

CAPISTRANO UNIFIED SCHOOL DISTRICT
BOARD REPORT

To: Board of Trustees

From: Susan Holliday, Chief Administrative Officer, Education and Support Services
Prepared by: Philippa Townsend, Assistant Superintendent, Fiscal Services
Stacy Yogi, Executive Director, State and Federal Programs

Date: November 18, 2020

Board Item: Budget Overview for Parents 2020-2021

HISTORY

California Education Code § 52064.1 requires each school district to develop the Local Control Funding Formula (LCFF) Budget Overview for Parents, in conjunction with the Local Control Accountability Plan (LCAP) by July 1 of each year.

BACKGROUND INFORMATION

Senate Bill (SB) 98 added Education Code § 43509, which changed the adoption date for the Budget Overview for Parents for the 2020-2021 school year. For 2020-2021, local governing boards are required to adopt and submit the Budget Overview for Parents on or before December 15, 2020, in conjunction with the first interim budget report.

SB 820 requires the template and instructions to include the following for 2020-2021:

- The specific amounts of federal funds allocated to the District under the Coronavirus Aid, Relief, and Economic Security (CARES) Act. CARES Act funds include Elementary and Secondary School Emergency Relief (ESSER) and Learning Loss Mitigation (LLM) funds.
- Total budget expenditures in the Learning Continuity and Attendance Plan and total budgeted expenditures that contribute to increasing or improving services for unduplicated pupils in the Learning Continuity and Attendance Plan.

The template for the Budget Overview for Parents is required to contain the following information:

- The total projected general fund revenue for the current school year as of the date of the first interim report, with the funds broken out as follows:
 - The LCFF revenue
 - The LCFF supplemental grant
 - All other state funds
 - All local funds
 - All federal funds

- Federal CARES funds
- The total budgeted expenditures for the 2020-2021 school year for:
 - General fund expenditures
 - Budgeted expenditures in the Learning Continuity and Attendance Plan
 - Budgeted expenditures for students identified as high needs (low-income, English learners, or foster youth)
- Expenditures from 2019-2020 that were:
 - Budgeted for high needs students in the LCAP
 - Actual expenditures for high needs students in the LCAP

CURRENT CONSIDERATIONS

SB 98 decoupled the Budget Overview for Parents from the LCAP for 2020-2021 and tied it to the First Interim report. SB 820 requires the Budget Overview template to be aligned to the Learning Continuity and Attendance Plan. As such, the revenue and budgeted expenditures referenced in the 2020-2021 Budget Overview for Parents are tied to the District's First Interim report, Learning Continuity and Attendance Plan, and the 2019-2020 LCAP.

FINANCIAL IMPLICATIONS

The financial impact is incorporated into the First Interim budget report.

STAFF RECOMMENDATION

It is recommended the Board President recognize Susan Holliday, Chief Administrative Officer, Education and Support Services, to present this item and answer any questions Trustees may have. This is an information item only and no Board action is necessary.

PREPARED BY: Philippa Townsend, Assistant Superintendent, Fiscal Services
Stacy Yogi, Executive Director, State and Federal Programs

APPROVED BY: Susan Holliday, Chief Administrative Officer, Education and Support Services

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Capistrano Unified School District

CDS Code: 30664640000000

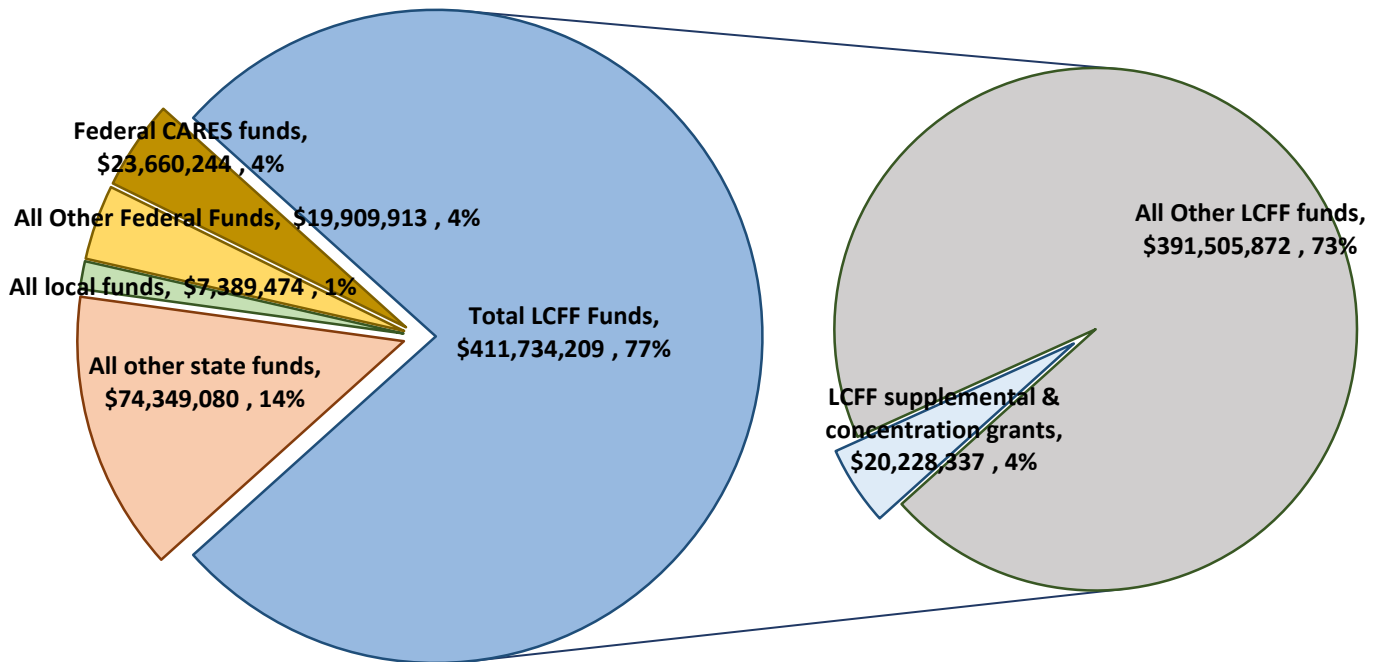
School Year: 2020-2021

LEA contact information: Kirsten M. Vital, (949) 234-9203 superintendent@capousd.org

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2020-2021 School Year

Projected Revenue by Fund Source

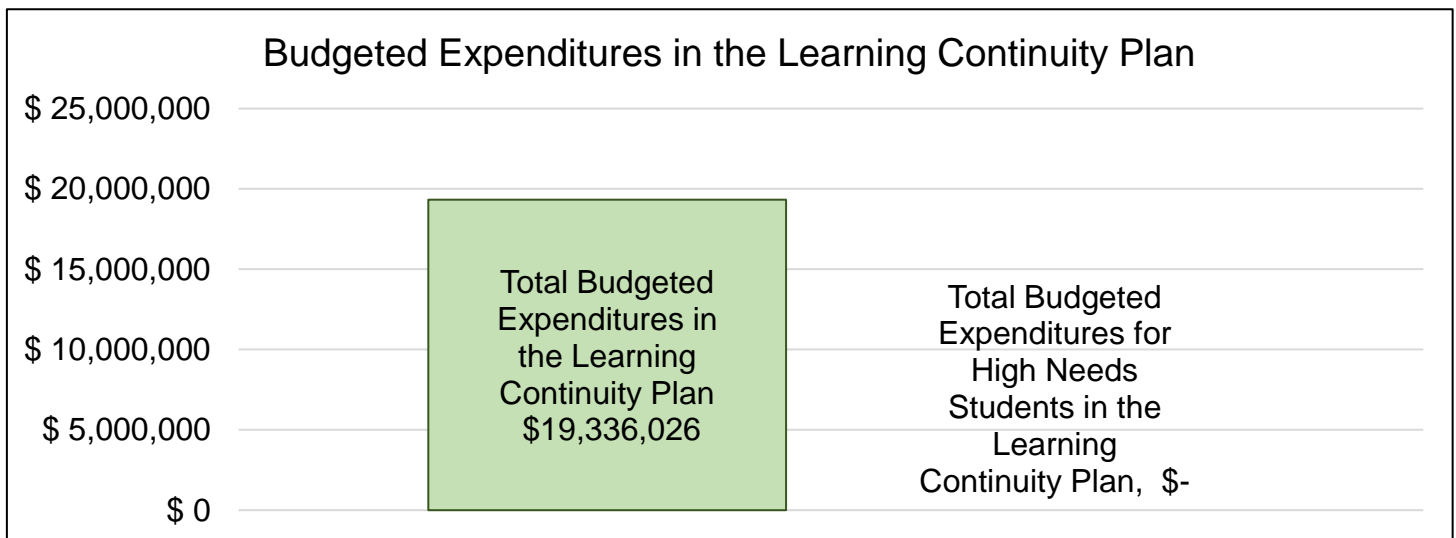


This chart shows the total general purpose revenue Capistrano Unified School District expects to receive in the coming year from all sources.

LCFF Budget Overview for Parents

The total revenue projected for Capistrano Unified School District is \$537,042,920.00, of which \$411,734,209.00 is Local Control Funding Formula (LCFF) funds, \$74,349,080.00 is other state funds, \$7,389,474.00 is local funds, and \$43,570,157.00 is federal funds. Of the \$43,570,157.00 in federal funds, \$23,660,244.00 are federal CARES Act funds. Of the \$411,734,209.00 in LCFF Funds, \$20,228,337.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

For the 2020-21 school year school districts must work with parents, educators, students, and the community to develop a Learning Continuity and Attendance Plan (Learning Continuity Plan). The Learning Continuity Plan replaces the Local Control and Accountability Plan (LCAP) for the 2020–21 school year and provides school districts with the opportunity to describe how they are planning to provide a high-quality education, social-emotional supports, and nutrition to their students during the COVID-19 pandemic.



This chart provides a quick summary of how much Capistrano Unified School District plans to spend for planned actions and services in the Learning Continuity Plan for 2020-2021 and how much of the total is tied to increasing or improving services for high needs students.

LCFF Budget Overview for Parents

Capistrano Unified School District plans to spend \$555,954,006.00 for the 2020-2021 school year. Of that amount, \$19,336,026.00 is tied to actions/services in the Learning Continuity Plan and \$536,617,980.00 is not included in the Learning Continuity Plan. The budgeted expenditures that are not included in the Learning Continuity Plan will be used for the following:

3.4% of the projected budget has been included in the Learning Continuity Plan (LCP). The LCP focused on including the CARES Act funding that supports the reopening plan. Costs not included in the LCP are: Instruction services \$287,753,679; Special Education services \$79,415,834; Instructional supervision and administration \$15,476,447; Library media \$2,320,716; School administration \$37,467,553; Guidance, counseling, and academic advisors \$12,475,785; Psychological, health, speech, testing services \$19,122,107; Transportation services \$14,147,071; Co-curricular activities \$4,259,842; Superintendent, staff relations, and public information services \$1,992,722; Fiscal, payroll, human resources, purchasing, warehouse and printing \$8,452,986; Data processing services \$9,057,529; Deferred maintenance \$3 million; Routine repair and general maintenance \$25,588,679; Custodial and grounds services \$13,902,999.

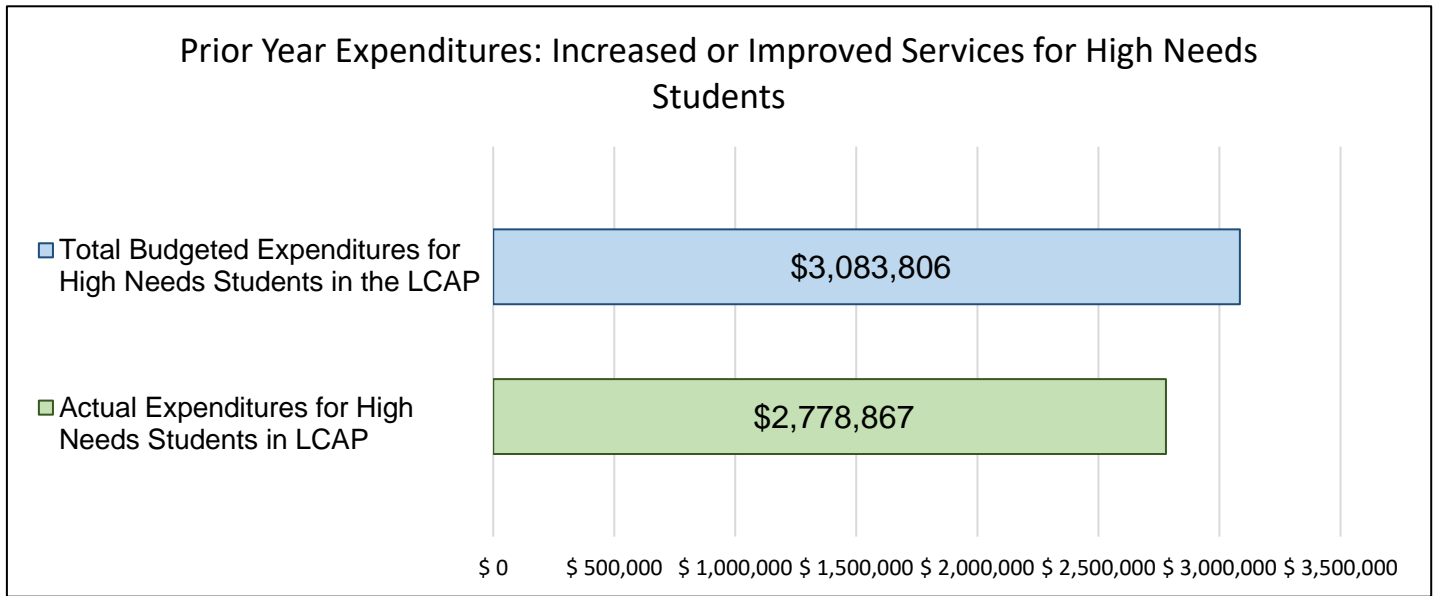
Increased or Improved Services for High Needs Students in the Learning Continuity Plan for the 2020-2021 School Year

In 2020-2021, Capistrano Unified School District is projecting it will receive \$20,228,337.00 based on the enrollment of foster youth, English learner, and low-income students. Capistrano Unified School District must describe how it intends to increase or improve services for high needs students in the Learning Continuity Plan. Capistrano Unified School District plans to spend \$0.00 towards meeting this requirement, as described in the Learning Continuity Plan. The additional improved services described in the plan include the following:

Additional funding will be allocated and spent on targeted services for students who are English learners (secondary supplemental sections to lower class size in ELD, bilingual school liaisons, translation services), low-income (college guidance, tutoring), and foster youth (tutoring, transportation) to meet the effort for designated continued services, which is the minimum proportionality percentage. \$17,251,346 will be targeted to all students but principally directed to unduplicated students to address needs.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2019-2020



This chart compares what Capistrano Unified School District budgeted in the 2019-20 LCAP for actions and services that contributed to increasing or improving services for high needs students with what Capistrano Unified School District actually spent on actions and services that contributed to increasing or improving services for high needs students in the 2019-20 school year.

In 2019-2020, Capistrano Unified School District's LCAP budgeted \$3,083,806.00 for planned actions to increase or improve services for high needs students. Capistrano Unified School District actually spent \$2,778,867.16 for actions to increase or improve services for high needs students in 2019-2020. The difference between the budgeted and actual expenditures of \$304,938.84 had the following impact on Capistrano Unified School District's ability to increase or improve services for high needs students:

90.1% of the funding projected for actions and services to increase or improve services for high needs students was expended in the 2019-2020 school year. There was no negative impact to not expending the difference. Unspent funds to increase or improve services for high needs students from 2019-2020 are being spent in 2020-2021.