

Local Control Funding Formula (LCFF) Budget Overview for Parents

Board Meeting
December 10, 2020
Agenda



Presentation Goals

- Review the purpose of and context for the LCFF Budget Overview for Parents
- Present key components of SCUSD 2020 LCFF Budget Overview for Parents
- Recommend adoption of LCFF Budget Overview for Parents for SCUSD and all dependent charter schools

NOTE: Adoption of this item is usually embedded as part of the LCAP adoption during June. This presentation is a one-time occurrence as part of the changes in accountability due to the COVID-19 pandemic



Required Action

- The LCFF Budget Overview for Parents was established to provide additional fiscal transparency for stakeholders.
- Local governing boards are typically required to adopt the Budget Overview for Parents in conjunction with the LCAP each spring
- For the 2020 Budget Overview for Parents, adoption is required on or before December 15, 2020 in conjunction with the first interim budget report.

Senate Bill 98 eliminated the 2020-21 LCAP and changed the adoption/submission date for the LCFF Budget Overview for Parents to December 15, 2020

Senate Bill 820 specified that the 2020 Budget Overview for Parents template be modified to include the:

- a) Specific amount of federal funds allocated to the district under the Coronavirus Aid, Relief, and Economic Security (CARES) Act
- b) Total expenditures in the Learning Continuity and Attendance Plan
- c) Total budgeted expenditures for unduplicated pupils in the Learning Continuity and Attendance Plan



2020-21 Projected Revenue

Projected Revenue by Fund Source

CARES funds,
55,902 , 8%

Federal
\$49,8

LCFF

All Other
funds,



LCFF element supplement

All Other

LCFF

All Other

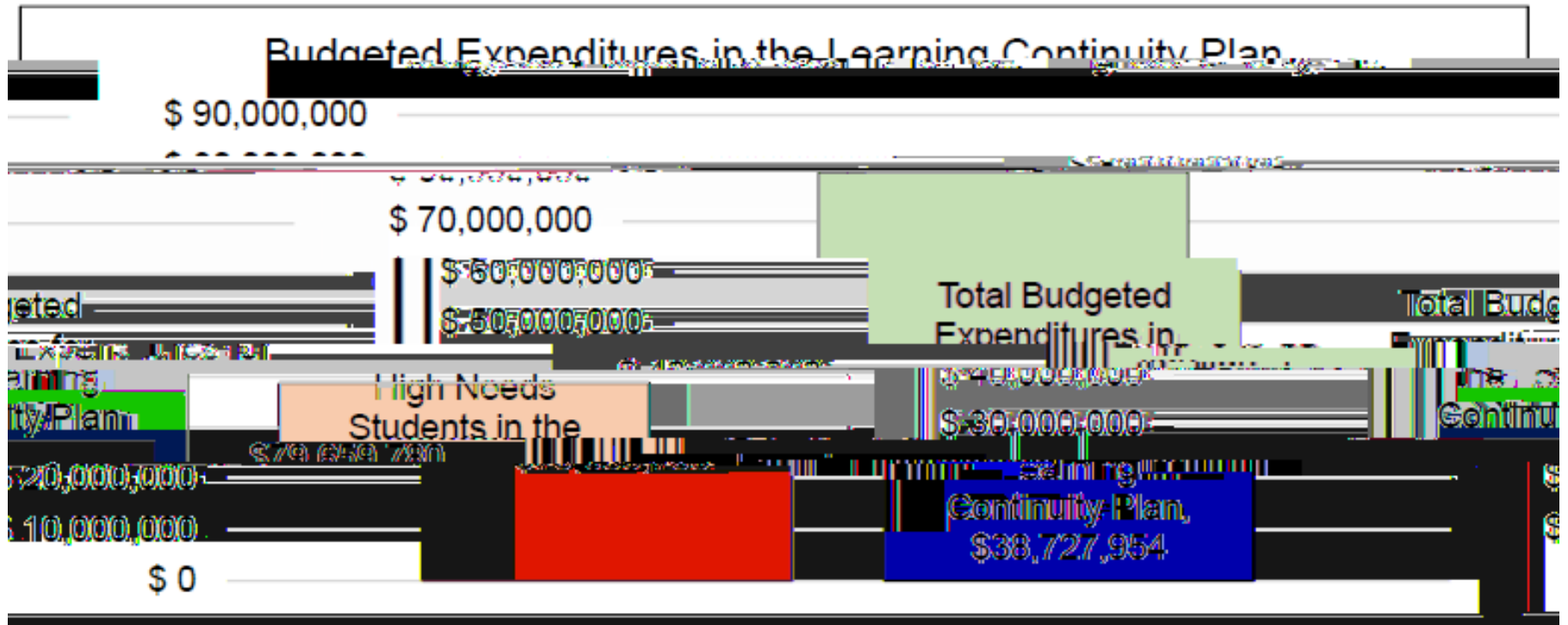


2020-21 Projected Revenue

Projected General Fund Revenue for the 2020-21 School Year	Amount
Total LCFF Funds	\$403,909,833
<i>LCFF Supplemental & Concentration Funds</i>	<i>\$69,314,141</i>
All other state funds	\$74,631,469
All local funds	\$11,848,941
Total Federal Funds	\$117,415,899
<i>Federal CARES funds</i>	<i>\$49,855,902</i>
Total Projected Revenue	\$607,806,142



2020-21 Budgeted Expenditures





2020-21 Budgeted Expenditures

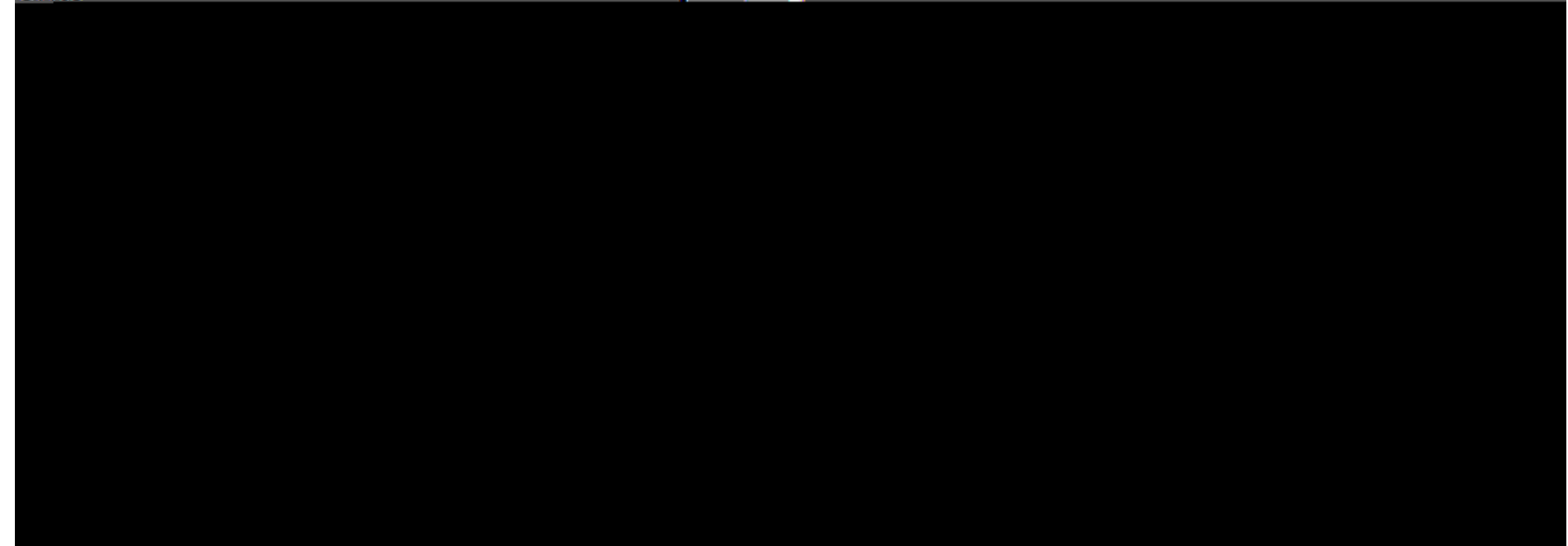
Total Budgeted Expenditures for the 2020-21 School Year	Amount
Total Budgeted General Fund Expenditures	\$639,902,210
Total Budgeted Expenditures in the Learning Continuity Plan	\$79,659,780
<i>Total Budgeted Expenditures for High Needs Students in the Learning Continuity Plan</i>	<i>\$38,727,954</i>



2019-20 Expenditures

with data on the amount of money spent on each of the following categories of expenditures for the 2019-2020 school year. The data is presented in the following table.

Category	2019-2020 Expenditure
Instruction	\$1,234,567,890
Salaries and Benefits	\$987,654,321
Administrative	\$456,789,012
Capital Outlay	\$123,456,789
Other	\$78,901,234





2019-20 Expenditures

Expenditures for High Needs	

Also included in this item for adoption are the EFF Budget Overviews for Parents for the district's dependent charter schools. These include:

- Bowling Green Elementary Charter School
- George Washington Carver School of Arts and Science
- New Joseph Bonnheim Community Charter School
- Sacramento New Technology High School
- The MET Sacramento High School

Following adoption, the



Recommendation

Adopt SCUSD LCFF Budget Overview for Parents

Adopt LCFF Budget Overviews for Parents for all dependent charter schools:

- Bowling Green Elementary Charter School
- George Washington Carver School of Arts and Sciences
- New Joseph Bonnheim Community Charter School
- Sacramento New Technology High School
- The MET Sacramento High School