

# Berkeley Unified School District

2022-23 Budget Development Discussion  
Enrollment, Budget Cut Target, Budget Development

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# In tonight's presentation for discussion:

## Key Elements in 2022-23 Budget Development Process

- Enrollment
- Budget Cut Target
- ACOE Budget Review
- Budget Calendar

# Enrollment and ADA Chart - Trend

Enrollment and Attendance Trend - 10/6/2021										
	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2021-22 Adopted	2021-22 10th Day	2021-22 Oct 1, 2021	2022-23 Projected	2023-24 Projected
Enrollment	9,655	9,809	9,811	9,844	9,409	9,432	9,164	9,208	9,208	9,208
Change from Prior Year Enrollment	(152)	154	2	33	(435)	23	(268)	44		
ADA -Funded	9,199	9,365	9,398	9,426	9,426	9,426	9,426	9,426	8,821	8,821
Change In Funded ADA	(121)	166	33	28	0	0	0	0	(605)	*
ADA -Projected	9,199	9,365	9,398	9,426	9,014	9,031	8,779	8,821	8,821	8,821
Change in Projected ADA	(121)	166	33	28	(412)	17	(252)	42	(0)	0
Enrollment to ADA % P-2	9.53%	95.50%	95.80%	95.8%	95.8%	95.8%	95.8%	95.8%	95.8%	95.8%
									* 395 included in MYP additional 210	

# Enrollment and ADA Chart- The Cliff

Enrollment and Attendance The Cliff - 10/6/2021										
	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2021-22 Projected	2021-22 10th Day	2021-22 Oct 1,2021	2022-23 Projected	2023-24 Projected
Enrollment				9,844					9,208	9,208
Change from Prior Year Enrollment									(636)**	
ADA -Funded				9,426					8,821	8,821
Change In Funded ADA				28					(605)**	0
ADA -Projected				9,426					8,821	8,821
Change in Projected ADA									(605)**	0
Enrollment to ADA % P-2									95.8%	95.8%
									** the Cliff	

# Enrollment

Funded at 2019-20 ADA for three years (hold harmless clause in 2021-22 Enacted State Budget)

At Adoption	- Enrollment 9,432, ADA 9,031
10th Day	- Enrollment 9,164, ADA 8,779
Oct 1, 2021	- Enrollment 9,208, ADA 8,821
Reduction Adoption:Oct 1	- Enrollment 224 ADA 210

## Fiscal Impact

- LCFF funds 10,000 per ADA
- Potentially additional \$2.1 million in budget reductions
- District staff will continue to closely monitor enrollment and revise projections and budget targets accordingly

# Key Elements/ Budget Cut Target 22-23 Budget Process

19-20 versus 21-22 Projected	\$4.5M	December 15 (ACOE)
21-22 Projected versus 21-22 Actual	\$2.1M	June 30, 2022

Programs/Staffing on One-Time Revenue	\$3.0 M	June 30, 2022
Additional Increases in Costs	TBD	June 30, 2022

Total Drivers/Target	\$9.6M	
Governor's January Budget	Add Cola	Unknown

## Key Elements/ Budget Cut Target 22-23

- \$4.5 million per 2021-22 MYP
- Increased by additional cost included in 21-22 budget after Adoption. Including Staffing and program costs - one time funding by Board approved transfers. Target will need to be increased if these are ongoing
- Further impacted by assumptions in the Governor's January Budget



## ACOE Review of the District's 2021-22 Budget

- Budget and MYP approved
- District is required to develop short and long-range plans with a commitment to remain fiscally viable
- Extensive expenditure reductions and or revenue enhancements must remain the District's highest priority
- Detailed list of board approved, ongoing budget balancing solutions (\$4.5 million) to be provided by December 15, with the First Interim Report

# BUDGET CALENDAR

Budget cycle starting in October 2021

Staff reaching out to budget partners three months early

# Other Considerations/Next Steps

- Reconvene Budget Committees and engage community partners to address budget target and solutions to balance the budget
- Weekly meetings of Budget Leadership Team - beginning 10/7/2021
- Increase in STRS/PERS costs continue to absorb a substantial amount of increase in revenue which is increasing the structural deficit
- Significant budget cuts are needed to balance the budget in the out years
- First Interim reporting for the period ending on October 31, 2021 will go to the Board on December 8, 2021. Board will be asked to approve an list of ongoing budget balancing solutions

# Discussion