



Alvord Unified School District

Our Promise: All students will realize their unlimited potential.

Local Control Accountability Plan (LCAP)/Budget Adoption Fiscal Year 2018-19

June 28, 2018

Students | Teachers | Instructional Content

Presented by

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2018-19 LCAP Additions

LCAP Action	Description	2018-19 Amount
1.2	Additional High School Athletics Support – Avg \$20,000 by site	\$60,000
1.4	Cadet Corps – Supplies	\$35,000
1.6	Instructional Technology	\$100,000
1.21	School Safety	\$300,000
1.22	Deferred Maintenance for Oldest Schools	\$500,000
2.6	Summer Extended Learning Opportunities	\$200,000
2.8	Foster Youth Liaison – Supplies	\$10,000
2.11	Dual Language Immersion Support – Additional Portables	\$350,000
2.14	Additional AVID Materials/Services	\$110,000
2.18	STEM Program Support – Villegas	\$9,000
3.16	Positive Attendance Program: Saturday School & Incentives	\$100,000
	TOTAL	\$1,774,000

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State Budget Update

- June 8th – Budget Conference Committee approved budget bill
- June 14th – Legislature approved and sent Governor budget bill for action
 - Approve the budget bill as it is presented to him
 - Approve the budget bill with specific line item reductions
 - Veto the bill and send it back to the legislature
- June 27th – Governor signed the budget bill

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Current Year Changes - Unrestricted General Fund

Description	2017-18 2nd Interim	2017-18 Estimated Actuals	Variance
Total Revenues	\$193,389,366	\$193,323,018	(\$66,348)
Total Expenditures	(\$166,297,629)	(\$165,852,446)	\$445,183
Excess (Deficiency)	\$27,091,737	\$27,470,572	\$378,835
Other Sources/(Uses) – Contributions to Restricted Programs (Special Education & Routine Maintenance)	(\$30,231,842)	(\$30,395,998)	(\$164,156)
Net Increase/(Decrease)	(\$3,140,105)	(\$2,925,426)	\$214,679
Beginning Balance, July 1	\$13,771,937	\$13,771,937	\$0
Ending Balance, June 30	\$10,631,832	\$10,846,511	\$214,679

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2018-19 Adopted Budget Revenue Assumptions

	2018-19 Projected	2019-20 Projected	2020-21 Projected
Enrollment	18,871	18,549	18,311
Funded ADA	18,121	17,892	17,864
LCFF Funding Gap	100%	-----	-----
LCFF COLA	3.7%	2.57%	2.67%
One-Time Mandate Funds	\$168 Per ADA	None	None
Mandated Block Grant (MBG)	\$31.16 per K-8 ADA \$59.83 per 9-12 ADA	\$31.16 per K-8 ADA \$59.93 per 9-12 ADA	\$31.16 per K-8 ADA \$59.83 per 9-12 ADA
Lottery	\$146 per prior yr ADA	\$146 per prior yr ADA	\$146 per prior yr ADA

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2018-19 Adopted Budget Expenditure Assumptions

	2018-19 Projected	2019-20 Projected	2020-21 Projected
Certificated Step & Column	1.429%	1.429%	1.429%
Classified Step & Column	2.133%	2.133%	2.133%
STRS	16.28%	18.13%	19.10%
PERS	18.06%	20.80%	23.5%
Utility Increases	2.5%	2.5%	2.5%
Contributions	Special Educ - \$25.66 m Routine Maint - \$7.03 m	Special Educ - \$26.27 m Routine Maint - \$7.09 m	Special Educ - \$26.72 m Routine Maint - \$7.30 m
District Reserve Level	3%	3%	3%

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Board Approved Budget Reductions (Incorporated into Multiyear Projections)

	2017-18	2018-19	2019-20	2020-21
Reduction to Department Budgets of 10%	\$300,000	\$300,000	\$300,000	\$300,000
Additional Reduction to Department Budgets of 10%		\$300,000	\$300,000	\$300,000
Reduction of Management Positions		\$500,000	\$500,000	\$500,000
Reduce Contribution to Expanded Learning Programs		\$500,000	\$500,000	\$500,000
Reduction of Vacation Payouts		\$300,000	\$300,000	\$300,000
Reduction to School Site Budgets of 5%		\$150,000	\$150,000	\$150,000
Total Board Approved Budget Reductions	\$300,000	\$2,050,000	\$2,050,000	\$2,050,000

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2017-18 thru 2020-21 Multiyear Projections

Unrestricted	2017-18 Projected	2018-19 Projected	2019-20 Projected	2020-21 Projected
Total Revenues	\$193,323,018	\$204,703,972	\$204,983,000	\$210,063,634
Total Expenditures	(\$165,852,446)	(\$173,536,673)	(\$173,585,459)*	(\$175,947,819)*
Excess (Deficiency)	\$27,470,572	\$31,167,299	\$31,397,541	\$34,115,815
Other Sources/(Uses) Contributions to Restricted Programs (Special Education & Routine Maintenance)	(\$30,395,998)	(\$32,747,088)	(\$33,366,706)	(\$34,037,268)
Net Increase/(Decrease)	(\$2,925,426)	(\$1,579,789)	(\$1,969,165)	\$78,547
Beginning Balance, July 1	\$13,771,937	\$10,846,511	\$9,266,722	\$7,297,557
Ending Balance, June 30	\$10,846,511	\$9,266,722	\$7,297,557	\$7,376,104

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2017-18 thru 2020-21 Multiyear Projections

Components of Ending Fund Balance

Unrestricted	2017-18 Projected	2018-19 Projected	2019-20 Projected	2020-21 Projected
Ending Balance, June 30	<u>\$10,846,511</u>	<u>\$9,266,722</u>	<u>\$7,297,557</u>	<u>\$7,376,104</u>
Revolving Cash	\$15,000	\$15,000	\$15,000	\$15,000
Economic Uncertainties 3%	\$6,890,916	\$7,066,053	\$7,002,374	\$7,092,103
Total Required Reserve	<u>\$6,905,916</u>	<u>\$7,081,053</u>	<u>\$7,017,374</u>	<u>\$7,107,103</u>
Reserve (Shortfall) / Surplus	\$3,940,595	\$2,185,669	\$280,183	\$269,001

***Incorporates \$3.3 million in budget reductions for 2019-20 and additional \$ 4.5 million in 2020-21**

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Looking Ahead

District will begin to work on a budget stabilization plan to address the 2019-20 shortfall of \$3.3 million and 2020-21 shortfall of \$4.5 million

District has already met with Fiscal Crisis & Management Assistance Team (FCMAT) to discuss current situation and engage them in the process

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Next Steps

- Approve the 2018-19 Adopted Budget

- 45 day Budget revision if material changes from Adopted Budget

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Questions?

