

2021-2022 Budget & LCAP Adoption Process

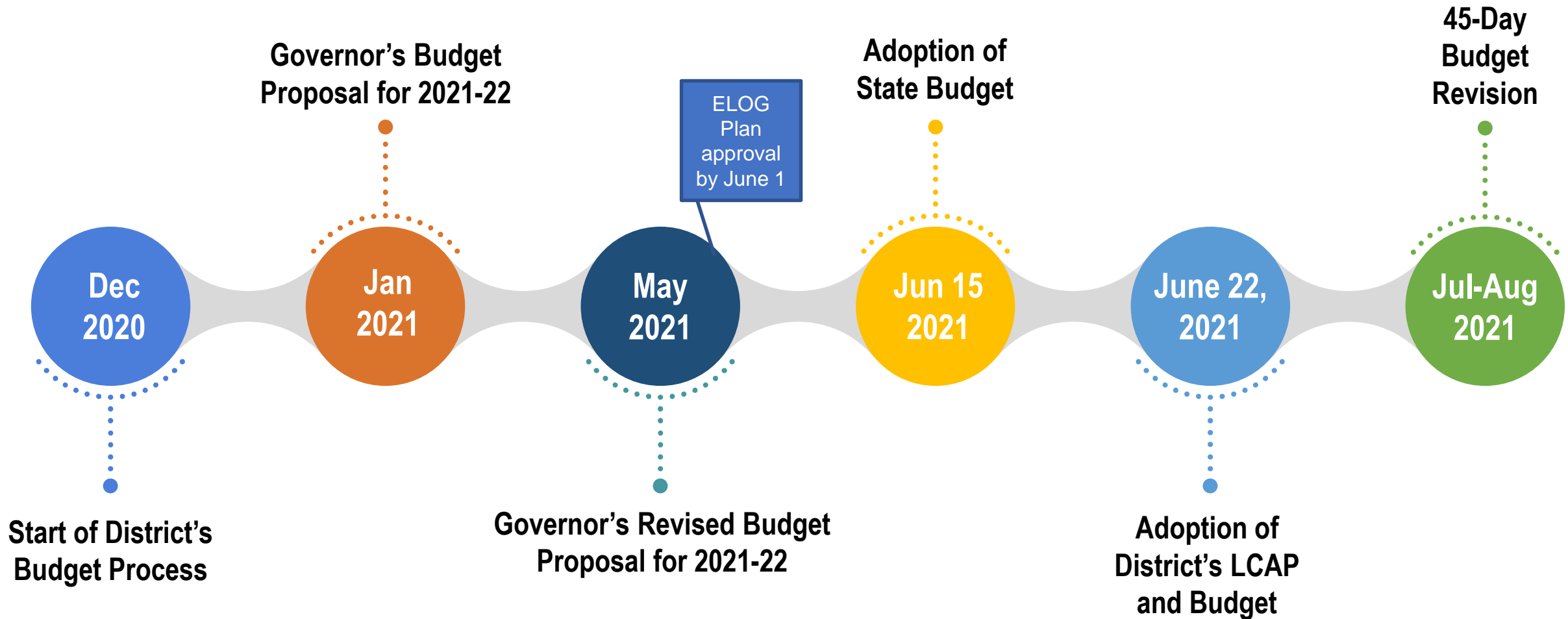
Review of Categorical Programs & One-Time Pandemic Funds

May 11, 2021

Agenda

- Timeline
- Budget assumptions
- Categorical programs
- Parcel taxes
- Pandemic related funds

Timeline



Budget Assumptions

Line #	Categories	Source	2019-20	2020-21	2021-22	2022-23	2023-24
			Second Interim	Actual	Projected	Projected	Projected
1	Enrollment	AUSD	9,358	9,006	9,006	9,006	9,006
2	Actual/Projected ADA	AUSD		8,610	8,610	8,610	8,610
3	Funded ADA	AUSD		8,976	8,976	8,610	8,610
4	Unduplicated EL/FRM Count (Count)	CALPADS	2,927	2,743	2,661	2,581	2,503
5	Unduplicated EL/FRM Count (Percentage)	CALPADS	31.28%	30.46%	29.55%	28.66%	27.79%
6	COLA	SSC	3.26%	0.00%	3.84%*	1.28%	1.61%
8	District's contribution to:						
9	State Teachers Retirement (STRS)	STRS	17.10%	16.15%	16.92%	18.00%	18.00%
10	Public Employees Retirement (PERS)	PERS	19.72%	20.78%	22.91%	26.10%	27.10%
11	Unemployment Insurance		0.11%	0.11%	1.29%	1.29%	0.11%

1% increase
from 2nd Interim

1.2% increase
from 2nd Interim

*3.84% represents 2.31% COLA for 20-21 and 1.5% for 2021-22

Categorical Allocations - Background

- Categorical programs are also known as “Restricted” programs.
- Federal and State categorical programs were created by the legislators to serve the special needs of students that are not covered by the general fund regular education programs.
- Each categorical program comes with its own program intent, rules, regulations, and exemplary practices.
- All categorical funds that schools receive and are allocated locally will additionally account for budgeting through the Single Plan for Student Achievement (SPSA).

Categorical Allocations - Major Programs

Program	Award 2019-20	Award 2020-21	Projected Award 2021- 22
Title I, Low Income & Neglected	\$ 968,341	\$ 946,804	\$ 872,103
Career Technical Education Grants	\$ 398,777	\$ 412,838	\$ 381,000
Local Solutions	\$ 305,000	\$ 305,000	\$ 305,000
Learning Communities for School Success	\$ 110,000	\$ 55,000	
Title II, Teacher Quality	\$ 193,057	\$ 198,143	\$ 178,328
Title III, Limited English Proficiency	\$ 141,194	\$ 134,420	\$ 134,420
Title X, McKinney Vento	\$ 25,000	\$ 29,500	\$ -
Restricted Lottery	\$ 468,333	\$ 511,612	\$ 511,612
After School (ASES)	\$ 648,464	\$ 648,454	\$ 648,454
Special Education	\$ 8,706,620	\$ 9,194,452	\$ 9,377,967
Total	\$ 11,964,786	\$ 12,436,223	\$ 12,408,884

Title I

- Largest Federal program in California, aside from Special Education.
- AUSD qualifies for Title I based on the number of students who qualify for free or reduced meals.
- Students who receive services are those who show an academic need.
- AUSD must follow the Federal government's prescribed distribution formula and set aside funds for mandated services. Remaining funds are distributed among school sites.
- Funds can be used in a variety of ways as long as they provide supplemental support.
- Principals developed preliminary budgets in collaboration with School Site Councils (SSC).
- AUSD estimates it will receive approximately \$872,000 in Title I funding.

Title I Distribution Order

Mandated Set-Asides	Ruby	Love	Paden	Wood	Centralized	Amount
Parent Involvement					\$ 8,521	\$ 8,521
Site Allocations	\$ 150,313	\$ 123,154	\$ 89,827	\$ 77,169		\$ 440,463
Instructional Coaches	\$ 104,512	\$ 102,667	\$ 111,577	\$ 31,958		\$ 350,714
Services for Homeless					\$ 11,700	\$ 11,700
Indirect Cost					\$ 60,705	\$ 60,705
Total	\$ 254,825	\$ 225,821	\$ 201,404	\$ 109,127	\$ 80,926	\$ 872,103

Title I Allocations

School	Number of Students who Qualify for Free or Reduced Priced Meal	Parent Involvement	Site Allocations	Instructional Coaches	Services for Homeless	Indirect Cost	Total
Ruby	242		\$150,313	\$104,512			\$254,825
Love	188		\$123,154	\$102,667			\$225,821
Paden	142		\$ 89,827	\$111,577			\$201,404
Wood	218		\$ 77,169	\$ 31,958			\$109,127
Centralized		\$ 8,521			\$ 11,700	\$ 60,705	\$ 80,926
Total	790	\$ 8,521	\$440,463	\$350,714	\$ 11,700	\$ 60,705	\$872,103

Title I Ruby Bridges Elementary

Description	Amount	Comments
Certificated Salaries	\$ 42,585	.4 FTE Teacher
Classified Salaries	\$ 76,363	1.66 FTE, Student Support Provider, Paraprofessional
Statutory Benefits	\$ 31,365	Mandated as a percentage of salary
Books & Materials		
Services		
Total	\$ 150,313	

Title I Love Elementary

Description	Amount	Comments
Certificated Salaries		
Classified Salaries	\$ 92,917	Student Support Provider, Paraprofessional
Statutory Benefits	\$ 30,237	Mandated as a percentage of salary
Books & Materials		
Services	\$ -	
Total	\$ 123,154	

Title I Paden Elementary

Description	Amount	Comments
Certificated Salaries		
Classified Salaries	\$ 66,895	1.5 FTE - Student Support Provider, Paraprofessional
Statutory Benefits	\$ 22,932	Mandated as a percentage of salary
Books & Materials	\$ -	
Services		
Total	\$ 89,827	

Title I Wood Middle

Description	Amount	Comments
Certificated Salaries	\$ 35,000	Teacher Hourly
Classified Salaries	\$ 11,041	.25 FTE Paraprofessional
Statutory Benefits	\$ 11,863	Mandated as a percentage of salary
Books & Materials	\$ 9,265	
Services	\$ 10,000	
Total	\$ 77,169	

In Lieu of Title I*, Encinal Jr. & Sr. High

Description	Amount	Comments
Certificated Salaries	\$ 59,698	.6 FTE Teacher
Classified Salaries	\$ 40,400	1 FTE Parent Liaison
Statutory Benefits	\$ 28,035	Mandated as a percentage of salary
Books & Materials		
Services		
Total	\$ 128,133	

*Funds in lieu of Title I are part of Unrestricted General Fund

Title II, Teacher Quality (TQ)

- The purpose of Title II, Teacher Quality, is to increase the academic achievement of all students by helping schools and districts to:
 - Improve teacher and principal quality through professional development and other activities, including reduced class sizes; and
- Can be used to recruit, hire, and retain highly qualified teachers and principals in academic subjects or schools where there are shortages (i.e., teachers for special needs students or math and science teachers).
- Funds are for all Alameda students and must be made available to private schools with Alameda students.
- AUSD estimates it will receive a total of \$178,328 in Title II, TQ, allocation.

Categorical Allocations – Title II Expenditures

Description	Amount	Comments
Certificated Salaries	\$ 115,899	.2 FTE each Instructional Coach at Ruby, Love, Paden, and Wood
Statutory Benefits	\$ 27,831	Mandated as a percentage of salary
Books & Materials		
Services	\$ 21,895	Set-aside for private schools
Indirect Cost	\$ 12,703	
Total	\$ 178,328	

Title III, Limited English Proficiency (LEP)

- The purpose of the Title III LEP Student Program is to ensure that all Limited English proficient (LEP) students, referred to as English learners in California, attain English proficiency, develop high levels of academic attainment in English, and meet the same challenging state academic standards as all other students.
- Funds must be used for the following supplementary services as part of the language instruction program for LEP students:
 - English language development instruction
 - Enhanced instruction in the core academic subjects
 - High-quality professional development for teachers and other staff
- AUSD estimates it will receive a total of \$134,420 in Title III, Limited English, allocation.

Title III, Limited English Proficiency (LEP), Expenditures

Description	Amount	Comments
Certificated Salaries	\$ 51,336	.25 FTE Coordinator of Literacy
Classified Salaries	\$ 20,225	
Statutory Benefits	\$ 15,284	Mandated as a percentage of salary
Books & Materials	\$ 5,000	
Services	\$ 33,000	
Indirect Cost	\$ 9,575	
Total	\$ 134,420	

Career Technical Education Grant Programs

- Career Technical Education Grant Programs are state education, economic, and workforce development initiatives with the goal of providing students in kindergarten and grades 1-12 with the knowledge and skills necessary to transition to employment and post secondary education.
- Funds sections at Island High, Encinal Jr. & Sr. and Alameda High
- Approximately \$530K in multiyear grants that will carry forward from 2020-21 to 2021-22

Lottery (Restricted)

- Fifty percent (50%) of growth in lottery funds for education over the 1997-98 base year are allocated to LEAs (and community colleges) for the purchase of instructional materials.
- "Instructional materials" are defined in Education Code Section 60010 (h) as "all materials that are designed for use by pupils and their teachers as a learning resource and help pupils to acquire facts, skills, or opinions or to develop cognitive processes."
- AUSD estimates it will receive a total of \$511,612 in Restricted Lottery allocation. Indirect cost is not allowed. The unrestricted part of Lottery funds is part of Unrestricted General Fund.
- All funds will be spent on maintaining textbooks.

After School Education & Safety

- Provides funding for academic and enrichment activities as constructive alternatives for kindergarten through grade nine students in before- and after-school programs.
- Before- and after-school programs consist of two components:
 - An educational and literacy component to provide tutoring and/or homework assistance in one or more of the following subject areas: language arts, mathematics, history, social science, or science; and
 - An educational enrichment component, which may include but is not limited to recreation and prevention activities. Such activities might involve the visual and performing arts, music, physical activity, health promotion, and general recreation; career awareness and work preparation activities; community service-learning; and other youth development activities based on student needs and interests.
- AUSD estimates it will receive a total of \$648,454 in ASES allocation.

After School Education and Safety Exp.

Description	Amount	Comments
Classified Salaries	\$ 60,999	.45 FTE Coordinator of After School Programs
Statutory Benefits	\$ 24,254	Mandated as percentage of salary
Services	\$ 415,324	After school contractor for Ruby, Love, and Maya Lin
Transfer	\$ 117,000	Academy of Alameda
Indirect Cost	\$ 30,878	
Total	\$ 648,455	

Local Solutions Grant

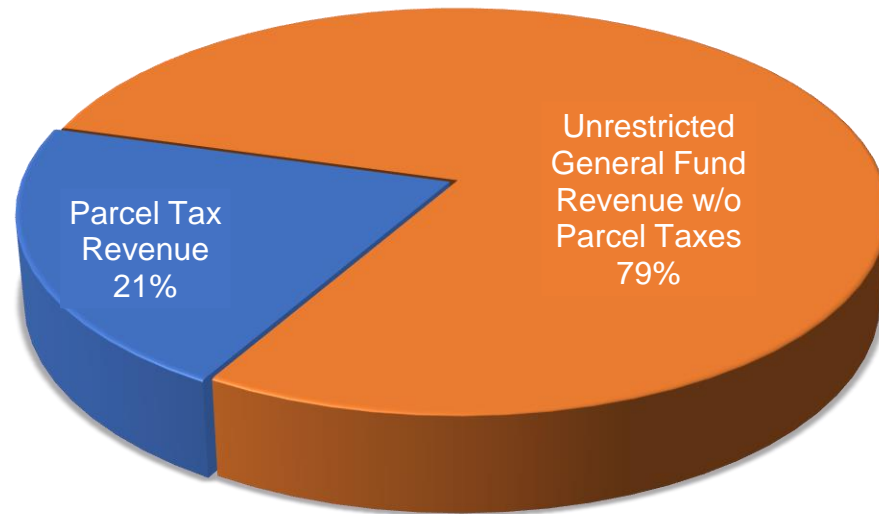
- To implement locally-identified solutions that address a local need for special education teachers
- AUSD's grant application focused on
 - Identifying, recruiting, and preparing new special education teachers
 - Assisting classified personnel to work towards becoming a teacher
 - Induction for special education teachers
 - Preparing mentors to support new special education teachers
- \$1.3M in one-time funds to be spent by June 30, 2023
- Estimated expenditures of \$305K in FY 2021-22

Local Solutions Grant

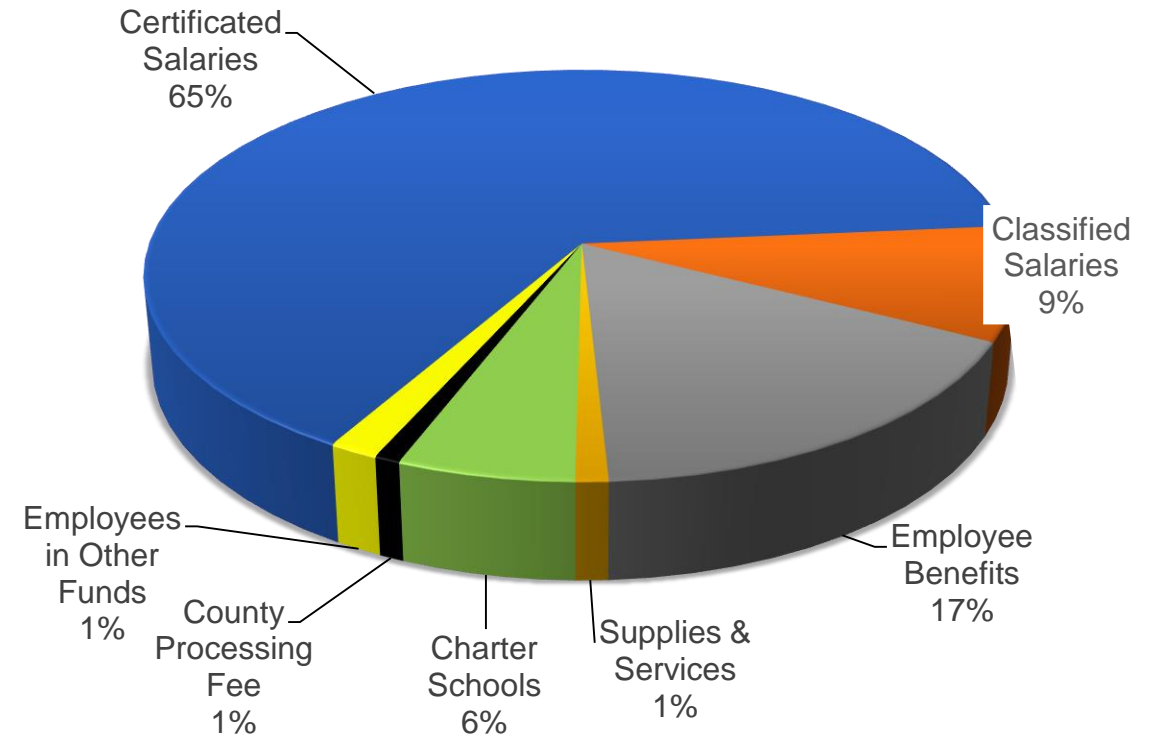
Description	Amount	Comments
Certificated Salaries	\$ 199,364	2 FTE Teachers on Special Assignment to provide support to beginning teachers
Statutory Benefits	\$ 57,078	
Services	\$ 48,558	
Indirect Cost		
Total	\$ 305,000	

Parcel Taxes

Unrestricted General Fund Revenue



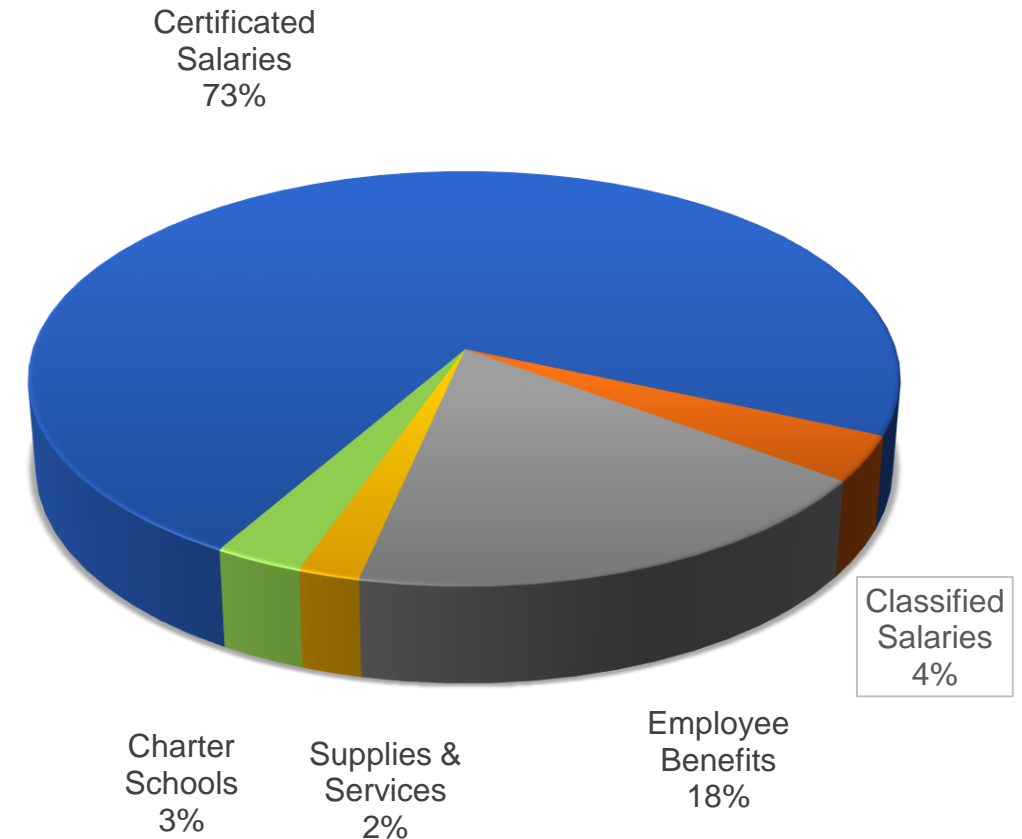
Parcel Tax Expenditures – By Category



Parcel Tax – Measure B1

- Approved in 2016
- Effective 2018-19 through 2024-25

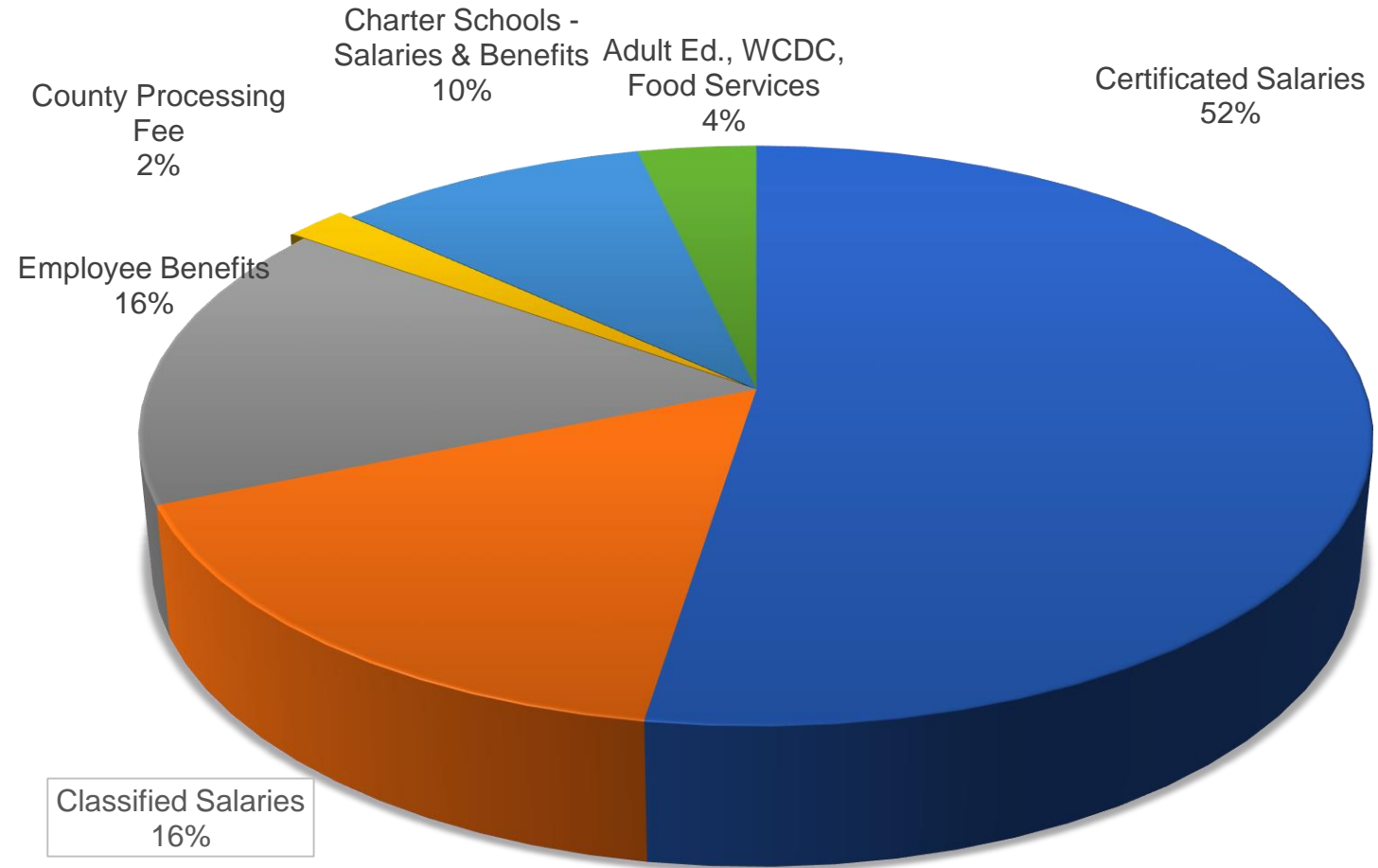
PTAX #	Description	Approved Percentage Range	Budget (Amount)	Budget (%)
1	Small Class Sizes in K-3	14% to 15%	\$ 1,730,000	14.14%
2	Neighborhood Elementary Schools	7% to 8%	867,000	7.09%
3	Secondary School Choice Initiative	7%-8%	977,919	7.99%
4	Programs to Close the Achievement Gap	13% to 14%	1,616,658	13.22%
5	High School Athletics Program	4%	489,683	4.00%
6	Enrichment Program	9-10%	1,139,883	9.32%
7	Attract and Retain Excellent Teachers	30-31%	3,697,366	30.23%
8	Counseling and Student Support	6%	734,250	6.00%
9	Alameda Charter Students	3-4%	367,551	3.00%
10	Technology	5%	611,414	5.00%
11	Adult Education	0%	-	0.00%
		Sub-Total	12,231,724	
12	Accountability and Fiscal Transparency		179,743	
		Total	\$ 12,411,467	



Parcel Tax – Measure A

- Approved in 2020
- Effective 2020-21 through 2026-27

Description	Budget (Amount)
Certificated Salaries	\$ 5,529,074
Classified Salaries	1,740,651
Employee Benefits	1,702,869
County Processing Fee	220,000
Charter Schools - Salaries & Benefits	1,005,047
Adult Education	95,557
WCDC	134,774
Food Services	144,629
Capital Facilities	6,843
	\$ 10,579,444



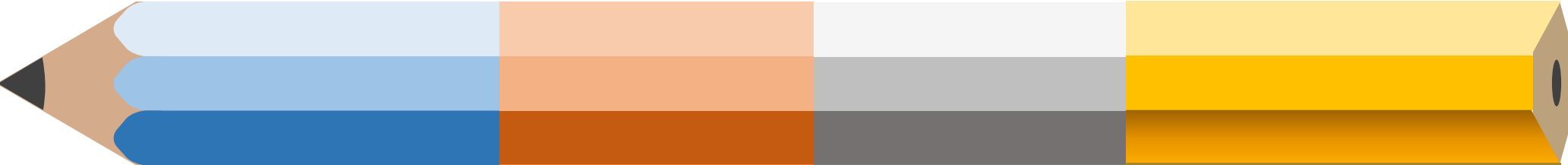
Pandemic Funds – Considerations

- One-time funds
- Plan on one-time investments with multiyear return
 - Plan may change
 - Funding sources may change
- Board action on Expanded Learning Opportunities Plan on May 25, 2021
 - Board approval by June 1, 2021 is a condition to receive funds
 - Must submit to the County Office within five days of board action
- Focus on school year 2021-22 for all other pandemic funds
 - School year 2022-23 onwards will be part of each school year's budget

One-Time Pandemic Funding

	In-Person Instruction Grant (IPI)	Expanded Learning Opportunity Grant (ELOG)	Expanded Learning Opportunity Grant Set-Aside for Paraprofessionals (ELOG-PP)	ESSER II	ESSER III
Funding Source	State – Prop 98	State – Prop 98	State – Prop 98	Federal - CRRSA	Federal – American Rescue Plan
Funding Amount	➔ \$2.3 million	➔ \$5.2 million	➔ \$577 K	➔ \$2.9 million	➔ \$7 million
Timeline for Use	July 1, 2020 – August 31, 2022	July 1, 2020 – August 31, 2022	July 1, 2020 – August 31, 2022	September 30, 2023	September 30, 2024

Pandemic Funds – Expenditure Buckets



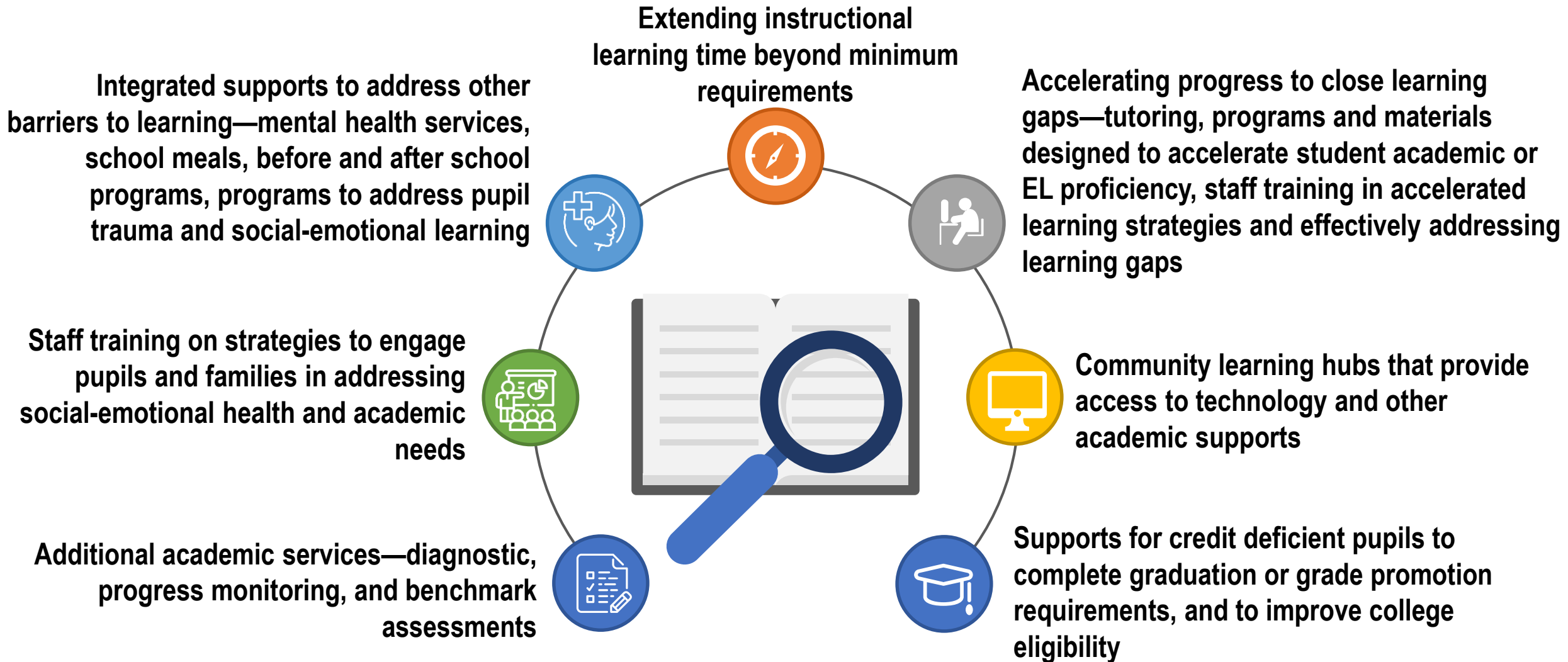
<u>Learning Loss</u>	<u>Mental Health Support</u>	<u>Operations</u>	<u>Classroom Improvements</u>
<ul style="list-style-type: none">• Summer School• After-School Programs• Acceleration Programs• Counseling	<ul style="list-style-type: none">• Mental health assessments, services, and Crisis Intervention• Restorative practices• Additional counseling staff	<ul style="list-style-type: none">• Legal exp.• Unemployment Insurance• Technology• PPE*• Cleaning & Disinfecting• Food Services	<ul style="list-style-type: none">• HVAC Upgrades• Outdoor Learning Areas• Voice amplification for teachers

* Personal protective equipment

Expanded Learning Opportunities Grant (Expenditure Deadline: 8/31/2022)

- Shall implement a learning recovery program that, at a minimum, provides to designated student groups:
 - supplemental instruction
 - support for social and emotional well-being
 - meals and snacks
- Fiscal requirements
 - at least 85% for in-person services
 - at least 10% to hire paraprofessionals - \$577K
 - up to 15% on other activities to prepare for in-person instruction or distance learning
 - must spend by 8/31/2021
- Board must adopt Plan by June 1, 2021

Expanded Learning Opportunities Grant (ELOG) – Allowable Uses



Expanded Learning Opportunities Grant - Plan



Expanded Learning Opportunities – Site-Based Funds

- Allocated based on
 - Qualify for free and reduced price meals
 - Are in the foster care system
 - Are English learners
- Expenditures should also be considerate of and aligned to the goals and objectives in school site plans
- Areas to support
 - General academic progress and skill building in all aspects of literacy
 - Mathematics
 - Additional services and supports for students learning English
 - Additional services and supports for students with IEPs or extra teacher time to fulfill accommodations
 - Critical thinking through multidisciplinary options
 - Interpersonal growth
 - Physical or mental wellness activities and/or supports

School	Amount
Ruby Bridges	\$ 143,520
Love	\$ 121,160
Paden	\$ 92,040
Otis	\$ 67,600
Earhart	\$ 60,320
Bay Farm (K-8)	\$ 44,720
Maya Lin	\$ 61,880
Franklin	\$ 39,000
Edison	\$ 37,960
Wood Middle	\$ 144,040
Lincoln Middle	\$ 80,080
Encinal Jr/Sr	\$ 222,040
Island High	\$ 20,280
ASTI	\$ 35,360
Alameda High	\$ 201,760
Total	\$ 1,371,760

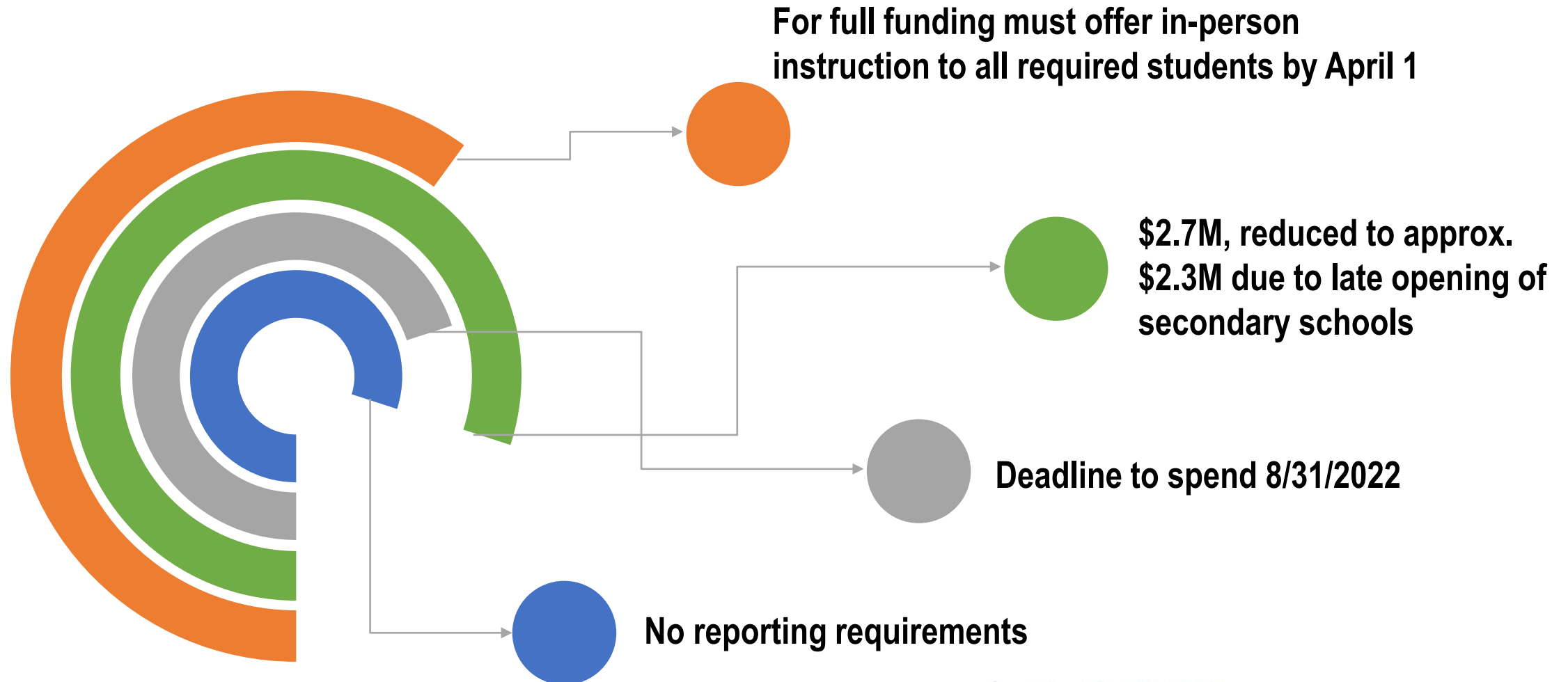
Expanded Learning Opportunities – Site-Based Funds

- Times where these supports and services might be provided
 - Prep periods (secondary)
 - Lunch periods
 - After School
 - Before School
 - Saturdays
 - Online evening office hours for small groups (These must be extra support, tutoring, homework help, AND not direct core instruction)

Expanded Learning Opportunities – Proposed Expenditures

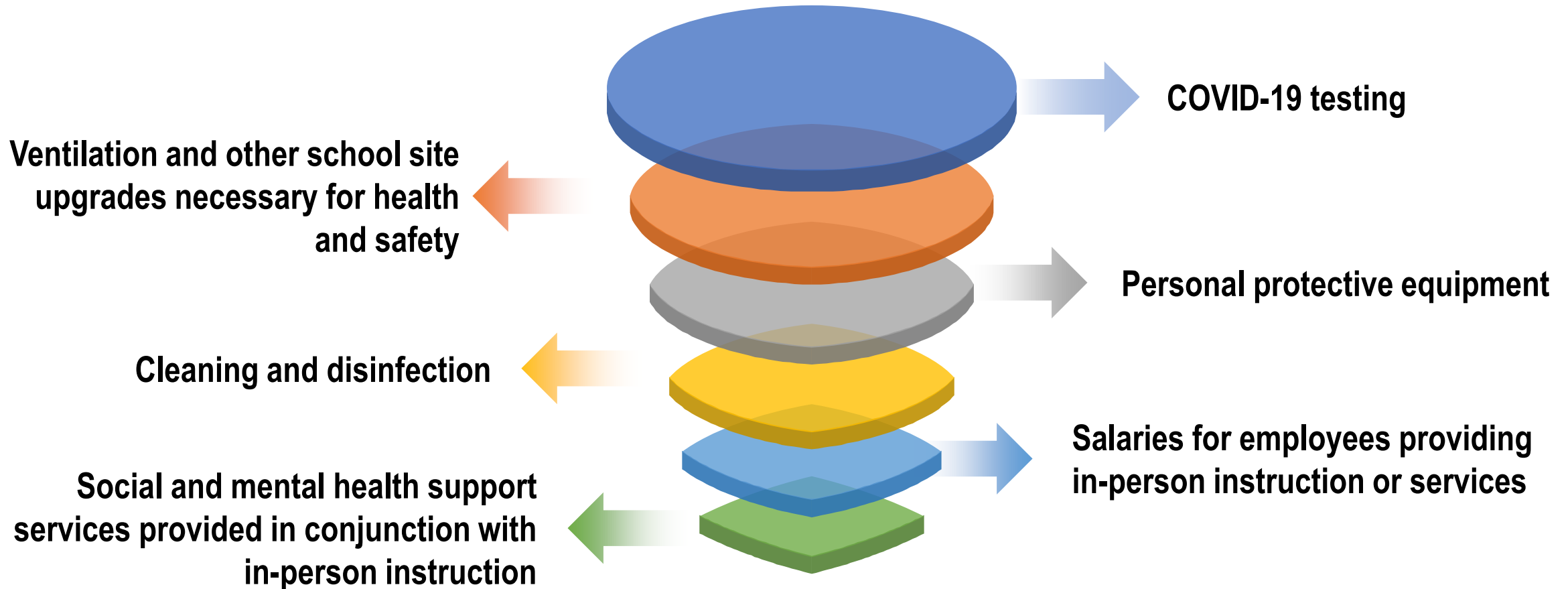
Description	2020-21	2021-22	2022-23
Award/Beginning Balance	\$ 5,812,688	\$ 4,914,605	\$ 780,000
Classroom Supplies	\$ 93,684		
Summer School		\$ 650,000	\$ 650,000
Acceleration Programs		\$ 1,371,760	
Secondary Counselors (3 FTE)		\$ 384,000	
Program Manager - Assessment		\$ 160,000	
TSA - Special Ed. - Elementary		\$ 120,000	
Program Manager - Tier I		\$ 85,000	
Mental Health Services		\$ 300,000	
Technology (Incl. Screening)	\$ 31,109	\$ 262,097	
Stipends for Support Programs		\$ 224,279	\$ 130,000
Legal Expenditures	\$ 75,000		
HVAC	\$ 587,576		
Personal Protective Equip (PPE)	\$ 110,714		
Paraprofessionals	\$ -	\$ 577,469	
Total Expenditures	\$ 898,083	\$ 4,134,605	\$ 780,000
Ending Balance	\$ 4,914,605	\$ 780,000	\$ -

In-Person Instruction Grant (Expenditure Deadline: 8/31/2022)



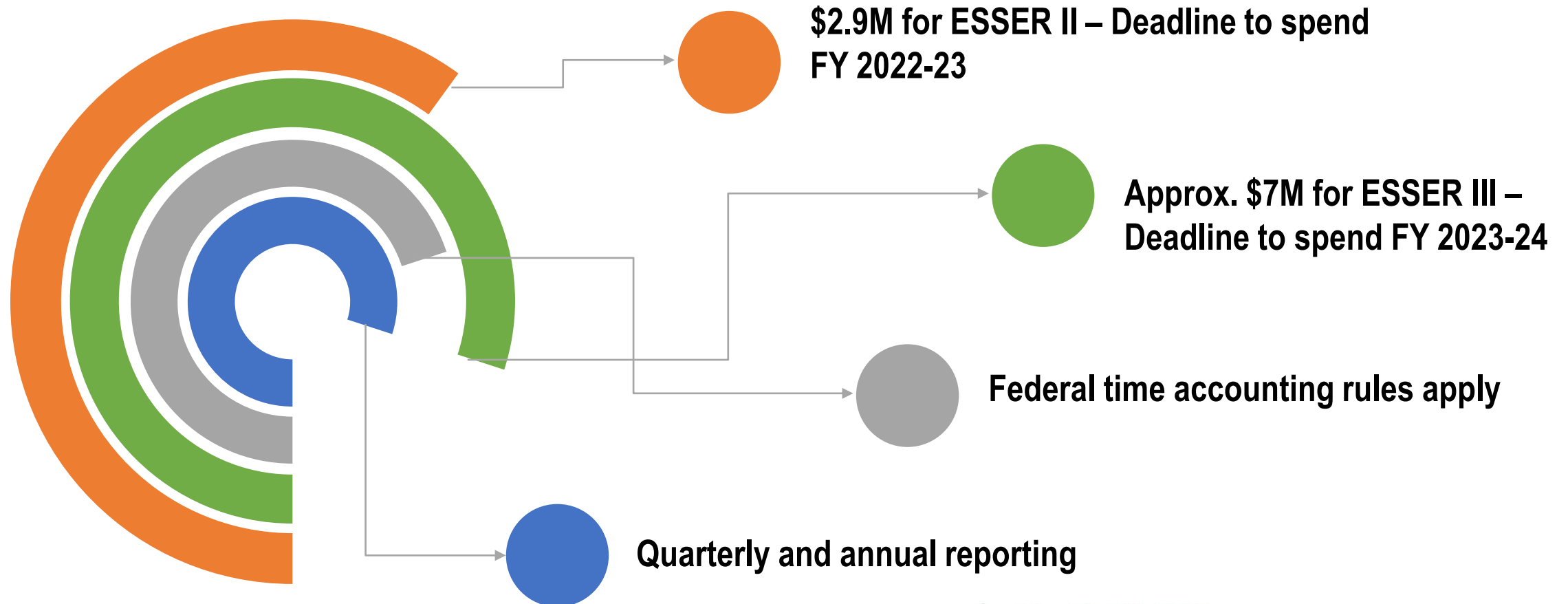
In-Person Instruction Grant – Allowable Uses

May be used for any purpose consistent with providing in-person instruction for any pupil participating in in-person instruction

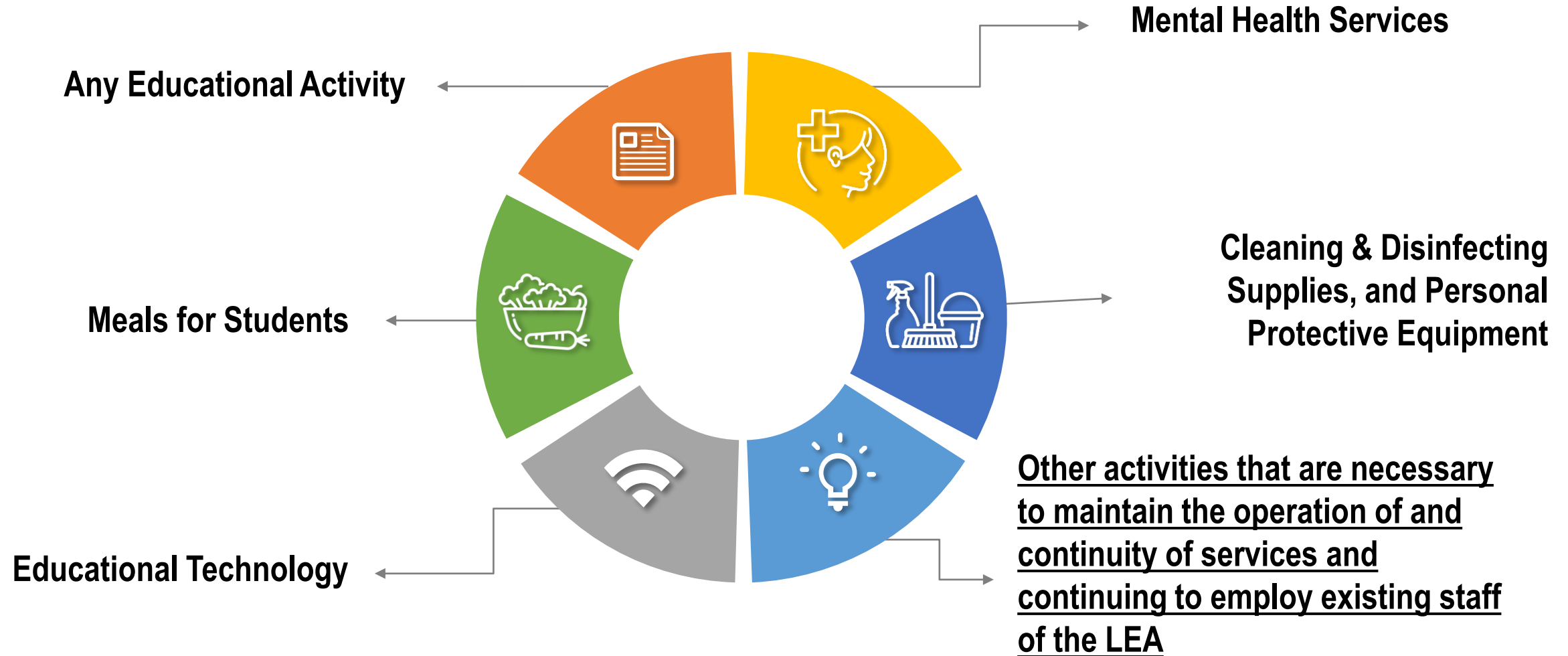


ESSER Funds (Expenditure Deadline: 9/30/2023 & 9/30/24)

Intended to help safely reopen and sustain the safe operation of schools as well as address the impact of the corona virus pandemic



ESSER – Allowable Uses



Courtesy of School Services of California Inc.

In-Person Instruction Grant and ESSER

- Continuation of programs started with ELOG - \$2.1M
 - Secondary counselors
 - Summer school
 - Program managers, Teachers on special assignment
 - Mental health services
- Additional Special Education Services - \$1.1M
- Single student desks to physical distancing - \$1.2M
 - Majority at TK-3
- Sanitizer, disinfectant, and other PPE - \$600K
- Unemployment Insurance - \$1.7M, Contribution to STRS - \$3M



In-Person Instruction Grant and ESSER

- HVAC
 - Replacement
 - Wood Middle and Alameda High are critical - \$4.8M
 - Bay Farm - \$2.4M
 - Maintenance - \$360K
- Food Services - \$400K
- Outdoor learning areas for elementary schools - \$2M
 - Priority for Maya Lin school
- Technology
 - Chromebooks - \$1.2M
 - Voice amplification units for classrooms - \$650K

In-Person Instruction Grant & ESSER – Potential Expenditures

- Highlighted in orange are multiyear programs that started in ELOG
- Bordered in red are items that staff proposes to add to 2021-22 budget
- Unemployment insurance and STRS contribution will be decided after the Governor's May Revise

Description	2020-21	2021-22	2022-23	2023-24
Award/Beginning Balance	\$ 11,915,039	\$ 11,515,039	\$ 50,039	\$ (7,491,864)
Summer School				\$ 500,000
Counseling			\$ 384,000	\$ 384,000
Program Manager - Assessment			\$ 160,000	\$ 160,000
TSA Special Education - Elementary			\$ 120,000	\$ 120,000
Mental Health Services			\$ 300,000	
Additional Special Education Services		\$ 1,100,000		
Furniture to create physical distancing		\$ 1,200,000		
PPE (Sanitizer/Disinfectant)		\$ 300,000	\$ 300,000	
HVAC Replacement - Wood Middle		\$ 2,400,000		
HVAC Replacement - Alameda High		\$ 2,400,000		
HVAC - Filters		\$ 120,000	\$ 120,000	\$ 120,000
Food Services	\$ 400,000			
Legal Expenses		\$ 75,000		
HVAC Replacement - Bay Farm			\$ 2,400,000	
Outdoor Learning Areas for Elementary		\$ 2,000,000		
Unemployment Insurance		\$ 870,000	\$ 870,000	
State Teachers Retirement System		\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Technology - Chromebooks			\$ 1,237,903	
Voice amplification units for teachers			\$ 650,000	
Total Expenditures	\$ 400,000	\$ 11,465,000	\$ 7,541,903	\$ 2,284,000
Ending Balance	\$ 11,515,039	\$ 50,039	\$ (7,491,864)	\$ (9,775,864)

Board Discussion

Acronyms

AB	Assembly Bill	CPI	Consumer Price Index	LEA	Local Educational Agency
ACA	Affordable Care Act	CTE	Career Technical Education	LRE	Least Restrictive Environment
ADA	Average Daily Attendance	DOF	Department of Finance	MAA	Medi-Cal Administrative Activities
AP	Advanced Placement	DSA	Division of the State Architect	MOU	Memorandum of Understanding
API	Academic Performance Index	EC	Education Code	MTSS	Multi-Tiered Systems of Support
AYP	Adequate Yearly Progress	EL	English Learner	MYP	Multiyear Projection
BTSA	Beginning Teacher Support and Assessment	EPA	Education Protection Account	OPEB	Other Postemployment Benefits
CAASPP	California Assessment of Student Performance and Progress	ERAF	Education Revenue Augmentation Fund	OPSC	Office of Public School Construction
CALPADS	California Longitudinal Pupil Achievement Data System	ESL	English as a Second Language	P-1	First Principal (Apportionment)
CalPERS	California Public Employees Retirement System	ESSA	Every Student Succeeds Act	P-2	Second Principal (Apportionment)
CalSTRS	California State Teachers Retirement System	ESY	Extended School Year	PAR	Peer Assistance and Review
CALTIDES	California Longitudinal Teacher Integrated Data Education System	FAPE	Free and Appropriate Public Education	PD	Professional Development
CARS	Consolidated Application and Reporting System	FCMAT	Fiscal Crisis & Management Assistance Team	PI	Program Improvement
CASEMIS	California Special Education Management Information System	FERPA	Family Educational Rights and Privacy Act	PTA	Parent Teachers Association
CBA	Collective Bargaining Agreement	FRPM	Free and Reduced-Price Meals	RDA	Redevelopment Agency
CBEDS	California Basic Educational Data System	FTE	Full-Time Equivalent	SACS	Standardized Account Code Structure
CCSS	Common Core State Standards	GAAP	Generally Accepted Accounting Principles	SBE	State Board of Education
CDE	California Department of Education	GASB	Governmental Accounting Standards Board	SDC	Special Day Class
CELDT	California English Language Development Test	IEP	Individualized Education Program	SELPA	Special Education Local Plan Area
CNIPS	Child Nutrition Information Payment System	LAO	Legislative Analyst's Office	SPSA	Single Plan for Student Achievement
COE	County Office of Education	LCAP	Local Control and Accountability Plan	TK	Transitional Kindergarten
COLA	Cost-of-Living Adjustment	LCFF	Local Control Funding Formula	TRANS	Tax and Revenue Anticipation Notes
COP	Certificate of Participation			UPP	Unduplicated Pupil Percentage