

School and District Budgets

Parent Engagement Night
February 22, 2023

Amari Watkins, Associate Superintendent
Business Services



What is a School Budget?

School Budget is just a quick way to say what it costs to educate students.



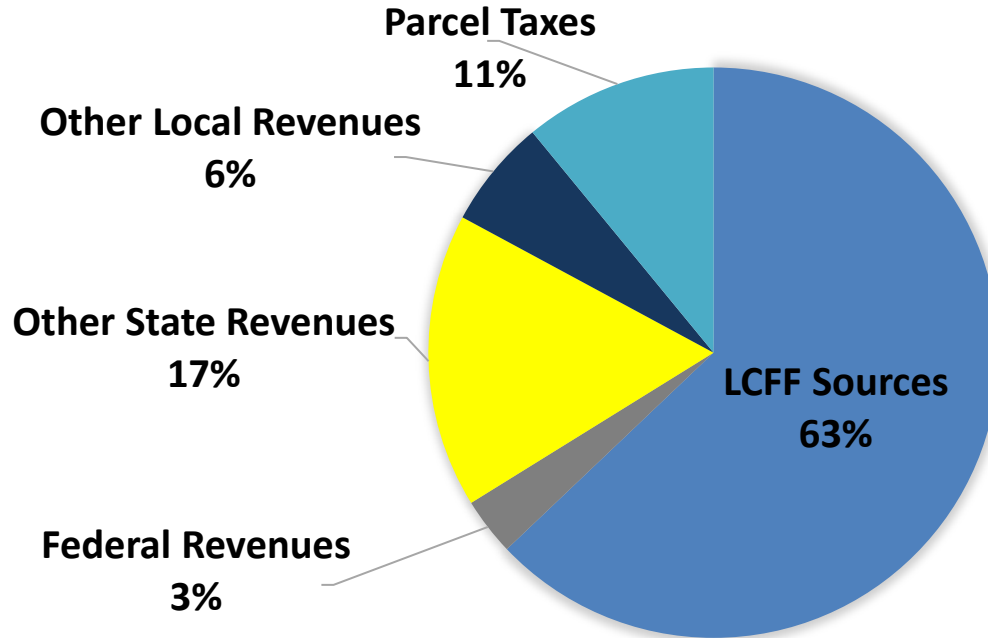
The budget is our plan for how much money is estimated to be received and spent during the school year to carry out school and district goals.

How do we fund District values and priorities?

- DJUSD reviews anticipated revenue (money estimated to be received) and matches it to planned expenditures
- The budget must show that the District can meet its financial obligations for this year and the next two years
- Local parcel tax measures provide support for valued District programs and employee compensation above what we receive from the state school funding model

Total General Fund Revenues

2022-23 First Interim Budget
\$130.7 million Total Revenues



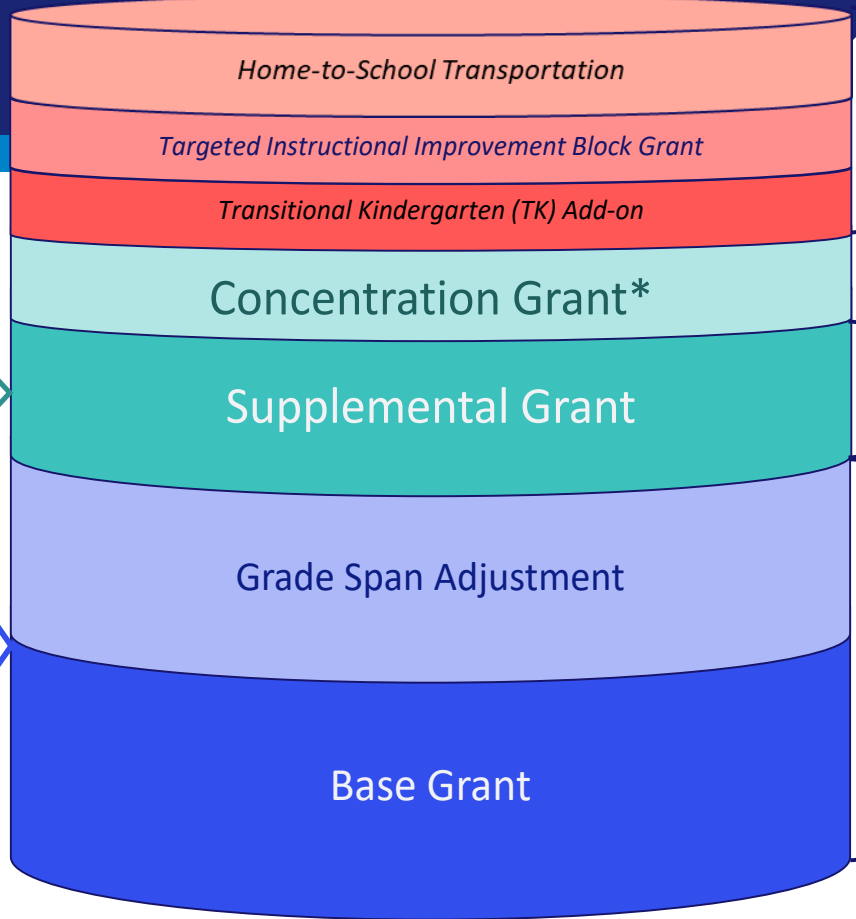
LCFF Revenues

Unduplicated Pupil Count
English Learners
Low Income
Foster Youth

24%

Average Daily
Attendance

7,569.65



Add-ons

\$848,586

Supplemental

\$3,729,272

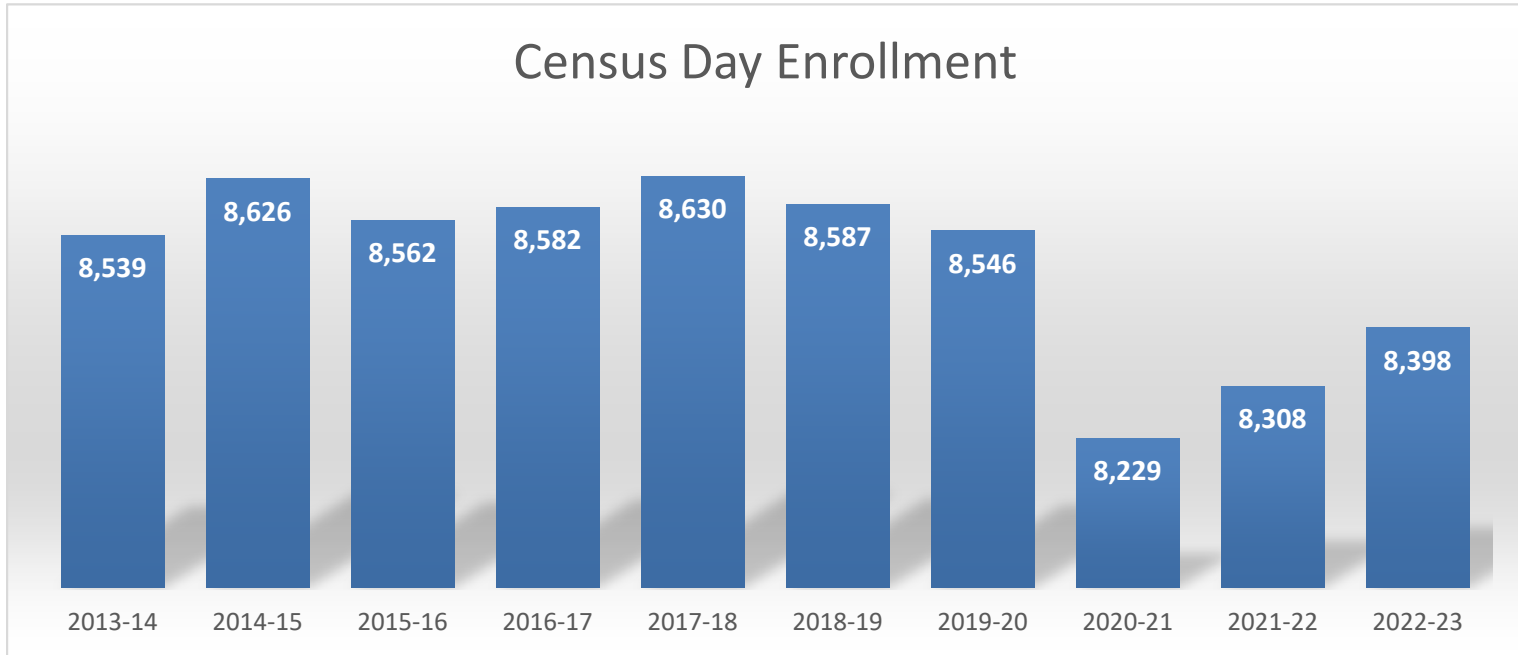
Adjusted Base Grant

\$77,596,167



*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

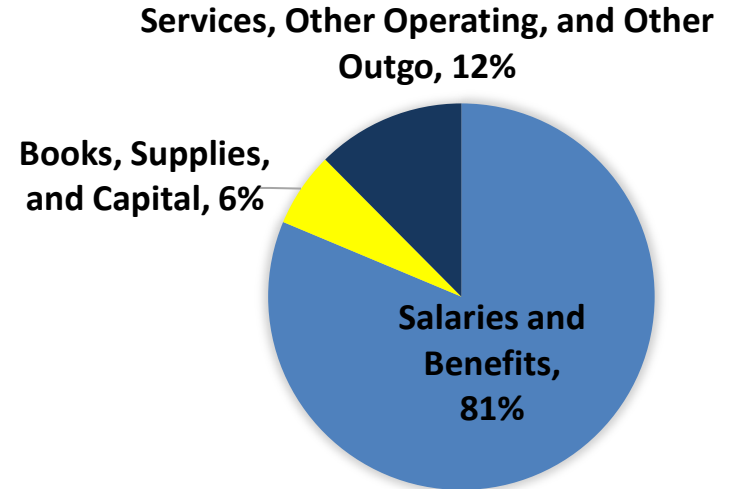
Census Day Enrollment



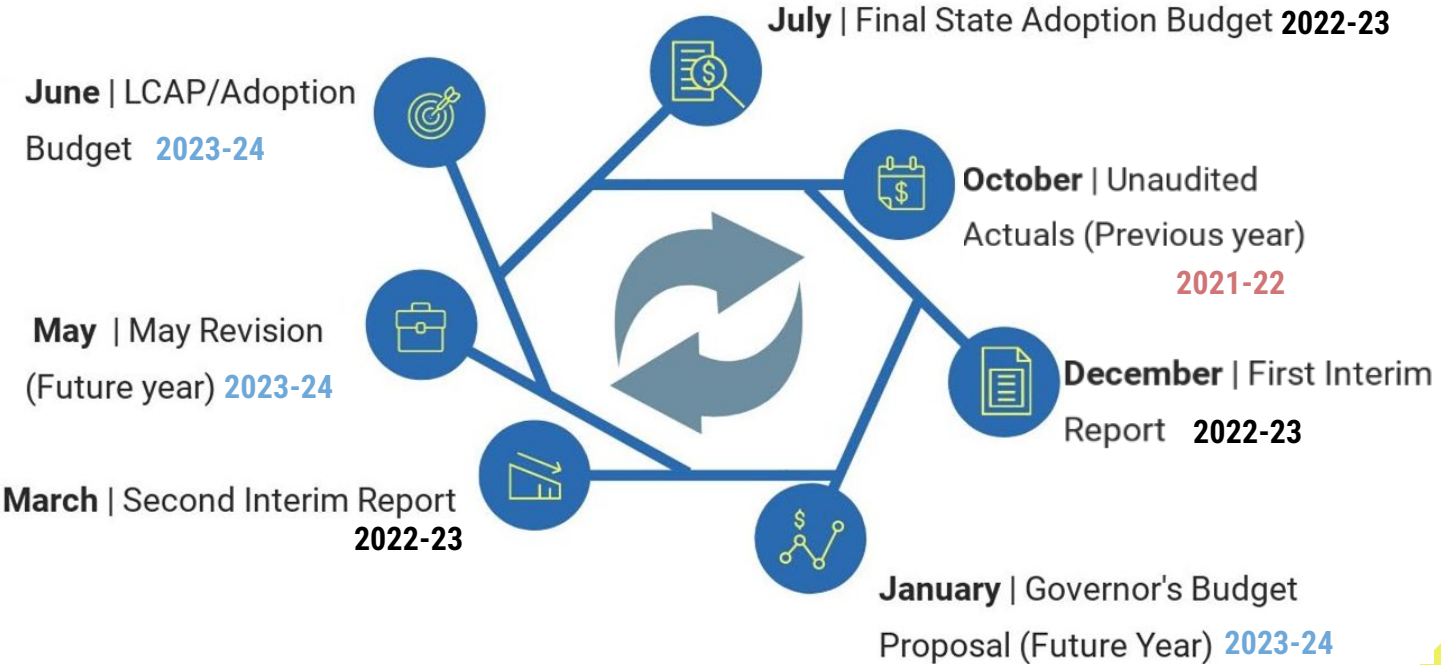
Total General Fund Expenditures

Over 80% of funds are spent on student programs

- **Salaries and Benefits:** Includes salaries of all permanent and temporary employees, as well as the District cost of health and welfare benefits and statutory benefits, which includes Social Security, Medicare and pension contributions.
- **Books & Supplies:** Includes textbooks, instructional materials, library books, office materials, operational supplies and non-capital equipment.
- **Services & Other Operating Expenses:** Includes professional services and contracts, travel and conference, dues, insurance utilities, rentals, leases, repairs and communications.
- **Capital Outlay:** Includes facilities construction and improvements, equipment, furniture and fixtures over \$5000.
- **Other Outgo:** Includes student tuition and cost to other educational agencies, transfers of indirect costs and debt service.



Accountability



Questions?