

Board Office Use: Legislative File Info.	
File ID Number	22-0079
Introduction Date	1/12/2021
Enactment Number	NA
Enactment Date	NA



Board Cover Memorandum

To Board of Education

From Kyla Johnson-Trammell, Superintendent
Lisa Grant-Dawson, Chief Business Officer

Meeting Date January 12, 2022

Subject 2022-23 Recommended Budget Adjustments

Ask of the Board Receive for Information and review the District’s 2022-23 Recommended Budget Adjustment List

Background On November 3, 2021, staff gave a presentation to the Board summarizing key elements of the District’s Budget Development process and timelines, which included elements from the current and pending 2022-23 Budget Development Process.

Consistence with the budget development process and timeline and in response to the Alameda County Office of Education’s 2021-22 Adopted Budget Approval with Lack of Going Concern Determination letter dated November 8, 2021, which requires “the District to provide its Board-approved, budget-Balancing solutions on or before January 31, 2022,” staff is providing its initial list of recommended budget adjustments for 2022-23.

Discussion The District is and will continue to be in the process of budget development through the Spring, but is seeking to meet its objective of providing methods to review options to re-organize and improve spending efficiencies in the midst of continued projections of declining enrollment and coinciding lower revenue. We are also fortunate and challenged in doing so with one time COVID and recent additional concentration resources that are unable to address the rapid rate of increase in expenditures over revenue. The District has also provided its desire to address compensation for its employees that without significant budget adjustments cannot be achieved. The District has also provided insight and analysis that although past and even current recommended budget adjustments solve our short term needs, an intense look at our infrastructure and how we serve our students and invest in our resources is critical to our fiscal sustainability; thus, the crux of the District and County’s concerns.

The District has met with and evaluated budgets and adjustments for the Central Office and other programs and budget development for school sites. This

presentation is intended to help the Board and the public understand the District's budget challenges and explain the recommended budget adjustments (totaling \$49.3 million). The Board has previously expressed interest in holding a special meeting on January 19, 2022 to further discuss these recommendations. The formal action—via a resolution and chart of the reductions—will be presented at that time. Final action by the Board is necessary at its regular meeting on January 26, 2022 to ensure timely submission to the Alameda County Office of Education on January 31, 2022.

Fiscal Impact

Current projected General Fund adjustments \$49.3M, which include projected targeted reductions that are currently being reviewed and reconciled.

Attachment(s)

- Presentation