



2020-21 Budget Revision

September 29, 2020

The Academy of Alameda
Public Schools

Agenda

1. Review the 20-21 Budget Revision Proposal
2. Review revenue & expense variances from the Adopted Budget
3. Review one-time COVID & ESSER revenue & expenses
4. Thoughts on out-years



20-21 Revised Budget Proposal

The Academy of Alameda

As of 09/26/20

	Revised budget per board approval		Submitted budget		Variance to Budget		
	2020/21	2020/21	2020/21	2020/21	2020/21	2020/21	
	Current Forecast - Middle	Current Forecast - Elem	Current Forecast - Middle	Current Forecast - Elem	20-21 MS Approved Budget	20-21 ES Approved Budget	
SUMMARY							
Revenue							
General Block Grant	4,013,397	2,595,735	3,472,922	2,362,769	540,475	232,966	
Federal Revenue	466,209	261,238	334,248	171,561	131,961	89,677	
Other State Revenues	507,350	270,319	446,589	227,671	60,761	42,648	
Local Revenues	434,594	273,472	408,432	350,604	26,162	(77,133)	
Fundraising and Grants	30,000	30,000	30,000	30,000	-	-	
Total Revenue	5,451,551	3,430,764	4,692,192	3,142,606	759,359	288,158	
Expenses							
Compensation and Benefits	3,778,412	2,429,015	3,760,408	2,296,107	18,004	132,908	
Books and Supplies	493,800	339,940	290,750	209,366	203,050	130,574	
Services and Other Operating Expenditures	1,046,586	636,695	766,970	517,108	279,616	119,587	
Depreciation	-	11,200	-	11,200	-	-	
Total Expenses	5,318,798	3,416,850	4,818,128	3,033,781	500,670	383,069	
Operating Income	132,753	13,914	(125,936)	108,825	258,689	(94,912)	
Fund Balance							
Beginning Balance (Unaudited)	2,187,215	1,158,869	2,165,942	1,029,312	21,273	129,557	
Beginning Balance (Audited)	2,187,215	1,158,869	2,165,942	1,029,312	21,273	129,557	
Operating Income	132,753	13,914	(125,936)	108,825	258,689	(94,912)	
Ending Fund Balance	2,319,968	1,172,783	2,040,006	1,138,137	279,962	34,646	
Ending Fund Balance as a % of Expense	44%	34%					

ols



Adopted Budget Changes

Middle School Revenue

- LCFF increased by \$540K, even though projected enrollment decreased by 10.
- One-time Federal related COVID funding increased by \$132.5K, for a total of \$234.3K
- State Revenues increased by \$60.7K:
 - \$15.5K - Lottery
 - \$17.7K - ASES
 - \$33.9K - One-time State COVID
- Other Local Revenue increased by \$26.1K, due to increased Parcel Tax Revenue

Adopted Budget Changes – MS Expenses

- 1000 Series: Due to position reclassification & actual salaries, the certificated compensation decreased by \$114.1K
- 2000 Series: Due to position reclassification and assuming additional aides to assist with re-opening plans, classified compensation increased by \$116.8K
- 3000 Series: Benefits associated with employee compensation increased by \$15.2K
- 4000 Series: Due to the one-time funding, AoA is increasing spending on materials & supplies for computers, furniture, HEPA filters, educational software, curriculum, PPE supplies, & cleaning supplies by \$203.1K
- 5000 Series: To assist with the transition from online to on campus, AoA has increased services by \$279.6K to hire consultants, provide staff with PD, buy hotspots, increase technology services, upgrade facilities, and increase custodial services. AoA will contract out for ASES services with EDMO for the 20-21 school year.



Adopted Budget Changes

Elementary School Revenue

- LCFF increased by \$233K
- One-time Federal related COVID funding increased by \$89.7K, for a total of \$132.3K
- State Revenues increased by \$42.6K:
 - \$13.6K - Lottery
 - \$22.1K - One-time State COVID
- Other Local Revenue decreased by \$77.1K, primarily due to the loss of after-school revenue

Adopted Budget Changes – ES Expenses

- 1000 Series: Compensation increased by \$63.3K due to actual salaries and hiring a fulltime substitute.
- 2000 Series: Compensation increased by \$29.2K, the after-school coordinator and some after-school staff are supporting classroom teachers as instructional assistants.
- 3000 Series: Benefits associated with employee compensation increased by \$40.4K
- 4000 Series: Due to the one-time funding, AoA is increasing spending on materials & supplies for computers, furniture, HEPA filters, educational software, curriculum, PPE supplies, & cleaning supplies by \$130.6K
- 5000 Series: To assist with the transition from online to on campus, AoA has increased services by \$119.6K to hire consultants, provide staff with PD, buy hotspots, increase technology services, upgrade facilities, and increase custodial services.



Enrollment Assumptions

LCFF Funding will be based on 19 -20 ADA rates, but the LCFF Supplemental Funding will be based on actual 20 -21 UPP counts



	19-20 Enrollment	19-20 Unduplicated Count (UPP)	19-20 ADA & 20-21 ADA	20-21 Enrollment	20-21 Unduplicated Count (UPP)
Elementary School	298	153 / 296 (51.3%)	284.45	306	168 / 306 (54.9%)
Middle School	476	255 / 476 (53.6%)	454.63	440	242 / 440 (55.0%)

**ES enrollment is projected to grow in 20 -21 & MS enrollment is projected to decline in 20 -21. Even though enrollment will vary, ADA & associated funding will not be adjusted for either site.*



Pro-Rata Share Assumptions

Due to the unique situation regarding funding & enrollment in 20-21, shared costs will be assumed as follows:

- 60% - Middle School
- 40% - Elementary School



One-Time COVID Funding *(Most must be spent by 12/30/20)*

Allowable Uses:

1. Student learning supports
2. General measures that extend instructional time for students
3. Provide additional core academic support for students who need it
4. Provide integrated services that support teaching and learning—such as student and staff technology needs, mental health services, staff professional development, and student nutrition

	Elem School	Middle School	Use Timeframe
Corona Virus Relief Funds (CRF)	\$121,681	\$209,468	3/1/20 – 12/30/20
State General Fund (GF)	\$22,062	\$33,899	3/1/20 – 12/30/20
Gov. Relief Funds (GEER)	\$10,580	\$24,841	3/13/20 – 9/30/22
Total Funding	\$154,323	\$268,208	



Corona Virus & State General Funds

Planned Expenses:

	Elem School	Middle School	Use Timeframe
Corona Virus Relief Funds (CRF)	\$121,681	\$209,468	3/1/20 – 12/30/20
State General Fund (GF)	\$22,062	\$33,899	3/1/20 – 12/30/20
Total	\$143,743	\$243,367	
Ed Software (Schoology, Renaissance, Zearn, Zoom, etc)	\$26,000	\$45,000	Some Purchased
Technology	\$88,500	\$109,000	Some Purchased
Professional Development & Curriculum Support	\$14,500	\$35,000	Some Purchased
Beehively & Employee Tech Support	\$15,000	\$22,000	Some Purchased
Tutoring & Student Support	\$0	\$32,500	Some Purchased



ESSR– CARES Act Funding

Allowable Uses:

- LEAs can use ESSER funds for any activities authorized by the Elementary and Secondary Education Act of 1965 (ESEA) as amended by the Every Student Succeeds Act of 2000 (ESSA), Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act, the Perkins Career and Technical Education (CTE) Act, or the McKinney-Vento Homeless Assistance Act. Additional information about the allowable uses of funds can be found on the ESSER Fund
 - Sanitization supplies
 - Educational technology (hardware, software, & connectivity)
 - Mental health services & supports
 - Summer months learning opportunities
 - Staff training & PD
 - *Discretionary funds for schools to address their needs

	Elem School	Middle School	Use Timeframe
ESSER (CARES Act)	\$30,417	\$63,693	3/13/20 – 9/30/22



ESSER– CARES Act Funding

Planned Expenses:

	Elem School	Middle School	Use Timeframe
ESSER (CARES Act)	\$30,417	\$63,693	3/13/20 – 9/30/22
Gov. Relief Funds (GEER)	\$10,580	\$24,841	3/13/20 – 9/30/22
Total	\$40,997	\$88,534	
HEPA Air Purifiers	\$16,000	\$24,000	Purchased
Sanitation & Safety Supplies	\$10,000	\$19,000	Some purchased
Hot Spots & Tech Support	\$15,000	\$25,000	Some purchased
Re-opening plan & facility preparation	\$0	\$20,600	Some Purchased



Thoughts on out-years

- One-time funding in 20-21 totals **\$516.6K**:
 - Elem - \$184,740
 - Middle - \$331,900
- The Middle School will experience a significant decrease to ADA in 21-22, by approximately 50 ADA, which is approximately \$500K in revenue
- School demographics continue to change:
 - Out of district ADA is increasing, which will adversely affect our parcel tax revenue
 - SPED population in decreasing, but our costs are increasing
 - The FRL count at the middle school is increasing, but we will not be eligible for the Concentration Grant funding because AUSD remains below 55%

