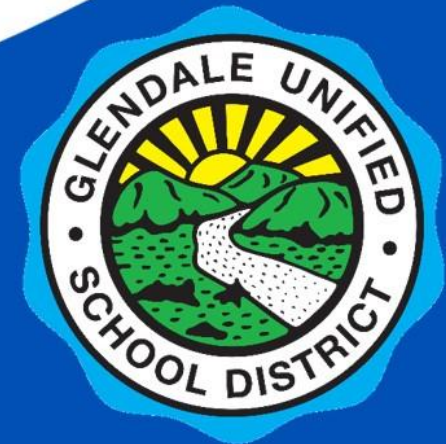


2022 - 23
Local Control Accountability Plan
Town Hall
March 21, 2023

Budget

Dr. Oscar Macias, Director, Equity, Access, and Family Engagement
Ms. Santha Rajiv, Chief Financial Officer



Interpretation

Լսել հայերենով

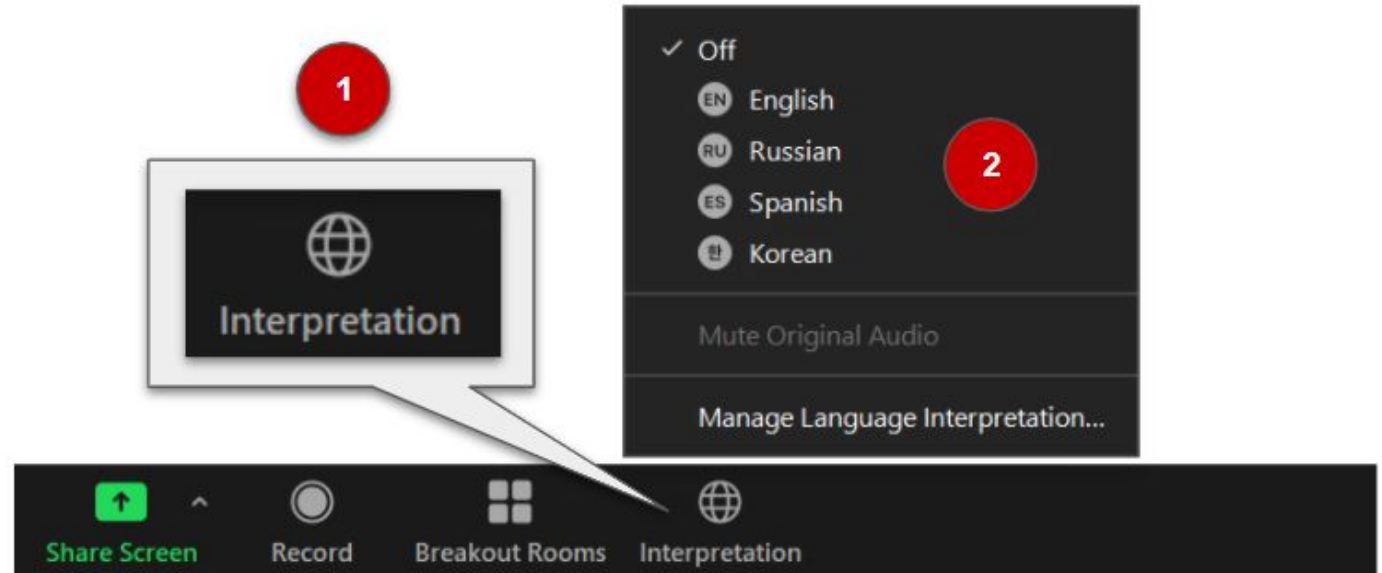
1. Մեղմեք թարգմանության պատկերակի վրա
2. Ընտրեք **Russian-ը (ռուսերն)**

T한국어로 듣기 위해선

1. **통역 (Interpretation)** 아이콘 클릭
2. **한국어 (Korean)** 를 선택하~~시오~~오

Para escuchar en español

1. Haga Clic en el icono de **Interpretation/Interpretación**
2. Seleccione **Spanish (Español)**





Today's Agenda

- LCAP Purpose and Process/GUSD Board of Education Priorities
- How school districts are funded
- GUSD Total Revenues
- GUSD Total Expenditures
- Multi-Year Projections
- Federal and State Covid-19 Funding Updates
- Share your feedback!



What is the Local Control Accountability Plan (LCAP)?

- All school districts in California are required to produce an LCAP demonstrating how the Local Control Funding Formula (LCFF) funds are directly linked to meeting the needs of all students.
- The LCAP is a three-year plan that describes goals, actions, services, and expenditures to support positive outcomes that address state and local priorities.
- Each district is required to update their LCAP plan on or before July 1 of each year.



Board of Education Priorities



Maximize Student Achievement

- Close the digital and equity gap.
- Offer robust in-person and independent study learning programs.
- Accelerate learning and improve attendance and engagement.

Foster a Positive Culture of Learning

- Ensure equitable teaching and learning opportunities led by excellence.
- Support culturally relevant curriculum that emphasizes inclusion.
- Increase school connectedness for students, parents, and families.

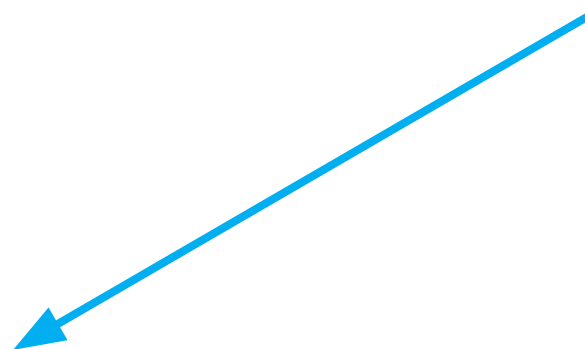
Ensure the Health and Safety of Students and Employees

- Strengthen mental health support and programs.
- Ensure best practices for safe and healthy learning environments.
- Support physical, social, and emotional wellbeing.

Maintain District Financial Responsibility

- Ensure the fiscal health of the District.
- Implement a fiscal plan to preserve the District resources.
- Plan for the District's future educational and facility needs.

Focus areas
for today's
presentation





GUSD LCAP Goals 2022-23

Local Control Accountability Plan (LCAP) Goals 2022-23:

(adopted - 6/21/22)

1. Maximize Student Achievement

- Close the digital and equity gap
- Provide effective instruction to accelerate academic achievement for all students
- Provide students access to evidence-based interventions and supports
- Prepare students to be college, career, and life ready upon graduation
- Provide teachers with training and tools for effective instruction

2. Foster a Positive Culture of Learning

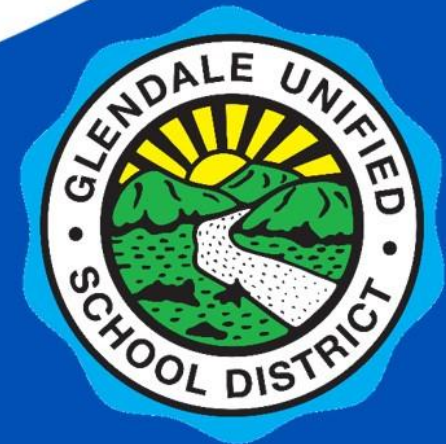
- Support the social, emotional, behavioral, and physical needs of all students
- Engage students in a safe and positive school community
- Engage families and the community to support student learning

3. Ensure the Health and Safety of Students and Employees

- Provide health and wellness services to all students
- Maintain clean, safe, and secure learning environment for all

Glendale Unified Budget Overview

Ms. Santha Rajiv, Chief Financial Officer

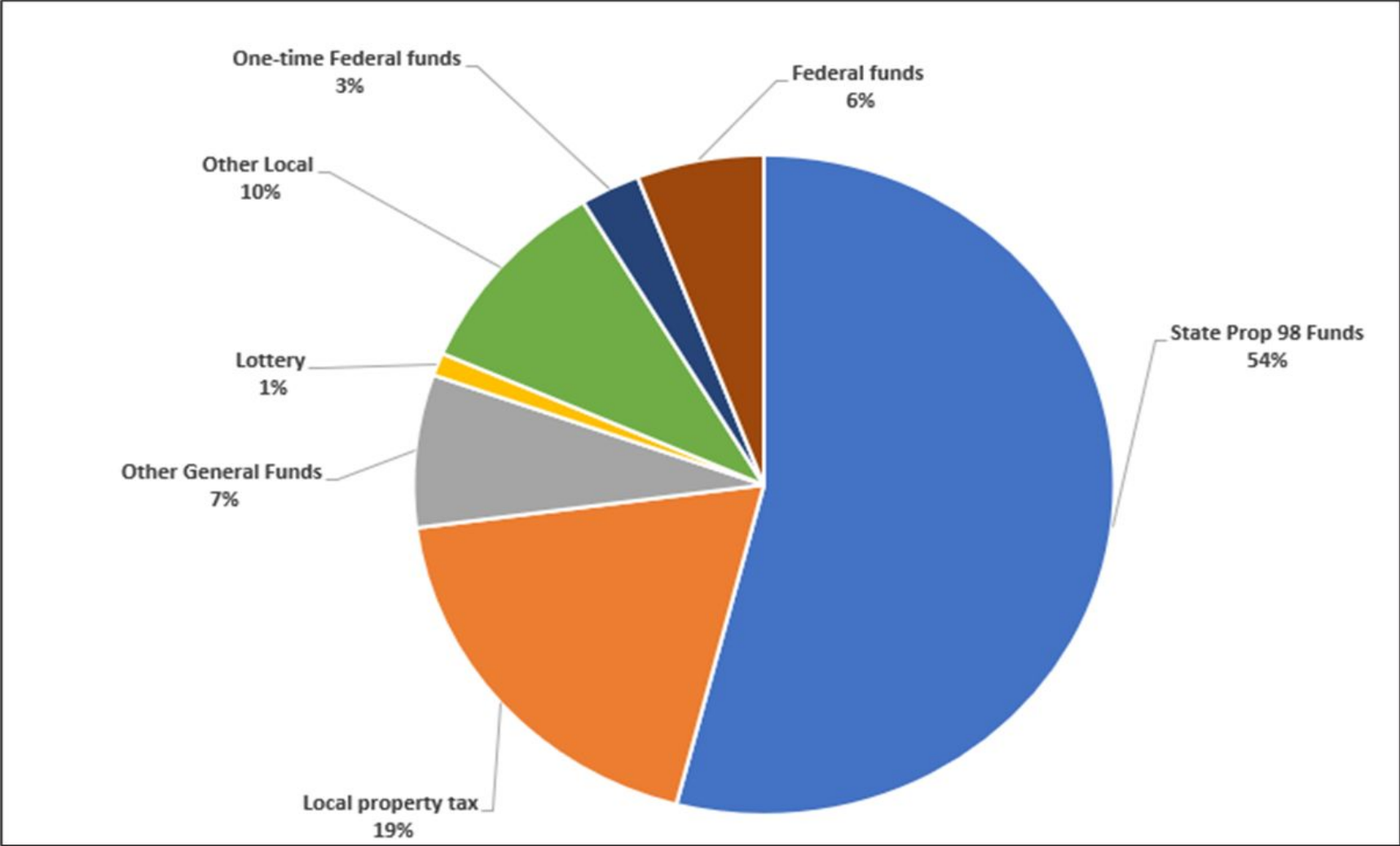




How are school districts funded?

- New state funding formula –LCFF enacted in 2013
- Based on student attendance
- Local Control and Accountability Plan spells out goals for student progress – aligned to 8 state priorities- developed in collaboration with parents, educators and community
 - Uniform per student base grant- different rate for different grade spans
 - Supplemental Grant for students with higher needs
- Federal Funds/Local Funds

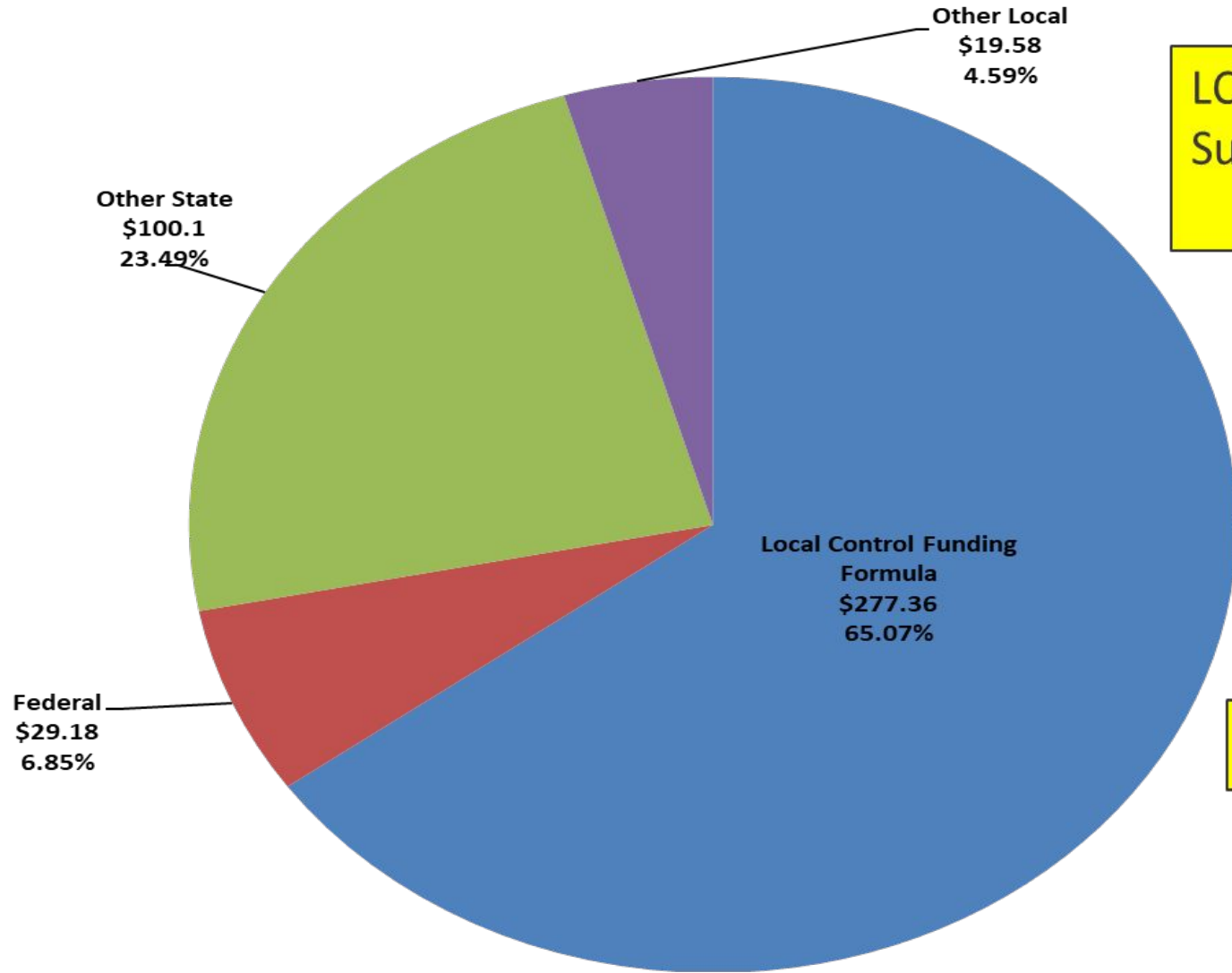
California K-12 education funding by source



Based on student attendance



GUSD - 2022-23 General Fund Revenue:



LCFF Base = \$251.56 million
Supplemental = \$25.8 million
Total = \$277.36 million

Every 1% LCFF = \$2.76 million

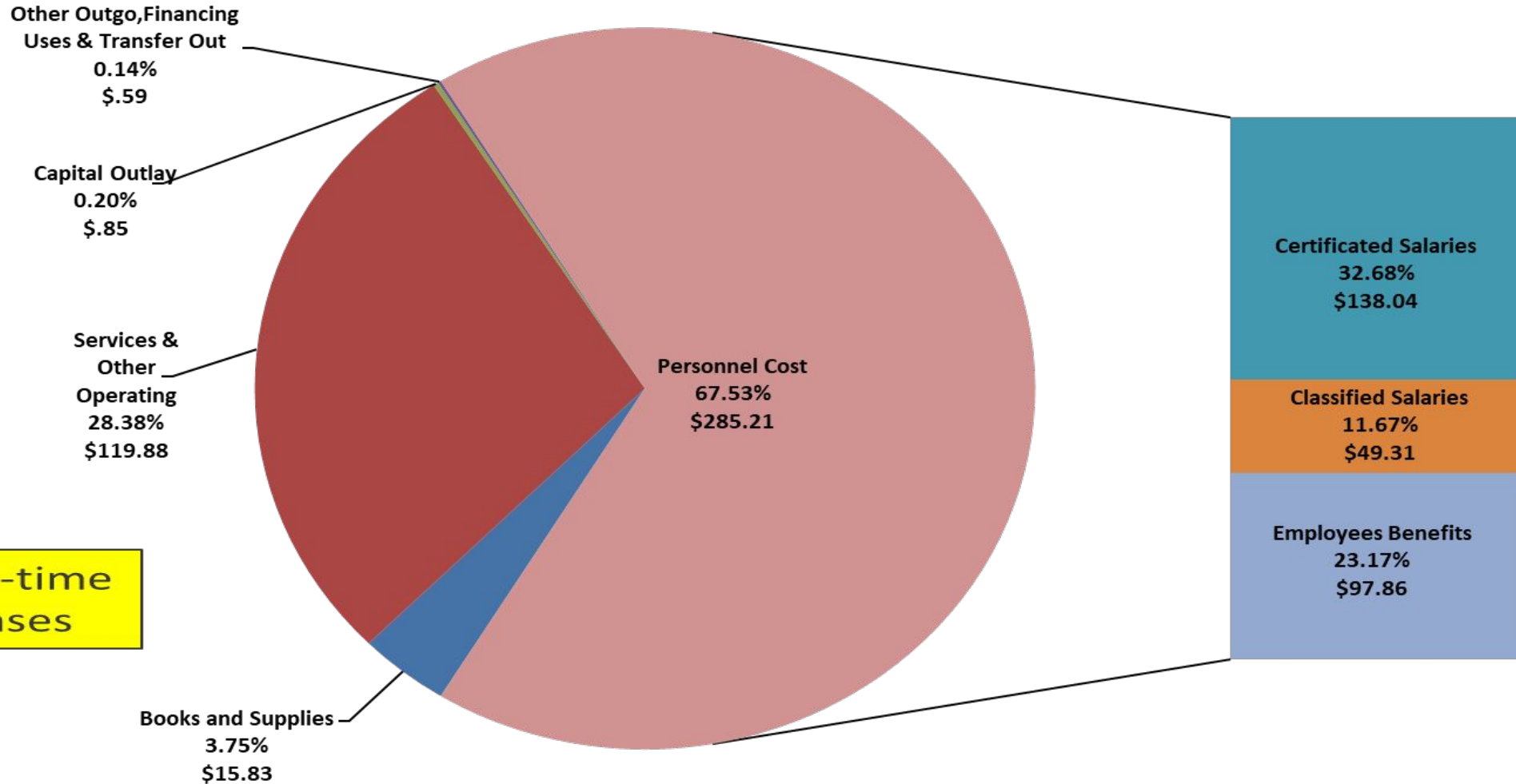
Per student funding = \$11,412

Total Revenues \$426,228,798

2022-23 Second Interim Budget



GUSD - 2022-23 General Fund expenditures:

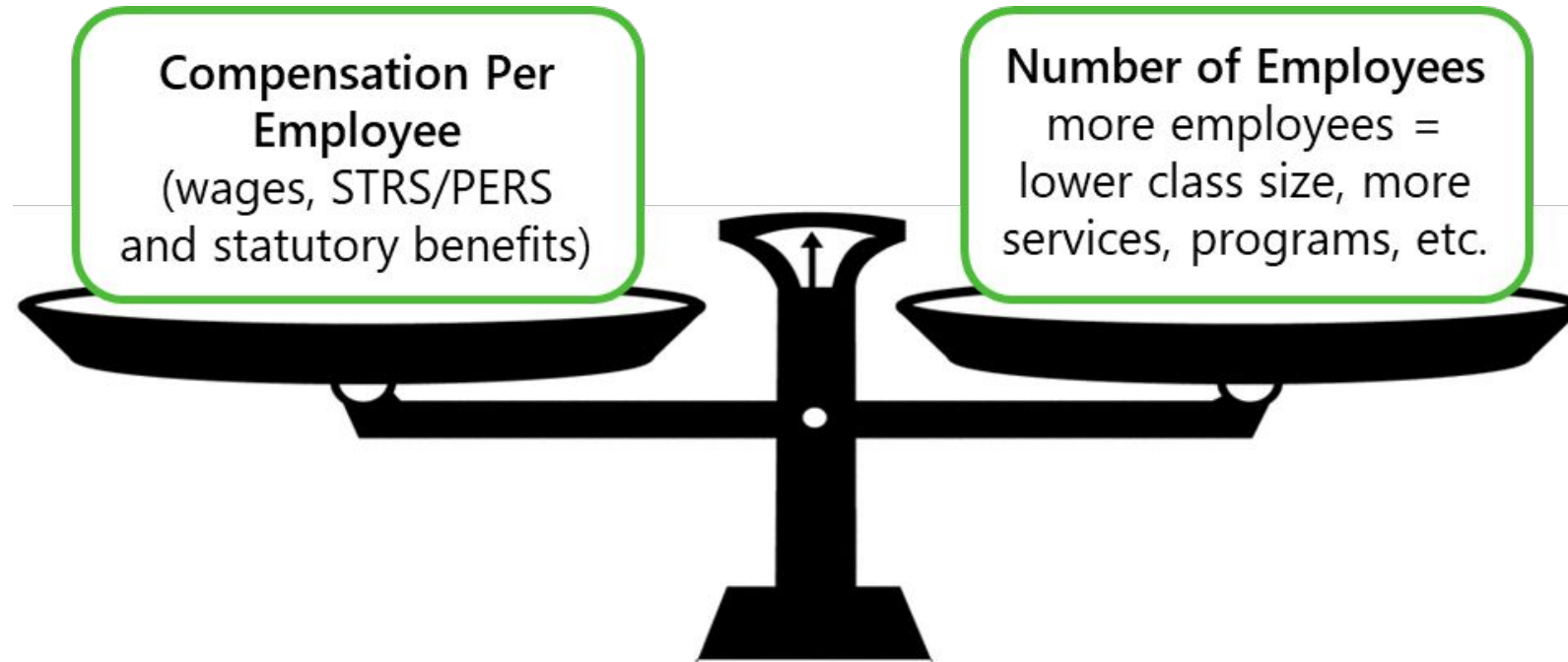


Includes one-time COVID expenses

Total Expenditures = \$ 422,359,415

School Budgets: Finding the Right Balance

The majority of a school district's budget is spent on personnel costs, which have two competing components:



School districts must find the right balance of compensating employees fairly while also providing the best possible services to our students and families.



2022-23 Second Interim Unrestricted General Fund MULTI YEAR PROJECTION

| | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
|--|----------------------|----------------------|----------------------|----------------------|
| Total Revenues | \$ 232,387,190 | \$ 254,101,142 | \$ 258,119,182 | \$ 270,026,564 |
| Total Expenditure | 231,423,348 | 240,822,440 | 254,250,528 | 255,114,713 |
| Net Increase/(Decrease) | 963,842 | 13,278,702 | 3,868,654 | 14,911,851 |
| Beginning Balance | 40,828,960 | 41,792,802 | 55,071,504 | 58,940,158 |
| Audit Adjustments | - | - | - | - |
| Ending Balance | 41,792,802 | 55,071,504 | 58,940,158 | 73,852,009 |
| Components of Ending Fund Balance: | | | | |
| Revolving Cash | 70,000 | 70,000 | 70,000 | 70,000 |
| Stores | 283,211 | 283,211 | 283,211 | 283,211 |
| All Other Non-Spendable (Glenfield Lease GASB-87) | 827,218 | 827,218 | 827,218 | 827,218 |
| 3% Reserve for Economic Uncertainties | 12,786,100 | 11,109,300 | 11,430,322 | 11,399,456 |
| Reserve for Projected End of Year Carry-over | 3,003,494 | 3,003,494 | 3,003,494 | 3,003,494 |
| Undesignated Balance in Excess of Assigned and 3% Reserve | \$ 24,822,779 | \$ 39,778,281 | \$ 43,325,913 | \$ 58,268,630 |
| Salaries and Benefits % of Exp. * | 86.06% | 87.99% | 86.55% | 87.79% |
| Salaries and Benefits % of Rev. | 85.70% | 83.40% | 85.26% | 82.94% |



Federal and State COVID-19/One-Time/Ongoing Funding Update as of February 17, 2023

| Funding | Allocation | Revenue Received | Expenditures | Pre-Encumb/Encumb /Committed | Available Allocation |
|---|-----------------------|-----------------------|-----------------------|------------------------------|----------------------|
| CR Funding (32200.0) | \$ 12,529,519 | \$ 12,529,519 | \$ 12,529,519 | \$ - | \$ - |
| GEER I (32150.0) | \$ 1,248,470 | \$ 1,248,470 | \$ 1,265,488 | \$ - | \$ - |
| ESSER I (32100.0) | \$ 5,240,294 | \$ 5,240,294 | \$ 5,245,290 | \$ - | \$ - |
| ESSER II (32120.0) | \$ 20,750,443 | \$ 20,750,443 | \$ 20,978,905 | \$ - | \$ - |
| ESSER III (32130.0) | \$ 37,308,787 | \$ 36,808,064 | \$ 37,143,644 | \$ 3,309,520 | \$ - |
| ESSER III - 20% (32140.0) | \$ 9,327,197 | \$ 1,094,272 | \$ 417,294 | \$ 8,909,903 | \$ - |
| ELOG - ESSER II (32160.0) | \$ 2,597,495 | \$ 649,374 | \$ 12,744 | \$ 2,584,751 | |
| ELOG - GEER II (32170.0) | \$ 596,148 | \$ 149,037 | \$ 595,981 | \$ 167 | |
| ELOG - ESSER III (32180.0) | \$ 1,693,265 | \$ 423,316 | \$ - | \$ 1,693,265 | |
| ELOG - ESSER III State (32190.0) | \$ 2,918,897 | \$ 729,724 | \$ - | \$ 2,918,897 | |
| SB-177 (73880.0) | \$ 432,359 | \$ 432,359 | \$ 432,359 | \$ - | \$ - |
| In-Person Inst. Grant (74220.0) | \$ 9,103,659 | \$ 9,103,659 | \$ 6,834,060 | \$ 2,269,599 | \$ - |
| Exp. Learning Opportunity Grant (74250.0&74260.0) | \$ 17,626,747 | \$ 9,835,439 | \$ 12,641,713 | \$ 4,985,034 | \$ - |
| State Learning Loss Mitigation (74200.0) | \$ 2,040,287 | \$ 2,040,287 | \$ 2,040,287 | \$ - | \$ - |
| Exp. Learning Opportunity Program (26000) (2021-22) | \$ 4,822,339 | \$ 4,822,339 | \$ 4,822,339 | | \$ - |
| Exp. Learning Opportunity Program (26000) (2022-23) | \$ 12,760,944 | \$ 7,018,519 | \$ 2,405,728 | \$ 10,355,216 | |
| Learning Recovery Emergency Block Grant (74350.0)* | \$ 28,372,830 | \$ 14,186,415 | \$ - | | \$ 28,372,830 |
| Arts, Music & Instructional Material Discretionary Block Grant (67620.0)** | \$ 15,118,335 | \$ 7,559,168 | \$ 15,784 | \$ 9,660 | \$ 15,092,891 |
| LACOE ELC Contract (COVID Testing) (58104.0) | \$ 4,371,749 | \$ 4,371,749 | \$ 4,371,749 | \$ - | \$ - |
| Total | \$ 188,859,764 | \$ 138,992,447 | \$ 111,752,885 | \$ 37,036,012 | \$ 43,465,721 |
| * Learning Recovery Emergency Block Grant - Deadline to Spend is 6/30/2028 | | | | | |
| ** Arts, Music & Instrucitonal Material Discretionary Block Grant - Deadline to Spend is 6/30/2026 | | | | | |

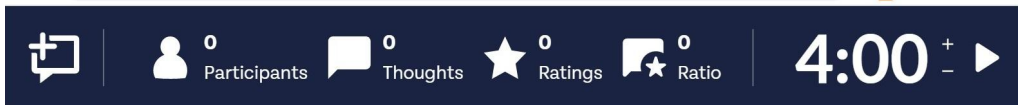


Feedback/Input Form

<https://tejoin.com/scroll/468061209>

Text the 9-digit code 468-061-209 to the phone number 728-55 to get a link to participate in this Exchange

Participate in this Exchange by navigating to tejoin.com and entering the following 9-digit code: 468-061-209



tejoin.com

468-061-209

As we plan for the next LCAP Plan for GUSD for the 2023 - 2024 school year, what are the most important things our district needs to think about in order to support all students?



As we plan for the next LCAP for GUSD for the 2023 - 2024 school year, what are the most important things our district needs to think about in order to support all students?



Questions?
Dr. Oscar Macias
omacias@gusd.net