

Budget & LCAP Adoption Process

Public Hearing on Proposed Budget for Fiscal Year 2021-2022

June 8, 2021

Agenda

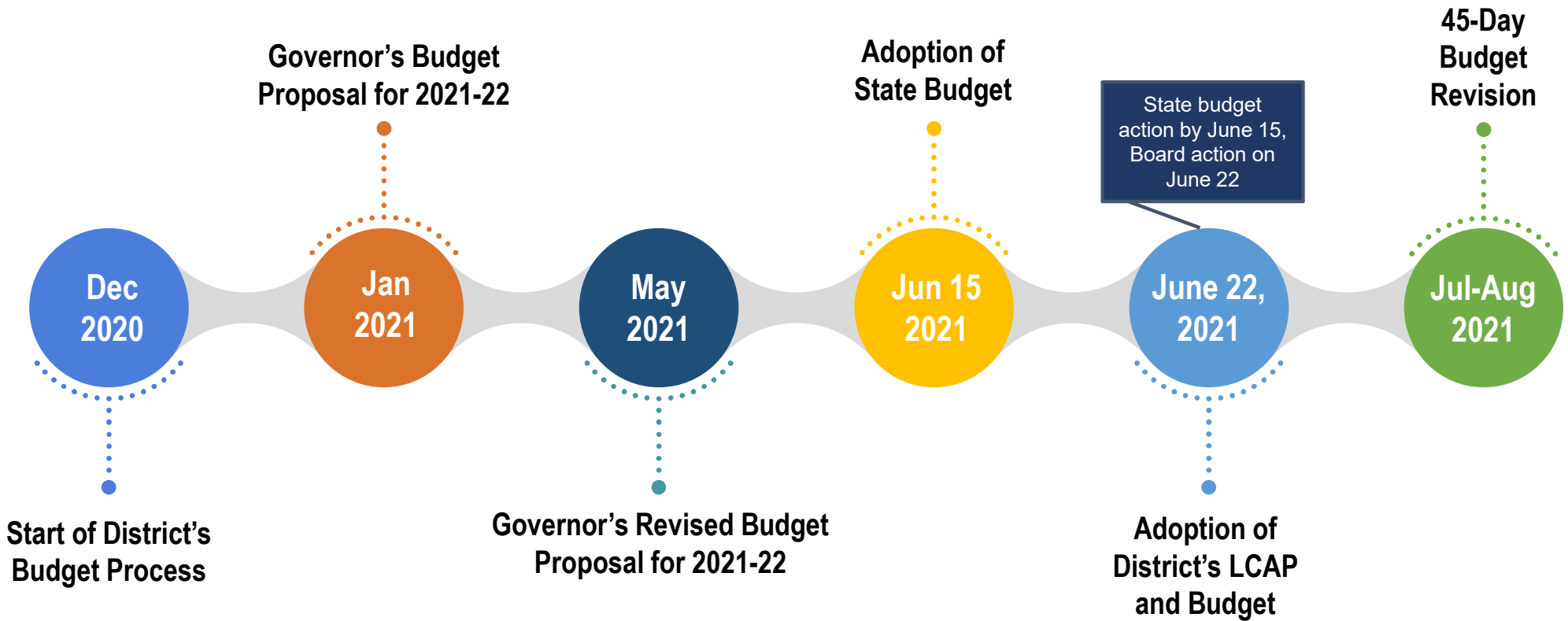
- Background
- Timeline
- Budget assumptions
- State Budget Update
- 2021-2022 General Fund budget & Multi-year projections

Background

- Per State Law AUSD's Board must adopt budget and the Local Control Accountability Plan (LCAP) by June 30, 2021.
- Board must certify that the District's projected financial outlook for 2021-2022, 2022-2023, and 2023-2024 is one of the following:
 - **Positive: WILL MEET** the financial obligations for the current and two subsequent years
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- Staff recommends a positive certification.



Timeline



Differences Between May Revise and the Legislative Proposal

- **Senate and Assembly Budget Committees have reached an agreement**
- **Assembly and the Senate to now negotiate with the Governor to finalize the budget**

Governor's May Proposal

- **Targeted intervention grant**
 - **Approximately \$3.5-\$3.9 million in one-time funds**
- **In-person instruction – health & safety grant**
 - **Approximately \$2.6-\$2.9 million in one-time funds**
- **Increase concentration grant from 50% to 65% of the adjusted base grant**
 - **No funding for AUSD**

Legislative Response

- **Deferral paydown**
- **Full day TK with 1:10 class size ratio**
- **Increase supplemental grant from 20% to 23.3% of the adjusted base grant**

Budget Assumptions

Line #	Categories	Source	2019-20	2020-21	2021-22	2022-23	2023-24
			Second Interim	Actual	Projected	Projected	Projected
1	Enrollment	AUSD	9,358	9,006	9,006	9,006	9,006
2	Actual/Projected ADA	AUSD		8,610	8,610	8,610	8,610
3	Funded ADA	AUSD		8,976	8,976	8,610	8,610
4	Unduplicated EL/FRM Count (Count)	CALPADS	2,927	2,743	2,661	2,581	2,503
5	Unduplicated EL/FRM Count (Percentage)	CALPADS	31.28%	30.46%	29.55%	28.66%	27.79%
6	COLA	SSC	3.26%	0.00%	5.07%	2.48%	3.11%
8	District's contribution to:						
9	State Teachers Retirement (STRS)	STRS	17.10%	16.15%	16.92%	19.10%	19.10%
10	Public Employees Retirement (PERS)	PERS	19.72%	20.78%	22.91%	26.10%	27.10%
11	Unemployment Insurance	ACOE	0.11%	0.11%	1.29%	0.96%	0.36%


1% increase from 2nd Interim

1.2% increase from 2nd Interim

Additions to the Budget



\$175K for middle school math and social studies Textbook Adoptions in 2021-22, and \$325K in the MYP for 2022-23



\$462K for Chromebooks in 2021-22, and \$500K in the MYP for 2022-23 and 2023-24



COVID-19 funds approved by the Board on May 11 and May 25 are part of the budget



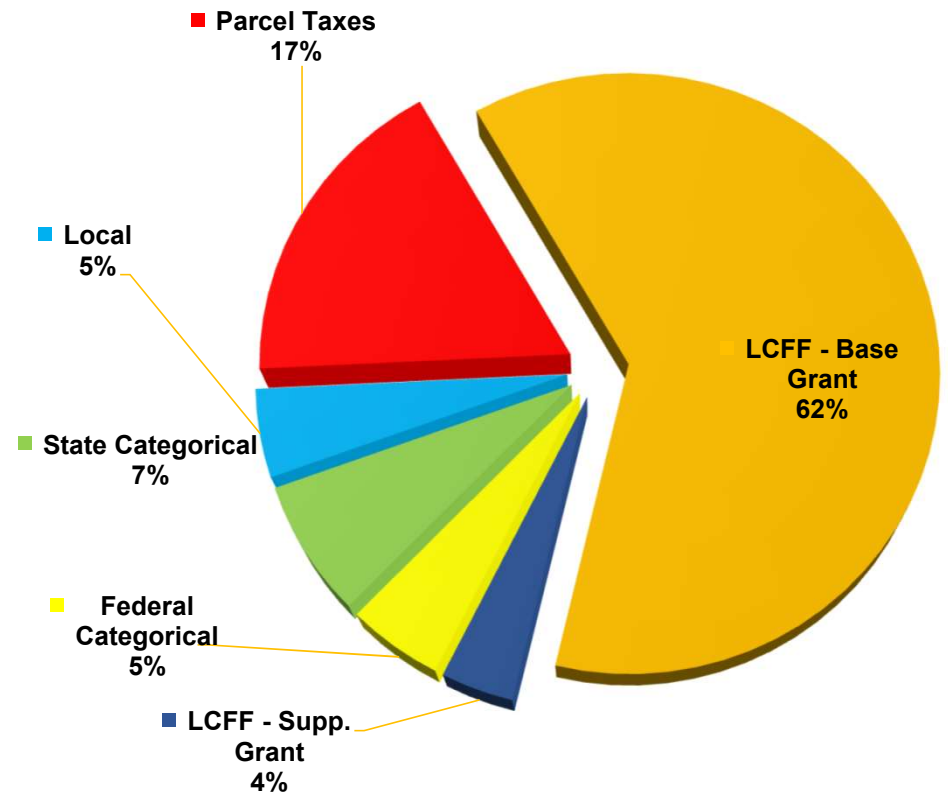
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Proposed Budget for FY 2021-2022

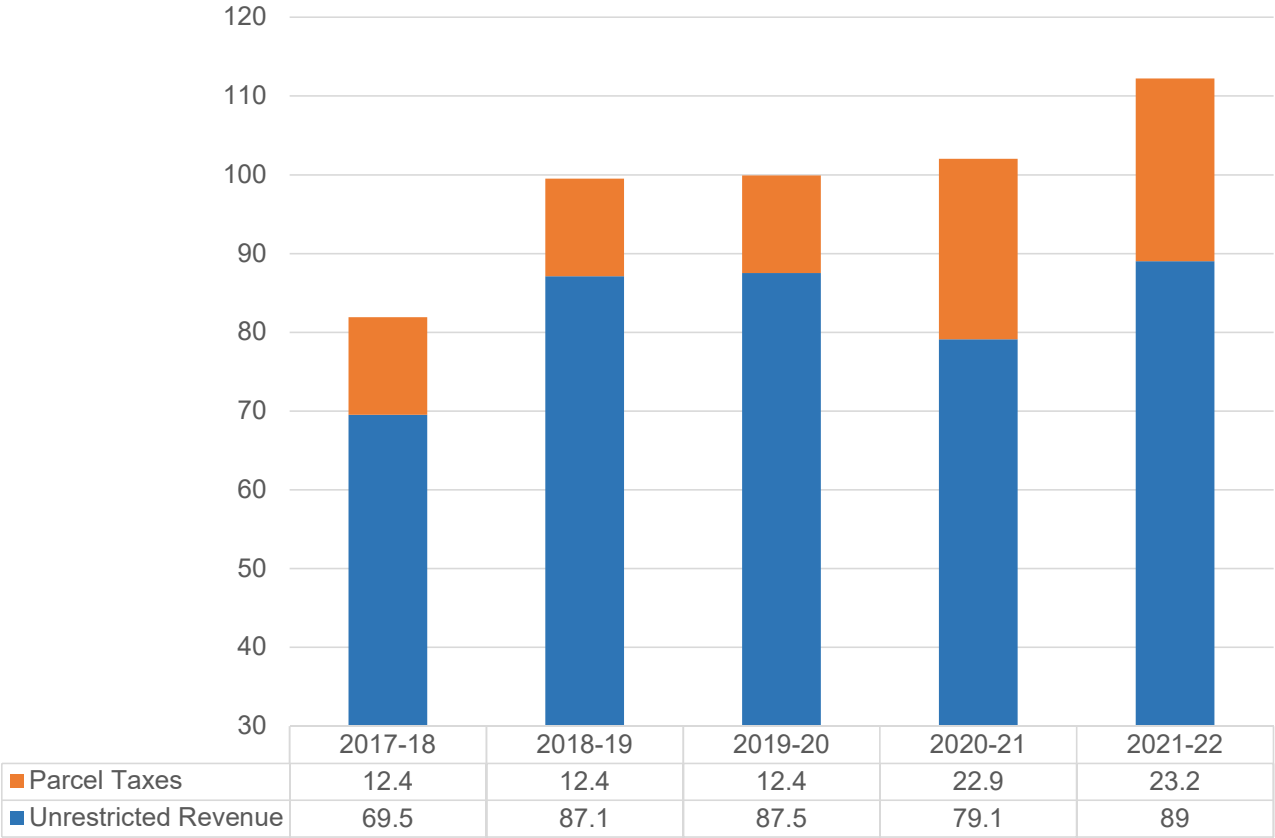
	Unrestricted			Restricted		Total General Fund
	Totally Unrestricted	LCFF Supplemental Grant	Parcel Tax (A & B1)	Special Education	All Other	
REVENUES						
LCFF Revenue	\$ 86,843,544			\$ 748,293		\$ 87,591,837
Federal Categorical Revenue				\$ 2,199,102	\$ 4,368,668	\$ 6,567,770
State Categorical Revenue	\$ 1,789,858			\$ 1,058,801	\$ 6,793,639	\$ 9,642,298
Local Revenue	\$ 352,827		\$ 23,218,172	\$ 5,588,691	\$ 341,817	\$ 29,501,507
Revenues	\$ 88,986,229	\$ -	\$ 23,218,172	\$ 9,594,887	\$ 11,504,124	\$ 133,303,412
EXPENDITURES						
Certificated Salaries	\$ 28,230,213	\$ 2,842,882	\$ 14,527,060	\$ 10,403,167	\$ 2,582,632	\$ 58,585,954
Classified Salaries	\$ 9,376,240	\$ 330,925	\$ 2,207,306	\$ 5,771,804	\$ 3,335,303	\$ 21,021,578
Benefits	\$ 11,791,979	\$ 867,710	\$ 4,255,409	\$ 5,120,922	\$ 6,199,567	\$ 28,235,587
Books & Supplies	\$ 1,424,829	\$ 56,610	\$ 175,000	\$ 115,314	\$ 2,094,243	\$ 3,865,996
Services & Op. Expenses	\$ 7,854,745	\$ 490,022	\$ 295,000	\$ 9,219,446	\$ 2,990,237	\$ 20,849,450
Capital Outgo & Transfers	\$ (3,291,461)	\$ 351,144	\$ 1,758,397	\$ 2,024,331	\$ 2,960,309	\$ 3,802,720
Expenditures	\$ 55,386,545	\$ 4,939,293	\$ 23,218,172	\$ 32,654,984	\$ 20,162,291	\$ 136,361,285
Other Sources (Uses)	\$ (32,773,140)	\$ 4,939,293	\$ -	\$ 23,060,097	\$ 4,391,947	\$ (381,803)
Net Inc. (Dec) in Fund Bal.	\$ 826,544	\$ -	\$ -	\$ -	\$ (4,266,220)	\$ (3,439,676)
Beginning Balance	\$ 11,998,839				\$ 5,294,058	\$ 17,292,897
Ending Balance	\$ 12,825,383	\$ -	\$ -	\$ -	\$ 1,027,838	\$ 13,853,221

General Fund Revenue (Unrestricted & Restricted)

Description	Total
	(Millions)
LCFF Base Grant	\$ 83
LCFF Supp. Grant	\$ 5
Federal Revenue	\$ 7
Other State Revenue	\$ 10
Other Local Revenue	\$ 6
Parcel Taxes	\$ 23
Total	\$ 133



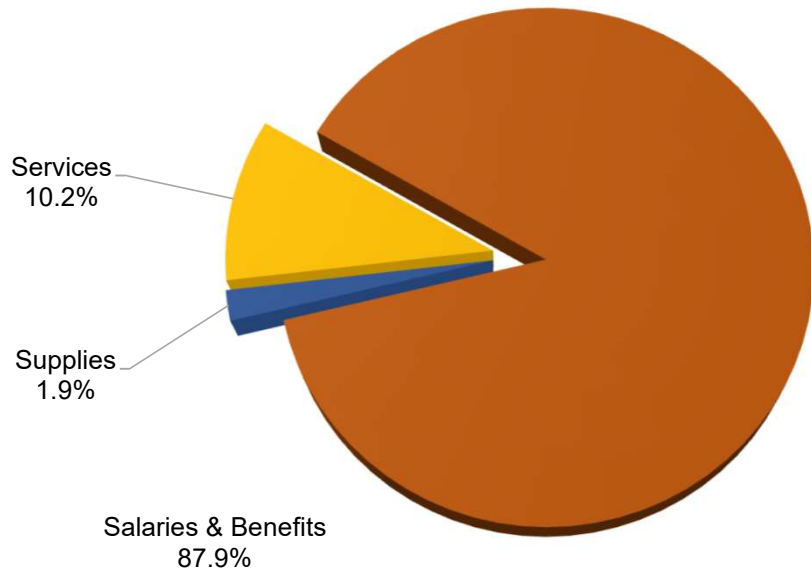
Unrestricted Revenue, Historical Data



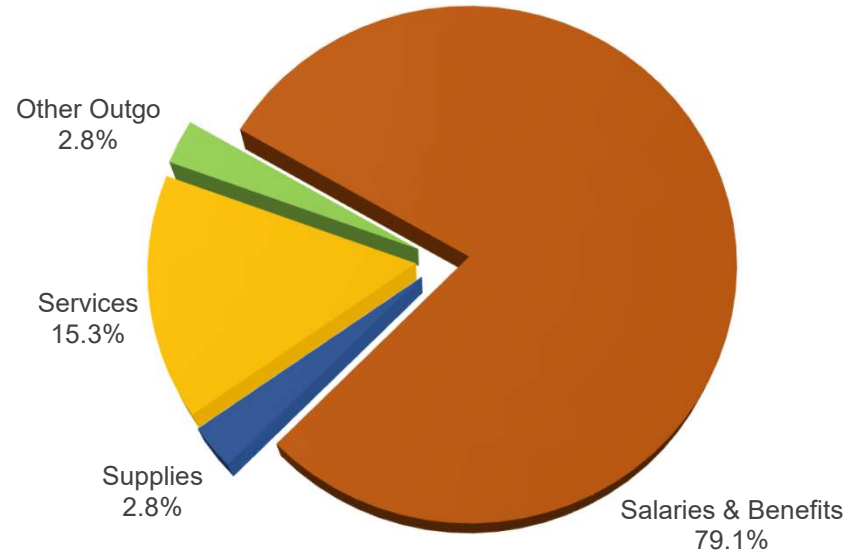
All amounts in millions

General Fund Expenditures

Unrestricted General Fund

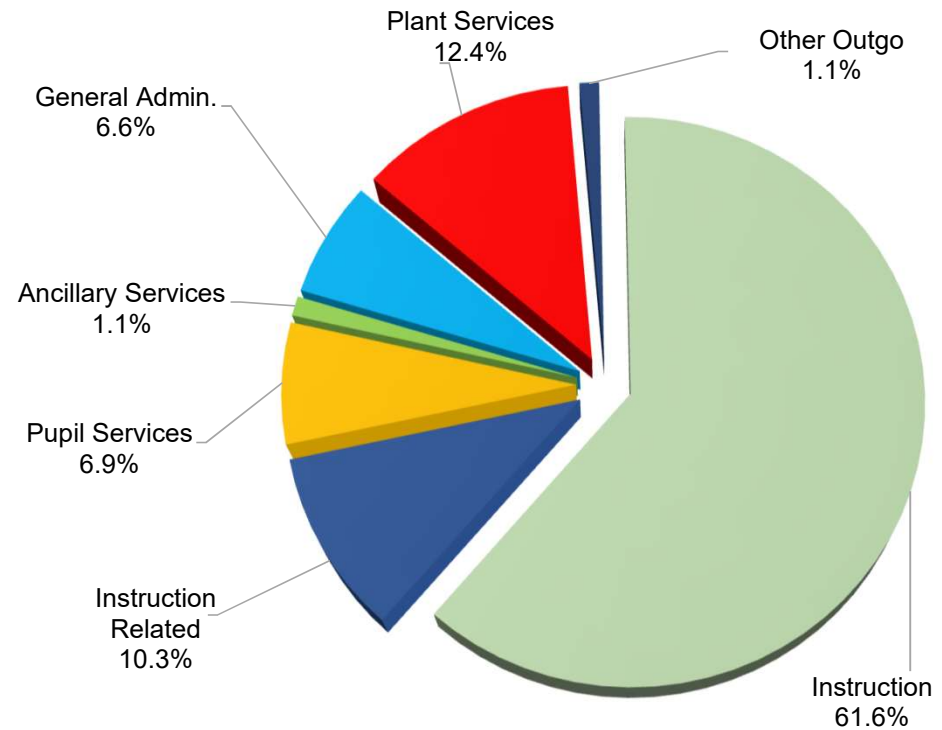


Restricted & Unrestricted General Fund



Expenditures – Major Operational Areas

Major Operational Areas	
Instruction	Activities dealing directly with the interaction between teachers and students
Instruction Related	Library & Media teachers, School Administration, Teaching Staff Development
Pupil Services	Counselors, Psychologists, Specialized Special Ed. Services, Transportation, Health Services
Ancillary Services	Athletics, After School Services
General Admin.	Fiscal Services, Technology Services, Insurance, Human Resources, Legal, Superintendent
Plant Services	Utilities, Custodial Services, Maintenance Staff



Multiyear Projections - Unrestricted General Fund

Line		2021-2022	2022-2023	2023-2024
		Proposed Budget	Projected	Projected
A	Beginning Balance, July 1	\$ 11,998,839	\$ 12,825,383	\$ 6,692,762
B	Revenues	\$ 112,204,401	\$ 111,100,109	\$ 112,131,284
C1	Expenditures	83,544,010	86,982,336	87,749,662
C2	Contribution to Restricted Programs	27,833,847	30,250,394	30,778,012
D = B-C	Surplus (Deficit)	\$ 826,544	\$ (6,132,621)	\$ (6,396,390)
E = A+D	Ending Balance	\$ 12,825,383	\$ 6,692,762	\$ 296,372
F	Assignments/Commitments	\$ 50,000	\$ 50,000	\$ 50,000
G = E-F	Unassigned/Unappropriated Ending Fund Balance	\$ 12,775,383	\$ 6,642,762	\$ 246,372

Public Hearing of Budget Proposal - Reserves

As required by Senate Bill (SB) 858, the Alameda Unified School District has determined:

	2021-2022	2022-2023	2023-2024
General Fund - unassigned/unappropriated	\$ 12,275,383	\$ 6,642,761	\$ 246,372
Reserve per Board Policy 3100 - an amount equal to 3 weeks worth of salary	\$ 6,499,211	\$ 6,499,211	\$ 6,499,211
Reserve for economic uncertainties - required by the state	\$ 4,102,293	\$ 4,102,293	\$ 4,102,293
Reserve - not backed by cash	\$ 4,259,858	\$ 4,259,858	\$ 4,259,858

Acronyms

AB	Assembly Bill	CPI	Consumer Price Index	LEA	Local Educational Agency
ACA	Affordable Care Act	CTE	Career Technical Education	LRE	Least Restrictive Environment
ADA	Average Daily Attendance	DOF	Department of Finance	MAA	Medi-Cal Administrative Activities
AP	Advanced Placement	DSA	Division of the State Architect	MOU	Memorandum of Understanding
API	Academic Performance Index	EC	Education Code	MTSS	Multi-Tiered Systems of Support
AYP	Adequate Yearly Progress	EL	English Learner	MYP	Multiyear Projection
B TSA	Beginning Teacher Support and Assessment	EPA	Education Protection Account	OPEB	Other Postemployment Benefits
CAASPP	California Assessment of Student Performance and Progress	ERAF	Education Revenue Augmentation Fund	OPSC	Office of Public School Construction
CALPADS	California Longitudinal Pupil Achievement Data System	ESSER		P-1	First Principal (Apportionment)
CalPERS	California Public Employees Retirement System	ESSA	Every Student Succeeds Act	P-2	Second Principal (Apportionment)
CalSTRS	California State Teachers Retirement System	ESY	Extended School Year	PAR	Peer Assistance and Review
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CARS	Consolidated Application and Reporting System	FCMAT	Fiscal Crisis & Management Assistance Team	PI	Program Improvement
CASEMIS	California Special Education Management Information System	FERPA	Family Educational Rights and Privacy Act	PTA	Parent Teachers Association
CBA	Collective Bargaining Agreement	FRPM	Free and Reduced-Price Meals	RDA	Redevelopment Agency
CBEDS	California Basic Educational Data System	FTE	Full-Time Equivalent	SACS	Standardized Account Code Structure
CCSS	Common Core State Standards	GAAP	Generally Accepted Accounting Principles	SBE	State Board of Education
CDE	California Department of Education	GASB	Governmental Accounting Standards Board	SDC	Special Day Class
CELDT	California English Language Development Test	IEP	Individualized Education Program	SELPA	Special Education Local Plan Area
CNIPS	Child Nutrition Information Payment System	LAO	Legislative Analyst's Office	SPSA	Single Plan for Student Achievement
COE	County Office of Education	LCAP	Local Control and Accountability Plan	TK	Transitional Kindergarten
COLA	Cost-of-Living Adjustment	LCFF	Local Control Funding Formula	TRANS	Tax and Revenue Anticipation Notes
COP	Certificate of Participation			UPP	Unduplicated Pupil Percentage

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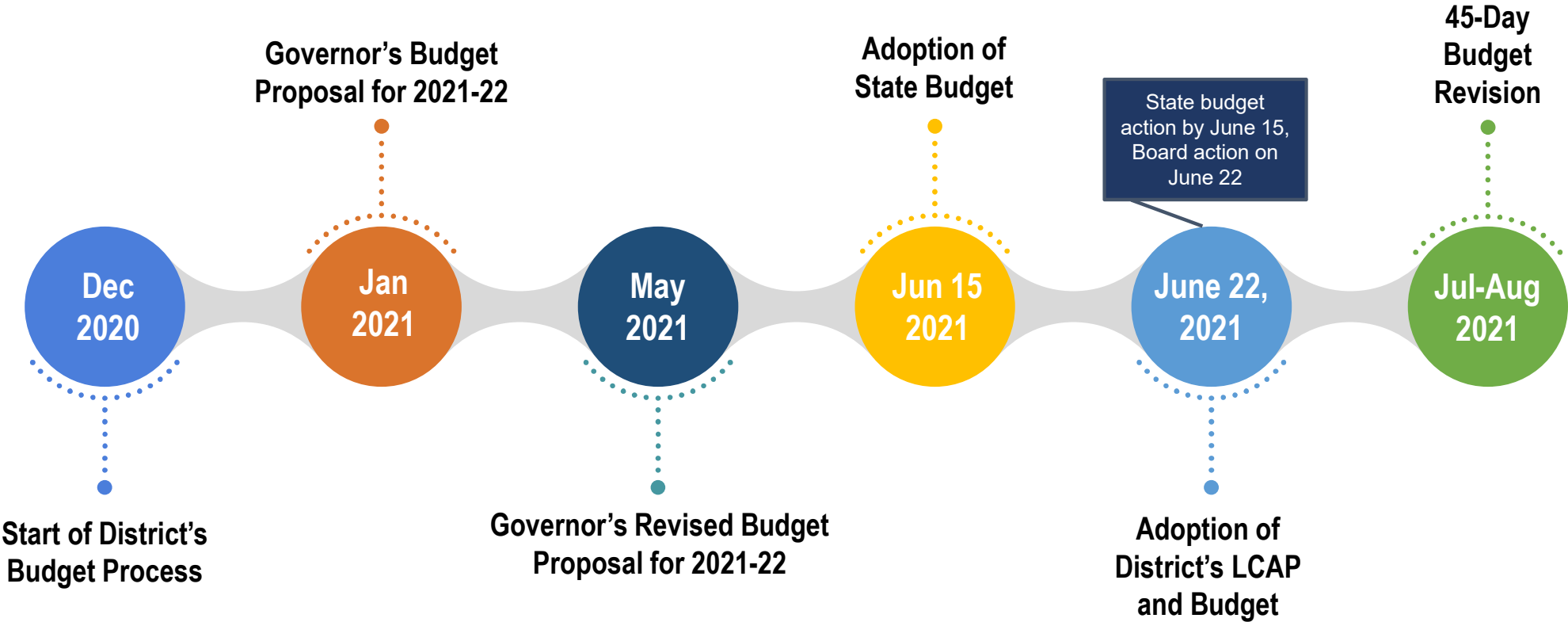
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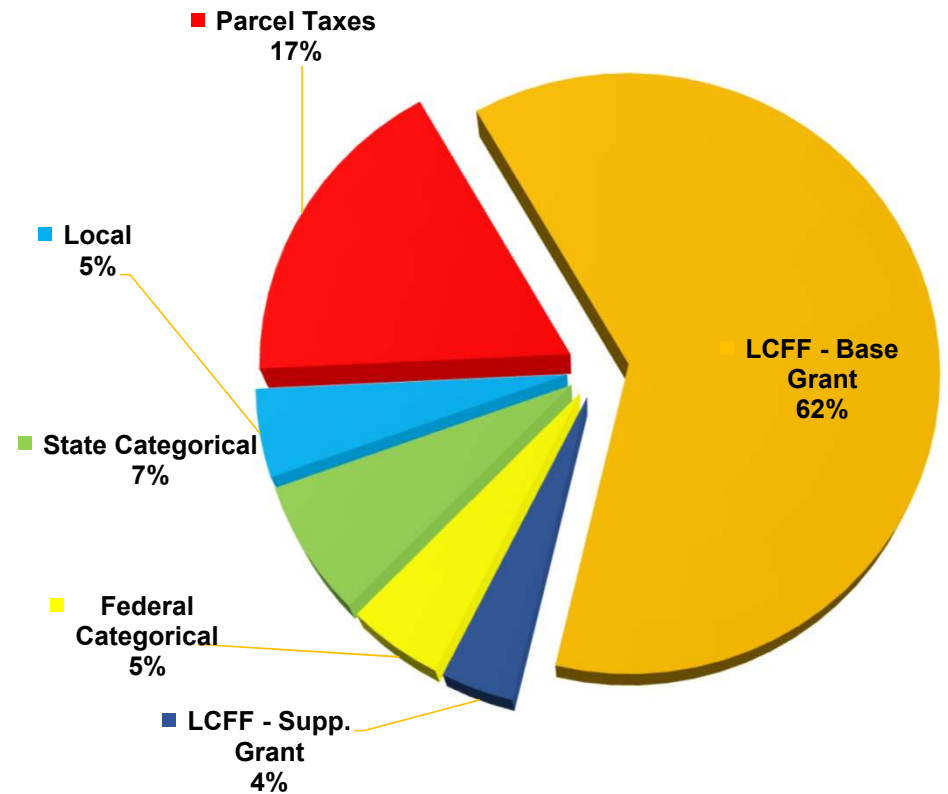
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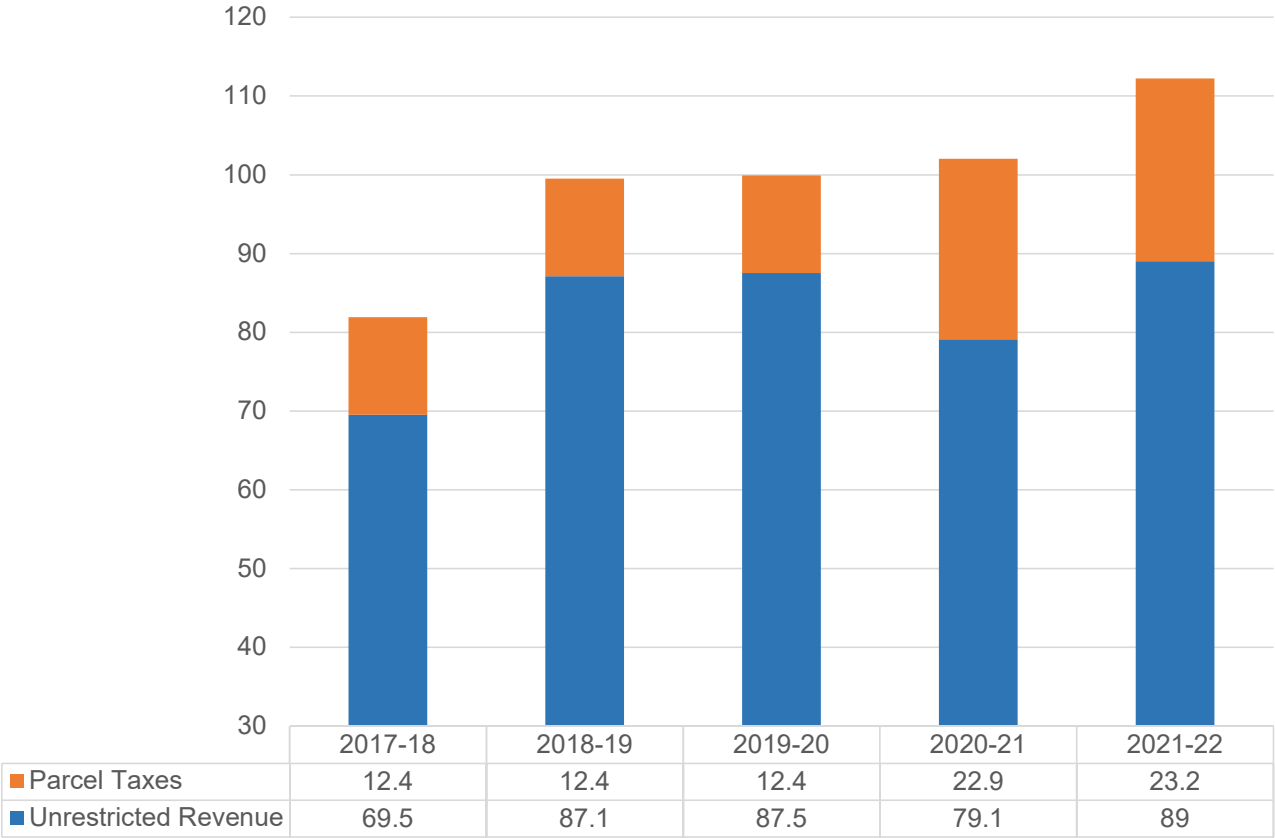
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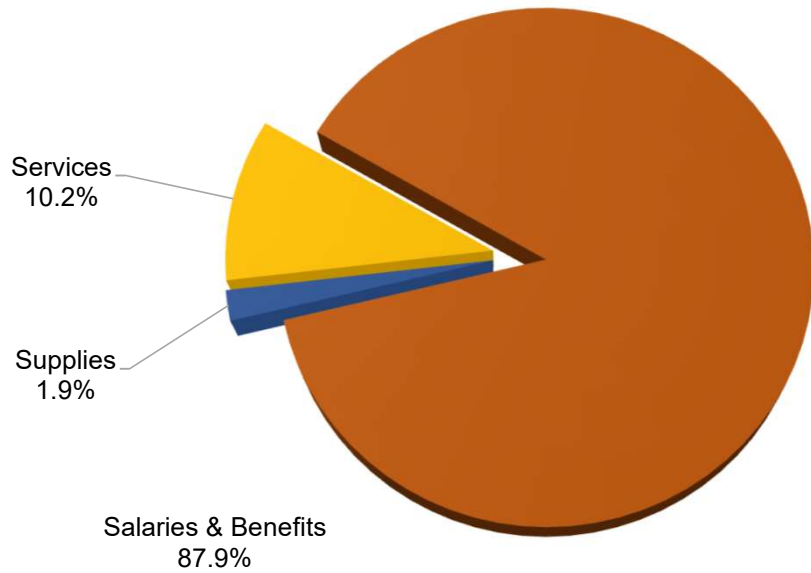
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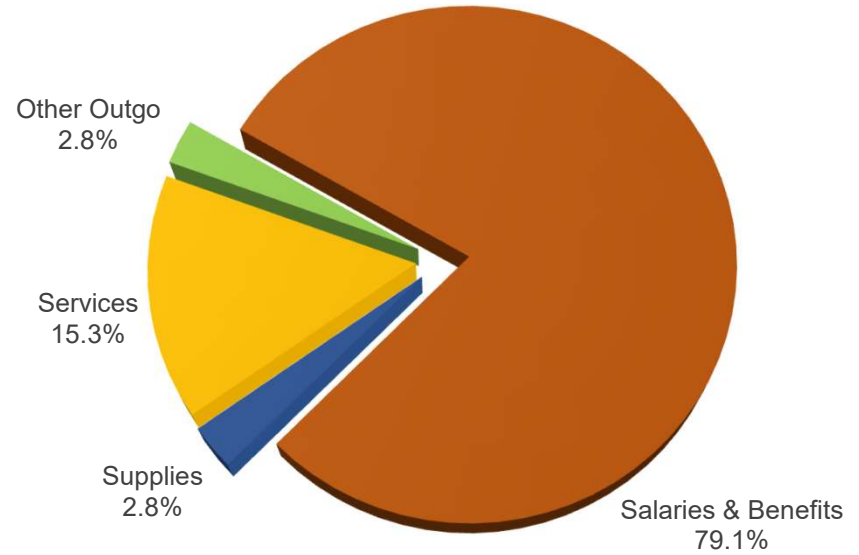
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General Fund Expenditures

Unrestricted General Fund

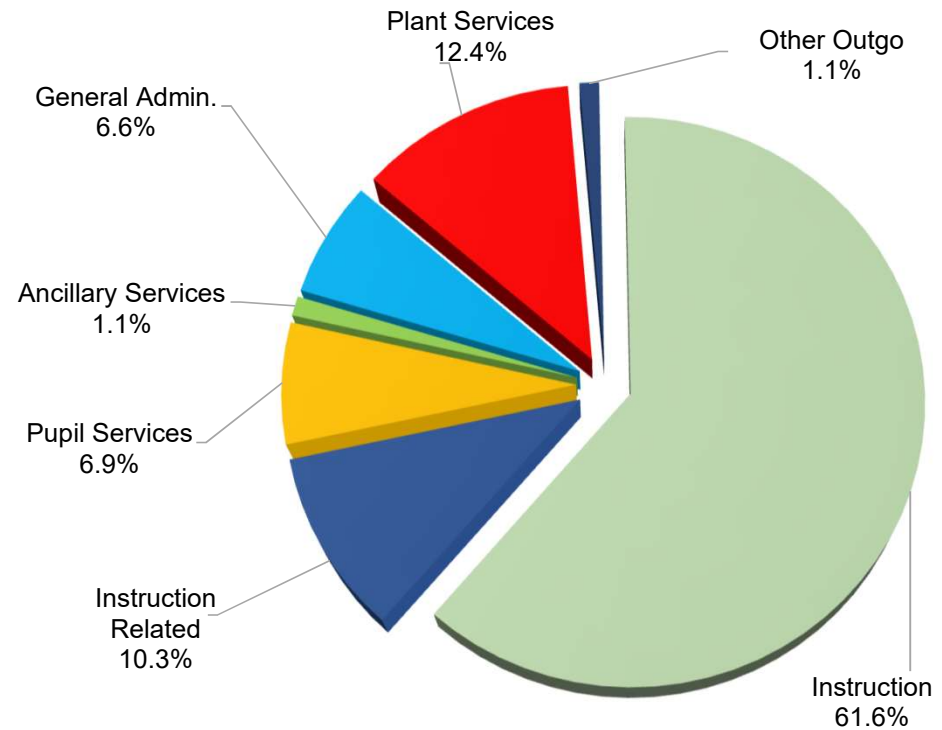


Restricted & Unrestricted General Fund



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