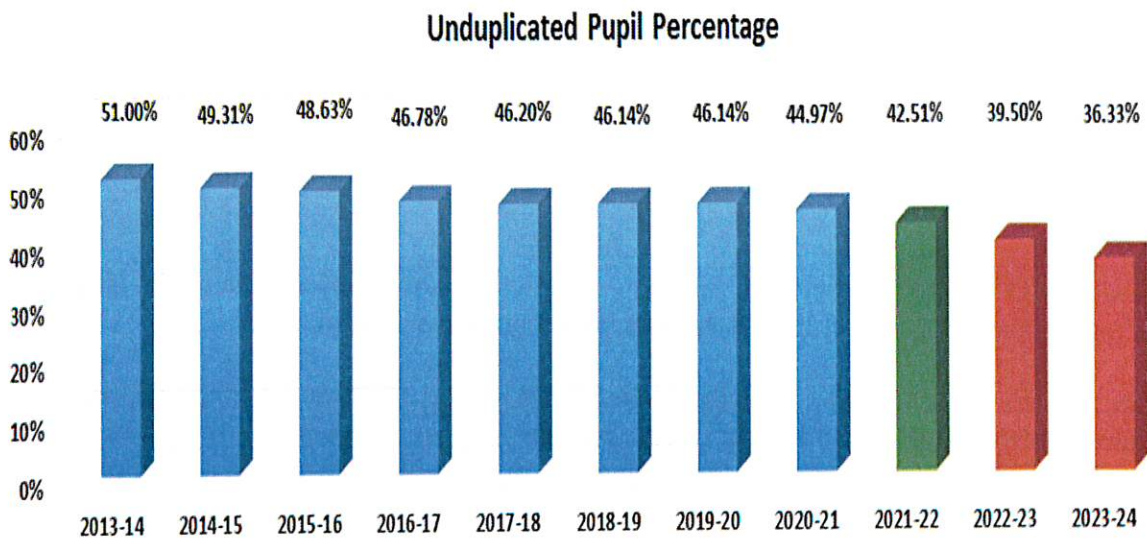
The LCFF revenue is about 73% of the total General Fund Revenue, the following are the factors used in the calculation.

LCFF Factor	2021-22
ADA	10,065
COLA	5.07%
Supplemental Student %	42.51%

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



One of the important factors that will impact our LCFF funding is the supplemental %. The supplemental funding calculation is 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 decreased throughout the years:



Currently, our supplemental funding projection is at \$7,753,521 for the 2021-22 year; \$7,447,027 for the 2022-23 year and \$7,195,609 for the 2023-24 year.

During the 2014-15 school year, Governor Brown provided a one-time funding, called “Discretionary funding” to support the District's operations. After Governor Newsom took office in the 2019-20 school year, he suspended that funding. Fortunately, the State and Federal government provided additional one-time funding to help the District to purchase personal protection equipment (PPE), technology equipment and other supplies and materials to get through the COVID-19 pandemic.

Here is a summary of the one-time funding that were included in the budget:

- \$477,511 for Elementary and Secondary School Emergency Relief (ESSER)
- \$316,717 for Governor’s Emergency Education Relief (GEER)
- \$6,972,434 for Expanded Learning Opportunity Grant (ELO)

Following are other revenue assumptions used in the projection:

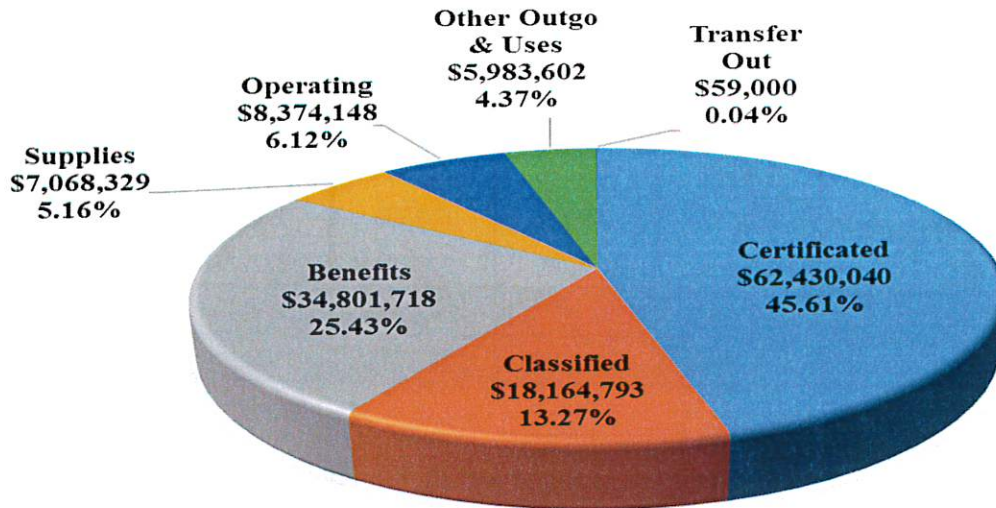
2021-22 Revenue Assumptions	
Mandated Block Grant	
Grade K – 8: \$32.66/ADA	\$226,987
Grade 9 – 12: \$62.87/ADA	\$197,538
Lottery	
Regular: \$150/Annual ADA	\$1,733,400
Prop 20: \$49/Annual ADA	\$565,166
Interest Revenue	\$215,000
Lease & Fees	\$175,181
Parcel Tax Revenue @ \$84/parcel	\$1,568,897

2021-22 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 \$136,881,630.



84% of total expenditures are for employees' salary and benefits. The table below is a summary of the full time equivalent (FTE) projected:

2021-22	General Fund Unrestricted	Categorical Programs	Special Education Program	Total General Fund FTE
Certificated	433.90	4.10	84.00	522.00
Certificated Administrator	34.50	1.20	5.00	40.70
Classified	152.90	22.25	106.84	281.98
Classified Manager	6.47	5.63	2.00	14.10
*FTE Total	627.77	33.18	197.84	858.78

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

The following are the major expenditure changes in 2021-22 compared to 2020-21.

- Step and column movement of \$1,750,000 is estimated based on 2020-21 year staffing level.
- Salary schedule improvement of 4% from 2020-21 year is carried forward into the new fiscal year. The total cost with statutory benefits for all District employees is projected at \$3,582,527.
- The District has agreed to a \$100 per month medical cap increase effective July 1, 2021 for all eligible employees. This will increase our total medical cap to \$16,166 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 \$8,995,127 for all active employees and \$453,000 for retirees. These costs are normally adjusted during the First Interim, after open enrollment.
- The total statutory benefits are projected at \$25,353,591, including a \$6,200,000 state funded STRS on-behalf payment. The following estimated rates are used in the calculation:

History and projection of the total Statutory Benefit Rates:

	18-19	19-20	20-21	21-22	22-23	23-24
STRS (Certificated)	16.28%	17.10%	16.15%	16.00%	19.10%	19.10%
PERS (Classified)	18.06%	19.72%	20.70%	22.91%	26.10%	27.10%
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%	0.05%	1.23%	0.20%	0.20%
Worker's Comp	1.76%	1.87%	1.92%	2.02%	2.12%	2.23%
Total Certificated	19.54%	20.47%	19.57%	20.70%	22.87%	22.98%
Total Classified	27.52%	29.29%	30.32%	33.81%	36.07%	37.18%

- Supplies and Other Operating Expenditures

All prior year program deferred revenue and ending fund balances of <\$3,016,675> are taken out of the budget. We assume that they will be fully spent in 2020-21. After the 2020-21 books are closed, we will add in the program deferred revenue and ending fund balances to the 2021-22 budget.

Other major increases in expenditures include:

- Utilities: Water, Gas and Electricity, Waste Disposal: \$395,000
- Liability Insurance Premium: \$125,675
- Special Education Non-Public School Tuition and County Program Cost: \$286,231

General Fund Projected 2021-22 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 2021-22 General Fund projected ending fund balance is \$4,596,896.

2021-22 Ending Fund Balance	
Designated for Economic Uncertainty (3% Required Reserve)	\$4,106,449
Revolving Cash	\$15,000
Stores & Prepaid	\$475,447
Total	\$4,596,896

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. The Governor's May revision information was used as our assumptions for the projections.

Here are the Factors that were used for the LCFF Calculation:

LCFF Factors	2020-21	2021-22	2022-23	2023-24
ADA	10,011	10,065	10,155	10,350
COLA	0.00%	5.07%	2.48%	3.11%
Supplemental Students	44.97%	42.51%	39.50%	36.33%
LCFF Revenue	\$94,934,364	\$99,800,027	\$102,563,242	\$107,076,897

General Fund Multi-Year Projections Summary:

	Est. Actuals	Proposed	Future Projections	
	2020-21	2021-22	2022-23	2023-24
Beginning Balance	\$9,813,869	\$4,548,389	\$4,596,896	\$4,474,857
Revenue Before Transfers In	\$127,883,251	\$130,439,541	\$125,436,094	\$128,380,852
Expenditures Before Transfer out	\$134,627,439	\$136,822,630	\$135,269,601	\$138,765,453
Transfers In from Other Funds: Building Fund	\$1,450,000	\$1,450,000	\$1,450,000	\$6,011,402
Transfers In from: Strategic Reserve - Operation	\$0	\$3,917,697	\$7,197,569	\$3,414,176
Transfers In from: Strategic Reserve - RDA	\$528,708	\$622,899	\$622,899	\$622,899
Transfers In from: Post-Retirement Fund	\$0	\$500,000	\$500,000	\$500,000
Total Transfers In from Other Funds	\$1,978,708	\$6,490,596	\$9,770,468	\$10,548,477
Transfers Out to Other Funds	(\$500,000)	(\$59,000)	(\$59,000)	(\$59,000)
Ending Balance	\$4,548,389	\$4,596,896	\$4,474,857	\$4,579,734
3% Required Reserve	\$4,053,823	\$4,106,449	\$4,059,857	\$4,164,734
Other Reserves and C/O	\$494,566	\$490,447	\$415,000	\$415,000
Amount Needed to Balance the Budget	\$0	\$0	\$0	\$0

Closing

Based on the current available information that has been provided, the District's budget will be balanced through the year of 2023-2024 with the help of our reserves. Since the State and Federal government provides 95% of the District's operating income source, the State's economic development will need to be closely monitored for the coming fiscal year.

The year of 2020 incurred a dramatic economic downturn due to the COVID-19 pandemic. While the pandemic has greatly changed the manner in which we go about our daily lives, the economic recovery has been swift. A strong economic performance has made the State revenue swing from a \$54.0 billion deficit a year ago to a current-year surplus of \$75.7 billion. During this time last year, we were facing a potential 7.92% cut to our budget with fiscal uncertainties in the future. The Multi-Year projections were developed with 3 different scenarios, from the least to the greatest desirable options. A budget shortfall ranging from \$6.5 million to \$21.6 million was estimated. With this unprecedented surplus one year later, the District is very grateful that the Governor is investing the additional resources into Education. District operated programs such as Adult Education will anticipate a healthy ending fund balance of \$2,375,244, as well as the Student Nutrition program with an ending fund balance of \$1,149,004. The Child Development Center had a deficit in the past and required contributions from the General Fund. This year the program is financially self-supportive.

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. The District's Parcel tax revenue will expire on June 30, 2023. It generates a steady income of about \$1.6 million to support the District's core academic programs. With the uncertainty of the future parcel tax income it has not been included in the 2023-2024 projection.

As the District prepares for full-time, in-person learning, the hope for the future is to return to a sense of normalcy. The increased revenue in the May Revision's proposal will help the District to continue offering high quality education and support services to all of our children and families. In December 2021, we will provide the First Interim, which is our first major budget update. We are looking forward to a better year ahead for our County and District.

Milpitas Unified School District
2020/21 Estimated Actual for All Funds

Object #	Categories	General Fund						TOTAL Rest./Unrest.
		Unrestricted F010	Parcel Tax F040	Total Unrestricted	Categorical F060	Special Ed. F080	Total Restricted	
8010-8099	Revenues	\$ 94,934,364		\$ 94,934,364				\$ 94,934,364
8100-8299	LCFF							
8300-8599	Federal	\$ 8,070,654		\$ 8,070,654		\$ 2,082,570	\$ 8,739,405	\$ 8,739,405
8600-8799	Other State	\$ 1,245,000	\$ 1,568,897	\$ 2,813,897		\$ 713,569	\$ 6,312,805	\$ 14,383,459
8910-8929	Local	\$ 1,978,708		\$ 1,978,708		\$ 5,994,643	\$ 7,012,126	\$ 9,826,023
8950-8959	Other Authorized Interfund Transfer In							\$ 1,978,708
8980-8999	Proceeds Fr Sale of Bonds							
	Contrib to Special Ed. & Other Restr. Fd	\$ (18,568,097)		\$ (18,568,097)		\$ 14,920,040	\$ 18,568,097	\$ -
	Total Revenues	\$ 87,660,629	\$ 1,568,897	\$ 89,229,526		\$ 23,710,822	\$ 40,632,433	\$ 129,861,959
1000-1999	Expenditures							
2000-2999	Certificated Salaries	\$ 47,758,303	\$ 1,187,940	\$ 48,946,243		\$ 8,276,218	\$ 10,606,335	\$ 59,552,578
3000-3999	Classified Salaries	\$ 8,302,593		\$ 8,302,593		\$ 4,092,963	\$ 8,859,310	\$ 17,161,903
4000-4999	Employee Benefits	\$ 24,261,183	\$ 380,957	\$ 24,642,140		\$ 4,496,427	\$ 6,897,057	\$ 31,539,197
5000-5999	Books & Supplies	\$ 4,749,625		\$ 4,749,625		\$ 312,746	\$ 5,437,679	\$ 10,187,304
6000-6999	Contracted Services	\$ 5,091,232		\$ 5,091,232		\$ 3,497,652	\$ 4,906,435	\$ 9,997,667
7100-7299	Capital Outlay						\$ 230,014	\$ 230,014
7300-7399	Other Outgo (including transf ind/direct)	\$ 3,701,192		\$ 3,701,192		\$ 2,324,816	\$ 2,324,816	\$ 6,026,008
7400-7499	Transfers of Indirect/Direct Support Costs	\$ (1,168,101)		\$ (1,168,101)		\$ 710,000	\$ 1,100,869	\$ (67,232)
	Other Outgo (including transf ind/direct)							\$ -
	Total Expenditures	\$ 92,696,027	\$ 1,568,897	\$ 94,264,924		\$ 23,710,822	\$ 40,362,515	\$ 134,627,439
7600-7699	Other Sources/Uses	\$ 500,000		\$ 500,000				\$ 500,000
	Total Fund Expenditures	\$ 93,196,027	\$ 1,568,897	\$ 94,764,924		\$ 23,710,822	\$ 40,362,515	\$ 135,127,439
	Net Increase/Decrease to Fund Balance	\$ (5,535,398)	\$ -	\$ (5,535,398)		\$ -	\$ 269,919	\$ (5,265,479)
	BEGINNING BALANCE	\$ 10,083,787	\$ -	\$ 10,083,787		\$ -	\$ (269,919)	\$ 9,813,868
	Net Change	\$ (5,535,398)	\$ -	\$ (5,535,398)		\$ -	\$ 269,919	\$ (5,265,479)
	ENDING BALANCE	\$ 4,548,389	\$ -	\$ 4,548,389		\$ -	\$ 0	\$ 4,548,389

Milpitas Unified School District
2020/21 Estimated Actual for All Funds

Object #	Categories	Adult Education F110	Child Development F120	Child Nutrition Service F130	Deferred Maintenance F140	Special Reserve F170	Post Retirement F200	Building F210	Building Bond F213	Capital Facilities F250	DISTRICT TOTAL
	Revenues										
8010-8099	LCFF										\$ 94,934,364
8100-8299	Federal	\$ 413,213	\$ 283,542	\$ 4,038,679							\$ 13,474,839
8300-8599	Other State	\$ 2,785,977	\$ 1,131,872	\$ 288,512							\$ 18,589,820
8600-8799	Local	\$ 52,667	\$ 156,810	\$ 34,628	\$ 1,200	\$ 200,000	\$ 23,790	\$ 5,030,175	\$ 692,922	\$ 770,000	\$ 16,785,215
8910-8929	Other Authorized Interfund Transfer In				\$ 450,000	\$ 500,000					\$ 2,928,708
8950-8959	Proceeds Fr Sale of Bonds										\$ -
8980-8999	Contrib to Special Ed. & Other Restr. Fd										\$ -
	Total Revenues	\$ 3,251,857	\$ 1,572,224	\$ 4,361,819	\$ 451,200	\$ 700,000	\$ 23,790	\$ 5,030,175	\$ 692,922	\$ 770,000	\$ 146,715,946
	Expenditures										
1000-1999	Certificated Salaries	\$ 898,800	\$ 591,185								\$ 61,042,563
2000-2999	Classified Salaries	\$ 391,621	\$ 496,066	\$ 1,594,992			\$ 486,876	\$ 23,389			\$ 20,154,847
3000-3999	Employee Benefits	\$ 457,053	\$ 445,049	\$ 846,693			\$ 246,048	\$ 14,664	\$ 11,281		\$ 33,559,985
4000-4999	Books & Supplies	\$ 127,313	\$ 26,794	\$ 992,416	\$ 37,200		\$ 41,993	\$ 1,731,746			\$ 13,144,766
5000-5999	Contracted Services	\$ 38,429	\$ 60,020	\$ 32,515	\$ 249,560		\$ 180,340	\$ 838,376	\$ 76,671		\$ 11,473,578
6000-6999	Capital Outlay			\$ 94,534	\$ 284,000			\$ 39,594,418			\$ 40,202,966
7100-7299	Other Outgo (including transf ind/direct)							\$ 1,160,543			\$ -
7300-7399	Transfers of Indirect/Direct Support Costs	\$ 67,232									\$ -
7400-7499	Other Outgo (including transf ind/direct)										\$ -
	Total Expenditures	\$ 1,980,448	\$ 1,619,114	\$ 3,561,150	\$ 570,760	\$ -	\$ -	\$ 2,115,800	\$ 42,179,204	\$ 111,341	\$ 186,765,256
7600-7699	Other Sources/Uses					\$ 528,708		\$ 1,900,000			\$ 2,928,708
	Total Fund Expenditures	\$ 1,980,448	\$ 1,619,114	\$ 3,561,150	\$ 570,760	\$ 528,708	\$ -	\$ 4,015,800	\$ 42,179,204	\$ 111,341	\$ 189,693,964
	Net Increase/Decrease to Fund Balance	\$ 1,271,409	\$ (46,890)	\$ 800,669	\$ (119,560)	\$ 171,292	\$ 23,790	\$ 1,014,375	\$ (41,486,282)	\$ 658,659	\$ (42,978,018)
	BEGINNING BALANCE	\$ 834,757	\$ 96,411	\$ 395,195	\$ 119,560	\$ 16,340,334	\$ 1,779,629	\$ 17,115,399	\$ 58,557,773	\$ 5,332,785	\$ 110,385,711
	Net Change	\$ 1,271,409	\$ (46,890)	\$ 800,669	\$ (119,560)	\$ 171,292	\$ 23,790	\$ 1,014,375	\$ (41,486,282)	\$ 658,659	\$ (42,978,018)
	ENDING BALANCE	\$ 2,106,166	\$ 49,521	\$ 1,195,864	\$ -	\$ 16,511,626	\$ 1,803,419	\$ 18,129,774	\$ 17,071,491	\$ 5,991,444	\$ 67,407,693

Milpitas Unified School District
2021/22 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	\$ 99,800,027	\$ -	\$ 99,800,027	\$ -	\$ -	\$ -	\$ 99,800,027
8100-8299	Federal	\$ -	\$ -	\$ -	\$ 2,565,201	\$ 2,078,011	\$ 4,643,212	\$ 4,643,212
8300-8599	Other State	\$ 8,357,925	\$ -	\$ 8,357,925	\$ 8,026,295	\$ 719,673	\$ 8,745,968	\$ 8,745,968
8600-8799	Local	\$ 799,825	\$ 1,568,897	\$ 2,368,722	\$ 352,174	\$ 6,171,513	\$ 6,523,687	\$ 8,892,409
8910-8929	Other Authorized Interfund Transfer In	\$ 6,490,596	\$ -	\$ 6,490,596	\$ -	\$ -	\$ -	\$ 6,490,596
8950-8959	Proceeds Fr Sale of Bonds	\$ -	\$ -	\$ -	\$ 3,906,536	\$ 16,385,073	\$ -	\$ -
8980-8999	Contrib to Special Ed. & Other Restr. Fd	\$ (20,291,609)	\$ -	\$ (20,291,609)	\$ -	\$ -	\$ 20,291,609	\$ -
	Total Revenues	\$ 95,156,764	\$ 1,568,897	\$ 96,725,661	\$ 14,850,206	\$ 25,354,270	\$ 40,204,476	\$ 136,930,137
	Expenditures							
1000-1999	Certificated Salaries	\$ 48,561,993	\$ 1,043,766	\$ 49,605,759	\$ 3,719,534	\$ 9,104,747	\$ 12,824,281	\$ 62,430,040
2000-2999	Classified Salaries	\$ 9,928,094	\$ -	\$ 9,928,094	\$ 3,278,597	\$ 4,958,102	\$ 8,236,699	\$ 18,164,793
3000-3999	Employee Benefits	\$ 26,534,166	\$ 525,131	\$ 27,059,297	\$ 2,252,354	\$ 5,490,067	\$ 7,742,421	\$ 34,801,718
4000-4999	Books & Supplies	\$ 2,258,999	\$ -	\$ 2,258,999	\$ 4,485,809	\$ 323,521	\$ 4,809,330	\$ 7,068,329
5000-5999	Contracted Services	\$ 5,201,155	\$ -	\$ 5,201,155	\$ 841,207	\$ 2,326,786	\$ 3,167,993	\$ 8,369,148
6000-6999	Capital Outlay	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
7100-7299	Other Outgo (including transf ind/direct)	\$ 3,649,861	\$ -	\$ 3,649,861	\$ -	\$ 2,431,047	\$ 2,431,047	\$ 6,080,908
7300-7399	Transfers of Indirect/Direct Support Costs	\$ (1,085,011)	\$ -	\$ (1,085,011)	\$ 267,705	\$ 720,000	\$ 987,705	\$ (97,306)
7400-7499	Other Outgo (including transf ind/direct)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expenditures	\$ 95,049,257	\$ 1,568,897	\$ 96,618,154	\$ 14,850,206	\$ 25,354,270	\$ 40,204,476	\$ 136,822,630
7600-7699	Other Sources/Uses	\$ 59,000	\$ -	\$ 59,000	\$ -	\$ -	\$ -	\$ 59,000
	Total Fund Expenditures	\$ 95,108,257	\$ 1,568,897	\$ 96,677,154	\$ 14,850,206	\$ 25,354,270	\$ 40,204,476	\$ 136,881,630
	Net Increase/Decrease to Fund Balance	\$ 48,507	\$ -	\$ 48,507	\$ -	\$ -	\$ -	\$ 48,507
	BEGINNING BALANCE	\$ 4,548,389	\$ -	\$ 4,548,389	\$ -	\$ -	\$ -	\$ 4,548,389
	Net Change	\$ 48,507	\$ -	\$ 48,507	\$ -	\$ -	\$ -	\$ 48,507
	ENDING BALANCE	\$ 4,596,896	\$ -	\$ 4,596,896	\$ -	\$ -	\$ -	\$ 4,596,896

Milpitas Unified School District
2021/22 Adoption for All Funds

Object #	Categories	Adult Education F110	Child Development F120	Child Nutrition Service F130	Deferred Maintenance F140	Special Reserve F170	Post Retirement F200	Building F210	Building Bond F213	Capital Facilities F250	DISTRICT TOTAL
	Revenues										
8010-8099	LCFF										\$ 99,800,027
8100-8299	Federal	\$ 413,213	\$ 129,441	\$ 3,686,059	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,871,925
8300-8599	Other State	\$ 2,682,705	\$ 1,155,103	\$ 288,512	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,230,213
8600-8799	Local	\$ 23,936	\$ 432,469	\$ 26,745	\$ 1,200	\$ 170,000	\$ 24,000	\$ 4,498,909	\$ 400,000	\$ 220,000	\$ 14,689,668
8910-8929	Other Authorized Interfund Transfer In	\$ 59,000	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,849,596
8950-8959	Proceeds Fr Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 209,000,000	\$ -	\$ 209,000,000
8980-8999	Contrib to Special Ed. & Other Restr. Fd	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Revenues	\$ 3,178,854	\$ 1,717,013	\$ 4,001,316	\$ 301,200	\$ 170,000	\$ 24,000	\$ 4,498,909	\$ 209,400,000	\$ 220,000	\$ 360,441,429
	Expenditures										
1000-1999	Certificated Salaries	\$ 1,409,521	\$ 614,275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,453,836
2000-2999	Classified Salaries	\$ 503,555	\$ 528,341	\$ 1,752,403	\$ -	\$ -	\$ -	\$ 518,574	\$ -	\$ 23,389	\$ 21,491,055
3000-3999	Employee Benefits	\$ 767,428	\$ 516,810	\$ 1,058,928	\$ -	\$ -	\$ -	\$ 315,118	\$ 51,877	\$ 12,106	\$ 37,523,985
4000-4999	Books & Supplies	\$ 55,015	\$ 14,354	\$ 1,230,900	\$ 21,640	\$ -	\$ -	\$ 47,993	\$ 3,250,605	\$ -	\$ 11,688,836
5000-5999	Contracted Services	\$ 76,951	\$ 92,754	\$ 5,945	\$ 104,560	\$ -	\$ -	\$ 612,223	\$ 26,907,485	\$ 106,671	\$ 36,275,737
6000-6999	Capital Outlay	\$ -	\$ -	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ 196,261,524	\$ -	\$ 196,441,524
7100-7299	Other Outgo (including transf ind/direct)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,080,908
7300-7399	Transfers of Indirect/Direct Support Costs	\$ 97,306	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,209,602	\$ -	\$ -	\$ -
7400-7499	Other Outgo (including transf ind/direct)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expenditures	\$ 2,909,776	\$ 1,766,534	\$ 4,048,176	\$ 301,200	\$ -	\$ -	\$ 2,703,510	\$ 226,471,491	\$ 142,166	\$ 375,165,483
7600-7699	Other Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ 4,540,596	\$ 500,000	\$ 1,750,000	\$ -	\$ -	\$ 6,849,596
	Total Fund Expenditures	\$ 2,909,776	\$ 1,766,534	\$ 4,048,176	\$ 301,200	\$ 4,540,596	\$ 500,000	\$ 4,453,510	\$ 226,471,491	\$ 142,166	\$ 382,015,079
	Net Increase/Decrease to Fund Balance	\$ 269,078	\$ (49,521)	\$ (46,860)	\$ -	\$ (4,370,596)	\$ (476,000)	\$ 45,399	\$ (17,071,491)	\$ 77,834	\$ (21,573,650)
	BEGINNING BALANCE	\$ 2,106,166	\$ 49,521	\$ 1,195,864	\$ -	\$ 16,511,626	\$ 1,803,419	\$ 18,129,774	\$ 17,071,491	\$ 5,991,444	\$ 67,407,694
	Net Change	\$ 269,078	\$ (49,521)	\$ (46,860)	\$ -	\$ (4,370,596)	\$ (476,000)	\$ 45,399	\$ (17,071,491)	\$ 77,834	\$ (21,573,650)
	ENDING BALANCE	\$ 2,375,244	\$ -	\$ 1,149,004	\$ -	\$ 12,141,030	\$ 1,327,419	\$ 18,175,173	\$ -	\$ 6,069,278	\$ 45,834,044

Milpitas Unified School District
2021-22 Adoption

	Description	Actual 2019-20	Estimated Actual 2020-21	Adoption 2021-22	Projection Y1 2022-23	Projection Y2 2023-24
1	ADA	10,010.73	10,010.73	10,065.00	10,155.00	10,350.00
2	COLA (%)	3.26%	0.00%	5.07%	2.48%	3.11%
3	Supplemental Funding %	46.14%	44.97%	42.51%	39.50%	36.33%
4	LCFF Deficit Factor	0.00%	0.00%	0.00%	0.00%	0.00%
5	Beginning Balance Unrestricted	\$9,060,478	\$6,797,193	\$4,053,823	\$4,106,449	\$4,059,857
6	Beginning Balance Restricted	\$5,126,888	\$3,016,675	\$494,566	\$490,447	\$415,000
7	Total Beginning Balance	\$14,187,366	\$9,813,868	\$4,548,389	\$4,596,896	\$4,474,857
8	LCFF Sources/Excess Property Tax	97,000,377	94,934,364	99,800,027	102,563,242	107,076,897
9	Federal Revenues	3,948,555	8,739,405	4,643,212	3,848,984	3,848,984
10	State Revenues	12,365,956	14,383,459	17,103,893	10,131,459	10,131,459
11	Other Local Revenues	8,309,506	9,826,023	8,892,409	8,892,409	7,323,512
12	TOTAL REVENUES	\$121,624,394	\$127,883,251	\$130,439,541	\$125,436,094	\$128,380,852
13	Certificated Salaries	56,666,579	59,552,578	62,430,040	64,050,040	66,090,040
14	Classified Salaries	16,458,225	17,161,903	18,164,793	17,828,450	18,225,992
15	Benefits - Statutory	22,573,429	22,616,014	25,353,591	26,487,160	27,395,470
16	Benefits - H & W	8,576,381	8,923,183	9,448,127	9,641,127	9,791,127
17	Books, Supplies, Services, Utilities and Equipment	23,400,410	26,373,761	21,426,079	17,262,824	17,262,824
18	TOTAL EXPENDITURES	\$127,675,024	\$134,627,439	\$136,822,630	\$135,269,601	\$138,765,453
19	Excess (Deficiency) of Revenues over Expenditures	(\$6,050,630)	(\$6,744,188)	(\$6,383,089)	(\$9,833,507)	(\$10,384,601)
20	Transfers In Other Funds 8910-8929:					
21	Building Fund	1,450,000	1,450,000	1,450,000	1,450,000	5,971,402
22	Special Reserve -Operations Account	0	0	3,917,697	7,197,569	3,454,176
23	Special Reserve - RDA Account	786,132	528,708	622,899	622,899	622,899
24	Post Retirement Fund	0	0	500,000	500,000	500,000
25	Total Transfer From Reserve	2,236,132	1,978,708	6,490,596	9,770,468	10,548,477
26	Transfers Out to Other Funds 7600 - 7699					
27	Adult Ed	(59,000)	0	(59,000)	(59,000)	(59,000)
28	Child Development Center	0	0	0	0	0
29	Special Reserve/ Strategic Fund	(500,000)	(500,000)	0	0	0
30	Student Nutrition Fund	0	0	0	0	0
31	Total Excess include transfers in/out	(4,373,498)	(5,265,479)	48,507	(122,039)	104,876
32	Ending Balance	\$9,813,868	\$4,548,389	\$4,596,896	\$4,474,857	\$4,579,734
33	Unrestricted Ending Balance as % of Total Expense	3.00%	3.01%	3.00%	3.00%	3.00%
34	Component of Ending Balance:					
35	3% Amount Required Reserve on Total Expenditures (AB 1200)	3,847,021	4,053,823	4,106,449	4,059,857	4,164,734
36	Other Reserves and C/O	3,016,675	494,566	490,447	415,000	415,000
37	Operational C/O	2,950,172	0	0	0	0

	2019-20	2020-21	2021-22	2022-23	2023-24
Special Reserve/Strategic Fund					
Beginning Fund Balance	11,831,282	12,041,713	12,241,713	8,494,016	3,386,447
Interest Revenue	210,431	200,000	170,000	90,000	67,729
Transfer out to General Fund	-	-	(3,917,697)	(5,197,569)	(3,454,176)
Projected Ending Fund Balance	12,041,713	12,241,713	8,494,016	3,386,447	-
RDA Settlement Transfer In	3,584,754	2,798,622	2,269,914	1,647,015	1,024,116
Transfer Out to General Fund	(786,132)	(528,708)	(622,899)	(622,899)	(622,899)
RDA Settlement Balance	2,798,622	2,269,914	1,647,015	1,024,116	401,217
Transfer in/(out) from GF - STRS/PERS	500,000	500,000	-	(2,000,000)	-
Reserve for STRS/PERS Cost Increase	1,500,000	2,000,000	2,000,000	-	-

Building Fund					
Beginning Fund Balance	14,587,851	17,115,399	18,129,774	18,175,173	18,628,139
Projected Revenues	6,549,942	5,030,175	4,498,909	4,498,909	3,675,883
Projected Expenditures	(2,172,394)	(2,115,800)	(2,703,510)	(2,295,943)	(2,258,490)
Transfer to Deferred Maintenance Fund	(400,000)	(450,000)	(300,000)	(300,000)	(300,000)
Transfers to General Fund	(1,450,000)	(1,450,000)	(1,450,000)	(1,450,000)	(5,971,402)
Projected Ending Fund Balance	17,115,399	18,129,774	18,175,173	18,628,139	13,774,130

Post-Retirement Fund					
Beginning Fund Balance	1,745,344	1,779,629	1,803,419	1,327,419	840,693
Interest Revenue	34,285	23,790	24,000	13,274	16,814
Transfers to General Fund	-	-	(500,000)	(500,000)	(500,000)
Projected Ending Fund Balance	1,779,629	1,803,419	1,327,419	840,693	357,507



**FUND 010
GENERAL FUND
UNRESTRICTED**

FUND 010 – GENERAL FUND/UNRESTRICTED

General Information

The District's 2021-22 Proposed Budget is based on the Governor's 2021 May Revision and the guidance from School Services of California's Financial Projections. It also includes the 2020-21 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.

For the coming year, the Governor's May Revision proposed a compounded 5.07% Cost of Living Adjustment (COLA) adjustment to the base grant. Our LCFF revenue is projected at \$99,800,027 with an estimated ADA of 10,065 and 42.51% for the unduplicated pupil count.

Salaries

Salaries reflect employee step and column changes, plus other staffing changes to date, such as retirement, resignation, and promotion. No salary improvement for 2021-22 is included in the projection.

Benefits

Changes to the fringe benefits have been included in the 2021-22 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 2021-22 expenditures projection. The carry-over from 2020-21 is not included. The estimated actuals for the fiscal year 2020-21 are based on the April 2021 financial reports.

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2021-22 BUDGET
GENERAL FUND UNRESTRICTED BY OBJECTS

	Actual 2018-19	Actual 2019-20	Estimated Actual 2020-21	Proposed 2021-22	Proposed Vs Estimated Actual
8 - Revenue					
8011 REVENUE LIMIT STATE AIDE-CY	21,966,591	19,271,080	32,744,469	37,599,212	4,854,743
8012 EDUCATION PROTECTION ACCT	2,022,022	2,002,522	2,002,080	2,013,000	10,920
8019 REVENUE LIMIT STATE AIDE-PR YR	16,341	13,366	-	-	-
8021 HOMEOWNERS EXEMPTION	280,422	281,271	276,000	276,000	-
8041 SECURED ROLL TAXES	40,189,112	43,669,886	46,591,815	46,591,815	-
8042 UNSECURED ROLL TAXES	4,687,474	4,651,240	4,862,000	4,862,000	-
8044 SUPPLEMENTAL TAXES	3,743,598	3,135,873	4,077,000	4,077,000	-
8045 EDUC REV AUGM FD ERAF	1,406,700	-325,800	-17,758,000	-17,758,000	-
8047 COMM REDEVELOPMT FUND	18,982,694	22,471,380	22,139,000	22,139,000	-
8096 TRNSFRS TO CHARTER IN LIEU TAX	-22,794	-21,685	-	-	-
8550 MANDATED COST REIMBURSEMT	2,424,739	415,766	414,679	424,525	9,846
8560 STATE LOTTERY REVENUE	2,037,409	1,740,373	1,695,128	1,733,400	38,272
8590 ALL OTHER STATE REVENUE	8,932,533	6,804,751	5,960,847	6,200,000	239,153
8650 LEASES AND RENTALS	168,060	169,538	169,540	175,181	5,641
8660 INTEREST	265,517	234,783	244,000	210,000	(34,000)
8689 ALL OTHER FEES AND CONTRCT	274,707	195,304	82,000	83,000	1,000
8699 ALL OTHER LOCAL REVENUE	1,584,944	1,781,538	749,460	331,644	(417,816)
8919 OTHER AUTH INTERFUND TRF IN	1,944,818	2,236,132	1,978,708	6,490,596	4,511,888
8980 CONTRIB FR UNRESTRD RESOURCES	-1,390,114	-1,390,114	-1,390,114	-1,390,114	-
8982 G/F CONTRIBUTION TO SP ED	-11,354,904	-12,813,029	-13,529,926	-14,994,959	(1,465,033)
8985 G/F CONTRIBUTION TO RTNE MAINT	-3,009,079	-3,588,329	-3,648,057	-3,906,536	(258,479)
8989 OTHER GENERAL FD CONTRIBUTIONS	-	-	-	-	-
8 - Revenue - Income	95,150,790	90,935,847	87,660,629	95,156,764	7,496,135
1 - Certificated Salaries					
1110 REG CLASSROOM TEACHERS	34,962,578	35,931,344	37,908,627	38,388,247	479,620
1112 MUSIC TEACHERS	490,227	605,356	594,758	594,758	-
1113 ISP TEACHERS	110,939	113,719	118,266	-	(118,266.00)
1114 SCIENCE TEACHER	222,917	318,007	376,318	509,534	133,216
1118 OTHER CERTIFICATED STIPENDS	404,359	435,354	455,384	482,615	27,231
1119 OTHER CE STIPENDS-NON CONTRCTD	255,873	235,544	142,139	188,000	45,861
1120 SUMMER SCHOOL TEACHERS	183,921	153,117	3,117	-	(3,117)

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2021-22 BUDGET
GENERAL FUND UNRESTRICTED BY OBJECTS

	Actual		Estimated Actual		Proposed		Proposed Vs	
	2018-19	2019-20	2020-21	2021-22	2021-22	Estimated Actual	Estimated Actual	
1150	582,874	638,005	200,000	300,000	300,000	100,000	100,000	
1151	414,288	270,214	88,021	156,500	156,500	68,479	68,479	
1191	189,436	148,970	63,529	48,165	48,165	(15,364)	(15,364)	
1192	10,431	40,951	-	-	-	-	-	
1193	208,901	203,822	47,444	289,720	289,720	242,276	242,276	
1205	105,236	43,148	109,145	109,145	109,145	-	-	
1210	815,514	827,692	1,068,254	847,850	847,850	(220,404)	(220,404)	
1230	195,857	219,414	210,746	216,183	216,183	5,437	5,437	
1234	800	400	-	-	-	-	-	
1272	106,575	153,351	179,533	183,493	183,493	3,960	3,960	
1274	2,000	4,000	2,000	2,000	2,000	-	-	
1295	-	-	2,500	-	-	(2,500)	(2,500)	
1305	2,182,880	2,365,865	2,531,763	2,586,171	2,586,171	54,408	54,408	
1306	2,318,742	2,271,292	1,826,087	1,756,737	1,756,737	(69,350)	(69,350)	
1307	30,907	35,112	21,240	-	-	(21,240)	(21,240)	
1310	483,053	549,756	574,832	740,383	740,383	165,551	165,551	
1330	328,827	322,654	262,556	311,760	311,760	49,204	49,204	
1360	236,429	242,239	251,929	251,929	251,929	-	-	
1390	380,847	420,013	440,553	220,277	220,277	(220,276)	(220,276)	
1391	110,446	57,296	5,000	-	-	(5,000)	(5,000)	
1952	356,233	495,970	262,712	358,526	358,526	95,814	95,814	
1953	12,730	13,028	11,850	20,000	20,000	8,150	8,150	
1 - Certificated Salaries - Expense	45,703,820	47,115,633	47,758,303	48,561,993	48,561,993	803,690	803,690	
2 - Classified Salaries								
2110	479,079	516,490	468,971	484,212	484,212	15,241	15,241	
2111	135,181	200,258	208,106	229,734	229,734	21,628	21,628	
2182	7,605	1,800	-	-	-	-	-	
2193	149,421	146,940	21,158	107,580	107,580	86,422	86,422	
2194	50,051	45,950	10,270	10,000	10,000	(270)	(270)	
2212	218,727	221,212	233,761	252,141	252,141	18,380	18,380	
2213	8,649	17,850	2,900	3,000	3,000	100	100	
2220	2,430,841	2,561,495	1,817,757	2,826,184	2,826,184	1,008,427	1,008,427	

**MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2021-22 BUDGET
GENERAL FUND UNRESTRICTED BY OBJECTS**

	Actual 2018-19	Actual 2019-20	Estimated Actual 2020-21	Proposed 2021-22	Proposed Vs Estimated Actual
2227 MAINTENANCE & OPER OVERTIME	243,398	154,731	22,000	68,000	46,000
2281 CLASS SUPP M.O.T.F. EXTRA HELP	11,802	1,197	-	-	-
2282 CLASS SUPPORT M.O.T.F. O.T.	11,992	8,951	-	-	-
2294 CLASS SUPP M.O.T.F. SUBS OTHER	244,185	166,452	70,200	111,200	41,000
2320 ADMIN ASSIST - CLASSIFIED	249,961	235,341	257,383	262,808	5,425
2340 ASSIST SUPERINTDNT-CLASSFD	153,734	105,003	110,244	110,263	19
2360 DIRECTORS-CLASSIFIED	255,947	237,556	59,582	226,531	166,949
2370 SUPERVISORS-CLASSIFIED	343,802	288,734	309,546	320,311	10,765
2371 CONTRACT/PURCHASING SPECIALIST	109,620	56,166	58,407	59,179	772
2385 CLASS SUPRVS-R-MANAGER	160,153	164,154	346,486	229,719	(116,767)
2396 GOVERNING BOARD MEMBERS	25,000	22,392	26,460	26,460	-
2410 REG PERSONNEL-CLERICAL	3,475,516	3,659,738	3,896,295	4,069,674	173,379
2480 OT-CLERICAL AND OFFICE SALARIE	8,769	5,236	4,650	4,000	(650)
2481 CLASS CLER OFFICE SAL EX HELP	27,179	5,370	10,286	4,000	(6,286)
2482 CLASS CLER OFFICE SAL OTHER	13,647	8,029	2,170	6,500	4,330
2491 CLASS CLER OFFICE SAL SUBS VAC	157,862	138,224	35,100	59,100	24,000
2915 SERV. CONTRACT- OTH CLASSIFIED	147,926	196,514	116,187	117,956	1,769
2923 STUDENTS - HOURLY - GENERAL FD	2,846	3,108	1,000	2,000	1,000
2981 OTHER CLASSIFIED- OVERTIME	4,206	2,011	-	-	-
2982 OTHER CLASSIFIED	390,895	403,612	213,675	337,542	123,867
2 - Classified Salaries - Expense	9,517,992	9,574,512	8,302,593	9,928,094	1,625,501
3 - Benefits					
3101 STRS - CERTIFICATED	15,236,996	14,542,190	13,521,464	13,871,015	349,551
3102 STRS - CLASSIFIED	37,363	38,746	16,505	17,372	867
3201 PERS - CERTIFICATED	93,427	64,733	83,753	28,333	(55,420)
3202 PERS - CLASSIFIED	2,347,246	1,611,719	1,590,459	2,195,948	605,489
3311 OASDI-CERTIFICATED	13,991	22,799	24,346	25,638	1,292
3312 OASDI-CLASSIFIED	505,757	513,465	483,260	571,969	88,709
3321 MEDICARE-CERTIFICATED	638,849	661,095	677,478	689,706	12,228
3322 MEDICARE-CLASSIFIED	135,451	135,723	123,118	145,202	22,084
3331 ALTERNATIVE RETRMT-CERTIFD	6,889	2,000	2,100	2,900	800
3332 ALTERNATIVE RETRMT-CLASSFD	31,369	29,306	19,069	25,498	6,429

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2021-22 BUDGET
GENERAL FUND UNRESTRICTED BY OBJECTS

	Actual 2018-19	Actual 2019-20	Estimated Actual 2020-21	Proposed 2021-22	Proposed Vs Estimated Actual
3401 HEALTH & WELFARE-CERTFD	4,648,908	4,761,825	4,874,551	5,021,706	147,155
3402 HEALTH & WELFARE-CLASSIFIED	1,352,659	1,430,707	1,348,148	1,617,518	269,370
3501 STATE UNEMPLOYMNT-CERTIFD	22,265	22,910	23,746	587,172	563,426
3502 STATE UNEMPLOYMNT-CLASSFD	4,656	4,673	4,157	119,846	115,689
3601 WORKERS COMP-CERTIFICATED	781,999	857,798	870,603	967,734	97,131
3602 WORKERS COMP-CLASSIFIED	163,551	174,868	157,503	199,609	42,106
3701 RETIREE BENEFITS-CERTIFICATD	294,949	240,225	278,609	280,000	1,391
3702 RETIREE BENEFITS-CLASSIFIED	205,280	199,157	145,314	150,000	4,686
3901 OTHER BENEFITS-CERTIFICATED	12,268	12,618	13,000	13,000	-
3902 OTHER BENEFITS-CLASSIFIED	3,680	3,832	4,000	4,000	-
3 - Benefits - Expense	26,537,552	25,330,390	24,261,183	26,534,166	2,272,983
4 - Supplies					
4110 BASIC TEXTBOOKS	-835	19,991	-	-	-
4210 BOOKS AND REFERENCE MATERIALS	319,406	52,695	94,619	46,250	(48,369)
4303 STORES - MAT'L & SUPPLIES	216,217	190,081	94,142	139,382	45,240
4306 MATERIALS/SUPP - OUTSIDE FOOD	79,875	60,788	6,984	25,200	18,216
4310 CLASSROOM/OFFICE SUPPLIES	1,375,874	1,213,711	3,718,154	1,185,476	(2,532,678)
4315 MEDICAL/HEALTH SUPPLIES	818	3,956	5,000	5,000	-
4316 UPS CHARGES	392	735	-	-	-
4318 SUPPLIES - FUEL & OIL	65,395	49,380	28,000	35,000	7,000
4320 SUBSCRIPTIONS	165,627	213,867	245,185	333,284	88,099
4322 COMPUTER SOFTWARE	107,817	359,043	294,891	362,857	67,966
4331 MATERIALS & SUPPLIES-CUSTODIAL	14,178	21,659	62,000	33,700	(28,300)
4400 NONCAPITALIZED EQUIPMENT	210,673	223,049	200,650	92,850	(107,800)
4710 FOOD	14,474	9,381	-	-	-
4 - Supplies - Expense	2,569,908	2,418,335	4,749,625	2,258,999	(2,490,626)
5 - Services					
5203 CONFERENCE/TRAIN/WKSH/MEETING	83,810	134,722	62,507	88,515	26,008
5211 MILEAGE STIPENDS	-597	-	-	-	-
5299 MILEAGE REIMBURSEMENT	12,726	3,090	761	921	160
5310 DUES AND MEMBERSHIPS	62,657	50,040	59,824	47,535	(12,289)

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2021-22 BUDGET
GENERAL FUND UNRESTRICTED BY OBJECTS

	Actual 2018-19	Actual 2019-20	Estimated Actual 2020-21	Proposed 2021-22	Proposed Vs Estimated Actual
5450	572,288	706,924	1,020,500	1,146,175	125,675
5451	-	-	10,000	10,000	-
5455	11,831	2,151	-	-	-
5501	211,304	216,865	354,000	400,000	46,000
5502	708,939	648,522	300,000	550,000	250,000
5503	174,332	158,214	152,500	155,000	2,500
5505	4,385	3,352	6,200	6,200	-
5506	483,748	546,218	553,500	650,000	96,500
5508	35,930	34,898	42,000	42,000	-
5509	1,300	313	1,300	1,300	-
5610	90,027	85,839	132,888	135,130	2,242
5613	4,142	8,263	13,325	15,900	2,575
5617	123,509	118,100	32,770	36,350	3,580
5620	148,213	158,393	168,246	164,201	(4,045)
5710	-998	-756	-1,690	-1,130	560
5711	-3,163	-2,565	-3,034	-2,934	100
5712	-	-1,976	-	-	-
5750	-528	-3	-680	-580	100
5751	-9,504	-4,976	-3,842	-3,238	604
5752	-3,888	-412	-	-	-
5758	21,885	5,925	-	1,500	1,500
5804	-	6,035	-	-	-
5805	41,700	48,500	44,500	46,000	1,500
5806	41,672	102,518	180	-	(180)
5807	356,701	296,063	1,310	15,652	14,342
5808	321,657	186,191	178,000	252,000	74,000
5809	1,577,449	1,425,703	1,358,370	1,153,353	(205,017)
5810	5,798	5,265	17,500	18,000	500
5811	32,861	25,716	2,160	3,260	1,100
5830	273,579	94,416	-	-	-
5838	8,934	12,611	10,000	36,000	26,000
5842	-	-	308,917	-	(308,917)
5843	9,237	24,237	18,000	2,000	(16,000)

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2021-22 BUDGET
GENERAL FUND UNRESTRICTED BY OBJECTS

	Actual 2018-19	Actual 2019-20	Estimated Actual 2020-21	Proposed 2021-22	Proposed Vs Estimated Actual
5846 LICENSING AGREEMENTS	5,840	26,668	60,374	42,750	(17,624)
5890 MISCELLANEOUS EXPENSES	146,127	200,773	34,331	10,000	(24,331)
5910 POSTAGE/UPS/FEDERAL EXPRESS	40,814	41,844	31,895	54,675	22,780
5930 TELEPHONE	59,001	64,602	61,000	61,000	-
5931 CELL PHONE/COMM DEVICE SERVICE	57,535	56,997	63,620	63,620	-
5 - Services - Expense	5,711,250	5,489,279	5,091,232	5,201,155	109,923
6 - Capital					
6210 ARCHITECT ENGINEERING FEES	2,350	-	-	-	-
6220 DSA PLAN CHECK FEES	34	-	-	-	-
6280 CONSTRUCTION TESTING	357	-	-	-	-
6290 INSPECTION	3,215	-	-	-	-
6490 EQUIPMENT - CAPITALIZED	45,847	15,238	-	-	-
6590 EQUIPMENT REPLACEMENT	-	-	-	-	-
6 - Capital - Expense	51,804	15,238	-	-	-
7 - Other Outgo					
7130 STATE SPECIAL SCHOOLS	8,588	8,582	9,800	9,800	-
7142 OTHR TUITN EXS COST TO C O E	56,925	50,000	50,000	50,000	-
7223 TRFR OF APPORTN TO JPA	3,525,110	3,445,287	3,278,613	3,251,988	(26,625)
7281 ALL OTHER TRFR TO DISTRICT	76,106	56,113	60,000	60,000	-
7283 ALL OTHER TRFR TO JPA	235,790	187,666	302,779	278,073	(24,706)
7310 INDIRECT COST-INTERPROGRAM	-697,083	-913,379	-1,100,869	-987,705	113,164
7350 INDIRECT COST INTER FUND	-114,622	-133,036	-67,232	-97,306	(30,074)
7438 DEBT SERVICE-INTEREST	370,150	-	-	-	-
7439 DEBT SERVICE-PRINCIPAL	712,407	-	-	-	-
7619 OTHER AUTH INTERFUND TRFR	539,000	559,000	500,000	59,000	(441,000)
7 - Other Outgo - Expense	4,712,371	3,260,233	3,033,091	2,623,850	(409,241)
Total Income	95,150,790	90,935,847	87,660,629	95,156,764	7,496,135
Total Expense	94,804,697	93,203,621	93,196,027	95,108,257	1,912,230

**MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2021-22 BUDGET
GENERAL FUND UNRESTRICTED BY OBJECTS
PARCEL TAXES**

	Actual 2018-19	Actual 2019-20	Estimated Actual 2020-21	Proposed 2021-22	Proposed Vs Estimated Actual
8 - Revenue					
8621 PARCEL TAXES	1,542,949	1,569,805	1,568,897	1,568,897	-
8 - Revenue - Income	1,542,949	1,569,805	1,568,897	1,568,897	-
1 - Certificated Salaries					
1110 REG CLASSROOM TEACHERS	630,579	774,894	704,709	680,280	(24,429)
1114 SCIENCE TEACHER	568,893	435,121	483,231	363,486	(119,745)
1 - Certificated Salaries - Expense	1,199,471	1,210,014	1,187,940	1,043,766	(144,174)
3 - Benefits					
3101 STRS - CERTIFICATED	195,281	206,914	190,230	155,605	(34,625)
3201 PERS - CERTIFICATED	-	-	13,730	71,256	57,526
3311 OASDI-CERTIFICATED	-	-	4,112	4,113	1
3321 MEDICARE-CERTIFICATED	16,847	16,982	16,362	15,136	(1,226)
3401 HEALTH & WELFARE-CERTIFD	110,057	113,186	134,241	245,100	110,859
3501 STATE UNEMPLOYMNT-CERTIFD	581	586	580	12,836	12,256
3601 WORKERS COMP-CERTIFICATED	20,471	21,857	21,702	21,085	(617)
3901 OTHER BENEFITS-CERTIFICATED	240	265	-	-	-
3 - Benefits - Expense	343,477	359,790	380,957	525,131	144,174
Total Income	1,542,949	1,569,805	1,568,897	1,568,897	-
Total Expense	1,542,949	1,569,805	1,568,897	1,568,897	-



**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 1.70% for 2021-22. The Federal, State, and Local revenues are projected to be \$2,071,405 less than 2020-21.

This includes:

- (\$1,779,130) - Prior year carryover is expected to be fully spent.
- (\$106,973) - Federal Grant: Comprehensive Support and Improvement (CSI) and Navy Junior Reserve Officer Training Program (NJROTC).
- (\$29,601) - State Grants: Tobacco Use Prevention Education.
- (\$766,354) - COVID-19 Federal and State Grant.
- \$352,174 - Various Local programs: KLA-Tencor Grant, Santa Clara Behavioral Services.
- \$258,479 - 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 determined by applying the approved rate to eligible expenditures. The California Department of Education's federally approved indirect cost rate is 4.62% for 2021-22.

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2021-22 BUDGET
GENERAL FUND - RESTRICTED CATEGORICAL BY OBJECTS

	Actual 2018-19	Actual 2019-20	Estimated Actual 2020-21	Proposed 2021-22	Proposed Vs Estimated Actual
8 - Revenue					
8290 ALL OTHER FEDERAL REVENUE	1,778,861	1,918,116	6,656,835	2,565,201	(4,091,634)
8560 STATE LOTTERY REVENUE	910,689	623,435	565,166	565,166	-
8590 ALL OTHER STATE REVENUE	1,360,153	1,323,532	5,034,070	7,461,129	2,427,059
8677 INTERAGENCY SERV BET LEAS	53,125	9,252	47,452	-	(47,452)
8699 ALL OTHER LOCAL REVENUE	619,131	461,145	970,031	352,174	(617,857)
8985 G/F CONTRIBUTION TO RTNE MAINT	3,009,079	3,588,329	3,648,057	3,906,536	258,479
8 - Revenue - Income	7,731,037	7,923,809	16,921,611	14,850,206	(2,071,405)
1 - Certificated Salaries					
1110 REG CLASSROOM TEACHERS	115,336	146,535	132,462	560,062	427,600
1118 OTHER CERTIFICATED STIPENDS	43,864	45,640	47,466	45,640	(1,826)
1119 OTHER CE STIPENDS-NON CONTRCTD	116,961	123,858	126,971	52,800	(74,171)
1120 SUMMER SCHOOL TEACHERS	75,553	202,497	281,580	2,121,846	1,840,266
1150 SUBSTITUTE - ILLNESS	162	364	-	-	-
1151 SUBSTITUTE - NON ILLNESS	47,722	36,715	291,782	7,809	(283,973)
1190 OTHER TEACHERS	162	-	455	-	(455)
1191 OTHER TEACHERS-EXTENDED DUTY	52,794	45,410	599,780	54,053	(545,727)
1192 TEACHERS-INSTR NON REGULAR	3,723	1,589	3,351	3,351	-
1210 COUNSELORS-CERTIFICATED	-	-	4,069	246,670	242,601
1230 PSYCHOLOGIST-CERTIFICATED	-	60,057	30,593	30,593	-
1306 VICE PRINCIPALS	-	-	114,324	-	(114,324)
1310 DIRECTORS-CERTIFICATED	102,358	157,335	163,571	165,024	1,453
1330 COORDINATORS-CERTIFICATED	32,714	50,288	123,237	184,410	61,173
1370 SUPERVISOR	-	-	67,434	-	(67,434)
1391 OTHER CERT. ADMINISTRATION	-	2,172	62,988	1,488	(61,500)
1952 OTHER CE TCHR SPEC ASSIGNMENT	271,130	254,821	280,054	245,788	(34,266)
1953 OTHER CE-TCHR NON-INSTR	2,031	-	-	-	-
1 - Certificated Salaries - Expense	864,510	1,127,281	2,330,117	3,719,534	1,389,417

**MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2021-22 BUDGET**

GENERAL FUND - RESTRICTED CATEGORICAL BY OBJECTS

	Actual 2018-19	Actual 2019-20	Estimated Actual 2020-21	Proposed 2021-22	Proposed Vs Estimated Actual
2 - Classified Salaries					
2110 CLASSIFIED INSTRUCTIONAL AIDES	181,556	156,090	173,206	660,147	486,941
2182 INST ASSIST-EXTRA HELP	7,190	7,934	11,805	8,918	(2,887)
2184 INSTRUCTIONAL AIDE -1:1	-	-	186,773	-	(186,773)
2194 CLASS INST ASSIST-SUB OTHER	2,722	14,927	18,506	-	(18,506)
2213 HEALTH CLERK SUB	-	-	1,890	-	(1,890)
2215 MENTAL HEALTH THERAPIST	-	-	10,003	257,400	247,397
2220 REG PERS - MAINT & OPER	926,241	1,073,234	1,994,836	1,133,499	(861,337)
2227 MAINTENANCE & OPER OVERTIME	1,001	6,697	2,245	-	(2,245)
2281 CLASS SUPP M.O.T.F. EXTRA HELP	327	531	100	-	(100)
2294 CLASS SUPP M.O.T.F. SUBS OTHER	-	1,685	13,623	-	(13,623)
2340 ASSIST SUPERINTDNT-CLASSFD	51,245	52,502	54,878	55,131	253
2360 DIRECTORS-CLASSIFIED	85,032	87,165	89,559	89,559	-
2370 SUPERVISORS-CLASSIFIED	301,847	373,231	350,678	361,999	11,321
2385 CLASS SUPRVR-MANAGER	208,080	209,914	214,673	215,098	425
2410 REG PERSONNEL-CLERICAL	320,400	339,851	349,714	353,725	4,011
2480 OT-CLERICAL AND OFFICE SALARIE	26	-	235	-	(235)
2481 CLASS CLER OFFICE SAL EX HELP	183	-	4,621	-	(4,621)
2491 CLASS CLER OFFICE SAL SUBS VAC	2,314	144	3,985	-	(3,985)
2915 SERV. CONTRACT- OTH CLASSIFIED	72,234	99,639	1,258,644	139,644	(1,119,000)
2923 STUDENTS - HOURLY - GENERAL FD	12,414	44,078	4,882	-	(4,882)
2982 OTHER CLASSIFIED	16	2,729	21,491	3,477	(18,014)
2 - Classified Salaries - Expense	2,172,828	2,470,351	4,766,347	3,278,597	(1,487,750)
3 - Benefits					
3101 STRS - CERTIFICATED	133,586	174,267	354,523	611,635	257,112
3102 STRS - CLASSIFIED	-	7,735	10,231	10,074	(157)
3201 PERS - CERTIFICATED	285	915	24,624	1,053	(23,571)
3202 PERS - CLASSIFIED	382,999	455,671	928,716	644,136	(284,580)
3212 EMPC CLASSIFIED	-	-	6,671	30,412	23,741
3311 OASDI-CERTIFICATED	312	434	8,460	339	(8,121)
3312 OASDI-CLASSIFIED	128,514	140,620	270,977	146,944	(124,033)
3321 MEDICARE-CERTIFICATED	12,459	16,299	33,445	54,025	20,580

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2021-22 BUDGET
GENERAL FUND - RESTRICTED CATEGORICAL BY OBJECTS

	Actual 2018-19	Actual 2019-20	Estimated Actual 2020-21	Proposed 2021-22	Proposed Vs Estimated Actual
3322 MEDICARE-CLASSIFIED	30,818	34,428	67,892	45,214	(22,678)
3331 ALTERNATIVE RETRMT-CERTIFD	248	276	-	-	-
3332 ALTERNATIVE RETRMT-CLASSFD	703	879	3,264	10,073	6,809
3401 HEALTH & WELFARE-CERTFD	45,431	53,472	77,804	143,893	66,089
3402 HEALTH & WELFARE-CLASSIFIED	278,727	289,698	479,056	335,133	(143,923)
3501 STATE UNEMPLOYMNT-CERTIFD	427	588	1,148	44,007	42,859
3502 STATE UNEMPLOYMNT-CLASSFD	1,070	1,208	2,311	37,426	35,115
3601 WORKERS COMP-CERTIFICATED	14,942	20,749	43,404	74,478	31,074
3602 WORKERS COMP-CLASSIFIED	37,729	45,084	87,220	62,691	(24,529)
3901 OTHER BENEFITS-CERTIFICATED	148	141	91	77	(14)
3902 OTHER BENEFITS-CLASSIFIED	754	769	793	744	(49)
3 - Benefits - Expense	1,069,152	1,243,233	2,400,630	2,252,354	(148,276)
4 - Supplies					
4110 BASIC TEXTBOOKS	171,739	1,317,445	508,790	508,611	(179)
4210 BOOKS AND REFERENCE MATERIALS	55,792	117,039	-591,814	124,365	716,179
4303 STORES - MAT'L & SUPPLIES	7,088	9,235	14,523	4,210	(10,313)
4306 MATERIALS/SUPP - OUTSIDE FOOD	8,789	3,402	5,240	5,187	(53)
4310 CLASSROOM/OFFICE SUPPLIES	537,314	332,664	3,926,458	3,715,505	(210,953)
4315 MEDICAL/HEALTH SUPPLIES	-	2,918	2,918	12,918	10,000
4320 SUBSCRIPTIONS	136,304	155,452	315,616	70,903	(244,713)
4322 COMPUTER SOFTWARE	50,102	48,295	180,705	21,405	(159,300)
4400 NONCAPITALIZED EQUIPMENT	299,427	82,207	762,497	22,705	(739,792)
4 - Supplies - Expense	1,266,555	2,068,657	5,124,933	4,485,809	(639,124)
5 - Services					
5203 CONFERENCE/TRAIN/WKSH/MEETING	77,391	87,366	184,315	19,164	(165,151)
5299 MILEAGE REIMBURSEMENT	804	484	1,050	1,050	-
5310 DUES AND MEMBERSHIPS	21,897	34,560	14,595	13,410	(1,185)
5505 LAUNDRY	1,097	587	1,000	1,000	-
5508 HOUSEKEEPING - PEST CONTROL	265	265	274	400	126
5610 EQUIPT MAINT AGREEMENT	506,266	550,973	321,271	320,807	(464)
5613 RENTALS - GENERAL	-	752	809	1,000	191

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2021-22 BUDGET
GENERAL FUND - RESTRICTED CATEGORICAL BY OBJECTS

	Actual 2018-19	Actual 2019-20	Estimated Actual 2020-21	Proposed 2021-22	Proposed Vs Estimated Actual
5617 REPAIRS - GENERAL	36,665	48,572	40,000	48,000	8,000
5710 INTERPROGRAM-COPY CTR	866	718	1,490	930	(560)
5711 INTERPROGRAM-POSTAGE	132	250	1,034	934	(100)
5712 INTERPROGRAM-BUS TRIPS	-	1,976	-	-	-
5752 INTERFUND-BUS TRIPS	3,497	412	-	-	-
5758 INTERFUND-FOOD SERVICE	2,908	758	200	500	300
5807 BUS/FIELD TRIP(OUTSIDE VENDOR)	41,336	37,504	17,588	2,588	(15,000)
5809 OTHER PROFESSIONAL SERV	596,596	627,341	758,587	383,847	(374,740)
5813 ADVERTISING-BIDS	968	-	7,052	14,000	6,948
5830 CONTRACTED SUBSTITUTES	78	1,511	1,512	1,512	-
5843 CONTRACTED SERVICES	-	6,000	5,076	5,000	(76)
5846 LICENSING AGREEMENTS	22,821	30,377	26,969	26,969	-
5890 MISCELLANEOUS EXPENSES	400	-	-	-	-
5910 POSTAGE/UPS/FEDERAL EXPRESS	87	18	96	96	-
5931 CELL PHONE/COMM DEVICE SERVICE	-	4,046	25,865	-	(25,865)
5 - Services - Expense	1,314,072	1,434,470	1,408,783	841,207	(567,577)
6 - Capital					
6210 ARCHITECT ENGINEERING FEES	55,993	17,215	-	-	-
6271 BUILDING IMPROVEMENT	142,947	1,053,649	183,977	-	(183,977)
6272 CONSTRUCTION MANAGEMENT FEES	55,600	39,788	-	-	-
6274 OTHER CONSTRUCTION	-	-	12,866	-	(12,866)
6290 INSPECTION	31,500	16,600	-	-	-
6490 EQUIPMENT - CAPITALIZED	-	5,898	33,171	-	(33,171)
6590 EQUIPMENT REPLACEMENT	-	5,999	-	5,000	5,000
6 - Capital - Expense	286,040	1,139,149	230,015	5,000	(225,014)
7 - Other Outgo					
7310 INDIRECT COST-INTERPROGRAM	177,777	246,395	390,869	267,705	(123,164)
7 - Other Outgo - Expense	177,777	246,395	390,869	267,705	(123,164)
Total Income	7,731,037	7,923,809	16,921,611	14,850,206	(2,071,405)
Total Expense	7,150,932	9,729,534	16,651,694	14,850,206	(1,801,488)



**FUND 080
GENERAL FUND
RESTRICTED
SPECIAL EDUCATION**

FUND 080 – GENERAL FUND/RESTRICTED SPECIAL EDUCATION

Overall Expenditures

The total expenditures for the 2021-2022 school year are projected at \$25,354,270 the contribution from the General Fund increased approximately by \$1,465,033 from the 2020-2021 year.

Contractor Costs

Overall, we will adjust contractor costs for the 2021-2022 school year by replacing two contracted Speech Language Pathologists and five special education teachers with district-hired staff at Burnett, Curtner, Sinnott and Milpitas High School. Further, a reduction of Mental Health contracted costs will be evident with in-house hires of Mental Health Counselors at Rancho, Russell and Cal Hills in 2021-2022.

Programmatic Costs

Staffing needs were adjusted in alignment with student needs including the collapse of one special education classroom at both Preschool CDC and Rancho, as well as the opening of a new class at Zanker.

Certificated staffing will remain flat for school psychologists, occupational therapists, Adapted Physical Education (APE) teachers, and Physical Therapists; however, one Program Manager position will be reinstated to support the Inclusion and department overall.

Classified staffing of Para educators and Transitional Assistants will align with the certificated changes noted above.

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2021-22 BUDGET
GENERAL FUND - RESTRICTED SPECIAL EDUCATION BY OBJECTS

	Actual			Estimated Actual		Proposed	Proposed Vs
	2018-19	2019-20	2020-21	2020-21	2021-22	Estimated Actual	
8 - Revenue							
8097 PROPERTY TAXES TRANSFER	1,603,219	1,851,244	-	-	-	-	-
8181 SPECIAL ED ENTLMT PER UDC	1,855,497	1,868,741	1,915,662	1,915,662	1,915,662	-	-
8182 SPEC ED DISCRETIONARY GRNT	144,984	161,698	166,908	166,908	162,349	(4,559)	(4,559)
8311 OTHR STATE REVENUE-CY	-	828,962	-	-	-	-	-
8590 ALL OTHER STATE REVENUE	632,501	629,137	713,569	713,569	719,673	6,104	6,104
8660 INTEREST	10,318	13,738	8,000	8,000	5,000	(3,000)	(3,000)
8699 ALL OTHER LOCAL REVENUE	3,853	3,000	3,000	3,000	3,000	-	-
8791 TFR OF APPTN FROM DISTRICT	4,014,800	3,871,403	5,983,643	5,983,643	6,163,513	179,870	179,870
8980 CONTRIB FR UNRESTRD RESOURCES	1,390,114	1,390,114	1,390,114	1,390,114	1,390,114	-	-
8982 G/F CONTRIBUTION TO SP ED	11,354,904	12,813,029	13,529,926	13,529,926	14,994,959	1,465,033	1,465,033
8 - Revenue - Income	21,010,190	23,431,066	23,710,822	23,710,822	25,354,270	1,643,448	1,643,448
1 - Certificated Salaries							
1119 OTHER CE STIPENDS-NON CONTRCTD	21,888	16,750	16,750	16,750	16,750	-	-
1120 SUMMER SCHOOL TEACHERS	76,347	82,421	5,592	5,592	-	(5,592)	(5,592)
1130 TEACHERS - SPECIAL ED.	4,946,604	5,413,248	6,719,790	6,719,790	7,203,376	483,586	483,586
1131 SP ED TCHER SIGNING BONUS	31,000	50,000	50,000	50,000	50,000	-	-
1150 SUBSTITUTE - ILLNESS	7,064	4,954	8,000	8,000	10,000	2,000	2,000
1151 SUBSTITUTE - NON ILLNESS	42,546	28,512	16,100	16,100	17,000	900	900
1191 OTHER TEACHERS-EXTENDED DUTY	53,309	54,560	34,502	34,502	40,000	5,498	5,498
1192 TEACHERS-INSTR NON REGULAR	7,963	-	-	-	-	-	-
1230 PSYCHOLOGIST-CERTIFICATED	888,043	919,861	938,709	938,709	968,298	29,589	29,589
1231 PSYCHOLOGIST-INTERN	17,920	-	-	-	-	-	-
1234 PSYCHOLOGIST-SIGNING BONUS	4,200	1,600	-	-	-	-	-
1290 HOURLY/EXTRA DUTY CERT SUPPORT	11,275	-	1,800	1,800	-	(1,800)	(1,800)
1295 CERT SUPPORT-STIPENDS	4,787	-	2,500	2,500	-	(2,500)	(2,500)
1310 DIRECTORS-CERTIFICATED	164,816	179,291	163,294	163,294	179,484	16,190	16,190
1330 COORDINATORS-CERTIFICATED	420,830	353,453	246,355	246,355	473,783	227,428	227,428
1370 SUPERVISOR	-	-	72,827	72,827	146,056	73,229	73,229
1952 OTHER CE TCHR SPEC ASSIGNMENT	-	109,000	-	-	-	-	-
1 - Certificated Salaries - Expense	6,698,592	7,213,650	8,276,219	8,276,219	9,104,747	828,528	828,528

MILPITAS UNIFIED SCHOOL DISTRICT

PROPOSED 2021-22 BUDGET

GENERAL FUND - RESTRICTED SPECIAL EDUCATION BY OBJECTS

	Actual		Estimated Actual		Proposed		Proposed Vs	
	2018-19	2019-20	2020-21	2021-22	2021-22	Estimated	Actual	
2 - Classified Salaries								
2110 CLASSIFIED INSTRUCTIONAL AIDES	2,000,236	2,235,387	2,590,098	2,668,092	2,668,092	77,994		
2182 INST ASSIST-EXTRA HELP	1,565	304	90	-	-	(90)		
2183 INST ASSIST-EXT YR	73,893	74,918	40,000	-	-	(40,000)		
2184 INSTRUCTIONAL AIDE -1:1	523,063	484,962	240,611	494,600	494,600	253,989		
2194 CLASS INST ASSIST-SUB OTHER	113,538	124,678	39,000	40,000	40,000	1,000		
2215 MENTAL HEALTH THERAPIST	-	61,512	129,967	97,333	97,333	(32,634)		
2370 SUPERVISORS-CLASSIFIED	95,761	100,573	104,588	104,596	104,596	8		
2385 CLASS SUPRVSR-MANAGER	155,060	163,507	134,128	134,925	134,925	797		
2410 REG PERSONNEL-CLERICAL	143,155	144,647	156,554	161,209	161,209	4,655		
2481 CLASS CLER OFFICE SAL EX HELP	-	229	-	-	-	-		
2482 CLASS CLER OFFICE SAL OTHER	8,725	3,933	5,000	-	-	(5,000)		
2491 CLASS CLER OFFICE SAL SUBS VAC	-	1,173	-	-	-	-		
2915 SERV. CONTRACT- OTH CLASSIFIED	761,144	805,135	431,702	904,265	904,265	472,563		
2916 OCCUPATIONAL THERAPIST	192,058	203,120	217,375	351,232	351,232	133,857		
2923 STUDENTS - HOURLY - GENERAL FD	17,550	3,935	3,850	1,850	1,850	(2,000)		
2981 OTHER CLASSIFIED- OVERTIME	-	5,350	-	-	-	-		
2 - Classified Salaries - Expense	4,085,748	4,413,363	4,092,963	4,958,102	4,958,102	865,139		
3 - Benefits								
3101 STRS - CERTIFICATED	965,246	1,096,260	1,210,764	1,323,483	1,323,483	112,719		
3102 STRS - CLASSIFIED	3,977	4,611	6,000	6,000	6,000	-		
3201 PERS - CERTIFICATED	123,044	142,655	164,618	179,577	179,577	14,959		
3202 PERS - CLASSIFIED	690,299	808,223	805,308	1,154,226	1,154,226	348,918		
3311 OASDI-CERTIFICATED	42,148	46,049	48,706	49,452	49,452	746		
3312 OASDI-CLASSIFIED	235,952	256,151	246,504	286,189	286,189	39,685		
3321 MEDICARE-CERTIFICATED	95,692	102,787	120,985	128,473	128,473	7,488		
3322 MEDICARE-CLASSIFIED	58,130	63,226	59,181	73,999	73,999	14,818		
3331 ALTERNATIVE RETRMT-CERTIFD	888	-467	50	-	-	(50)		
3332 ALTERNATIVE RETRMT-CLASSFD	6,671	7,226	8,500	11,138	11,138	2,638		
3401 HEALTH & WELFARE-CERTFD	668,186	711,490	811,420	949,795	949,795	138,375		

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2021-22 BUDGET
GENERAL FUND - RESTRICTED SPECIAL EDUCATION BY OBJECTS

	Actual 2018-19	Actual 2019-20	Estimated Actual 2020-21	Proposed 2021-22	Proposed Vs Estimated Actual
3402 HEALTH & WELFARE-CLASSIFIED	694,904	719,389	754,693	845,835	91,142
3501 STATE UNEMPLOYMNT-CERTIFD	3,298	3,557	4,041	110,302	106,261
3502 STATE UNEMPLOYMNT-CLASSFD	1,998	2,164	2,055	62,759	60,704
3601 WORKERS COMP-CERTIFICATED	116,145	132,139	155,633	181,207	25,574
3602 WORKERS COMP-CLASSIFIED	70,856	81,330	74,371	100,082	25,711
3701 RETIREE BENEFITS-CERTIFICATD	13,900	9,487	3,000	3,000	-
3702 RETIREE BENEFITS-CLASSIFIED	29,562	26,087	16,347	20,000	3,653
3901 OTHER BENEFITS-CERTIFICATED	1,743	1,918	2,050	2,050	-
3902 OTHER BENEFITS-CLASSIFIED	2,169	2,116	2,200	2,500	300
3 - Benefits - Expense	3,824,808	4,216,399	4,496,426	5,490,067	993,641
4 - Supplies					
4210 BOOKS AND REFERENCE MATERIALS	-	-	1,000	-	(1,000)
4303 STORES - MAT'L & SUPPLIES	1,631	2,126	3,500	3,500	-
4306 MATERIALS/SUPP - OUTSIDE FOOD	1,781	554	-	-	-
4310 CLASSROOM/OFFICE SUPPLIES	15,917	19,315	306,396	318,171	11,775
4320 SUBSCRIPTIONS	544	2,337	1,850	1,850	-
4322 COMPUTER SOFTWARE	-	339	-	-	-
4400 NONCAPITALIZED EQUIPMENT	-	6,789	-	-	-
4 - Supplies - Expense	19,873	31,460	312,746	323,521	10,775
5 - Services					
5112 OTHER SERVICES-NPA	118,010	220,049	10,675	60,675	50,000
5113 OTHER SERVICES-NPS	1,056,672	1,621,850	1,520,764	1,650,764	130,000
5203 CONFERENCE/TRAIN/WKSH/MEETING	9,007	9,231	5,608	4,608	(1,000)
5299 MILEAGE REIMBURSEMENT	8,464	8,543	2,350	2,350	-
5310 DUES AND MEMBERSHIPS	-	225	-	-	-
5610 EQUIPT MAINT AGREEMENT	-	135	-	-	-
5620 RENTALS, LEASES, & REPAIRS	2,417	55,553	104,516	112,363	7,847
5710 INTERPROGRAM-COPY CTR	132	38	200	200	-
5711 INTERPROGRAM-POSTAGE	3,031	2,315	2,000	2,000	-

MILPITAS UNIFIED SCHOOL DISTRICT

PROPOSED 2021-22 BUDGET

GENERAL FUND - RESTRICTED SPECIAL EDUCATION BY OBJECTS

	Actual 2018-19	Actual 2019-20	Estimated Actual 2020-21	Proposed 2021-22	Proposed Vs Estimated Actual
5750 INTERFUND-COPY CTR	-	-	20	20	-
5752 INTERFUND-BUS TRIPS	391	-	-	-	-
5807 BUS/FIELD TRIP(OUTSIDE VENDOR)	599	485	906	906	-
5808 LEGAL SERVICES	650,779	326,149	200,000	250,000	50,000
5809 OTHER PROFESSIONAL SERV	2,487,211	2,827,276	1,613,213	205,500	(1,407,713)
5811 FEES	-	51	-	-	-
5830 CONTRACTED SUBSTITUTES	-8,313	83,696	-	-	-
5840 INTERAGENCY SERVICES	59,089	17,924	37,400	37,400	-
5 - Services - Expense	4,387,489	5,173,520	3,497,652	2,326,786	(1,170,866)
7 - Other Outgo					
7142 OTHR TUITN EXS COST TO CO E	1,972,491	1,968,947	2,271,522	2,377,753	106,231
7143 OTHR TUITN EXCESS COST TO JPA	62,429	46,741	53,294	53,294	-
7310 INDIRECT COST-INTERPROGRAM	519,306	666,984	710,000	720,000	10,000
7 - Other Outgo - Expense	2,554,226	2,682,672	3,034,816	3,151,047	116,231
Total Income	21,010,190	23,431,066	23,710,822	25,354,270	1,643,448
Total Expense	21,570,739	23,731,066	23,710,822	25,354,270	1,643,448



**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.

In 2013, MAE became a member of the South Bay Consortium for Adult Education (SBCAE) mandated by Assembly Bill (AB) 86. With the passage of AB104, in 2015, the school was funded through the Adult Education Block Grant. In 2018, 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 closed for almost 5 months. As we reintegrated our instructional services, we brought back six staff to implement pilot programs.

The Adult Education continued to provide instructional services remotely during the 20-21 COVID-19 pandemic, aligning with MUSD's EducateEveryWhere campaign. Our work meets Milpitas Unified School District Strategic Goal #1 to build a Culture of WE, strengthening as we work through the challenges. During the pandemic, we casted our net wider to involve a larger variety of groups. As a result, Adult Ed started supporting families of essential workers' through the learning pods, an effort with MUSD's Childhood Development Center.

The projected revenue total for Adult Education is \$3,178,854, which does not reflect the Governor's May revision proposal, the projected expenditure is \$2,909,776, and the projected net operational gain is \$269,078 for the 2021-22 year.

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2021-22 BUDGET
ADULT EDUCATION FUND BY OBJECTS

	Actual 2018-19	Actual 2019-20	Estimated Actual 2020-21	Proposed 2021-22	Proposed Vs Estimated Actual
8 - Revenue					
8091 REVENUE LIMIT TRANSFER	-	-	-	-	-
8290 ALL OTHER FEDERAL REVENUE	647,987	421,705	413,213	413,213	-
8311 OTHR STATE REVENUE-CY	1,779,894	2,183,116	1,947,395	1,847,395	(100,000)
8590 ALL OTHER STATE REVENUE	1,150,899	1,076,823	838,582	835,310	(3,272)
8660 INTEREST	(8,439)	(24,411)	(15,000)	(15,000)	-
8671 ADULT EDUCATION FEES	64,385	32,153	67,667	26,936	(40,731)
8699 ALL OTHER LOCAL REVENUE	24,590	24,350	-	12,000	12,000
8919 OTHER AUTH INTERFUND TRF IN	39,000	59,000	-	59,000	59,000
8 - Revenue - Income	3,698,316	3,772,736	3,251,857	3,178,854	(73,003)
1 - Certificated Salaries					
1110 REG CLASSROOM TEACHERS	1,657,208	1,504,728	580,936	860,293	279,357
1119 OTHER CE STIPENDS-NON CONTRCTD	-	2,852	1,000	1,000	-
1151 SUBSTITUTE - NON ILLNESS	22,317	-	500	5,000	4,500
1305 PRINCIPALS	143,325	153,031	165,807	172,873	7,066
1306 VICE PRINCIPALS	142,190	145,713	25,788	154,648	128,860
1391 OTHER CERT. ADMINISTRATION	2,316	-	-	-	-
1920 PROGRAM SPECIALIST	206,240	239,728	124,769	215,707	90,938
1950 OTHER CERTIFICATED SALARIES	6,524	-	-	-	-
1953 OTHER CE-TCHR NON-INSTR	3,179	1,219	-	-	-
1 - Certificated Salaries - Expense	2,183,299	2,047,272	898,800	1,409,521	510,721
2 - Classified Salaries					
2227 MAINTENANCE & OPER OVERTIME	-	-	-	-	-
2410 REG PERSONNEL-CLERICAL	437,633	469,894	390,204	485,446	95,242
2481 CLASS CLER OFFICE SAL EX HELP	-	6,609	-	6,609	6,609
2482 CLASS CLER OFFICE SAL OTHER	1,574	2,766	-	-	-
2491 CLASS CLER OFFICE SAL SUBS VAC	7,338	1,501	-	1,500	1,500
2915 SERV. CONTRACT- OTH CLASSIFIED	16,460	9,679	1,417	10,000	8,583
2 - Classified Salaries - Expense	463,005	490,448	391,621	503,555	111,934

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2021-22 BUDGET
ADULT EDUCATION FUND BY OBJECTS

	Actual 2018-19	Actual 2019-20	Estimated Actual 2020-21	Proposed 2021-22	Proposed Vs Estimated Actual
3 - Benefits					
3101 STRS - CERTIFICATED	632,684	528,949	129,649	204,915	75,266
3102 STRS - CLASSIFIED	458	-	-	-	-
3201 PERS - CERTIFICATED	41,338	32,994	21,631	35,430	13,799
3202 PERS - CLASSIFIED	111,471	96,281	80,721	115,372	34,651
3311 OASDI-CERTIFICATED	8,627	9,752	8,221	8,221	-
3312 OASDI-CLASSIFIED	26,982	29,063	23,600	31,220	7,620
3321 MEDICARE-CERTIFICATED	31,371	29,452	9,606	20,438	10,832
3322 MEDICARE-CLASSIFIED	6,526	6,960	5,570	7,302	1,732
3331 ALTERNATIVE RETRMT-CERTIFD	(1,058)	-	348	-	(348)
3332 ALTERNATIVE RETRMT-CLASSFD	452	242	50	200	150
3401 HEALTH & WELFARE-CERTFD	234,093	195,452	80,840	185,525	104,685
3402 HEALTH & WELFARE-CLASSIFIED	74,422	87,901	71,776	96,167	24,391
3501 STATE UNEMPLOYMNT-CERTIFD	1,082	1,015	450	17,337	16,887
3502 STATE UNEMPLOYMNT-CLASSFD	225	240	193	6,194	6,001
3601 WORKERS COMP-CERTIFICATED	38,115	37,906	16,823	27,960	11,137
3602 WORKERS COMP-CLASSIFIED	7,922	8,961	7,108	10,166	3,058
3701 RETIREE BENEFITS-CERTIFICATD	3,533	-	-	-	-
3901 OTHER BENEFITS-CERTIFICATED	748	618	225	751	526
3902 OTHER BENEFITS-CLASSIFIED	195	231	242	230	(12)
3 - Benefits - Expense	1,219,185	1,066,015	457,053	767,428	310,375
4 - Supplies					
4110 BASIC TEXTBOOKS	-	-	-	-	-
4210 BOOKS AND REFERENCE MATERIALS	976	19,291	14,210	12,692	(1,518)
4303 STORES - MAT'L & SUPPLIES	8,017	6,670	1,566	5,600	4,034
4306 MATERIALS/SUPP - OUTSIDE FOOD	304	158	150	150	-
4310 CLASSROOM/OFFICE SUPPLIES	33,837	23,010	12,502	13,849	1,347
4320 SUBSCRIPTIONS	251	598	8,808	6,745	(2,063)
4322 COMPUTER SOFTWARE	4,158	16,782	14,289	8,308	(5,981)
4331 MATERIALS & SUPPLIES-CUSTODIAL	158	-	500	-	(500)
4400 NONCAPITALIZED EQUIPMENT	905	1,420	75,288	7,671	(67,617)
4 - Supplies - Expense	48,607	67,928	127,313	55,015	(72,298)

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2021-22 BUDGET
ADULT EDUCATION FUND BY OBJECTS

	Actual 2018-19	Actual 2019-20	Estimated Actual 2020-21	Proposed 2021-22	Proposed Vs Estimated Actual
5 - Services					
5203 CONFERENCE/TRAIN/WKSH/MEETING	80	1,023	500	1,233	733
5299 MILEAGE REIMBURSEMENT	3,813	1,380	-	1,000	1,000
5310 DUES AND MEMBERSHIPS	1,198	1,180	1,160	1,141	(19)
5613 RENTALS - GENERAL	354	410	490	500	10
5617 REPAIRS - GENERAL	2,764	218	-	220	220
5620 RENTALS, LEASES, & REPAIRS	10,798	8,294	8,832	12,583	3,751
5750 INTERFUND-COPY CTR	260	-	50	50	-
5751 INTERFUND-POSTAGE	5,666	1,990	1,967	1,972	5
5758 INTERFUND-FOOD SERVICE	308	-	160	160	-
5809 OTHER PROFESSIONAL SERV	51,573	30,587	16,922	50,042	33,120
5811 FEES	659	965	23	600	577
5830 CONTRACTED SUBSTITUTES	5,425	6,514	-	5,700	5,700
5846 LICENSING AGREEMENTS	500	-	6,713	-	(6,713)
5910 POSTAGE/UPS/FEDERAL EXPRESS	142	16	150	50	(100)
5930 TELEPHONE	-	1,605	1,462	1,700	238
5 - Services - Expense	83,541	54,184	38,429	76,951	38,522
7 - Other Outgo					
7350 INDIRECT COST INTER FUND	98,881	133,036	67,232	97,306	30,074
7 - Other Outgo - Expense	98,881	133,036	67,232	97,306	30,074
Total Income	3,698,316	3,772,736	3,251,857	3,178,854	(73,003)
Total Expense	4,096,517	3,858,885	1,980,448	2,909,776	929,328



**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, 100 state subsidized and 20 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. 75-80% 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.

The total revenue is projected at \$1,717,013. Approximately, \$1,284,544 is from State contracts for subsidized child care and \$432,469 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 2021-22 BUDGET
CHILD DEVELOPMENT FUND BY OBJECTS

	Actual		Estimated Actual		Proposed		Proposed Vs	
	2018-19	2019-20	2020-21	2021-22	2021-22	Estimated	Actual	
8 - Revenue								
8290 ALL OTHER FEDERAL REVENUE	119,736	129,336	283,542	129,441			(154,101)	
8590 ALL OTHER STATE REVENUE	1,215,434	1,229,423	1,131,872	1,155,103			23,231	
8660 INTEREST	2,467	3,055	2,000	3,055			1,055	
8673 CHILDREN'S CENTER FEES	405,057	531,449	154,810	429,414			274,604	
8699 ALL OTHER LOCAL REVENUE	-	375	-	-			-	
8 - Revenue - Income	1,742,694	1,893,638	1,572,224	1,717,013			144,789	
1 - Certificated Salaries								
1110 REG CLASSROOM TEACHERS	413,553	489,273	388,112	401,040			12,928	
1150 SUBSTITUTE - ILLNESS	19,668	5,121	7,714	7,805			91	
1190 OTHER TEACHERS	60,023	60,947	50,881	60,946			10,065	
1330 COORDINATORS-CERTIFICATED	124,939	137,748	144,478	144,484			6	
1 - Certificated Salaries - Expense	618,182	693,089	591,185	614,275			23,090	
2 - Classified Salaries								
2110 CLASSIFIED INSTRUCTIONAL AIDES	202,393	249,287	269,626	276,202			6,576	
2182 INST ASSIST-EXTRA HELP	114,299	66,287	42,288	66,288			24,000	
2220 REG PERS - MAINT & OPER	47,478	40,152	48,467	49,861			1,394	
2410 REG PERSONNEL-CLERICAL	125,754	130,388	135,597	135,902			305	
2491 CLASS CLER OFFICE SAL SUBS VAC	196	88	88	88			-	
2 - Classified Salaries - Expense	490,120	486,202	496,066	528,341			32,275	

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2021-22 BUDGET
CHILD DEVELOPMENT FUND BY OBJECTS

	Actual 2018-19	Actual 2019-20	Estimated Actual 2020-21	Proposed 2021-22	Proposed Vs Estimated Actual
3 - Benefits					
3101 STRS - CERTIFICATED	167,331	172,108	75,183	78,540	3,357
3102 STRS - CLASSIFIED	33	-	-	-	-
3201 PERS - CERTIFICATED	17,762	15,721	16,567	14,897	(1,670)
3202 PERS - CLASSIFIED	108,068	88,914	92,066	117,223	25,157
3311 OASDI-CERTIFICATED	4,592	6,004	6,287	6,287	-
3312 OASDI-CLASSIFIED	27,995	28,119	28,438	31,332	2,894
3321 MEDICARE-CERTIFICATED	8,534	9,694	8,215	8,090	(125)
3322 MEDICARE-CLASSIFIED	7,017	6,971	7,193	7,661	468
3331 ALTERNATIVE RETRMT-CERTIFD	-	68	367	-	(367)
3332 ALTERNATIVE RETRMT-CLASSFD	785	699	980	980	-
3401 HEALTH & WELFARE-CERTFD	70,533	84,027	84,724	104,446	19,722
3402 HEALTH & WELFARE-CLASSIFIED	73,537	79,663	85,562	95,978	10,416
3501 STATE UNEMPLOYMNT-CERTIFD	294	334	276	3,408	3,132
3502 STATE UNEMPLOYMNT-CLASSFD	242	240	225	6,240	6,015
3601 WORKERS COMP-CERTIFICATED	10,370	12,475	11,051	12,408	1,357
3602 WORKERS COMP-CLASSIFIED	8,512	9,071	8,766	10,247	1,481
3701 RETIREE BENEFITS-CERTIFICATD	-	-	18,644	18,644	-
3702 RETIREE BENEFITS-CLASSIFIED	12,263	2,408	-	-	-
3901 OTHER BENEFITS-CERTIFICATED	182	219	262	225	(37)
3902 OTHER BENEFITS-CLASSIFIED	221	235	243	204	(39)
3 - Benefits - Expense	518,271	516,970	445,049	516,810	71,761
4 - Supplies					
4303 STORES - MAT'L & SUPPLIES	6,479	5,471	4,424	5,472	1,048
4306 MATERIALS/SUPP - OUTSIDE FOOD	203	458	458	458	-
4310 CLASSROOM/OFFICE SUPPLIES	4,587	246	14,464	8,424	(6,040)
4320 SUBSCRIPTIONS	-	-	120	-	(120)
4331 MATERIALS & SUPPLIES-CUSTODIAL	-	2,444	6,000	-	(6,000)
4400 NONCAPITALIZED EQUIPMENT	6,370	4,551	1,328	-	(1,328)
4 - Supplies - Expense	17,639	13,170	26,794	14,354	(12,440)

**MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2021-22 BUDGET
CHILD DEVELOPMENT FUND BY OBJECTS**

	Actual 2018-19	Actual 2019-20	Estimated Actual 2020-21	Proposed 2021-22	Proposed Vs Estimated Actual
5 - Services					
5203 CONFERENCE/TRAIN/WKSH/MEETING	40	-	-	-	-
5299 MILEAGE REIMBURSEMENT	444	178	50	270	220
5310 DUES AND MEMBERSHIPS	25	-	-	-	-
5501 GAS-HEATING	3,557	1,338	5,226	1,430	(3,796)
5502 ELECTRICITY	21,952	20,398	21,936	20,706	(1,230)
5503 WASTE DISPOSAL	3,524	2,723	2,723	2,723	-
5506 WATER	8,963	5,157	9,500	5,391	(4,109)
5610 EQUIPT MAINT AGREEMENT	-	-	830	321	(509)
5613 RENTALS - GENERAL	8,360	10,104	10,104	10,104	-
5620 RENTALS, LEASES, & REPAIRS	3,918	3,811	3,811	3,811	-
5750 INTERFUND-COPY CTR	10	-	110	10	(100)
5751 INTERFUND-POSTAGE	114	116	210	166	(44)
5758 INTERFUND-FOOD SERVICE	26,030	26,914	3,000	26,914	23,914
5809 OTHER PROFESSIONAL SERV	-	2,145	-	2,145	2,145
5811 FEES	2,420	2,420	2,420	2,420	-
5830 CONTRACTED SUBSTITUTES	3,156	12,319	-	16,143	16,143
5910 POSTAGE/UPS/FEDERAL EXPRESS	227	177	100	200	100
5 - Services - Expense	82,739	87,800	60,020	92,754	32,734
7 - Other Outgo					
7350 INDIRECT COST INTER FUND	15,741	-	-	-	-
7 - Other Outgo - Expense	15,741	-	-	-	-
Total Income	1,742,694	1,893,638	1,572,224	1,717,013	144,789
Total Expense	1,742,694	1,797,227	1,619,114	1,766,534	147,420



**FUND 130
STUDENT NUTRITION
SERVICES**

FUND 130 - STUDENT NUTRITION SERVICES

On April 20, 2021, the United States Department of Agriculture (USDA) announced a new suite of child nutrition program nationwide waivers and flexibilities to support a successful school reopening in the school year 2021-2022. The waivers permit school districts to operate the seamless summer option throughout the new school year, allowing all students and any youth under the age of 18 to receive free meals.

The Revenue budget assumptions are based on average daily participation and state and federal reimbursement rates. Per USDA announcement, meal reimbursement rates are expected to increase to help alleviate the increased cost to provide safe meals during the pandemic. Student Nutrition Services will continue to offer breakfast and lunch to all community youth, distance learners, and in-person learners. Furthermore, the department will work with each school to support the meal periods and the service model that is aligned with the COVID-19 health guidelines, if still applicable.

Student Nutrition Services is actively working to offer a greater variety of foods on the menu and planning outreach activities to attract more student participation. We also strive for continuous improvement in our meal programs to ensure our service is student-centered, accessible, and desired by our diverse student population.

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

The projected revenue for Student Nutrition Services in 2021-2022 is \$4,001,316, the projected expenditure is \$4,048,176, with an estimated ending fund balance of \$1,149,004.

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2021-22 BUDGET
STUDENT NUTRITION SERVICES FUND BY OBJECTS

	Actual 2018-19	Actual 2019-20	Estimated Actual 2020-21	Proposed 2021-22	Proposed Vs Estimated Actual
8 - Revenue					
8220 CHILD NUTRITION PROGRAMS	1,758,124	2,143,468	4,035,079	3,686,059	(349,020)
8290 ALL OTHER FEDERAL REVENUE	-	-	3,600	-	(3,600)
8520 CHILD NUTRITION	163,045	185,009	288,512	288,512	-
8590 ALL OTHER STATE REVENUE	92,310	-	-	-	-
8634 FOOD SERVICES SALES	1,446,216	1,138,885	(3,887)	(3,770)	117
8660 INTEREST	4,976	3,498	2,000	2,000	-
8699 ALL OTHER LOCAL REVENUE	60,531	41,778	36,515	28,515	(8,000)
8 - Revenue - Income	3,525,202	3,512,638	4,361,819	4,001,316	(360,503)
2 - Classified Salaries					
2220 REG PERS - MAINT & OPER	20,490	18,295	21,143	20,515	(628)
2230 REG PERS - FOOD SERVICE	1,026,914	1,091,339	1,126,664	1,206,065	79,401
2281 CLASS SUPP M.O.T.F. EXTRA HELP	31,321	37,456	37,457	37,457	-
2282 CLASS SUPPORT M.O.T.F. O.T.	6,523	6,489	989	6,489	5,500
2294 CLASS SUPP M.O.T.F. SUBS OTHER	44,940	47,416	1,000	47,416	46,416
2360 DIRECTORS-CLASSIFIED	108,177	120,440	130,045	135,969	5,924
2370 SUPERVISORS-CLASSIFIED	204,514	210,379	218,733	219,669	936
2410 REG PERSONNEL-CLERICAL	97,146	54,629	58,961	66,817	7,856
2923 STUDENTS - HOURLY - GENERAL FD	25,600	12,006	-	12,006	12,006
2 - Classified Salaries - Expense	1,565,626	1,598,449	1,594,992	1,752,403	157,411
3 - Benefits					
3202 PERS - CLASSIFIED	354,032	291,339	320,868	379,278	58,410
3312 OASDI-CLASSIFIED	86,978	89,695	94,650	102,097	7,447
3322 MEDICARE-CLASSIFIED	21,546	22,137	22,561	23,911	1,350
3332 ALTERNATIVE RETRMT-CLASSFD	3,144	2,841	1,331	2,955	1,624
3402 HEALTH & WELFARE-CLASSIFIED	296,030	320,129	336,244	455,270	119,026
3502 STATE UNEMPLOYMNT-CLASSFD	759	770	768	20,283	19,515
3602 WORKERS COMP-CLASSIFIED	26,720	28,960	28,928	32,417	3,489
3702 RETIREE BENEFITS-CLASSIFIED	37,292	47,199	40,303	41,915	1,612
3902 OTHER BENEFITS-CLASSIFIED	872	899	1,040	802	(238)
3 - Benefits - Expense	827,373	803,969	846,693	1,058,928	212,235

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2021-22 BUDGET
STUDENT NUTRITION SERVICES FUND BY OBJECTS

	Actual 2018-19	Actual 2019-20	Estimated Actual 2020-21	Proposed 2021-22	Proposed Vs Estimated Actual
4 - Supplies					
4303 STORES - MAT'L & SUPPLIES	122,477	97,786	85,000	100,000	15,000
4306 MATERIALS/SUPP - OUTSIDE FOOD	290	516	400	900	500
4310 CLASSROOM/OFFICE SUPPLIES	71,063	12,684	23,863	15,000	(8,863)
4318 SUPPLIES - FUEL & OIL	3,899	3,722	3,000	4,000	1,000
4322 COMPUTER SOFTWARE	-	4,051	1,000	6,000	5,000
4331 MATERIALS & SUPPLIES-CUSTODIAL	-	203	-	-	-
4400 NONCAPITALIZED EQUIPMENT	4,270	5,222	3,717	5,000	1,283
4710 FOOD	1,028,085	875,436	875,436	1,100,000	224,564
4 - Supplies - Expense	1,230,084	999,620	992,416	1,230,900	238,484

5 - Services					
5203 CONFERENCE/TRAIN/WKSH/MEETING	844	531	531	531	-
5299 MILEAGE REIMBURSEMENT	471	219	220	220	-
5310 DUES AND MEMBERSHIPS	482	383	383	383	-
5610 EQUIPT MAINT AGREEMENT	-	-	321	-	(321)
5613 RENTALS - GENERAL	578	493	750	600	(150)
5617 REPAIRS - GENERAL	1,732	12,782	17,138	17,138	-
5620 RENTALS, LEASES, & REPAIRS	1,512	1,522	1,600	1,600	-
5750 INTERFUND-COPY CTR	253	3	500	500	-
5751 INTERFUND-POSTAGE	3,693	2,827	1,565	1,000	(565)
5758 INTERFUND-FOOD SERVICE	(51,445)	(33,598)	(3,360)	(29,074)	(25,714)
5809 OTHER PROFESSIONAL SERV	12,916	8,643	5,466	5,646	180
5810 ADVERTISING-LEGAL	-	1,152	-	-	-
5813 ADVERTISING-BIDS	1,089	-	-	-	-
5846 LICENSING AGREEMENTS	-	-	7,301	7,301	-
5910 POSTAGE/UPS/FEDERAL EXPRESS	61	-	100	100	-
5930 TELEPHONE	-	-	-	-	-
5 - Services - Expense	(27,814)	(5,044)	32,515	5,945	(26,570)

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2021-22 BUDGET
STUDENT NUTRITION SERVICES FUND BY OBJECTS

	Actual 2018-19	Actual 2019-20	Estimated Actual 2020-21	Proposed 2021-22	Proposed Vs Estimated Actual
6 - Capital					
6490 EQUIPMENT - CAPITALIZED	20,765	-	94,534	-	(94,534)
6590 EQUIPMENT REPLACEMENT	13,072	-	-	-	-
6 - Capital - Expense	33,837	-	94,534	-	(94,534)
7 - Other Outgo					
7350 INDIRECT COST INTER FUND	-	-	-	-	-
7 - Other Outgo - Expense	-	-	-	-	-
Total Income	3,525,202	3,512,638	4,361,819	4,001,316	(360,503)
Total Expense	3,629,104	3,396,992	3,561,150	4,048,176	487,026



**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 \$300,000 and \$1,200 from earned interest. The District has budgeted \$301,200 for repair and maintenance and equipment replacement projects. No ending fund balance is projected.

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2021-22 BUDGET
DEFERRED MAINTENANCE FUND BY OBJECTS

	Actual 2018-19	Actual 2019-20	Estimated Actual 2020-21	Proposed 2021-22	Proposed Vs Estimated Actual
8 - Revenue					
8660 INTEREST	5,679	3,108	1,200	1,200	-
8919 OTHER AUTH INTERFUND TRF IN	500,000	400,000	450,000	300,000	(150,000)
8 - Revenue - Income	505,679	403,108	451,200	301,200	(150,000)
4 - Supplies					
4310 CLASSROOM/OFFICE SUPPLIES	26,534	59,789	37,200	21,640	(15,560)
4 - Supplies - Expense	26,534	59,789	37,200	21,640	(15,560)
5 - Services					
5617 REPAIRS - GENERAL	66,575	36,998	104,560	109,560	5,000
5809 OTHER PROFESSIONAL SERV	77,322	137,295	130,000	50,000	(80,000)
5853 ENGINEERING SERVICES	-	-	15,000	-	(15,000)
5 - Services - Expense	143,896	174,293	249,560	159,560	(90,000)
6 - Capital					
6490 EQUIPMENT - CAPITALIZED	354,143	150,984	275,000	120,000	(155,000)
6500 EQUIPMENT - REPLACEMENT	-	-	9,000	-	(9,000)
6590 EQUIPMENT REPLACEMENT	-	5,357	-	-	-
6 - Capital - Expense	354,143	156,341	284,000	120,000	(164,000)
Total Income	505,679	403,108	451,200	301,200	(150,000)
Total Expense	524,574	390,423	570,760	301,200	(269,560)



**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 2020-21, the amount of \$528,708 was transferred out to the General Fund. This was to accommodate the one-time spending plan developed for the District over the year. \$622,899 was budgeted for the 2021-22 school year.

An interest earning of \$170,000 was projected for the overall fund. An estimated \$3,917,697 will be transferred out to the General Fund to help balance the 2021-22 budget. The projected ending fund balance is \$12,141,030 for 2021-22.

**MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2021-22 BUDGET
SPECIAL RESERVE FUND BY OBJECTS**

	Actual 2018-19	Actual 2019-20	Estimated Actual 2020-21	Proposed 2021-22	Proposed Vs Estimated Actual
8 - Revenue					
8660 INTEREST	235,734	210,431	200,000	170,000	(30,000)
8919 OTHER AUTH INTERFUND TRF IN	500,000	500,000	500,000	-	(500,000)
8 - Revenue - Income	735,734	710,431	700,000	170,000	(530,000)
7 - Other Outgo					
7619 OTHER AUTH INTERFUND TRFR	494,818	786,132	528,708	4,540,596	4,011,888
7 - Other Outgo - Expense	494,818	786,132	528,708	4,540,596	4,011,888
Total Income	735,734	710,431	700,000	170,000	(530,000)
Total Expense	494,818	786,132	528,708	4,540,596	4,011,888



**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 has transferred a \$500,000 savings 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 \$24,000 for 2021-22. We project a transfer of \$500,000 to General Fund to offset the retiree benefit cost. The projected ending fund balance will be at \$1,327,419 for 2021-22.

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2021-22 BUDGET
POST EMPLOYMENT FUND BY OBJECTS

	Actual 2018-19	Actual 2019-20	Estimated Actual 2020-21	Proposed 2021-22	Proposed Vs Estimated Actual
8 - Revenue					
8660 INTEREST	34,829	34,285	23,790	24,000	210
8 - Revenue - Income	34,829	34,285	23,790	24,000	210
7 - Other Outgo					
7619 OTHER AUTH INTERFUND TRFR	-	-	-	500,000	500,000
7 - Other Outgo - Expense	-	-	-	500,000	500,000
Total Income	34,829	34,285	23,790	24,000	210
Total Expense	-	-	-	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 \$3,000,000 from redevelopment agency pass-through, \$1,318,909 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 \$4,453,510.

- \$377,644 for salary, benefits and supplies for staff who manage the Measure AA Bond program
- \$1,337,767 for the solar project including staff salary and benefits plus the principal and interest payments for the Solar panel
- \$429,523 is a one-time payment to upgrade the fiber of the network at Milpitas high school
- \$371,663 for the costs associated with the San Jose City College joint use project
- \$186,913 for costs associated with our rental property
- \$1,450,000 for regular annual transfer out to General Fund to support the routine restricted maintenance program
- \$300,000 for transfer out to Deferred Maintenance Fund for repairs and maintenance projects

The projected ending fund balance for 2021-22 is at \$18,175,173.

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2021-22 BUDGET
BUILDING FUND BY OBJECTS

	Actual 2018-19	Actual 2019-20	Estimated Actual 2020-21	Proposed 2021-22	Proposed Vs Estimated Actual
8 - Revenue					
8590 ALL OTHER STATE REVENUE	15,637	-	-	-	-
8625 CRF NOT SUBJECT TO RL DEDUC	4,482,021	4,991,031	3,530,749	3,000,000	(530,749)
8650 LEASES AND RENTALS	1,405,555	1,274,639	1,296,122	1,318,909	22,787
8660 INTEREST	268,363	284,272	203,304	180,000	(23,304)
8699 ALL OTHER LOCAL REVENUE	(2,890)	-	-	-	-
8 - Revenue - Income	6,168,686	6,549,942	5,030,175	4,498,909	(531,266)
2 - Classified Salaries					
2220 REG PERS - MAINT & OPER	-	36,289	73,870	73,870	-
2340 ASSIST SUPERINTDNT-CLASSFD	-	52,502	55,125	55,125	-
2360 DIRECTORS-CLASSIFIED	78,035	43,583	44,790	44,790	-
2371 CONTRACT/PURCHASING SPECIALIST	-	56,166	58,409	58,409	-
2410 REG PERSONNEL-CLERICAL	100,650	82,620	86,380	86,380	-
2481 CLASS CLER OFFICE SAL EX HELP	820	-	-	-	-
2915 SERV. CONTRACT- OTH CLASSIFIED	164,612	156,761	168,302	200,000	31,698
2 - Classified Salaries - Expense	344,117	427,922	486,876	518,574	31,698
3 - Benefits					
3202 PERS - CLASSIFIED	75,556	82,313	100,430	134,852	34,422
3312 OASDI-CLASSIFIED	20,116	14,877	19,729	30,186	10,457
3322 MEDICARE-CLASSIFIED	4,990	15,883	17,271	17,271	-
3402 HEALTH & WELFARE-CLASSIFIED	61,337	77,155	99,201	113,017	13,816
3502 STATE UNEMPLOYMNT-CLASSFD	290	447	497	9,757	9,260
3602 WORKERS COMP-CLASSIFIED	5,799	7,757	8,920	10,035	1,115
3902 OTHER BENEFITS-CLASSIFIED	48	75	-	-	-
3 - Benefits - Expense	168,136	198,507	246,048	315,118	69,070

**MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2021-22 BUDGET
BUILDING FUND BY OBJECTS**

	Actual 2018-19	Actual 2019-20	Estimated Actual 2020-21	Proposed 2021-22	Proposed Vs Estimated Actual
4 - Supplies					
4303 STORES - MAT'L & SUPPLIES	8,614	-	-	-	-
4306 MATERIALS/SUPP - OUTSIDE FOOD	662	234	-	-	-
4310 CLASSROOM/OFFICE SUPPLIES	110,766	23,589	29,000	35,000	6,000
4320 SUBSCRIPTIONS	726	4,356	750	750	-
4322 COMPUTER SOFTWARE	7,104	15,146	7,200	7,200	-
4400 NONCAPITALIZED EQUIPMENT	147,112	35,749	5,043	5,043	-
4 - Supplies - Expense	274,985	79,074	41,993	47,993	6,000
5 - Services					
5203 CONFERENCE/TRAIN/WKSH/MEETING	2,510	-	-	-	-
5501 GAS-HEATING	295	284	700	700	-
5502 ELECTRICITY	80,658	71272	45000	45000	-
5503 WASTE DISPOSAL	192	-	-	-	-
5506 WATER	40,142	42728	26,000	26,000	-
5610 EQUIPT MAINT AGREEMENT	-	341	4,700	4,700	-
5613 RENTALS - GENERAL	1,484	2,456	78,000	78,000	-
5750 INTERFUND-COPY CTR	6	-	-	-	-
5751 INTERFUND-POSTAGE	31	44	100	100	-
5758 INTERFUND-FOOD SERVICE	314	-	-	-	-
5808 LEGAL SERVICES	220	-	-	-	-
5809 OTHER PROFESSIONAL SERV	49,400	21373	22,640	454,523	431,883
5811 FEES	876	-	-	-	-
5846 LICENSING AGREEMENTS	532	3,189	3,200	3200	-
5 - Services - Expense	176,658	141,687	180,340	612,223	431,883

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2021-22 BUDGET
BUILDING FUND BY OBJECTS

	Actual 2018-19	Actual 2019-20	Estimated Actual 2020-21	Proposed 2021-22	Proposed Vs Estimated Actual
6 - Capital					
6210 ARCHITECT ENGINEERING FEES	23,224	-	-	-	-
6270 MAIN BLDG CONSTRUCTION	45,703	-	-	-	-
6271 BUILDING IMPROVEMENT	160,078	-	-	-	-
6490 EQUIPMENT - CAPITALIZED	64,684	206,992	-	-	-
6590 EQUIPMENT REPLACEMENT	13,481	-	-	-	-
6 - Capital - Expense	307,169	206,991	-	-	-
7 - Other Outgo					
7438 DEBT SERVICE-INTEREST	-	349,477	325,156	299,755	(25,401)
7439 DEBT SERVICE-PRINCIPAL	-	768,737	835,387	909,847	74,460
7619 OTHER AUTH INTERFUND TRFR	1,950,000	1,850,000	1,900,000	1,750,000	(150,000)
7 - Other Outgo - Expense	1,950,000	2,968,214	3,060,543	2,959,602	(100,941)
Total Income	6,168,686	6,549,942	5,030,175	4,498,909	(531,266)
Total Expense	3,221,067	4,022,395	4,015,800	4,453,510	437,710



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. Last year, the District issued \$75,000,000 to cover the costs for Phase I projects.

The following projects were completed during the 2019-20 fiscal year:

- Painting at Burnett, Curtner, Pomeroy, Milpitas High and Maintenance Operations Transportation
- Paving at Pomeroy, Rose, Sinnott, Russell and Maintenance Operations Transportation
- Roofing at Pomeroy, Russell, Milpitas High
- Spangler Piping Phase I and HVAC

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

- | | |
|------------------------------------------------------------------|-------------|
| ● Painting at Milpitas High, Phase II | Summer 2020 |
| ● Paving at Spangler, Weller, and Zanker | Summer 2020 |
| ● Roofing at Burnett, Spangler, Weller, Zanker and Milpitas High | Summer 2020 |
| ● Track & Field at Rancho and Russell | Winter 2020 |
| ● HVAC at Rose, Spangler, Weller, and Zanker | Fall 2021 |
| ● Randall Modernization | Fall 2021 |
| ● Mattos Phase II | Fall 2021 |
| ● Milpitas High Performance Arts Center and Gymnasium | Fall 2023 |
| ● Ayer Innovation Center | TBD |
| ● Districtwide Fencing | TBD |

This upcoming year, our Bond consultant will work with school site leaders to develop their site modernization projects.

The estimated interest revenue in 2021-22 is \$400,000 and it will be adjusted throughout the year.

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2021-22 BUDGET
BUILDING BOND FUND BY OBJECTS

	Actual 2018-19	Actual 2019-20	Estimated Actual 2020-21	Proposed 2021-22	Proposed Vs Estimated Actual
8 - Revenue					
8660 INTEREST	244,052	1,327,291	600,000	400,000	(200,000)
8699 ALL OTHER LOCAL REVENUE	-	-	92,922	-	(92,922)
8951 PROCEEDS FR SALE OF BONDS	75,000,000	9,585	-	209,000,000	209,000,000
8 - Revenue - Income	75,244,052	1,336,875	692,922	209,400,000	208,707,078
3 - Benefits					
3402 HEALTH & WELFARE-CLASSIFIED	-	14,363	14,664	51,877	37,213
4 - Supplies - Expense	-	14,363	14,664	51,877	37,213
4 - Supplies					
4303 STORES - MAT'L & SUPPLIES	-	-	720	-	(720)
4310 CLASSROOM/OFFICE SUPPLIES	662,008	400,507	1,678,390	2,887,683	1,209,293
4320 SUBSCRIPTIONS	-	-	4,356	-	(4,356)
4322 COMPUTER SOFTWARE	-	-	31,250	-	(31,250)
4400 NONCAPITALIZED EQUIPMENT	112,812	38,631	17,030	362,922	345,892
4 - Supplies - Expense	774,820	439,138	1,731,746	3,250,605	1,518,859
5 - Services					
5299 MILEAGE REIMBURSEMENT	15	26	-	-	-
5502 ELECTRICITY	-	70,177	20,426	-	(20,426)
5620 RENTALS, LEASES, & REPAIRS	-	-	118,000	117,450	(550)
5806 ELECTION COSTS	43,473	-	-	-	-
5808 LEGAL SERVICES	124,545	43,065	8,286	114,073	105,787
5809 OTHER PROFESSIONAL SERV	247,432	654,006	429,748	13,313,680	12,883,932
5810 ADVERTISING-LEGAL	194	-	690	-	(690)
5811 FEES	2,453	614	20	1,999,980	1,999,960
5813 ADVERTISING-BIDS	4,354	3,049	2,113	-	(2,113)
5843 CONTRACTED SERVICES	55,500	270,833	250,000	1,000,000	750,000
5853 ENGINEERING SERVICES	-	-	6,950	-	(6,950)
5863 PROGRAM MANAGEMENT	9,585	-	-	10,362,302	10,362,302
5890 MISCELLANEOUS EXPENSES	4,185	-	2,143	-	(2,143)
5 - Services - Expense	491,736	1,041,770	838,376	26,907,485	26,069,109

**MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2021-22 BUDGET
BUILDING BOND FUND BY OBJECTS**

	Actual 2018-19	Actual 2019-20	Estimated Actual 2020-21	Proposed 2021-22	Proposed Vs Estimated Actual
6 - Capital					
6130 IMPROVEMENT OF SITES	200,000	1,650,605	3,641,832	9,020,028	5,378,196
6160 OTHER COST	-	882	-	-	-
6202 PAINTING	-	-	13,699	-	(13,699)
6210 ARCHITECT ENGINEERING FEES	365,235	2,795,766	2,556,042	10,220,069	7,664,027
6216 ARCHITECT REIMBURSABLES	2,515	4,483	903	217,308	216,405
6217 BLUEPRINTING	-	133,943	-	-	-
6220 DSA PLAN CHECK FEES	-	392,000	41,352	-	(41,352)
6250 OTHER COSTS-PLANNING	-	20,000	-	-	-
6270 MAIN BLDG CONSTRUCTION	-	1,054,797	17,120,000	49,512,913	32,392,913
6271 BUILDING IMPROVEMENT	327,543	3,413,014	2,017,467	35,544,760	33,527,293
6272 CONSTRUCTION MANAGEMENT FEES	100,388	3,775,961	11,251,406	85,513,433	74,262,027
6273 RELOCATABLE CLASSRMS/PORTABLES	-	-	574,840	2,722,043	2,147,203
6274 OTHER CONSTRUCTION	-	50,015	-	-	-
6280 CONSTRUCTION TESTING	20,675	108,637	296,639	127,305	(169,334)
6290 INSPECTION	16,920	91,320	855,386	3,063,896	2,208,510
6490 EQUIPMENT - CAPITALIZED	121,927	614,701	1,224,852	319,769	(905,083)
6 - Capital - Expense	1,155,203	14,106,123	39,594,418	196,261,524	156,667,106
Total Income	75,244,052	1,336,875	692,922	209,400,000	208,707,078
Total Expense	2,421,758	15,601,396	42,179,204	226,471,491	184,292,287



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 \$220,000 for 2021-22, which includes \$20,000 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 \$142,166. The projected ending fund balance for 2021-22 is at \$6,069,278.

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2021-22 BUDGET
CAPITAL FACILITIES FUND BY OBJECTS

	Actual 2018-19	Actual 2019-20	Estimated Actual 2020-21	Proposed 2021-22	Proposed Vs Estimated Actual
8 - Revenue					
8660 INTEREST	68,968	87,602	70,000	20,000	(50,000)
8681 MITIGATION DEVELOPER FEES	2,907,416	916,418	700,000	200,000	(500,000)
8699 ALL OTHER LOCAL REVENUE	-	913	-	-	-
8 - Revenue - Income	2,976,384	1,004,932	770,000	220,000	(550,000)
2 - Classified Salaries					
2320 ADMIN ASSIST - CLASSIFIED	21,582	22,489	23,389	23,389	-
2 - Classified Salaries - Expense	21,582	22,489	23,389	23,389	-
3 - Benefits					
3202 PERS - CLASSIFIED	3,898	4,435	5,342	5,558	216
3312 OASDI-CLASSIFIED	1,126	1,155	1,442	1,450	8
3322 MEDICARE-CLASSIFIED	263	270	338	339	1
3402 HEALTH & WELFARE-CLASSIFIED	3,508	3,668	3,771	4,000	229
3502 STATE UNEMPLOYMENT-CLASSFD	9	9	12	287	275
3602 WORKERS COMP-CLASSIFIED	320	347	376	472	96
3902 OTHER BENEFITS-CLASSIFIED	7	7	-	-	-
3 - Benefits - Expense	9,131	9,891	11,281	12,106	825
4 - Supplies					
4310 CLASSROOM/OFFICE SUPPLIES	7,246	-	-	-	-
4400 CLASSROOM/OFFICE SUPPLIES	50,451	-	-	-	-
4 - Supplies - Expense	57,697	-	-	-	-

MILPITAS UNIFIED SCHOOL DISTRICT
PROPOSED 2021-22 BUDGET
CAPITAL FACILITIES FUND BY OBJECTS

	Actual 2018-19	Actual 2019-20	Estimated Actual 2020-21	Proposed 2021-22	Proposed Vs Estimated Actual
5 - Services					
5613 RENTALS - GENERAL	5,768	-	-	-	-
5808 LEGAL SERVICES	248	-	-	-	-
5809 OTHER PROFESSIONAL SERV	106,426	95,621	70,000	100,000	30,000
5843 CONTRACTED SERVICES	6,531	8,570	5,000	5,000	-
5846 LICENSING AGREEMENTS	1,671	1,404	1,671	1,671	-
5890 MISCELLANEOUS EXPENSES	5,925	-	-	-	-
5 - Services - Expense	126,569	105,595	76,671	106,671	30,000
6 - Capital					
6170 SITE CONSTRUCTION	106,917	-	-	-	-
6210 ARCHITECT ENGINEERING FEES	36,792	-	-	-	-
6220 DSA PLAN CHECK FEES	71,023	-	-	-	-
6240 PRELIMINARY TESTS	21,411	-	-	-	-
6270 MAIN BLDG CONSTRUCTION	2,285,737	-	-	-	-
6271 BUILDING IMPROVEMENT	400	-	-	-	-
6272 CONSTRUCTION MANAGEMENT FEES	194,807	-	-	-	-
6280 CONSTRUCTION TESTING	54	-	-	-	-
6290 INSPECTION	14,780	-	-	-	-
6490 EQUIPMENT - CAPITALIZED	164,706	-	-	-	-
6 - Capital - Expense	2,896,626	2	-	-	-
Total Income	2,976,384	1,004,932	770,000	220,000	(550,000)
Total Expense	3,111,609	137,977	111,341	142,166	30,825