



MCCABE

UNION ELEMENTARY SCHOOL DISTRICT



**Original Budget
2020-2021
Estimated Actuals
2019-2020**

June 16, 2020

Original Budget

Districts must file the adopted with the county superintendent no later than 5 days after the first adoption of the budget or July 1, whichever comes first.



May Revise...Announced



May 14, 2020



HEADLINES



News In Education

FCMAT provides links to California K-12 news stories as a service to the industry. However, some stories may not be accessible because of newspapers' subscription policies.

Local school districts preparing for significant deficits next fiscal year

📅 JUN 15, 2020

As if preparing to reopen schools in a coronavirus world wasn't difficult enough, local districts are facing proposed substantial deficits and cuts the next fiscal year.

West Contra Costa school district ends police services contracts for 2020-21

📅 JUN 15, 2020

The West Contra Costa Unified School District board on Wednesday unanimously approved a \$377 million budget for the coming academic year that includes ending contract services with local police agencies.

Inside the decade-long movement to defund police in schools

📅 JUN 15, 2020

For the last decade, a number of student advocacy groups have pushed the school board to reduce police presence in Los Angeles schools, saying Black and Latino children are targeted for discipline more than others.

Oakland schools face \$35 million or more in budget cuts

📅 JUN 15, 2020

As the state continues to grapple with the side effects of the coronavirus pandemic, the Oakland Unified School District could face budget cuts much worse than any during the Great Recession, the superintendent announced Friday.

Fensterwald: No deal yet on California school funding; Legislature ready to pass its own budget

📅 JUN 15, 2020

But for a sudden deal with Gov. Gavin Newsom over the weekend, the Legislature on Monday will pass a 2020-21 state budget that differs significantly in education funding from what Newsom wants.

SF, other Bay Area counties facing huge bill from California at worst possible time

📅 JUN 15, 2020

San Francisco could be forced to repay about \$180 million to a county education fund, going back to 2018, and lose an additional \$60 million every year going forward. State officials say it's because the city essentially took money that belonged to schools.

Causing the Gap



<u>Fiscal Impact</u>	<u>Approximately</u>
10% reduction to LCFF, after having increased the LCFF amount by the 2.31% COLA	-\$1,202,414
Many categorical programs will be cut by about 50% (K-12 Strong Workforce \$2,600)	
The CalSTRS employer rate will be approximately 16.15% in 2020-21 and 16.02% in 2021-22 instead of 18.41% and 18.2%	
The CalPERS employer rate will be approximately 20.7% in 2020-21 and 22.84% in 2021-22 instead of 22.67% and 25%	
CARES Act ESSER allocation; \$127,817	
<u>Cash Flow; 2019-2020</u>	<u>Approximately</u>
A deferral to 2020-21 of the June apportionment	\$ 1,233,601
<u>Cash Flow; 2020-2021</u>	<u>Approximately</u>
A deferral of April, May, June	\$ 2,620,809



Critical Stage 1 Personnel

<u>Retirements/Resignations</u>	<u># Positions</u>
Certificated Management	1
Teachers	2
Classified	5
<u>Vacancies</u>	<u># Positions</u>
Classified	3



Critical Stage 1 Personnel



Staffing Plan	2019-20	2020-21
Classification	# of Employees	# of Employees
Administrators	5	5
Certificated Pupil Support Services	3	2
Teachers	54	52
Title I Teachers	0	1
Special Education Teachers	3	4
Instructional Assistants	30	25
Health Aide	2	2
SLPA	0	1
Clerical Support	9	8
Food Services	9	7
Maintenance & Operations	14	13
Technology	2	2
Transportation	10	9
TOTAL:	141	131



Critical Stage 2 – Controlled Costs



Controlled Costs

Substitutes/Extra Duty/Overtime

Department Budgets: School Supplies/Office Supplies/Food
Services/M&O/Transportation

Contributions: Food Services/RRMA

Purchasing Freeze: Essentials Only

Professional Development





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DEPARTMENT BUDGET
2020-2021

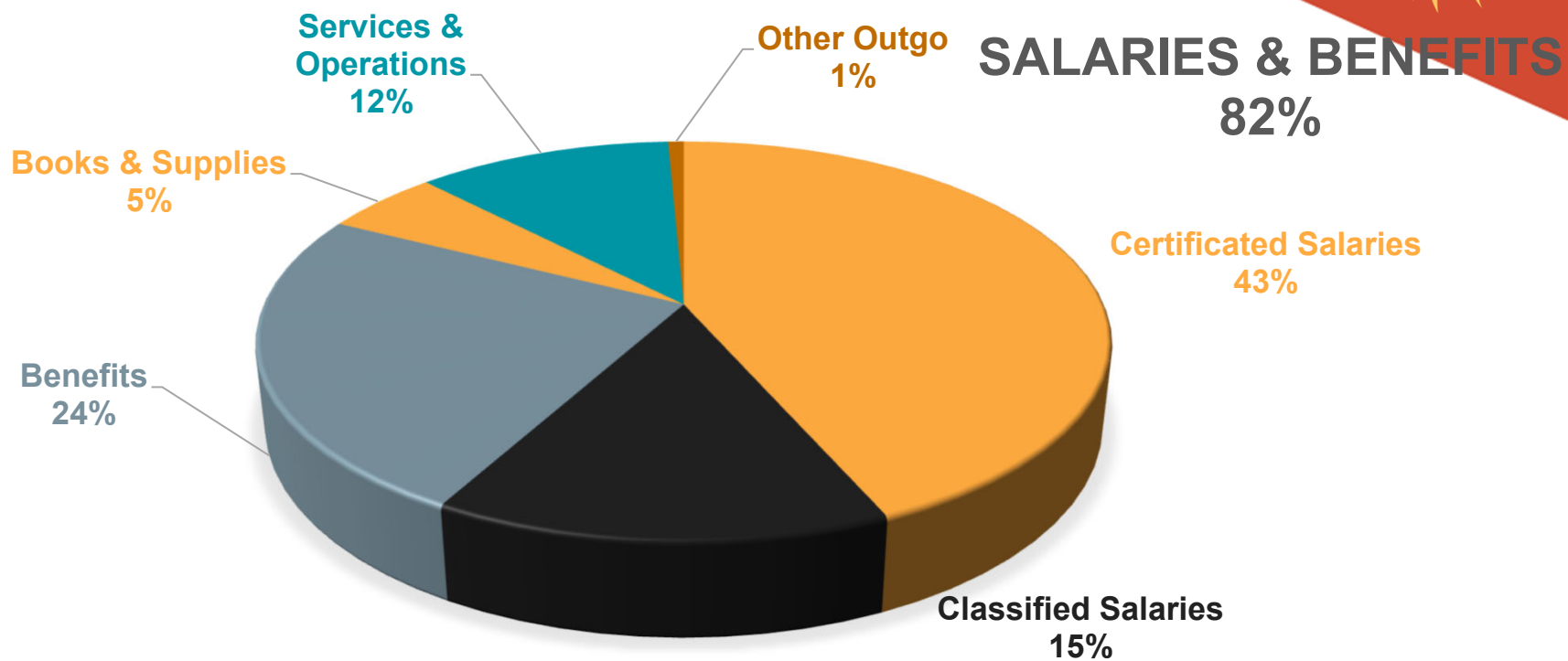
Budget Category	Cost/Item	Budget	Notes
Salaries		\$ 489,243	
Employee Salaries	477,243		
Overtime	5,000		
Substitutes	3,500		
Additional Hours	3,500		
Employee Benefits		\$ 237,731	
Materials & Supplies		\$ 119,129	
Waxie/Custodial Supplies	54,900		
Home Depot/Lowe's/KC/Sherwin/Fastenal/Rexel	36,260		
La Brucherie/Ferguson/Plumbmaster	27,969		
Repair, Services & Other Operating Expenses		\$ 123,675	
A/C Service	111,575		
Plumbing	9,500		
Sewer	2,600		
Capital Outlay		\$ -	
	TOTAL:	\$ 969,778	

Other Factors...

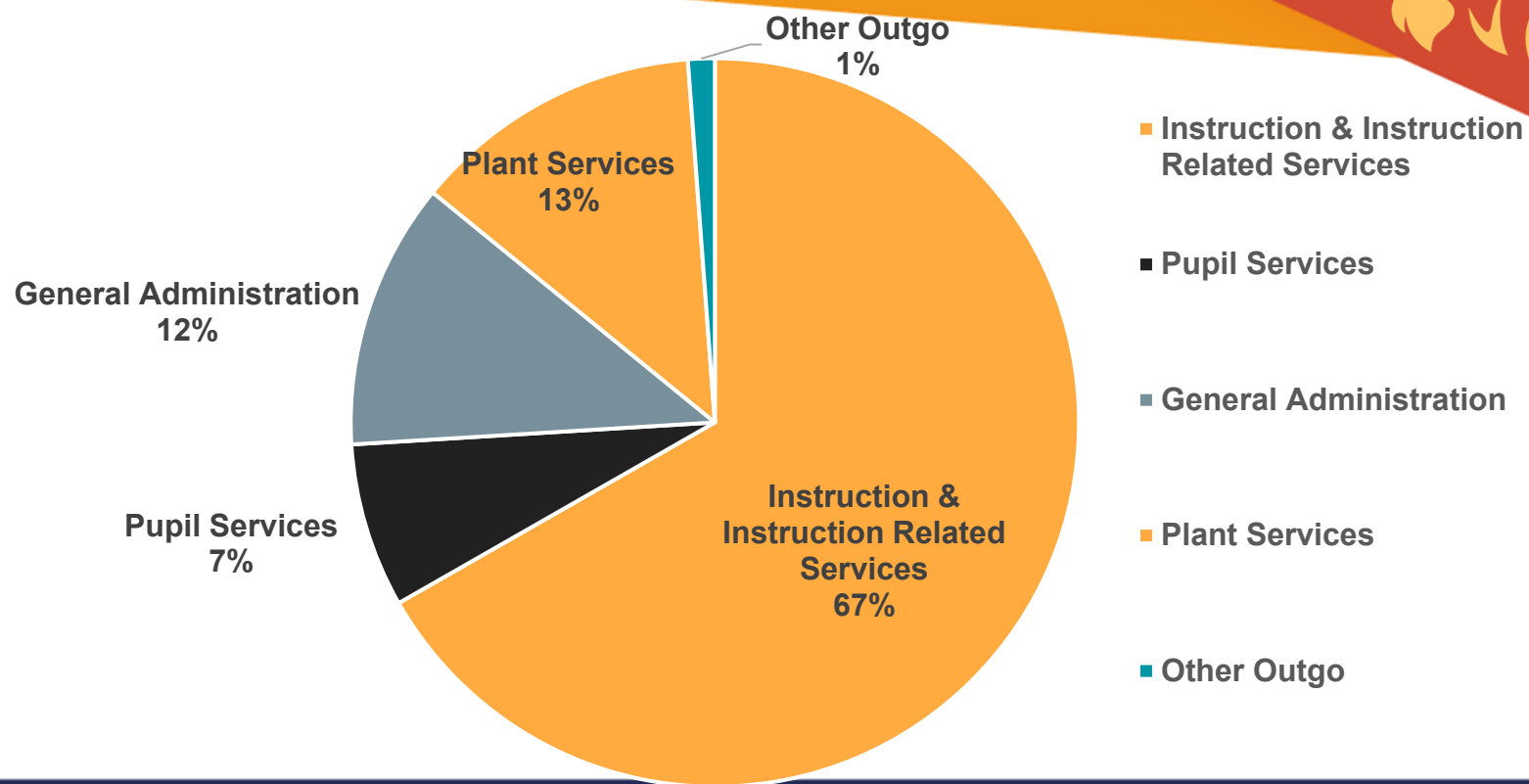


<u>Factor</u>	<u>Trigger</u>
Enrollment/ADA	1,352 Enroll; 1313.42 ADA 97% Attend Rate
M&O Protocols: Disinfecting/Cleaning	Personnel/Supplies
Transportation: additional routes, bus modifications	Personnel/Supplies/Equipment
Facility Needs: COVID-19	Supplies/Equipment
Employee Leaves	Personnel
Distance Learning Mode	Supplies/Equipment

Expenditure Snapshot 2020-2021

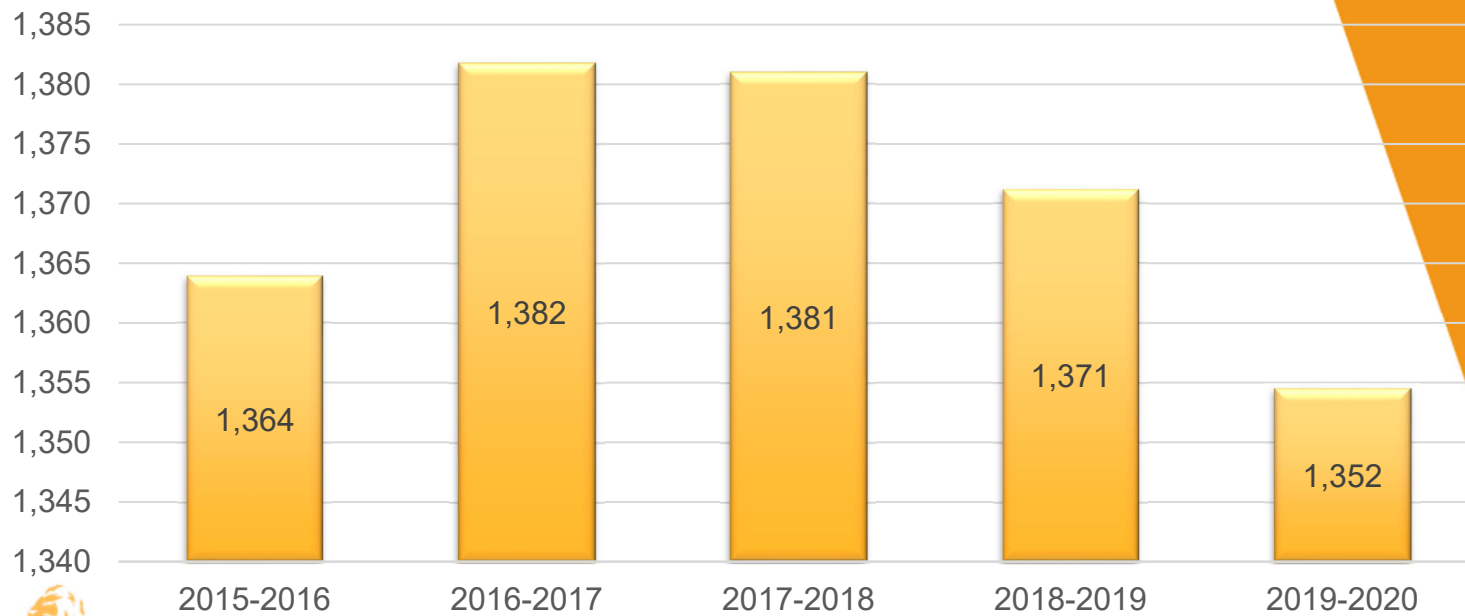


Expenditure Snapshot 2020-2021



ENROLLMENT

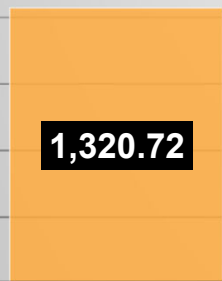
Enrollment



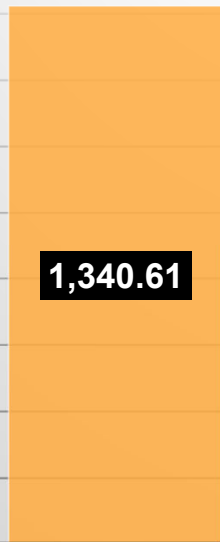
ADA



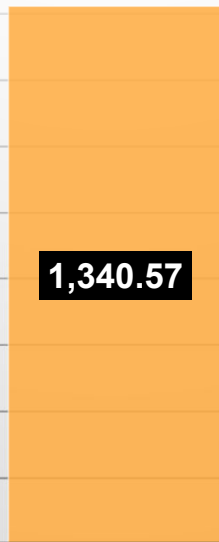
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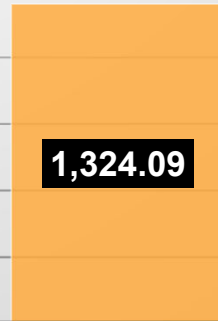
2015-2016



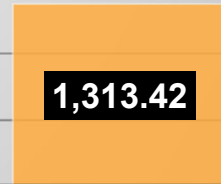
2016-2017



2017-2018



2018-2019



2019-2020

Enrollment Percentages



District Type	2016-17	2017-18	2018-19	2019-20
Elementary	95.88%	95.66%	95.67%	Pending
McCabe	98.70%	98.70%	97.40%	96.70%

Let's talk about COLA



COLA	\$183,472 (under normal conditions) \$0 (this year)
Step/Column	\$148,368



Original Budget; 2020-2021



July 1st; Original Budget			
	Unrestricted	Restricted	Total
July 1st Beginning Balance	\$3,899,094	\$394,004	\$4,293,098
Revenues	\$10,404,180	\$2,080,671	\$12,484,851
Expenditures	\$11,105,963	\$2,217,346	\$13,323,309
Surplus/Deficit	-\$701,783	-\$136,675	-\$838,458
Ending Balance	\$3,197,311	\$257,329	\$3,454,640
Revolving Cash	\$5,000		\$5,000
Restricted		\$257,329	\$257,329
Assigned	\$1,029,293		\$1,029,293
Economic Uncertainties	\$2,163,018		\$2,163,018
Fund 17: Economic Uncertainties	\$293,998		

Multi-Year Projection

2021-22 & 2022-23



Multi-Year Projections		
	2021-2022	2022-2023
July 1st Beginning Balance	3,454,640	2,580,759
Revenues	12,571,938	12,571,938
Expenditures	13,445,819	13,732,640
Surplus/Deficit	(873,881)	(1,160,702)
Ending Balance	2,580,759	1,420,057
Revolving Cash	5,000	5,000
Restricted	190,586	123,813
Assigned	-	-
Economic Uncertainties	2,385,173	1,291,244

Estimated Actuals 2019-2020



<u>Estimated Actuals</u>			
	Unrestricted	Restricted	Total
July 1st Beginning Balance	\$4,556,936	\$354,575	\$4,911,511
Revenues	\$11,527,166	\$2,098,294	\$13,625,460
Expenditures	\$12,185,007	\$2,058,866	\$14,243,873
Surplus/Deficit	-\$657,841	\$39,428	-\$618,413
Ending Balance	\$3,899,094	\$394,004	\$4,293,098
Revolving Cash	\$5,000		\$5,000
Restricted		\$394,004	\$394,004
Assigned	\$1,426,047		\$1,426,047
Economic Uncertainties	\$2,468,047		\$2,468,047
Fund 17: Economic Uncertainties	\$289,622		

Closing the Year.... It wasn't normal



Closing Item

Teacher Check Out

Student Activities: 8th Grade Graduation, Fieldtrips,
Student Pickup

Employee Contracts; 2020-2021

Teacher Reimbursements, Retirements, Employee
Appreciation

Standard Office Hours and M&O disinfecting schedule

Prop 30 and Prop 55; Education Protection Act



Components of LCFF By Object Code		
	2019-20	2020-21
8011 - State Aid	\$ 8,378,017	\$ 7,372,128
8011 - Fair Share		
8311 & 8590 - Categoricals	-	-
EPA (for LCFF Calculation purposes)	1,597,861	1,585,097
<i>Local Revenue Sources:</i>		
8021 to 8089 - Property Taxes	1,874,501	1,874,492
8096 - In-Lieu of Property Taxes	-	-
<i>Property Taxes net of in-lieu</i>	<i>1,874,501</i>	<i>1,874,492</i>
TOTAL FUNDING	\$ 11,850,379	\$ 10,831,717
<i>Basic Aid Status</i>		
<i>Less: Excess Taxes</i>	<i>\$ -</i>	<i>\$ -</i>
<i>Less: EPA in Excess to LCFF Funding</i>	<i>\$ -</i>	<i>\$ -</i>
Total Phase-In Entitlement	\$ 11,850,379	\$ 10,831,717



Prop 30 and Prop 55; Education



Revenue and Expense Reporting

Proposition 30, the Schools and Local Public Safety Protection Act of 2012, was approved by the voters in November 2012. It temporarily raises California state sales and use tax by 0.25 percent for four years from Jan. 1, 2013 through Dec. 31, 2016, and Proposition 55 amended Article XIII, Section 36 of the California Constitution effective November 8, 2016 and commencing on January 1, 2018. Proposition 30 requires School Districts to publish on their internet websites an annual accounting of how much money was received from the Proposition 30 Education Protection Act (EPA) and how that money was spent.

McCabe Union Elementary School District

Annual Financial and Budget Report (Expenditures Through June 30, 2021)

EPA Revenue	1,585,097.00	<u>2020-2021</u>			
		Salaries and Benefits	Operating Expenses	Capital Outlay	
Activity Classification	Activity Code	Obj 1000-3000	Obj 4000-5000	Obj 6000	Total
Instructional Activities		1,585,097.00			1,585,097.00

McCabe Union Elementary School District

Annual Financial and Budget Report (Expenditures Through June 30, 2020)

EPA Revenue	1,597,861.00	<u>2019-2020</u>			
		Salaries and Benefits	Operating Expenses	Capital Outlay	
Activity Classification	Activity Code	Obj 1000-3000	Obj 4000-5000	Obj 6000	Total
Instructional Activities		1,597,861.00			1,597,861.00

Balances in Excess of Minimum Reserve Requirements



McCABE UNION ELEMENTARY SCHOOL DISTRICT

701 West McCabe Road, El Centro, California 92243

Phone: (760) 335-5200 www.muesd.net

Adopted Budget
2020-2021 Budget Attachment

Balances in Excess of Minimum Reserve Requirements

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances	
<u>Form Fund</u>	<u>2020-2021 Budget</u>
01 General Fund/County School Service Fund	\$3,314,441.00
17 Special Reserve Fund for Other Than Capital Outlay Projects	\$293,998.00
Total Assigned and Unassigned Ending Fund Balances	\$3,192,311.00
District Standard Reserve Level	3%
Less District Minimum Reserve for Economic Uncertainties	\$401,649.27
Remaining Balance to Substantiate Need	\$2,790,662.00

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties		
<u>Form Fund</u>	<u>2020-2021 Budget</u>	<u>Description of Need</u>
01 Board Fund Balance Policy	\$669,415.00	Required at 8%; 1,071,065
01 Recommended Fund Balance Policy	\$1,204,948.00	Recommended 17% Reserve: \$2,276,013
01 General Fund/County School Service Fund	\$135,000.00	South Water Tank Replacement, Year 1, 2, 3
01 General Fund/County School Service Fund	\$216,000.00	Roof Replacement Phase III; McCabe
01 General Fund/County School Service Fund	\$135,000.00	School Safety Upgrades
01 General Fund/County School Service Fund	\$75,000.00	Technology Refresh/Student Devices
01 General Fund/County School Service Fund	\$61,301.00	School Facility Needs; Five/Deferred Maintenance Year Plan
17 Special Reserve Fund for Other Than Capital Outlay Projects	\$293,998.00	Economic Uncertainties
Total of Substantiated Needs	\$2,790,662.00	
Remaining Unsubstantiated Balance	\$0.00	Balance should be Zero

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.



COVID-19 Operations Written Report

COVID-19 Operations Written Report

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone	Date of Adoption
McCabe Union Elementary School District	Laura Dubbe, Superintendent	Laura.dubbe@muesd.net 760-335-5200	June 16, 2020

Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of the changes your LEA has put in place. LEAs are strongly encouraged to provide descriptions that do not exceed 300 words.

Provide an overview explaining the changes to program offerings that the LEA has made in response to school closures to address the COVID-19 emergency and the major impacts of the closures on students and families.

On March 16, 2020, in response to school closures to address the COVID-19 emergency, the McCabe Union Elementary School District (MUESD) announced a transition to distance learning March 17th through April 17th. Initially MUESD launched and prominently displayed a distance learning web page with academic content for all grade levels (TK-8) and subject areas. The website has been updated weekly with new content through the end of the school year. The district kept families informed through the use of the School Messenger emails for schoolwide weekly updates, and targeted group updates. MUESD teachers supported students and their families with the transition through continuous communication focused on social-emotional needs, access, and engagement. Communication included email, phone calls, synchronous zoom meetings with students, and messaging through educational apps. Curbside pick-up and scheduled delivery of instructional materials was made available to families.

On April 1st, a joint-statement was issued by the County Office of Education that all school facilities would remain closed through the end of the school year. In response, teachers increased the rigor and instructional content of student work, accountability measures and feedback. Teachers and parents worked together to support students in learning academic content and engaging in practice opportunities through distance learning platforms (Pre-Recorded Lessons, Google Classroom, iReady, Think Central, Freckle English Language Arts/Math, My Science, etc). Teachers provided feedback to students and held office hours. Staff shared instructional materials and activities for students to complete, posted assignments in Google Classroom or identified instructional platform and differentiated lessons to meet the needs of students. Educational specialists, speech language pathologist, school psychologist, and other staff collaborated and consulted with classroom teachers and to support student learning. Teachers also provided a social and emotional program for children that included virtual spirit days, virtual fieldtrips, recognition assemblies, and games and activities for families.

Our Special Education staff established online supports at all levels of need. Our educational specialists and related services providers track every interaction with students to show the services have continued based upon their IEP goals. IEP and 504 meetings have continued at the district and translation services have been provided for the meetings. Students needing specific materials to meet their IEP goals were provided with the necessary items. Educational Specialists provided instruction throughout the day on a schedule ensuring that all students continued to receive a comprehensive learning experience. The major impacts of the closures on students and families were in the areas



technology (devices, internet access, accessing accounts), and the social-emotional connections, which were addressed with a good faith effort on behalf of the district.

Provide a description of how the LEA is meeting the needs of its English learners, foster youth and low-income students.

The MUESD provides and continues to support English learners, foster youth and low-income students with a variety of services. The District worked with families to provide chromebooks and technology support. Continuous technology support was available for families throughout the school closure utilizing in person social distancing procedures, and online formats.

The district's English Learner Instructional Coordinator provided and continue to support teachers with group professional development and coaching support to best meet the needs of our English Learner community. Designated English Language Development (ELD) and integrated ELD were incorporated into all available instruction.

Outreach regarding services for our homeless and foster youth students was communicated through the use of School Messenger.

Provide a description of the steps that have been taken by the LEA to continue delivering high-quality distance learning opportunities.

McCabe Union Elementary School District teachers have delivered high-quality distance learning opportunities to each of their students by maintaining personal and individualized contact with each child and providing a comprehensive learning experience. Teachers have quickly adapted to the use of technology for imparting instruction, distance learning educational activities, and have continuously monitored and provided feedback to each student. Teachers are effectively utilizing Zoom Conferencing, Google Classroom, and Screen Castify to impart instruction. Many teachers have created Google Sites to consolidate classroom activities into one location for easy access by students and families. Teachers maintained many of the District's cultures and traditions virtually including but not limited to virtual fieldtrips, PeaceBuilder, 7th Grade Academic awards.


District personnel provided professional learning for teachers in the transition to a distance learning model. Topics have included the basic and advanced use of a learning applications, use of live video conferencing with students, creating screencastify, use of core digital learning platforms, as well as the use of new platforms teachers and students are using during distance learning. These topics are covered using step by step online tutorials and live video-conferencing sessions. Imperial County Office of Education also made training sessions available for staff and parents by posting on their website in a recorded format.

Provide a description of the steps that have been taken by the LEA to provide school meals while maintaining social distancing practices.

MUESD provided meal services throughout the school year. During the school facilities closure, the district partnered with neighboring school districts for families to have access to free breakfast and lunch services. Students and families were referred to Meal Distribution Centers throughout the Imperial County. Communication was issued to families through the use of the District website, Friday newsletter, School Messenger, etc.

Provide a description of the steps that have been taken by the LEA to arrange for supervision of students during ordinary school hours.





In response to Executive Order N-56-20, childcare was provided for Imperial County Essential Workers. Services were provided through the partnership and collaboration with Imperial County Office of Education. This information was shared through Imperial County Office of Education website via Facebook, Instagram, Twitter, and YouTube.

California Department of Education
May 2020



**FINAL
THOUGHTS!**

