

BERKELEY UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 21-052

RESOLUTION FOR REGOGNITION OF THE NEED FOR BUDGT ADJUSTMENT IN FISCAL YEAR 2022-23 AND BEYOND

WHEREAS the Board of Education recognizes that prudent financial decisions are crucial to the district's ability to provide a high-quality education for all students; and

WHEREAS the Board accepts responsibility for adopting a sound budget that is compatible with the district's vision and goals; and

WHEREAS the Board has established and maintains a reserve that meets or exceeds the requirements of the law; and

WHEREAS, the multi-year projections in the 2021-22 Budget submission identify the need for up to \$4.8 million in budget adjustments (i.e., either reductions in General Fund expenditures and/or increases in General Fund revenues) for 2022-23 and 2023-24 to ensure that the District meets its state-required 3% reserve; and

WHEREAS, the Board desires to minimize the impact of any budget reductions on the level of service, quality of staff, and education programs for District students.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Board recognizes that based on current estimates, budget adjustments up to \$4.8 million will be necessary in 2022-23 and 2023-24.
2. The Board will follow the timeline in Appendix A for the development of the 2022-23 budget to ensure adjustments are identified in a timely manner.
3. Adjustments may include revised revenue assumptions (e.g., enrollment update) and revised expenditure assumptions (e.g., adjustments to programs or staffing).

PASSED AND ADOPTED BY the Governing Board of the Berkeley Unified School District on this 23rd day of June, 2021, by the following vote:

AYES:

NOES:

ABSENT:

ABSTENTIONS:

Clerk of the Board of Trustees

Berkeley Unified School District
Alameda County, California

APPENDIX A
Timeline for Budget Development for 2022-23

Month	Activity	Board Involvement	Impact
August 2021	45-Day Revised Budget	Shared with Board	Update revenue and expenditure assumptions based on Final State budget
September 2021	2020-21 Unaudited Actuals	Approved by Board	Update ending fund balance and any unspent resources based on closing the books for 2020-21
October 2021	Informal Updated Budget 2021-22	Shared with Board	Provide update of 2021-22 budget based on actual Census Day enrollment and actual staffing.
December 2021	1 st Interim Report for 2021-22	Approved by Board & submitted to ACOE	Revised MYP and adjusted target for budget adjustments brought to Board. Possible adjustments identified for Board consideration and direction.
January 2022	Governor's Budget Proposal for 2022-23	Shared with Board	Incorporate Governor's proposal into MYP for updated adjustment target.
February 2022	Possible budget adjustments identified	Shared with Board	District identifies possible budget adjustments for Board consideration and direction.
March 2022	2 nd Interim Report for 2021-22	Approved by Board & submitted to ACOE	Revised MYP and adjusted target for budget adjustments brought to Board. Board to decide on necessary adjustments for 2022-23 Budget.
March 2022	March 15 notices (if required)	Authorized by Board	Notices to staff whose positions may be reduced in 2022-23, if necessary.
March 2022	Reconvene the Superintendent's Budget Advisory Committee	Shared with Board members	District working with stakeholders to identify budget target for reduction and recommendations to meet the budget target
April 2022	LCAP Draft	Reviewed by Board	Draft of LCAP prepared for Board and community input.
May 2022	Governor's May Revision	Shared with Board	COLA and other revisions incorporated into 2022-23 budget
June 2022	Public Hearing and Adoption of 2022-23 Budget	Approved by Board submitted to ACOE	2022-23 Budget incorporating any necessary budget adjustments will meet the 3% reserve requirement.

