

Fiscal Year 2021-22 Budget Planning and Requests

The focus of the presentation is to provide information to the Board in conjunction with budget requests for the Fiscal Year 2021-22 budget planning. The Local Control and Accountability Plan (LCAP), board goals, budget assumptions applied at a point in time, and board approval of budget increase requests, provide the information needed by the business office to develop a 2021-22 fiscal year budget.

I. [Local Control and Accountability Plan Update](#)

The purpose of the LCAP is to provide information on services and programs planned by the District to support positive student outcomes across a broad spectrum of areas. The proposed LCAP and budget documents (both in progress) are presented to the Board of Trustees concurrently for adoption at one meeting in June. The 2021-22 year will be the beginning of a new LCAP 3 year cycle. The new LCAP is in progress and the following themes have emerged as part of our stakeholder engagement process:

- A. A focus on student wellness and social emotional learning including needed interventions and supports
- B. A focus on academic interventions and supports for all students, especially our English learners and socioeconomically disadvantaged students
- C. The need for extended learning opportunities for students - after school programs, summer programs, etc.
- D. The need for more family outreach, especially for our Spanish speaking families

II. [COVID 19 One Time Funds Summary](#)

Due to the COVID-19 Pandemic, CUSD is receiving a large in-flux of federal and state one time dollars in the amount of \$4,513,048. Over the past year, CUSD has spent \$1,058,331 of the one-time grants. A balance of \$2,700,181 is projected and must be spent between now, and through September 30, 2023 (2021-22, 2022-23).

An additional \$2,353,218 in federal dollars is estimated from ESSER III. The funds are not yet allocated from the California Department of Education (CDE).

Developing a comprehensive plan of support for students is in progress for AB86 and ESSER II and III funding. Budget requests as a result of the new state and federal funding will not be included in the July 1, 2021 budget. Once the plan and resulting budget is completed, a board approved revision to the July 1, 2021 adopted budget will be necessary.

III. [Enrollment and Staffing Projection](#)

- A. Enrollment projections are very unpredictable due to the current circumstances of the pandemic
- B. Enrollment projections for General Education staffing are being monitored. We do not anticipate adding or decreasing staffing for the purpose of maintaining student/teacher ratios.

IV. [Fiscal Impacts to Consider](#)

- A. As of 2nd Interim we projected an **unrestricted budget** surplus of \$1.6 million and a healthy ending reserve of \$22.7 million. Per Board Policy we must retain a reserve of 5% plus an additional Basic Aid Reserve. At 2nd Interim the reserves projected in compliance with board policy was \$14,948,291. It is prudent to assign reserve balances in addition to the board required reserve for expenses like textbooks, facilities improvements, post employment benefits and dollars for cash flow.
- B. It is expected that actual surplus will exceed the \$1.6 million projected at 2nd Interim thus increasing our ending fund balance.
- C. The district has not negotiated with ACT or CSEA for Fiscal Year 2021-22.
- D. Potential for unknown/increased need for services in Special Education.
- E. Facilities in need of repair beyond the annual required 3% contribution from the general fund.
- F. Technology Infrastructure, software and device replacements
 - 1. Instructional Programs
 - 2. Professional Learning
 - 3. Infrastructure, Hardware, Software & Technical Support
 - 4. Cybersecurity, Internet Safety and Data Privacy
 - 5. Communication
- G. Pension Cost Increases
- H. State of the economy continues to be uncertain

V. [Budget Requests for Fiscal Year 2021-22](#)

The attached document provides a list of budget addition requests from the general fund and requests allocated to the new state and federal funding related to COVID-19.

An additional plan will be brought to the board for approval once planning is complete with all stakeholders.

VI. Next Steps

- April 21, 2121: Board Approval of Budget Requests for Fiscal Year 2021-22
- May 12, 2021: Regular Board Meeting
- May 26, 2021: Regular Board Meeting
 - Update on Governor's May Revise, Budget and LCAP Progress
 - Present MYP Budget Assumptions
 - Approval of Plan for AB86 Expanded Learning Opportunity Grant (ELO)
- June 9, 2021 Regular Board Meeting
 - Public Hearing for the 2021-22 Local Control and Accountability Plan (LCAP)
 - Public Hearing for the 2021-22 Fiscal Year Budget
- June 23, 2021 Regular Board Meeting
 - Adopt the 2021-22 Local Control and Accountability Plan (LCAP)
 - Adopt the 2021-22 Fiscal Year Budget