

# 45 Day Revision and Budget Reduction



**Berkeley**  
**PUBLIC SCHOOLS**  
Berkeley Unified School District



# Outcomes - Action Items

- 12.1 Approve 45 Day Budget Revision
  - 12.1.1 Approve Rescission of Tier 2 Budget Reductions
  - 12.1.2 Approve Rescission of Selected Tier 1/LCAP Budget Reductions
  - 12.1.3 Approve Distance Learning Professional Development Budget



# 45 Day Revise



## Governor's Enacted Budget

COLA at May Revision was -10 %. This was the budget that BUSD approved in June.

However, the final enacted budget included:

- 0% COLA, which represents \$ 7.5 million in restored funding
- No cuts to Categoricals in Enacted Budget

We are learning about new federal funding called the Learning Loss Mitigation Funding, which is \$5.2 million in additional restricted revenue

Deferrals - only 68 % of state aid apportionments will be received in the year, and much of this will be later than usual



## What Does the Enacted Budget Mean for Berkeley Unified School District

	2020-21		
	Base	Supplemental	Total
Enacted Budget	87,832,969	5,144,699	92,977,668
May Revise	80,742,087	4,737,123	85,479,210
Difference	7,090,882	407,576	7,498,458

New Reduction Target: \$2.5 million



# Multi Year Projections

Multi-Year Projections 2020-21 Governor's Enacted Budget			
Unrestricted General Fund			
Unrestricted General Fund (in millions)	2020-21	2021-22	2022-23
<b>REVENUE</b>			
COLA - Governor's Enacted Budget	0.00%	0.00%	0.00%
Gap %	100.00%	100.00%	100.00%
<b>LCFF Funding</b>			
Base Funding	87.8	87.8	87.8
Supplemental Funding	5.1	5.0	5.0
<b>Total LCFF Funding</b>	<b>92.9</b>	<b>92.8</b>	<b>92.8</b>
<b>Other State Funding</b>	1.9	1.9	1.9
<b>Local Funding</b>	2.5	2.5	2.5
<b>TOTAL REVENUE</b>	<b>97.3</b>	<b>97.2</b>	<b>97.3</b>



# Multi Year Projections

Unrestricted General Fund (in millions)	2020-21	2021-22	2022-23
Expenditures	-88.9	-93.3	-95.0
<i>Budget Reductions - Ongoing</i>		<i>0.0</i>	<i>1.0</i>
<i>Additional Budget Reductions</i>			<i>0.0</i>
<b>TOTAL EXPENDITURES</b>	<b>-88.9</b>	<b>-93.3</b>	<b>-94.0</b>
<b>TOTAL SOURCES AND USES</b>	<b>-2.3</b>	<b>-7.4</b>	<b>-7.4</b>
Change in Fund Balance	6.1	-3.5	-4.1
Beginning Fund Balance	2.1	8.2	4.7
<b>Ending Fund Balance</b>	<b>8.2</b>	<b>4.7</b>	<b>0.6</b>
Revolving Cash	-0.1	-0.1	-0.1
Assignment for Supplemental Grant LCAP	-0.8	-0.8	-0.8
Fund 01 share of 3% reserve	0.2	0.2	0.3
<b>Ending Fund Balance - Undesignated</b>	<b>7.5</b>	<b>4.0</b>	<b>0.0</b>





# Learning Loss Mitigation Funds

Learning Loss Mitigation Funds shall be used from March 1, 2020, to December 30, 2020, for activities **that directly support pupil academic achievement and mitigate learning loss related to COVID-19 school closures, and shall be expended for any of the following purposes:**

- (1) Addressing learning loss or accelerating progress to close learning gaps
- (2) Extending the instructional school year by making adjustments to the academic calendar, increasing the number of instructional minutes provided during each week or school day, or taking any other action that increases the amount of instructional time or services provided to pupils based on their learning needs.
- (3) Providing additional academic services for pupils, such as diagnostic assessments of pupil learning needs, intensive instruction for addressing gaps in core academic skills, additional instructional materials or supports, or devices or connectivity for the provision of in-classroom and distance learning.
- (4) Providing integrated pupil supports to address other barriers to learning, such as the provision of health, counseling, or mental health services, professional development opportunities to help teachers and parents support





## Learning Loss Mitigation Funds - Funding Sources

The LLMF is comprised of three different funding sources:

- CARES Act Governor's Emergency Education Relief (GEER) funds

- CARES Act Coronavirus Relief (CR) Fund

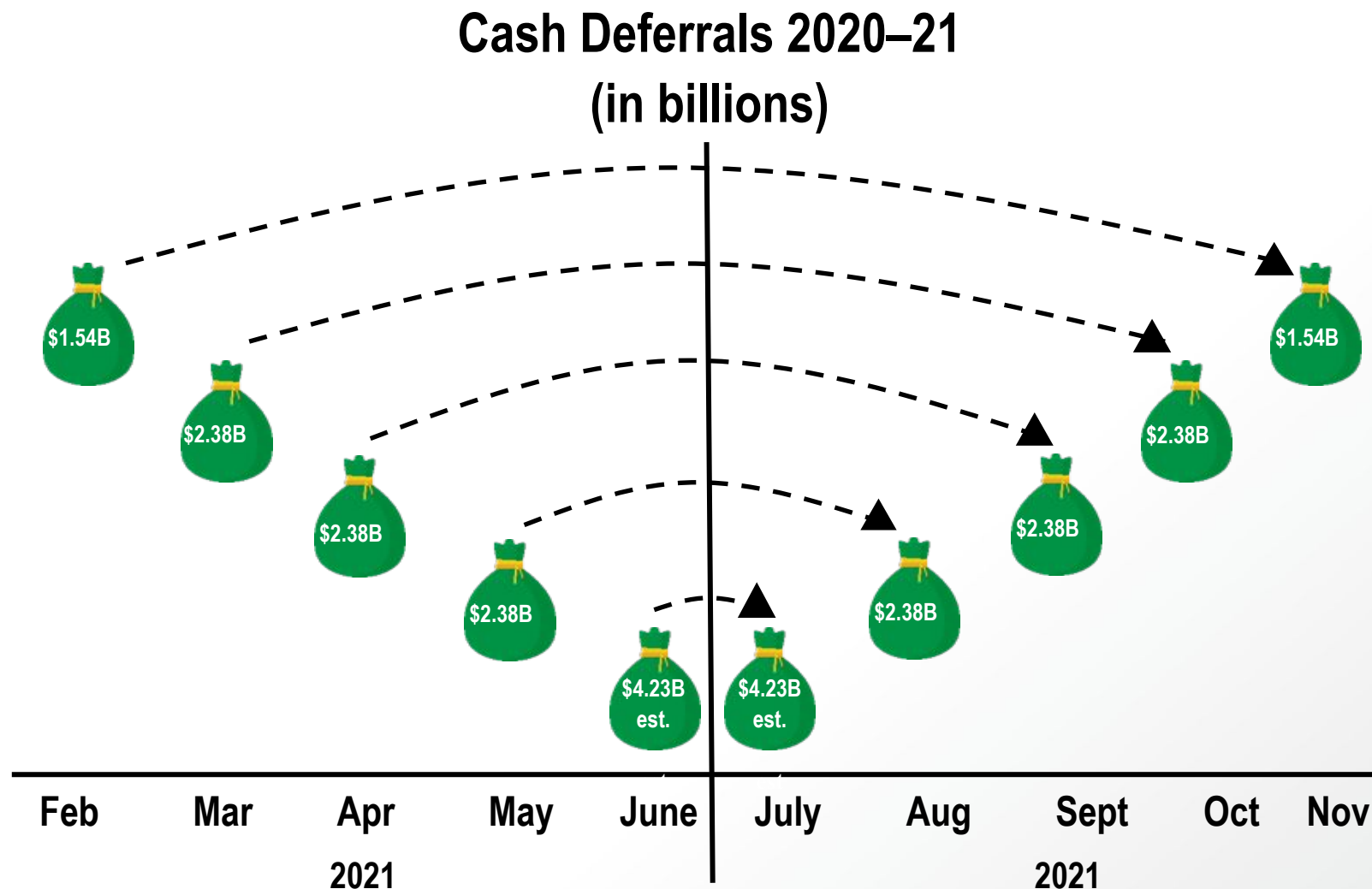
- State General Fund (GF).

An eligible LEA shall certify that funding received will be used in full compliance with federal law, and shall adopt, on or before September 30, 2020, at a regularly scheduled meeting of the governing board or body of the local educational agency, a learning continuity and attendance plan pursuant to Section 43509 of the Education Code.



## Deferrals and Cash Flow - Districts will receive 68% of state aid apportionments during the year

- The P-2 deferral is ongoing
- Plus, additional ongoing deferrals are implemented starting in February 2021





## Federal Funding - Learning Loss Mitigation Funds (LLMF)

### Learning Loss Mitigation, \$5.2 Million

Based on Students with Disabilities	\$ 2.2 Million
Based on LCFF	\$1.4 Million
Based on Supplemental	\$1.6 Million

The Learning Loss Mitigation Funding (LLMF), authorized by the 2020–21 budget package, appropriates \$5,334,997,000 from three different funding sources to be allocated to local educational agencies (LEAs) in order to support transitional Kindergarten through 12th grade pupil academic achievement and mitigate learning loss related to COVID-19 school closures.



## Deferrals and Cash Flow – BUSD

- General Fund Cash Balance is projected to go negative November 2020(\$-4M) and March 2021(\$-6M)
- Cash is returned to a positive balance after receipt of Property Tax Revenue in December 2020 and April 2021
- General Fund Cash Flow Projections estimate an ending Cash Balance of \$8.5M at June 30th, 2021



# Approve Rescission of Tier 2 Reductions



## Governor's Enacted Employee Protections—Certificated and Classified Layoffs

**The State Budget expresses the clear intent of the Legislature that LEAs retain essential staff during the COVID-19 pandemic**

**To ensure the continuance of employment, layoff procedures provided in the statute allowing LEAs to make reductions in staff have been suspended:**

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To ensure the continuance of employment, layoff procedures provided in the statute allowing

LEAs to make reductions in staff have been suspended:

Temporary limitations on classified staffing reduction procedures (EC § 45117) from July 1, 2020, to June 30, 2021—the restrictions apply to particular classifications:

- Custodial
- Transportation
- Child Nutrition



# BUSD and Budget Reductions (from June 24, 2020)

Tier One	Tier Two	Tier Three
Selective Hiring Freeze Reduce Staff Overtime DO Admin Furloughs Nutrition Services Contracts Substitutes Cooking & Gardening One Time Funds Reduce Positions	Department Reduction Staff Reductions Staff Furloughs Cooking & Gardening One Time Funding	Transportation Layoffs Additional Furloughs Early Retirement Incentive
-\$5,190,994	-\$3,389,951	TBD
	-\$8,580,945	





# BUSD and Budget Reductions, Tier 2 (from June 24, 2020)

## FY20-21 Reductions Board Vote

Tier	Category	Components	Total	Board Vote(Y/N)
2	Department Reduction	10% reduction from Personnel Commission	\$ (50,000.00)	
2	Department Reductions Total		\$ (50,000.00)	
2	Gardening	Reduce Gardening	\$ (50,000.00)	
2	Gardening Total		\$ (50,000.00)	
2	One Time Funding	Additional Fund 20	\$ (400,000.00)	
2		Additional Fund 20 2	\$ (1,000,000.00)	
2	One Time Funding Total		\$ (1,400,000.00)	
2	Staff Furlough	3 Day Staff Furlough	\$ (1,814,951.00)	
2	Staff Furlough Total		\$ (1,814,951.00)	
2	Staff Layoff	Eliminate School Service Assistants	\$ (75,000.00)	
2	Staff Layoff Total		\$ (75,000.00)	
2	Total		\$ (3,389,951.00)	
	Grand Total		\$ (8,580,945.00)	



# Approve Rescission of Selective Tier 1 Reductions



# BUSD and Budget Reductions Tier 1

## FY20-21 Reductions Board Vote

Tier	Category	Components	Total	Board Vote(Y/N)
1	Contract	Mandated Costs Consultant	\$ (30,000.00)	
1		SPG	\$ (500,000.00)	
1	Contract Total		\$ (530,000.00)	
1	Gardening	Reduce Gardening	\$ (50,000.00)	
1	Gardening Total		\$ (50,000.00)	
1	Hiring Freeze	Accounting Manager	\$ -	
1		BHS Math Coordinator	\$ (110,000.00)	
1		BIS (up to 4.0)	\$ (171,576.00)	
1		BTA/BIS Attendance Tech	\$ (70,000.00)	
1		Campus Aides, FREEZE 4.4 FTE	\$ (130,000.00)	
1		School Safety Officers x 3	\$ (90,000.00)	
1		Special Ed IAs II (up to 8.0)	\$ (224,000.00)	
1		Sped TSAs (2.4FTE)	\$ (220,000.00)	
1		SWA at BHS	\$ (70,000.00)	
1	Hiring Freeze Total		\$ (1,085,576.00)	





# BUSD and Budget Reductions Tier 1

2

## FY20-21 Reductions Board Vote

Tier	Category	Components	Total	Board Vote(Y/N)
1	Nutrition Services	Switch meals to grab and go; reduce staffing and costs, unfilled position	\$ (300,000.00)	
1	Nutrition Services Total		\$ (300,000.00)	
1	One Time Funding	Contribution from Fund 20	\$ (1,500,000.00)	
1	One Time Funding Total		\$ (1,500,000.00)	
1	Overtime	Reduce DO Overtime by 50%	\$ (50,000.00)	
1		Shift Security Overtime to Fund 2	\$ (200,000.00)	
1	Overtime Total		\$ (250,000.00)	
1	Staff Furlough	District Office Unrep Managers	\$ (44,418.00)	
1	Staff Furlough Total		\$ (44,418.00)	
1	Substitutes	Reduce spending on substitute teachers/staffing	\$ (1,250,000.00)	
1	Substitutes Total		\$ (1,250,000.00)	
1	Positions	BHS Maintenance Transfer Cost	\$ (101,000.00)	
1		Enrollment Office, 1 FTE	\$ (80,000.00)	
1	Positions Total		\$ (181,000.00)	
1	Total		\$ (5,190,994.00)	



# BUSD and Budget Reductions Tier 1

## Recommendations for Elimination of Tier 1 Budget Reductions

Gardening (Contribution from Unrestricted General Fund	\$ 50,000
Nutrition Services (Contribution from Unrestricted General Fund)	\$ 300,000
Staff Furlough (District Office Unrepresented Managers)	\$ 44,418
1 FTE - BHS Maintenance Transfer Cost	\$ 101,000
1 FTE - Enrollment Office	\$ 80,000
Fund 20 Contribution	\$1,500,000
BHS Math Coaching for Teachers	\$ 30,000
Subtotal, Tier 1 Reductions Recommended for Rescission	\$2,105,418
Total, Revised Tier 1 Reductions to be Implemented	\$3,085,576



# Final Budget Reductions, 2020-2021

## The Bottom Line

Total Reductions to Balance the 2020-2021 Enacted Budget (from Tier 1)	\$2,500,000
Total Savings for BUSD from the Remaining Tier 1 Cuts	\$585,576
Returned to Fund 20	\$1,500,000



## Update on LCAP Budget



# FY 2020-21 LCAP Budget Summary

#		Amount	Description	#
1	(A)	\$ 5,144,699	Governor's Enacted Budget 7/22/2020 (from Pauline)	1
2	(B)	\$ 4,737,123	Governor's May Budget Revision (from Pauline)	2
3	(C = A + B)	\$ 407,576	Budget increase 7/22/20320	3
4				4
5	(A)	\$ 5,144,699	Governor's Enacted Budget 7/22/2020	5
6	(D)	\$ 5,301,610	Proposed expenditures 6/24/2020	6
7	(C = A-D)	\$ (156,911)	Projected budget deficits	7
8				8
9			<u>7/29/2020 Proposed Budget Additions/ Reductions:</u>	9
10		\$ (103,000)	1.0 LF Longfellow Literacy Coach from UGF to LCAP (increase expenditure)	10
11		\$ 70,000	Super Science Saturday Program (eliminate, saving \$70K)	11
12		\$ 80,000	After school Intervention tutoring (eliminate, saving \$80K)	12
13		\$ (77,000)	LCAP COVID Funds (increase expenditure)	13
14	(E)	\$ (30,000)	Proposed Additions/ Reductions (increase LCAP expenditures \$30K)	14
15				15
16	(F)	\$ (110,000)	Add: One-Time 1.0 FTE Math Support budgeted to carryover (LF 0.6, TO 0.2, SM 0.2)	16
17	(G = C + E + F)	\$ (296,911)	Proposed LCAP Budget Deficits based on 7/29/2020 proposal	17



As a reminder, in keeping with the Board's decision on June 24,  
we are still planning for \$200,000  
in LCAP Reserves to be used for equity supports

We will contemplate this amount in combination with the new  
\$5.2 M in Learning Loss Mitigation Funding



# Approval of Distance Learning Professional Development Budget



# Overview - Distance Learning Professional Development

## Covid-19 Professional Development Planning July 27 - August 7



# Distance Learning Professional Development

The Education Services Division continues to plan for the 2020-21 school year with a focus on preparing our educators for distance learning.

- Distance Learning Supplemental Professional Development Series (July 27- August 7). The session are designed to:
  - Create opportunities for collaboration /lesson development; Share best practices; and Become familiar with the expanded digital back for both educators and students
  - Teachers and classified staff, who directly support student instruction, are invited to participate
- TK-8 re-pacing of scope and sequence for ELA,math, social studies and science. A revision the current pacing guides to provide guidance to educators on the scope and sequence to ensure the prioritization of essential standards



# Distance Learning Professional Development Series Highlights

- 102 Synchronous sessions
- Recorded sessions will be available for educators throughout the school year
- Digital Tools (27)
- Curriculum, particularly focusing on the resources available online (28)
- Special Education (5)
- Social/Emotional needs of students and staff (14)
- Instructional Support, shifting instruction to online platforms (22)
- Digital Citizenship (3)
- ELD strategies and differentiation are embedded throughout the sessions



# Distance Learning Professional Development

## Budget

Teacher rate for PD participation	\$130,000
Classified staff hourly rate for PD participation	\$20,000
Teacher rate for <ul style="list-style-type: none"><li>● preparation &amp; presentation of sessions</li><li>● associated work related to re-pacing of scope &amp; sequence for TK-8 curriculum</li></ul>	\$50,000
Total	\$200,000





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