

2020-21 Budget Update

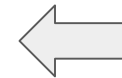
July 2, 2020

2020-21 State Budget Highlights

- LCFF flat funding - Zero COLA, ADA 2019-20 Hold Harmless (freeze)
- ***DJUSD impact +\$500k***
- Learning loss mitigation funding from State and Federal Sources. **Federal funds must be spent by December 30, 2020.** (Above the current CARES Funding allocation)
- ***DJUSD impact +\$4.7 Million + \$590k in CARES funds already allocated***
- Layoff prohibition for certificated and some classified positions
- Requires LEAs to adopt a Learning Continuity and Attendance Plan by September 30, 2020.
- Deferrals - Additional \$5 billion in State funding deferrals without new federal funding (\$11 billion total in 2020-21)
- ***DJUSD impact \$7.6 million total deferrals 2020-21***

General Fund Unrestricted Update

	DJUSD ADOPTION BUDGET 2020-21	FINAL STATE BUDGET 2020-21
LCFF COLA	0.00%	0.00%
LCFF Reduction	-7.92%	0.00%
LCFF Revenue Growth	(\$6,000,000)	\$0
Budget Reductions to Maintain 3% Reserve	(\$5,500,000)	(\$100,000)
Operating Deficit/Surplus	(\$1,000,000)	(\$600,000)
Reserve %	3.1%	3.1%
<i>Reserve for Economic Uncertainties %</i>	3.0%	3.0%
<i>Reserve for Economic Uncertainties \$</i>	\$2,900,000	\$3,200,000
<i>Available Reserve Dollar Value above 3%</i>	\$0	\$0



Each of 1% reserve
is approximately \$1
million

DESCRIPTION OF REDUCTIONS	2020-21	2020-21
Employee Expenditure Reductions	\$4,578,000	\$0
Non-Staff Expenditure Reductions	\$932,000	\$100,000
Unrestricted Fund Balance	\$816,000	\$816,000
Total Budget Reductions	\$6,326,000	\$916,000

General Fund Outlook

FINAL STATE BUDGET	2020-21	2021-22	2022-23
LCFF COLA	0.00%	0.00%	0.00%
LCFF Reduction	0.00%	0.00%	0.00%
LCFF Revenue Growth	\$0	(\$1,500,000)	(\$900,000)
Budget Reductions to Maintain 3% Reserve	(\$100,000)	(\$2,900,000)	(\$3,100,000)
Operating Deficit/Surplus	(\$600,000)	(\$200,000)	\$0
Reserve %	3.1%	3.1%	3.1%
Reserve for Economic Uncertainties %	3.0%	3.0%	3.0%
Reserve for Economic Uncertainties \$	\$3,200,000	\$2,900,000	\$2,900,000
Available Reserve Dollar Value above 3%	\$0	\$0	\$0

← Each of 1% reserve is approximately \$1 million

DESCRIPTION	2020-21	2021-22	2022-23
Employee Expenditure Reductions	\$0	\$2,500,000	\$2,700,000
Non-Staff Expenditure Reductions	\$100,000	\$400,000	\$400,000
Unrestricted Fund Balance	\$816,000	\$0	\$0
Total Budget Reductions	\$916,000	\$2,900,000	\$3,100,000

Total
\$5,200,000
\$900,000
\$816,000
\$6,916,000

← Will require \$900k or more in future budget outlook

Components of Budget Deficit	2020-21	2021-22	2022-23
Deficit Spending		(\$400,000)	(\$200,000)
LCFF Revenue loss		(\$1,500,000)	(\$900,000)
Expenditure Increases (Step and Column, Pension, Operating)		(\$1,000,000)	(\$2,000,000)
Total Budget Deficit	\$0	-\$2,900,000	-\$3,100,000

Components of Expenditure Increases	2020-21	2021-22	2022-23
Expenditure Increases (Step and Column)		(\$600,000)	(\$600,000)
Expenditure Increases (Pension)		(\$300,000)	(\$1,300,000)
Expenditure Increases (Operating)		(\$100,000)	(\$100,000)
Total Expenditure Increases	\$0	-\$1,000,000	-\$2,000,000

Learning loss mitigation funding from State and Federal Sources

LEA

Davis Joint Unified

Budget Compromise – Learning Loss Mitigation Funds

County	LEA	Based on SWD	Based on LCFF	Based on Supplemental and Concentration
Yolo	Davis Joint Unified	\$2,001,768	\$1,089,276	\$1,584,781

Funds can be spent on four general categories: student learning supports; general measures that extend instructional time for students; providing additional core academic support for students who need it; and providing integrated services that support teaching and learning—such as student and staff technology needs, mental health services, staff professional development, and student nutrition.

Receipt of learning loss mitigation funds are contingent upon the adoption of a Learning Continuity and Attendance Plan, as well as specified reporting requirements of unexpended funds.

Learning Continuity and Attendance Plan

Accountability in 2020–21 will rely on a Learning Continuity and Attendance Plan which must be adopted by September 30, 2020, subject to specified consultation and public noticing requirements. The Learning Continuity and Attendance Plan shall articulate all of the following:

- How COVID-19 impacts students and staff in the areas of health and safety, measuring student participation and academic progress through synchronous instruction, measuring the time value of student work, and the metrics to be used to measure learning loss
- How LEAs will address learning loss from COVID-19 in the 2019–20 and 2020–21 school years
- How LEAs will conduct outreach to students and parents/guardians when students are not engaging or are absent
- Types of additional supports to address the learning loss of, and accelerate learning progress for, English learners, foster youth, homeless students, and low-income students
- Types of professional development support and resources for educators
- How LEAs will provide student meals for in-person instruction and distance learning for the school year
- How LEAs will align state and federal funding, including supplemental and concentration grants to align with student needs

DEFERRALS

- Current Year (2019-20)
 - \$1.85 billion from June 2020 apportionment to July 2020
 - Equals about 55% of June apportionment
- Budget Year (2020-21)
 - \$1.54 billion from Feb. 2021 apportionment to Nov. 2021
 - Equals about 46% of February apportionment
 - \$2.375 billion from March 2021 apportionment to Oct. 2021
 - Equals about 72% March apportionment
 - \$2.375 billion from April 2021 apportionment to Sept. 2021
 - Equals about 72% of April apportionment
 - \$2.375 billion from May 2021 apportionments to Aug. 2021
 - Equals about 72% of May apportionment
 - Repeat June deferral

DJUSD Apportionments

\$2 million

- \$1.1 million deferral

\$2.5 million

- \$1.1 million deferral

\$2.5 million

- \$1.7 million deferral

\$2.5 million

- \$1.7 million deferral

\$2.5 million

- \$1.7 million deferral

\$2.5 million

- \$1.4 million deferral