



2021-2022 Budget Update and Discussion of Budget Priorities

Board of Education Meeting
February 3, 2021

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Outcomes

- Budget Base and Supplemental Funding Scenarios
 - Unduplicated Pupil Count - Trend Analysis, Final 2020-21 numbers
 - ADA - Issues in 2022-23
 - COLA - Department of Finance and School Services Projections
- Initial Recommendations for 2021-22
- COVID Funding and Spending to Date
- Discussion of 2021-22 Priorities

Unduplicated Pupil Count

Unduplicated Pupil Count or Percentage (UPP)

[UPP - 2020-21 2,743 Student Count](#)

[Definition of Unduplicated Pupil Count](#)

Unduplicated Student Count *

Total Enrollment

Free and Reduced Eligibility Counts Based On:

Free and Reduced Meal Programs

Foster

Homeless (Unduplicated Count)

Migrant Programs

Direct Certification

Unduplicated Eligible Free/Reduced Meal Counts

EI Funding

Total Unduplicated Student Count

2020-21	2019-20	2018-19
9,409	9,847	9,811
2,391	2,615	2,931
16	21	22
199	221	264
0	0	0
1,730	1,625	1,722
2,431	2,673	2,963
684	813	868
2,743	3,020	3,275

* Categories Free and Reduced, Homeless, Foster Youth

“Unduplicated count” means that each pupil is counted only once even if the pupil meets more than one of these criteria (EC sections 2574(b)(2) and 42238.02(b)(1)).

Assume a reduction of 192 students in 2021-22 - Student Count 2,551

UPP Trend - Steady Decline Since 2013-14

	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22 Projected	22-23 (Same as 21-22)
Students	-137	-97	-267	-4	-235	-255	-277	-192	0
%	-3.41%	-2.5%	-7.06%	-.1%	-6.7%	-7.79%	-9.17%	-7%	0

Impact of reduced UPP on Projections

FY 2020-21 UPP update only

UPP reduction of 277 students

Supplemental funding from \$5,144,699 to \$4,991,564

Decrease of \$153,135

FY 2021-22 Governor's Budget and UPP Update

Projected decrease of additional 7%

Decrease of \$312,953 (from \$5,189,943 to \$4,876,990)

Total decrease over two years: \$466,088

Impact of reduced UPP on Projections - Supplemental Funding

	2020-21		
	Base	Supplemental	Total
UPP after	87,832,969	4,991,564	92,824,533
UPP before	87,832,969	5,144,699	92,977,668
Difference	0	-153,135	-153,135
	2021-22		
	Base	Supplemental	Total
UPP after	90,959,799	4,876,990	95,836,789
UPP before	90,959,799	5,189,943	96,149,742
Difference	0	-312,953	-312,953

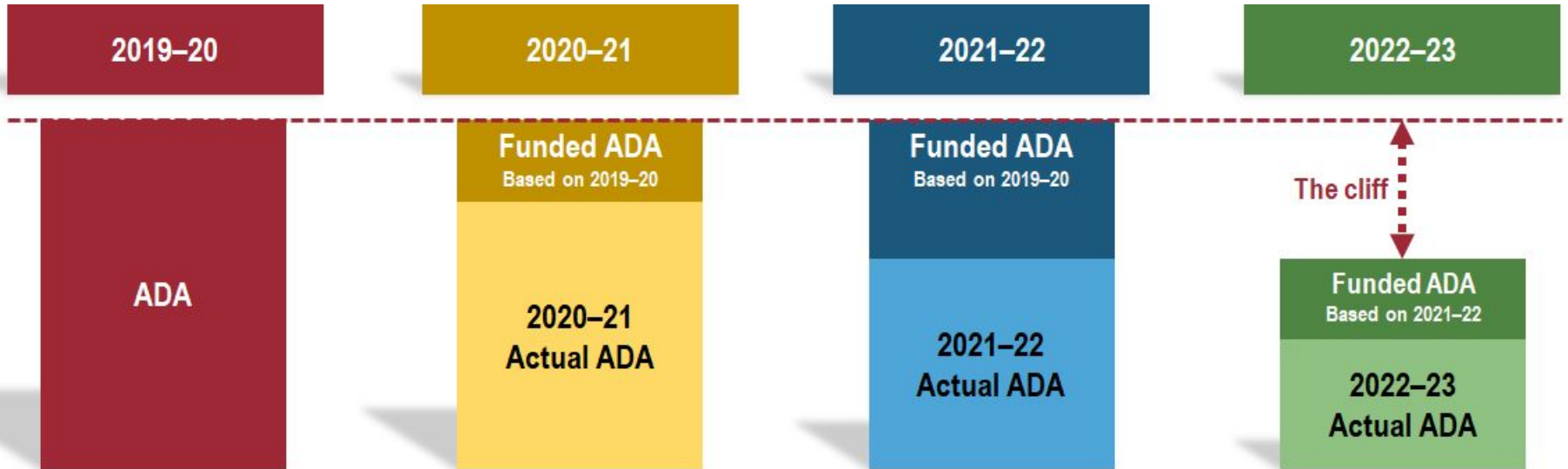
Average Daily Attendance

Average Daily Attendance: A Possible "Cliff" in 2022-23

The Governor's Budget proposal does not include an ADA formal hold harmless provision for 2021–22

However, since the state is not collecting attendance for 2020–21, school districts will be able to use the higher of their 2019–20 or 2020–21 ADA in 2021–22. This will have the effect of protecting districts for one year from enrollment drops in 2020-21

21-22 ADA Decline: A Possible “Cliff” in 2022-23



Attendance and Multi-Year Projections

2019-20	9,426
2020-21 (funded ADA based on 2019-20)	9,426
2021-22 (funded ADA based on higher of 2020-21 or 2021-22)	9,426
2022-23 ("Cliff")	<div>8,766 7% decline *</div> <div><i>(Assuming no recovery from this year's 7% decline)</i></div> <div>9,143 3% decline</div>
* Future projections assume 7% decline	

Cost of Living Adjustment (COLA)

Cost of Living Adjustment (COLA)

LCFF PLANNING FACTORS					
Factor	2020-21	2021-22	2022-23	2023-24	2024-25
DOF Estimated Statutory COLA	2.31%	1.50%	2.98%	3.05%	N/A
DOF Estimated Funded COLA	0.00%	3.84%*	2.98%	3.05%	N/A
SSC Estimated Statutory COLA	0.00%	3.84%*	1.28%	1.61%	1.90%

*Calculated by compounding the unfunded COLA of 2.31% from 2020-21 and the estimated statutory COLA of 1.50% in 2021-22

- **SSC Estimated Statutory COLA was calculated by SSC's independent economist**
- **In most years, the SSC estimates and the Department of Finance (DOF) estimates are very close, so we only include the DOF calculation on the dashboard**
- **Due to the large difference in the estimates, we have included our estimate for your consideration**

COLA in the Out Years: Department of Finance Scenario

	2021-22	2022-23	2023-24
ADA	9,426	8,766	8,766
COLA	3.84%	2.98%	3.05%
Base Funding	90,959,799	87,602,878	90,079,286
Supplemental Funding	4,876,990	4,525,842	4,663,838
Total Funding	95,836,789	92,128,520	94,743,124

COLA in the Out Years: School Services Scenario

	2021-22	2022-23	2023-24
ADA	9,426	8,766	8,766
COLA	3.84%	1.28%	1.61%
Base Funding	90,959,799	86,259,536	87,544,450
Supplemental Funding	4,876,990	4,451,001	4,522,597
Total Funding	95,836,789	90,710,537	92,067,047

Cost of Living Adjustments - A Blended Model

	2021-22	2022-23	2023-24
COLA DOF	3.84%	2.98%	3.05%
COLA SSCAL	3.84%	1.28%	1.61%
COLA BLENDED	3.84%	2.11%	2.33%

Overall Revenue Assumptions & Projections

Revenue Assumptions in the Out Years: Unduplicated Student, ADA and COLA

	2021-22	2022-23	2023-24
UPC (Students)	2,551	2,551	2,551
Enrollment	9,155	9,155	9,155
UPP - rolling average in LCFF calculator	28.83%	27.86%	27.86%
ADA	9,426	8,766	8,766
COLA	3.84%	2.11%	2.33%

Revenue in the Out Years: Base and Supplemental

	2021-22	2022-23	2023-24
Base Funding	90,959,799	90,959,799	86,913,339
Change	-	(4,046,460)	1,874,850
Total Base Funding	90,959,799	86,913,339	88,788,189
	2021-22	2022-23	2023-24
Supplemental Funding	4,876,990	4,876,990	4,487,432
Change	-	(389,558)	104,466
Total Supplemental Funding	4,876,990	4,487,432	4,591,898
	2021-22	2022-23	2023-24
LCFF Funding	95,836,789	95,836,789	91,400,771
Change	-	(4,436,018)	1,979,316
Total LCFF Funding	95,836,789	91,400,771	93,380,087

Budget Process: Key Information for the Board

	General Fund	LCAP	BSEP(HQI) Measure A
Revenue Increase (COLA)	+\$3.3M	+\$110,000	+\$230,000
Cost Increases (STRS, PERS, Step and Column) and budget reductions per MYP	-\$2.8M-		
Staff Recommended Efficiencies (from 19-20)	0	0	
Available New Revenue (Ongoing) Reduction Targets	\$.5M		\$120,000
Available Revenue (One Time: COVID Relief, Extended Time Grant, ECE)	\$9M		\$171,000 Measure A

High Level Priorities - Discussion

Difficult decisions about trade offs are always a part of the budget process
Not all priorities can be funded or acted on

As we work towards these decisions in the next five months,
are these the right priorities for our planning?

High-Level Priorities

- SUPPORT FOR STUDENTS

Our students have experienced an unprecedented change in their education

Learning time and access

Access to peers and social opportunities

Clubs and activities

Emotional stress and uncertainty

As a community, we must think carefully together to understand these impacts, and to offer our full support for their return to school and their lives.

High-Level Priorities

- **BLACK LIVES MATTER:** Ensure adequate funding for the Board's "Black Lives Matter" resolution, including professional development and student programming
- **SUPPORT FOR LATINX STUDENTS:** Develop culturally and linguistically affirming programs for Latinx students.
- **FAMILY ENGAGEMENT:** Improve BUSD's current engagement with the African American and Latinx communities by
 - Increasing capacity for identifying and managing community-based partnerships
 - Supporting all BUSD middle schools with a OFEE liaison
- **GENDER EQUITY:** Supplement BUSD's most recent investments in consent education and Title IX
- **BUSINESS ENTERPRISE SYSTEM:** Upgrade the district's current business and human resources software

High-Level Priorities

- **EARLY LITERACY:** Continue improvements to BUSD's early literacy screening, assessment system, instruction, intervention, and progress monitoring
- **TRANSGENDER STUDENTS:** Ensure full implementation of the Board's "Transgender and Gender Non-Conforming Students" policy
- **ETHNIC STUDIES:** Improve BUSD's current capacity to develop and implement ethnic studies, TK-12
- **LABOR PARTNERS:** Work with our labor partners to approve new contracts for the 2022-2024 school years
- **MATHEMATICS:** Strategies for improving math outcomes for all students
- **COMMUNICATIONS:** Improve the district's ability to reach all families

Discussion