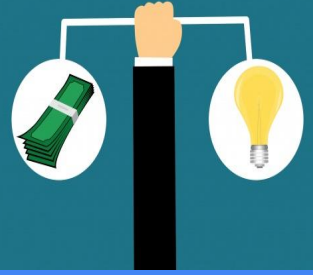


LCFF Budget Overview for Parents/ Families

Mt. Diablo Unified School District
December 14, 2020



LCFF Budget Overview for Parents



- California Education Code section 52064.1 requires that each school district to develop the *Local Control Funding Formula (LCFF) Budget Overview for Parents*
- Template includes fiscal data from the federal CARES Act and budgeted expenditures for high needs and underserved students in the 2019-2020 Local Control Accountability Plan (LCAP.)
- Overview must be approved by *December 15, 2020*, in conjunction with the first interim budget report

Misalignment of Plans



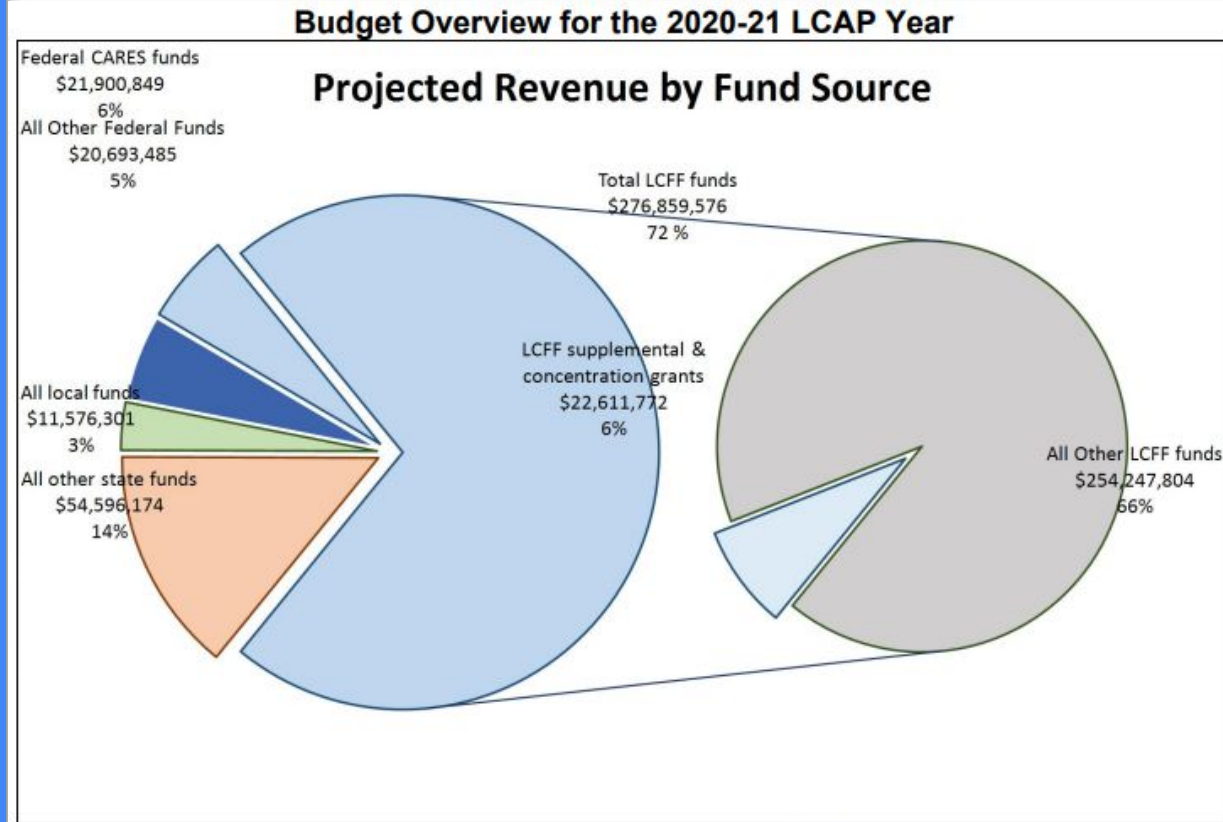
- LCAP 2019-2021 revision in process

COVID-19 PANDEMIC HITS!

- Fiscal Crisis Relief Funding Released (*Prop 98, Corona Relief Fund, Gov. Emergency Education Relief)
- Learning Continuity & Attendance Plan* (Approved September 28, 2020)
- Release of additional federal CARES funding
- **New** Budget Overview Template developed (requiring reporting of LCFF & all CARES funds)

Projected Revenue

- Grey= LCFF Base
- Blue= LCFF Supplemental
- Other funding sources:
 - State
 - Federal (CARES & Other)
 - Local funds



LCFF Overview

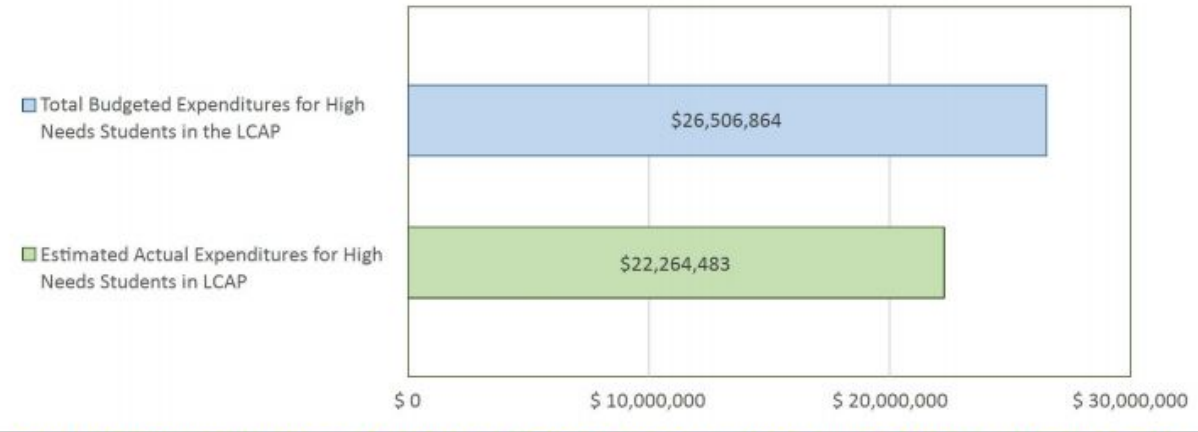
Due to COVID-19 Pandemic, Mt. Diablo Unified pivoted to a full distance learning model starting March 16, 2020 which is projected to continue into January 2021 of the 2020-2021 school year.

The difference between the *budgeted* and *actual* LCFF Supplemental expenditures was significantly impacted by not being able to provide in-person supports and resources for students, staff and families.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2019-20

Prior Year Expenditures: Increased or Improved Services for High Needs Students



This chart compares what Mt. Diablo Unified School District budgeted in the 2019-20 LCAP for actions and services that contributed to increasing or improving services for high needs students with what Mt. Diablo Unified School District actually spent on actions and services that contributed to increasing or improving services for high needs students in the 2019-20 school year.

LCFF Budget Overview for Parents vs. First Interim Report



The **LCFF Budget Overview** for parents is a communication tool that provides a **brief** overview of the funding sources related to LCAP/LCFF/LCP:

- *Total projected* general fund revenue to include Local Control Funding Formula (LCFF) supplemental and base funding
- All other state and federal funds, and Coronavirus Aid, Relief, and Economic Security (CARES) funding
- Total budgeted expenditures reflected in the Learning Continuity and Attendance Plan
- Total budgeted expenditures for high needs students that are reflected in the 2019/2020 LCAP

The **First Interim Report**

- Reflects the financial and budgetary status of the District as of October 31, 2020.
- Provides significant financial and budget **detail** for all funding sources
- Includes an Multi Year Projection Report that shows the financial projections for the current and subsequent two (2) fiscal years.
- The Governing Board is required to certify to the District's ability to meet its financial obligations for the current and two (2) succeeding fiscal years