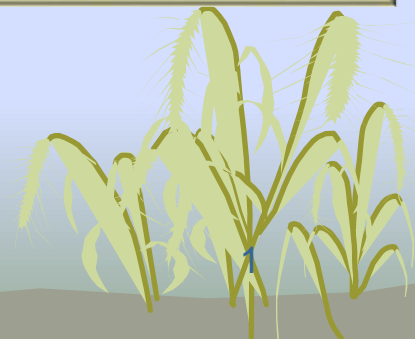
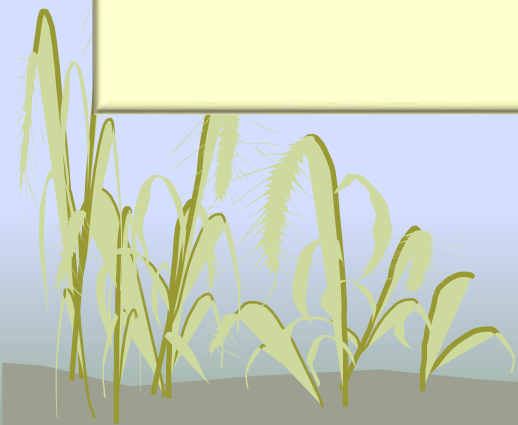


*Newcastle Elementary School District
45 Day Revise
to the
Proposed 2020-21 Budget
Presented August 5, 2020*



Our Journey

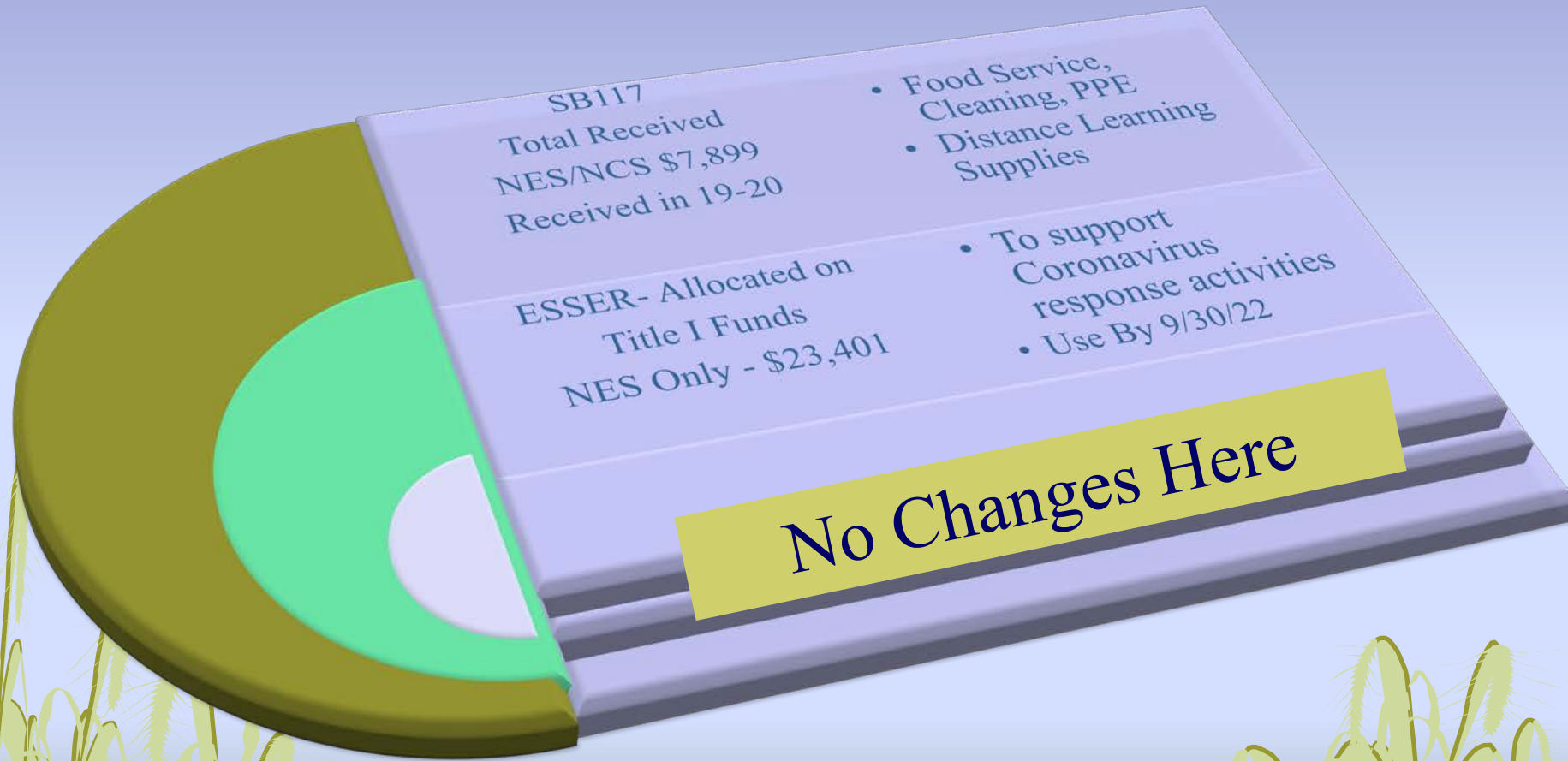
- * State Budget Review
 - * Update on Learning Loss Mitigation Funds
 - * Revenue and Expenses Update
 - * LCFF Review and Cash Deferrals
 - * Ending Fund Balance
-



State Budget Updates

- No COLA and the (10%) Deficit Factor was Removed
- 33% of State Aid will be Deferred to 2021-2022
 - Triggers are in place reduce deferrals if Federal Funding is received
- The equates to over \$1 million dollars
- STRS and PERS Relief Remains
- COVID Funding
- ADA Held to 2019-20 P2 ADA
 - No Revenue for Growth
- Other things to note....
 - The Distance Learning requirement was announced on 7/17/20
 - Actual Learning Loss Mitigation Funds were posted on the CDE Website

COVID 19 Resources



COVID 19 Learning Loss Mitigation

Allowable Uses

Actuals
Per CDE

Learning Loss Mitigation Based
on Sup/Con Grants

NES/NCS
CRF \$56,209

Learning Loss Mitigation based
on LCFF- NES/NCS

CRF \$61,181

Learning Loss Mitigation-
Students With Disabilities

NES/**NCS**
CRF \$80,052
GEER \$24,840

1. Student Learning Supports
2. General Measures that extend Instructional time
3. Provide Additional Core academic support for students who need it
4. Provide integrated services that support teaching and learning such as staff and student tech needs, mental health, PD and nutrition

CRF- Coronavirus Relief Fund

GEER – Governor’s Emergency Education Relief

2020-21 45-Day Relief

8/5/2020

5

Change in Learning Loss Mitigation Funds

Estimate to Actual

COVID Relief Revenue – Added to the 45 day revised budget			
One Time Funding-Restricted	Estimate	Actual	
	<i>July 23rd Update</i>	<i>Per CDE</i>	
NES	\$213,694	122,323	
NCS	<u>\$59,253</u>	<u>104,089</u>	
Total	272,947	226,412	(46,535)



8/5/2020

2020-21 45 Day Revise

Newcastle Elementary and Newcastle Charter School 2020/2021 Projected Revenue

	Proposed Budget	45 Day Revise	Difference	Notes
General Purpose	3,782,122	4,035,811	253,689	*LCFF Revenue
Federal	133,009	137,139	4,130	One Time Funding
State	397,661	397,661	0	Lottery Mandated Costs *STRS on Behalf State SPED
Local	706,612	928,894	222,282	Learning Loss Mitigation 1X Funding
Total	5,019,404	5,499,505	480,101	

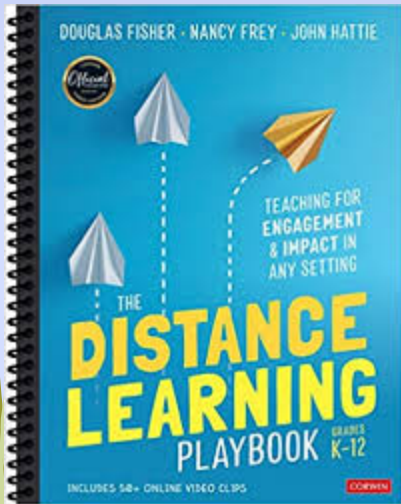
Newcastle Elementary and Newcastle Charter School 2020/2021 Projected Expenses

	Proposed Budget	45 Day Revise	Difference	Notes
Certificated Salaries	2,558,143	2,592,829	34,686	Difference in budgeted positions and what was hired
Classified Salaries	1,005,433	1,006,915	1,482	
Benefits	*1,427,395	1,365,346	(62,049)	*Budgeted at higher Percent
Books & Supplies	141,658	264,414	122,756	Safety, Learning Loss Mitigation, Distance Learning
Other Operating Services	674,851	806,850	131,999	Safety, Learning Loss Mitigation, Distance Learning
Other Outgo	248,013	248,013	0	
Trans Out	50,000	50,000	0	
Total Expenses	6,105,493	6,334,367	228,874	

Additional Expenses To Date

Distance Learning Playbook	945
Distance Learning Prof Dev	11,000
Surgical Masks	1,600
Youth Face Shields	1,770
Thermometers	450
Directional Arrow Signs	155
Social Distancing Decals	180
Sani Hand Held Sprayer	700
Individual Student Desks	8,254
Wireless Cameras	1,390
Additional Curriculum	4,500
Upgraded Air Filters	1,541
Outdoor “Pop Ups”	4,000
Portable Handwashing Stations Rentals (1,500/mo)	18,000*
Total	54,485

*Budgeted (1,500 per month for 12 months)



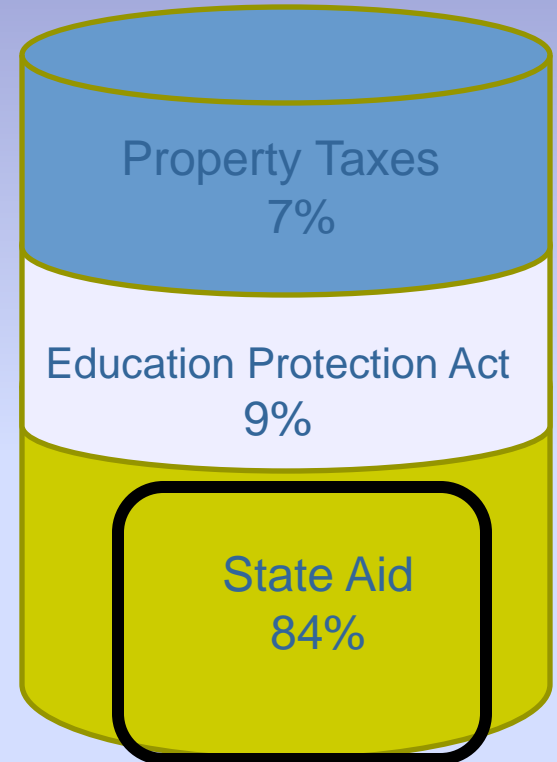
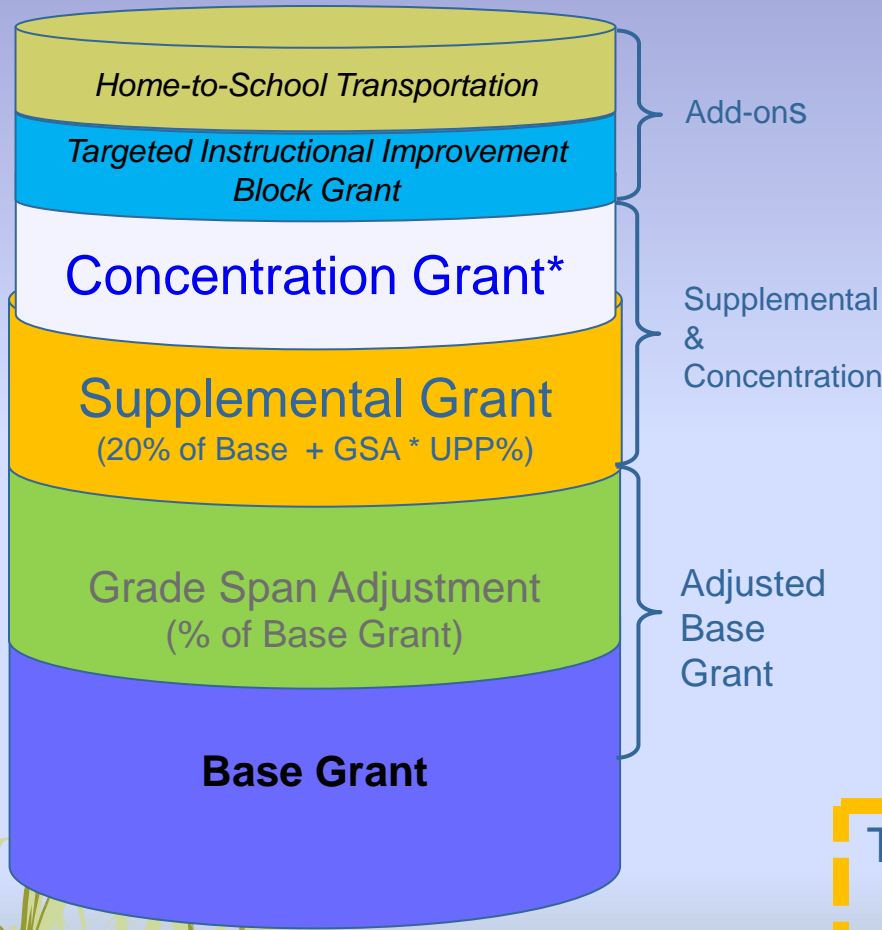
Deferrals and a Spreadsheet

Local Control Funding Formula Review



How Local Control Funding Formula is Calculated

How Local Control Funding Formula is Funded

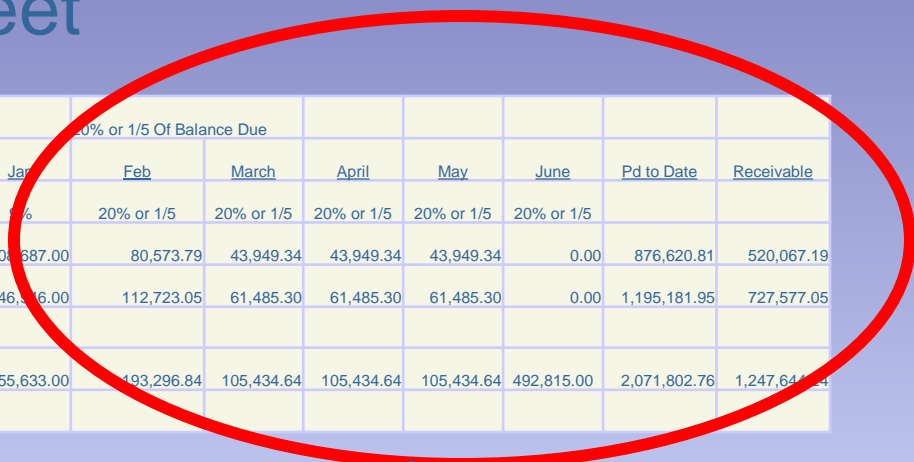


This is what will be deferred

*Unduplicated Pupil Percentage (UPP) must be above 55% to receive Concentration Grant funding

Deferrals And A Spreadsheet

2020-2021									20% or 1/5 Of Balance Due						
Object 8011	Adv Appor	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Pd to Date	Receivable
State Aid		5%	5%	9%	9%	9%	9%	9%	20% or 1/5	20% or 1/5	20% or 1/5	20% or 1/5	20% or 1/5		
NES LCFF	1,396,688.00	60,382.00	60,382.00	108,687.00	108,687.00	108,687.00	108,687.00	108,687.00	80,573.79	43,949.34	43,949.34	43,949.34	0.00	876,620.81	520,067.19
NCS LCFF	1,922,759.00	81,637.00	81,637.00	146,946.00	146,946.00	146,946.00	146,946.00	146,946.00	112,723.05	61,485.30	61,485.30	61,485.30	0.00	1,195,181.95	727,577.05
	3,319,447	142,019.00	142,019.00	255,633.00	255,633.00	255,633.00	255,633.00	255,633.00	193,296.84	105,434.64	105,434.64	105,434.64	492,815.00	2,071,802.76	1,247,644.24



State Aid 2020-2021	Feb	March	April	May	June	Pd to Date	Receivable
Percent Received	55%	30%	30%	30%	0%		
NES LCFF	80,574	43,949	43,949	43,949	0.00	876,621	520,067
NCS LCFF	112,723	61,485	61,485	61,485	0.00	1,195,182	727,577
Apportionment	193,297	105,435	105,435	105,435	0	2,071,803	1,247,644

2021-2022	July	August	Sept	Oct	Nov	Total at
Percent Deferred	100% June	70% May	70% April	70% March	45% February	P1
NES LCFF	146,498	102,548	102,548	102,548	65,924	520,067
NCS LCFF	204,951	143,466	143,466	143,466	92,228	727,576.
Apportionment	351,449	246,014	246,014	246,014	158,152	1,247,643

Newcastle Elementary and Newcastle Charter School 2020/2021 Projected Ending Fund Balance

	Proposed Budget	45 Day Revise	Difference
Revenue and Trans In	5,019,404	5,499,506	480,102
Expenses and Tran Out	6,105,493	6,334,367	178,874
Excess/ (Deficit)	(1,086,089)	(834,861)	251,228
Beginning Fund Balance	*3,978,134	*3,978,134	0
Ending Fund Balance	2,892,045	3,143,273	251,228

*Estimate pending 19/20 close

NESD's Ending Fund Balance will also need to "float" 1.2 Million in Deferrals into 2021-22 if there is no additional Federal Funding

8/5/2020

Until 1st Interim...



Any Questions?