

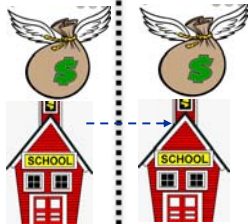
Apportionment Deferrals

As of State Budget Adoption
Fiscal Year 2020/21

**\$11Billion deferred from
FY 2020/21 to FY 2021/22**

*Deferrals subject to change if Federal
funds are received*

\$1.9B June to July 2020



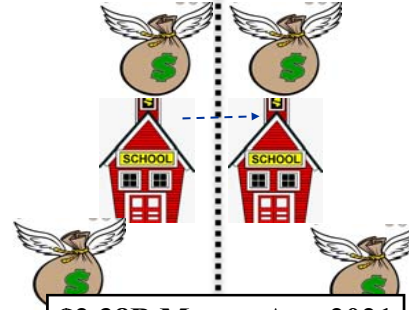
Jun Jul Aug Sep Oct Nov Dec Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec Jan

2019/20

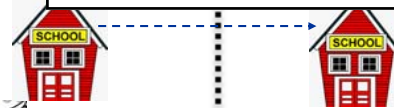
2020/21

2021/22

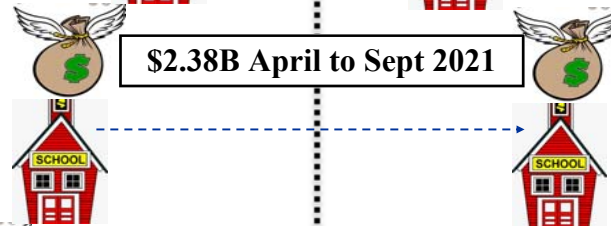
\$2.38B June to July 2021



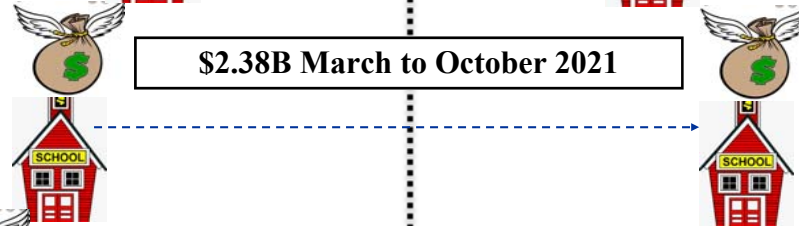
\$2.38B May to Aug 2021



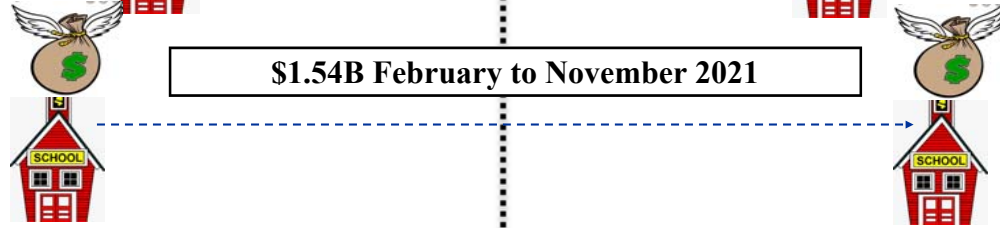
\$2.38B April to Sept 2021



\$2.38B March to October 2021



\$1.54B February to November 2021





Klaus Leitenbauer <kleitenbauer@alpinestudents.org>

Re: Property Taxes for FY 2020-2021

1 message

Klaus Leitenbauer <kleitenbauer@alpinestudents.org>

Tue, Jul 7, 2020 at 9:55 AM

To: Craig Goodman <cgoodman@alpinecountyca.gov>

Cc: Matthew Strahl <mstrahl@alpinecoe.k12.ca.us>

Thank you

*Klaus Leitenbauer***Business Manager**

Alpine County USD / COE

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www.alpinestudents.org*Learning Is For Everyone*

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On Tue, Jul 7, 2020 at 9:39 AM Craig Goodman <cgoodman@alpinecountyca.gov> wrote:

Klaus,

Just an update.

We have received the tax rolls from the Assessor and there is a 2.3% increase in secured property taxes over the prior year secured roll.

Craig

Significant Changes Since May Revision

The primary change from the May Revision is the restoration of Local Control Funding Formula (LCFF) revenues and the increase in cash deferrals. Below are the major changes:

- Restores 7.92% reduction to LCFF base grant amount (sets COLA at 0.00%, instead of using -10% proration factor after statutory COLA).
- Restores categorical program reductions.
- Adds \$1 billion to learning loss mitigation and changes formulas.
- Adjusts Special Education formula and sets the base rate at \$625/ADA.
- Expands deferrals of 2020-21 apportionments to \$11 billion.
- Eliminates triggers in revenue reductions.
- Adds triggers to reduce \$11 billion of deferrals if federal legislation to provide additional federal funds to the state is not enacted by September 1.

School Finance, Instruction & Accountability for 2020-21 School Year

The trailer bill includes new Education Code establishing school finance, instruction and accountability for the 2020-21 school year. LEAs will receive funding in 2020-21 based on 2019-20 ADA and must meet requirements for instructional minutes (revised minimum) and days, offer in-person instruction to the greatest extent possible and offer LEA wide or schoolwide distance learning per order or guidance from public health officer or for students who are medically fragile or who would be at risk by in-person instruction. Regular attendance collection is still required. The statute contains language outlining distance learning criteria including daily live interaction with certificated employees and peers for purposes of instruction, progress monitoring and maintaining school connectedness. If daily live interaction is not feasible as part of regular instruction, the LEA shall develop, with parent and stakeholder input, an alternative plan for frequent live interaction. Additional requirements include documenting daily participation and ensuring a weekly engagement record is completed for each pupil. Requirements of these provisions will be part of the 2020-21 audit guide.

County offices of education are working with the local health officers to align [COVID-19 Industry Guidance: Schools and School-Based Programs](#) provided by the California Department of Public Health to local conditions based on county attestation. [Stronger Together: A Guidebook for the Safe Reopening of California's Public Schools](#) provides guidance to schools. Below are considerations and assumptions to keep in mind as we enter this next phase.

The COVID-19 threat is evolving rapidly and we cannot predict precise impacts on K-12 school operations or the timeframes in which they will occur. Rely on reasonable and prudent assumptions to plan and prepare:

- Expect a duration of at least 12 to 18 months
- Operations will be highly modified for COVID-19 prevention

- Devastating economic impacts for families
- Greater rates of absence
- Uneven and disproportionate learning impacts when reopening
- Increased need for social-emotional and mental health support
- Restrictions on athletic, extracurricular and co-curricular activities
- Divided and vocal public opinion
- Lack of consistency in school programs and responses across the county

To address these assumptions and otherwise meet the needs of students for in-person instruction, distance learning, or a hybrid environment, LEAs should:

- Create noncontact options to keep 2020-21 processes on track
- Consider the needs of vulnerable students and staff
- Create plans to assess and correct gaps in learning
- Prepare a continuum of options for learning
- Integrate prevention measures in all transitions, settings and situations
- Alter room layouts for physical distancing
- Adapt systems of support for blended and distance learning
- Create procedures to provide meals for children not on campus

It will be challenging to prepare and care for students during this time. Understanding the use of federal sources to meet this need is significant in this budget year and are discussed in the following section.

Learning Loss Mitigation

State and Federal Funds

Compared to the May Revision, nearly \$1 billion in additional one-time state general fund monies and federal dollars under the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act will be distributed to LEAs. More LEAs will receive these monies than the governor proposed in the May Revision.

The funds will be allocated to LEAs as follows:

- \$1.5 billion for students with disabilities (SWD) to be distributed to LEAs based on their 2019-20 Fall 1 Census enrollment of SWDs ages 3 to 22. \$355 million is from the Federal Trust Fund (Governor's Emergency Education Relief [GEER] Fund) and \$1.14 billion is from the Coronavirus Relief Fund (CRF). Separate resource codes will be established based on the source of funds.
- \$2.86 billion from the CRF to be allocated to LEAs based on their proportion of supplemental and concentration grant funding using the 2019-20 P-2 principal apportionment certification.

- \$980 million to be allocated to LEAs based on the LCFF as of the 2019-20 P-2 principal apportionment certification. \$540 million is from the state general fund and \$440 million comes from the CRF. Separate resource codes will be established based on the source of funds.

The GEER and CRF funds are both provided by federal CARES Act. However, the appropriations are made from different federal agencies, which results in some differences in federal requirements. The LEA assurances will identify specific requirements for each funding source; information will also be provided to LEAs in CDE's apportionment letters.

Federal Trust Fund (GEER) resources shall be used from March 13, 2020 to September 30, 2021, and all other funds shall be used from March 1, 2020 to December 30, 2020.

Funds can be spent in four general categories: student learning supports; general measures that extend instructional time for students; providing additional core academic support for students who need it; and providing integrated services that support teaching and learning such as student and staff technology needs, mental health services, staff professional development, and student nutrition.

See [SB 98 bill text Section 110, \(d\)\(1\) through\(4\)](#).

(d) Funds apportioned to eligible local educational agencies from the Federal Trust Fund pursuant to subdivision (a) shall be used from March 13, 2020, to September 30, 2021, inclusive, and all other funds apportioned pursuant to this section shall be used from March 1, 2020, to December 30, 2020, inclusive, for activities that directly support pupil academic achievement and mitigate learning loss related to COVID-19 school closures, and shall be expended for any of the following purposes:

(1) Addressing learning loss or accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports that begin before the start of the school year and the continuation of intensive instruction and supports into the school year.

(2) Extending the instructional school year by making adjustments to the academic calendar, increasing the number of instructional minutes provided during each week or schoolday, or taking any other action that increases the amount of instructional time or services provided to pupils based on their learning needs.

(3) Providing additional academic services for pupils, such as diagnostic assessments of pupil learning needs, intensive instruction for addressing gaps in core academic skills, additional instructional materials or supports, or devices or connectivity for the provision of in-classroom and distance learning.

(4) Providing integrated pupil supports to address other barriers to learning, such as the provision of health, counseling, or mental health services, professional development opportunities to help teachers and parents support pupils in distance-learning contexts, access to school breakfast and lunch programs, or programs to address pupil trauma and social-emotional learning.

LEAs must certify that funding will be used in full compliance with federal law, and shall adopt, on or before September 30, 2020, at a regular board meeting, a learning continuity and attendance plan. Funds can be expended before the plan is adopted.

LEAs shall maintain a file of all receipts and records of expenditures for no less than three years, or, where an audit has been requested, until the audit is resolved, whichever is longer. LEAs shall report, on or before August 31, 2020, the balance of any unexpended funds received from the CRF to the Superintendent of Public Instruction (SPI). Funds from the CRF that are not expended by December 30, 2020, shall be reported to the SPI within 30 days and the SPI shall initiate collection proceedings.

Elementary and Secondary School Emergency Relief (ESSER)

California received \$1.6 billion in CARES Act Elementary and Secondary School Emergency Relief (ESSER) funds. Nearly \$1.5 billion of these monies will be distributed during the 2020-21 fiscal year based on the LEA's share of fiscal year 2019-20 Title I, Part A funds, after they complete a simple application process.

Log in at: <https://www3.cde.ca.gov/esserassurances/login.aspx>

LEAs should have received an email and PIN. If you have questions, contact the CDE at CARESAct@cde.ca.gov

Eligible uses of ESSER funds can be found [here](#).

The remaining ESSER monies not allocated directly to LEAs, including private schools (approximately \$163 million), will be used in the following ways:

- \$45 million to the SPI to establish and administer the California Community Schools Partnership Program to award grants on a competitive basis to selected school districts, county offices of education, and charter schools, excluding nonclassroom-based charter schools, to support and expand existing community schools.
- \$112.2 million to CDE to reimburse LEAs up to \$0.75 per meal for school meals served during school closures for the period March 2020 to August 2020.
- \$6 million for professional development via the UC Subject Matter Projects.

Schedule of Allocations for Learning Loss Mitigation, Section 110 of Senate Bill 98 (Chapter 24, Statutes of 2020)

Fiscal Year 2020-21

Pursuant to Sec. 110 of Senate Bill (SB) 98, allocations are paid from federal and state resources including Federal CARES Act: Coronavirus Relief (CR) Fund, Section 5001 and State General Fund. Funds are allocated based on three formulas established in SB 98: Sec. 110(a) is based on Special Education Pupil Count multiplied by \$460.01 for GEER Fund and by \$1482. Legend: LCFF = Local Control Funding Formula; LEA = Local Educational Agency; P-2 = 2019-20 Second Principal Apportionment; Res. Code = Standardized Account Code St

						Allocation by Fund	Allocation by Fund	Allocation by Fund	Total Allocation Sec. 110(a)-GEER Sec. 110(a)-CRF Sec. 110(b)-CRF Sec. 110(c)-GF Sec. 110(c)-CRF
County Code	District Code	School Code	Charter Number	Charter Fund Type	Local Educational Agency Name	GEER Fund Res. Code 3215	CR Fund Res. Code 3220	GF Res. Code 7420	
02	10025	0000000	N/A	N/A	Alpine County Office of Education	\$ -	\$ 29,366	\$ 11,151	\$ 40,517
02	61333	0000000	N/A	N/A	Alpine County Unified	\$ 6,440	\$ 58,490	\$ 7,632	\$ 72,562
Statewide Totals						\$ 6,440	\$ 87,856	\$ 18,783	\$ 113,079

California Department of Education
School Fiscal Services Division
July 2020