

Board Budget Workshop – March 2, 2021

1. TOPICS TO BE COVERED:

- A. State Budget Update
- B. Local Control Funding Formula Factors
 - I. COLA = Percentage change in funding per ADA for Base Grant
 - II. ADA = Average Daily Attendance used in LCFF formula
 - III. UPC% = Unduplicated Pupil Count Percentage (i.e. students who are low socio-economic, English Learners, or Foster Youth)
- C. Cost Pressures
- D. Multi-Year Projection
- E. Potential District Needs and Funding Sources

2. STATE BUDGET UPDATE

- a. Governor’s Budget Proposal Summary (NEXT 2 PAGES)
- b. Latest News
 - i. On Sunday, Governor and Legislature agreed to package to distribute \$6.6 billion to school districts to accelerate learning and incentivize in-person instruction starting April 1 (summary table on Page 4)
 - ii. California Interactive Map on Reopening Status:
<https://maps.schools.covid19.ca.gov/public.html>
 - iii. San Diego County Reopening Status:
<https://covid-19.sdcoe.net/Reopening-Plan/School-Reopening-Dashboard>

Measure	Student Count	Percentage of Total
Full-Time On Campus	35,935	7.16%
Hybrid Learning	106,437	21.20%
Distance Learning	359,583	71.64%
Total	501,955	100.00%

*From SDCOE Dashboard 3-2-2021

Board Budget Workshop – March 2, 2021

Description	In-Person Instruction Grants,	Expanded Learning Opportunity Grants	Combined
State Budget Amount	\$2B	\$4.6B	\$6.6B
Santee Estimate	\$1.94M	\$4.25M	\$6.19M
Requirements/Provisions	<ul style="list-style-type: none"> • Offer in-person instruction by April 1 • Grant reduced by 1% per day after and up to May 15 • Grant forfeited if not open by May 15 or LEA does not provide continuous in-person for the remainder of the year • If in Purple Tier: <ul style="list-style-type: none"> ○ TK-12 specialized cohorts ○ TK-2 when case rate <25/100K ○ Adopt Asymptomatic Testing Cadence (once or twice per wk) UNLESS open by April 1 or have CSP posted for in-person by that date • For Other Tiers: <ul style="list-style-type: none"> ○ TK-12 specialized cohorts ○ TK-5/6 (depending on local elem model) ○ At least one middle or high school level ○ Describe testing cadence in CSP • If CSP posted by March 31, no requirement to revise plan for funding conditions or for subsequent nonmandatory CDPH guidance 	<ul style="list-style-type: none"> • Grants may be used for various strategies to accelerate learning and address student needs, such as extended learning time, professional development, programs to address social-emotional learning, and access to school meals • At least 85% for in-person instruction • At least 10% for paraprofessionals • If LEA foregoes In-Person Instruction Grants, up to 10% for reopening • Adopt a Plan by June 1 	<ul style="list-style-type: none"> • Codifies prioritization of school staff for vaccines but does not require it as a condition for reopening • Codifies set-aside of 10% of vaccine supply for school staff
Allocation and Distribution Methods	<ol style="list-style-type: none"> 1. In proportion to LCFF 2. 20-21 P1 ADA for May distribution 3. 20-21 P2 ADA for Aug distribution 	<ol style="list-style-type: none"> 1. \$1,000 for each homeless student 2. Remainder In proportion to LCFF 3. 20-21 P1 ADA for May distribution 4. 20-21 P2 ADA for Aug distribution 	
Last Date for Use	August 31, 2022	August 31, 2022	

Board Budget Workshop – March 2, 2021

3. 2020-21 ENACTED BUDGET SOLUTIONS

Board Meeting	One-Time	On-Going
March 17, 2020	\$850,000	\$1,146,499
May 5, 2020	\$53,764	\$475,624
June 16, 2020	\$3,067,102	\$224,380
Total	\$3,970,866	\$1,846,504

4. LCFF FACTORS

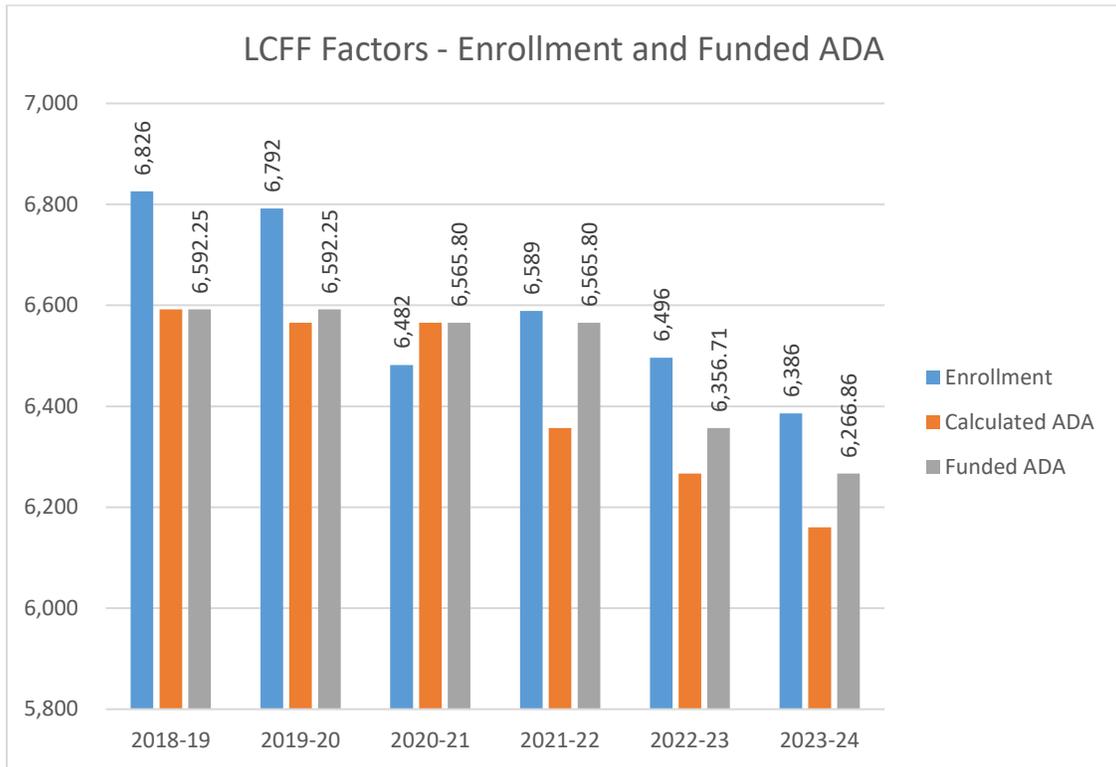
a. COLA = The implicit price deflator for state and local governments

- i. Basket of goods and services consumed by local and state government entities across the nation, adjusted annually (up or down) to reflect their aggregate costs
- ii. 8 data points used for the calculation
- iii. 60% related to the wages of state and local government workers
- iv. Remainder related to transportation and other operational costs
- v. From the year after the start of the Great Recession (2010-11) through this year (11 years), only three times has the COLA been 2.5% or higher

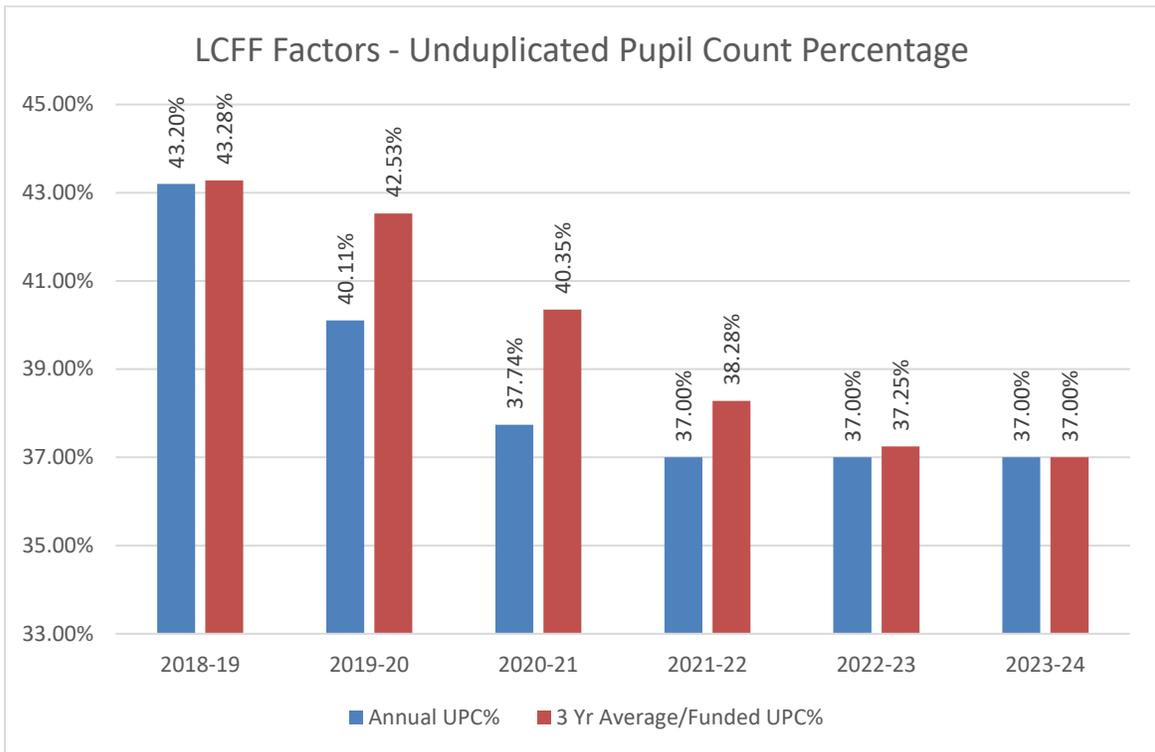
Event	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
18-19 Adopted - Statutory	2.71%	2.57%	2.67%	3.42%		
18-19 Adopted - Funded	3.70%					
19-20 Adopted		3.26%	3.00%	2.80%	3.16%	
20-21 Jan Proposal			2.29%	2.71%	2.82%	2.60%
20-21 Adopted - Statutory			2.31%	2.48%	3.26%	
20-21 Adopted - Funded			0.00%			
21-22 Jan Proposal-Statutory				1.50%	2.98%	3.05%
21-22 Jan Proposal-Funded				3.84%		
SSC Out-Year Recommendation				3.84%	1.28%	1.61%

Board Budget Workshop – March 2, 2021

b. ADA

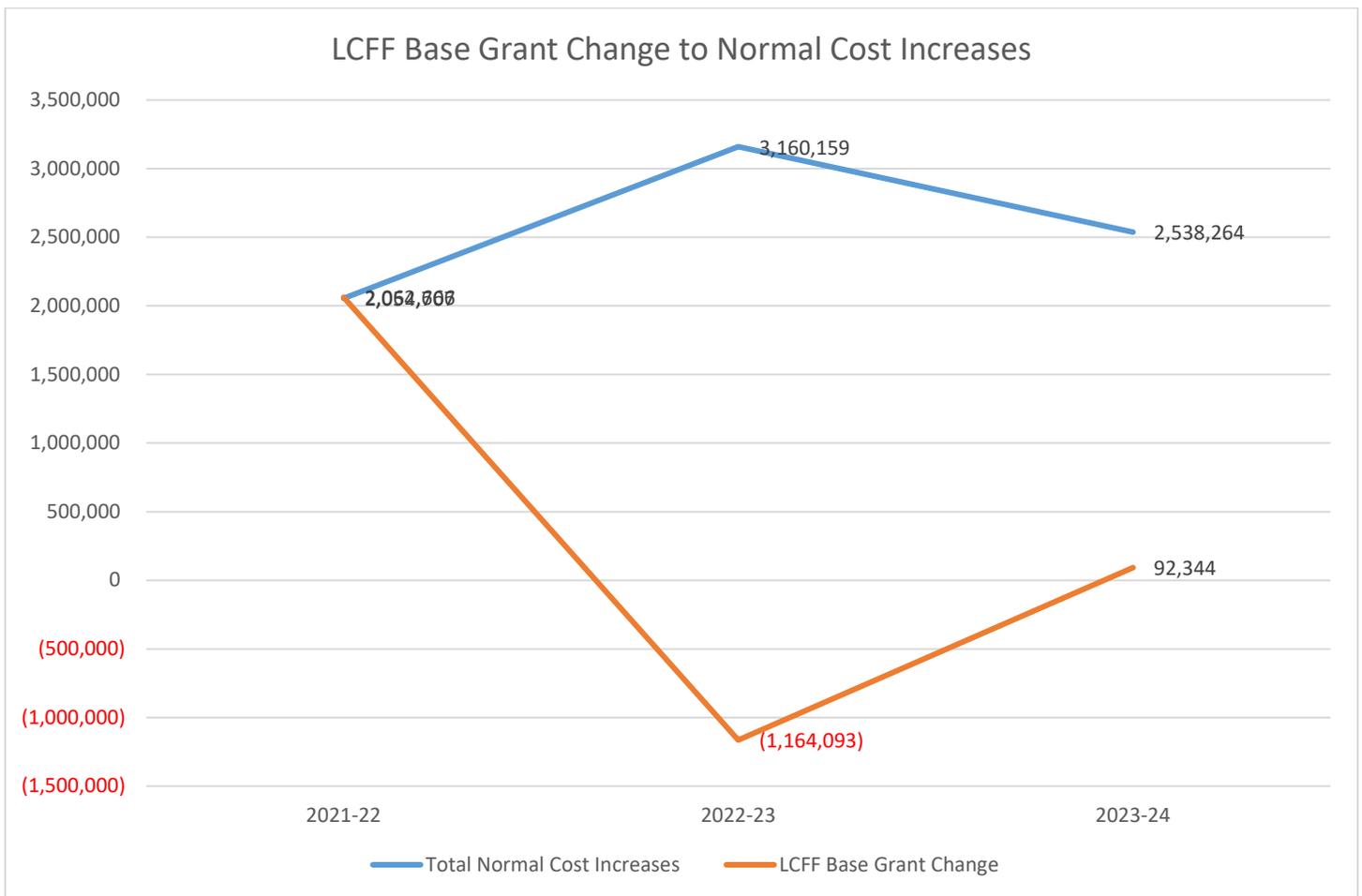


c. Unduplicated Pupil Count %: UPC



5. COST PRESSURES

Normal Annual Cost Increases:	2021-22	2022-23	2023-24
Step & Column Salary Increases	1,093,940	1,115,791	1,118,939
Retirement Systems	151,996	1,027,263	99,661
Other Statutory Benefits	56,266	58,291	65,424
Property & Liability Insurance	345,055	517,583	776,374
Utilities	128,102	138,244	149,215
Non-Salary Special Ed Costs	214,668	231,841	250,388
Non-Salary RRMA Costs	64,680	71,148	78,263
Total Normal Cost Increases	2,054,707	3,160,159	2,538,264
LCFF Base Grant Change	2,062,666	(1,164,093)	92,344
Difference	7,959	(4,324,252)	(2,445,920)



Board Budget Workshop – March 2, 2021

6. MULTI-YEAR PROJECTION

Measure	2020-21	2021-22	2022-23	2023-24
Estimated Change in LCFF Base Grant Funding	(\$269,756)	\$2,062,666	(\$1,164,093)	\$92,344
Annual Normal Cost Increases	\$1,875,741	\$2,054,707	\$3,160,159	\$2,538,264
Change in Unrestricted Fund Balance	\$2,192,065	(\$176,789)	(\$4,281,208)	(\$7,589,891)
Value of Total Available Budget Reserve	\$22,616,992	\$22,458,085	\$18,178,657	\$10,590,486
¹ Budget Reserve as a % of Total GF Outgo	30.06%	29.08%	23.40%	13.07%
¹ Estimated Structural Surplus/(Deficit)	\$211,487	\$278,111	(\$4,286,108)	(\$6,619,991)
¹ Estimated GF Cash Reserve (Low Balance)	\$10,020,596	\$4,927,406		
Cash Reserve as a % of Total GF Outgo	13.32%	6.38%		
¹ Other Available Internal Cash	\$5,103,724	\$2,551,862		
Budget Condition (¹ =Factor Considered)	Green	Green		
<i>Healthy Fiscal Condition</i>	Green			
<i>Some Signs of Pending Fiscal Disturbance</i>	Yellow			
<i>Prominent Signs of Pending Fiscal Distress</i>	Orange			
<i>Significant Fiscal Distress</i>	Red			

Measure	2020-21			2021-22			2022-23		
	1st Interim	2nd Interim	Diff	1st Interim	2nd Interim	Diff	1st Interim	2nd Interim	Diff
LCFF COLA	0.00%	0.00%	0.00%	0.00%	3.84%	3.84%	0.00%	1.28%	1.28%
LCFF ADA	6,566.60	6,565.80	(0.80)	6,565.80	6,565.80	0.00	6,481.24	6,356.71	(124.53)
LCFF UPC% (3 Year Average)	39.25%	40.35%	1.10%	37.15%	38.28%	1.13%	36.09%	37.25%	1.16%
Total LCFF Funding	\$58,899,913	\$59,014,620	\$114,707	\$58,667,461	\$61,013,676	\$2,346,215	\$57,748,558	\$59,647,584	\$1,899,026
Total Unrestricted Outgo	\$61,498,909	\$59,469,230	(\$2,029,679)	\$63,197,622	\$62,803,343	(\$394,279)	\$66,622,125	\$65,537,511	(\$1,084,614)
Reserve Amount	\$20,503,099	\$22,616,992	\$2,113,892	\$17,608,817	\$22,458,085	\$4,849,268	\$10,352,907	\$18,178,657	\$7,825,750
Reserve %	26.52%	30.06%	3.54%	23.53%	29.08%	5.55%	13.26%	23.40%	10.14%
Estimated Structural Surplus(Deficit)	(\$280,311)	\$211,487	\$491,797	(\$2,907,048)	\$278,111	\$3,185,158	(\$7,262,975)	(\$4,286,108)	\$2,976,867

7. POTENTIAL DISTRICT NEEDS AND FUNDING SOURCES

- a. Interactive Spreadsheet
 - i. Learning Recovery
 - ii. COVID Response and Prevention
 - iii. General Operations

Board Budget Workshop – March 2, 2021

8. Preparatory Board Meeting – February 16, 2021

a. Potential Needs for Learning Loss Mitigation, COVID Response, and General Operations

Learning Loss Mitigation	COVID Response and Protection	General Operations
Expanded Summer Program	HVAC System Upgrades	Employee Compensation Increase(s)
Ready Instructional Software	Portable HEPA Filters	VP for PRIDE Academy
Professional Development		Custodial Supervisor
Decrease Class Sizes		
Technology End User Devices		
Technology Infrastructure Upgrades		

- i. Anything else you would like to include or need additional information on
- b. Format of Budget Workshop
 - i. State Budget Update
 - ii. Summary of Prior Enacted Budget Solutions
 - iii. LCFF Factors
 - iv. Cost Pressures
 - v. Multi-Year Projection
 - vi. Potential Needs and Funding Sources
- c. Key Messages
 - i. Label potential augmentations as **needs** rather than **restoration of cuts**
 - ii. Include employee compensation increases when discussing needs
 - iii. Stakeholder input session for LCAP will provide additional feedback for needs, especially in the area of learning loss

Santee School District
2021-22 Learning Recovery and COVID Response Plan

Area	Category	Idea	Incl	Item	Unit Cost	# of Units	Estimated Cost
LEARNING RECOVERY	Extended Learning, Summer School, and After School Programs	Provide 4 week summer school		Teachers for Summer School	\$ 587	679.00	\$ 398,573
				Administrator for Summer School	\$ 700	20.00	\$ 14,000
				Office Staff (i.e. Secretary, SAC, Health Clerk)	\$ 31	252.00	\$ 7,862
				Campus Aides	\$ 20	240.00	\$ 4,759
				Custodial Support	\$ 25	480.00	\$ 12,149
				Classroom Materials	\$ 150	34.00	\$ 5,100
	Other Learning Recovery Methods	Reduce GR 4-8 Class Size	Additional Teachers	\$ 86,062	37.00	\$ 3,184,282	
		Reduce GR K-3 Class Size	Additional Teachers	\$ 86,062	0.00	\$ -	
		Instructional Assistants	Instructional Assistants for Gen Ed	\$ 29,923	15.00	\$ 448,848	
						\$ -	
	Mental Health Services and Supports	Counselors	Provide 2 additional Counselors	\$ 93,768	2.00	\$ 187,536	
						\$ -	
	Educational Technology (Devices and Infrastructure)	Improve reliability, redundancy, and cybersecurity of the District's network	Various	\$ 685,000	1.00	\$ 685,000	
				\$ -		\$ -	
	Instructional Materials, Supplies, and Software	Intervention and Assessment Software		lready Software	\$ 240,000	1.00	\$ 240,000
				Lexia	\$ 85,000	1.00	\$ 85,000
				Achieve 3000	\$ 75,000	1.00	\$ 75,000
				IPAD APPS (e.g. Seesaw, Peardeck, Mystery Science, etc.)	\$ 30	6,500.00	\$ 195,000
				Science Materials for Primary	\$ 72,000	1.00	\$ 72,000
				Math Manipulatives	\$ 6,000	1.00	\$ 6,000
Professional Development (more virtual options)	Increase PD to improve learning recovery		Consultants/Trainers	\$ 4,788	23.00	\$ 110,125	
			Release Days	\$ 173	421.00	\$ 73,031	
			Additional Hours	\$ 31	1,920.00	\$ 60,388	
			PLP	\$ 395	300.00	\$ 118,439	
					\$ -		
COVID RESPONSE AND PROTECTION	Personal Protective Equipment	Facemasks, face shields, respirators, plexiglass, gowns, etc.			\$ 150,000	1.00	\$ 150,000
							\$ -
	Cleaning and Sanitizing (Personnel, Supplies, Equipment, Training)	Equipment		\$ 100,000	1.00	\$ 100,000	
		Supplies		\$ 100,000	1.00	\$ 100,000	
	Symptomatic and Asymptomatic Testing	Staff		\$ 35		\$ -	
		Students		\$ 35		\$ -	
	Ventilation and Air Quality Improvement	HEPA Filters	Portable HEPA Filters	\$ 1,476	400.00	\$ 590,400	
			Replacement filters	\$ 10	3,000.00	\$ 31,250	
		Maintain existing HVAC units	Replacement filters	\$ 25	2,400.00	\$ 60,000	
	School Facilities Repairs and Improvements to Reduce Risk of Transmission	Provide additional outdoor learning locations		\$ 20,000	9.00	\$ 180,000	
Portable classrooms		Architectural, inspection, delivery, assembly, fire alarm, power, data, path of travel, other ADA upgrades, furniture, District equipment	\$ 28,000	30.00	\$ 840,000		

Santee School District
2021-22 Learning Recovery and COVID Response Plan

Area	Category	Idea	Incl	Item	Unit Cost	# of Units	Estimated Cost
	<i>transmission</i>	Equipment/improvements to increase use of outdoor spaces for other activities (e.g. risers, platforms, portable chairs, sound systems)			\$ 10,000	9.00	\$ 90,000
Sub-Total COVID Related:							\$ 8,124,742
[SELECTED] Sub-Total COVID Related:							\$ -
GENERAL OPERATIONS	<i>Staffing</i>	VP for PRIDE Academy to Replace Existing Intern Position			\$ 4,305	1.00	\$ 4,305
		Custodial Supervisor			\$ 102,343	1.00	\$ 102,343
	<i>Technology Reserve</i>	Deposit one-time augmentation to extend solvency horizon			\$ 1,000,000	1.00	\$ 1,000,000
	<i>Compensation</i>	Employee Compensation Increase(s)					TBD
Grand Total							\$ 9,321,390
[SELECTED] Grand Total							\$ -