



Alvord Unified School District

Our Promise: All students will realize their unlimited potential.

2021/22 Proposed Budget

Public Hearing Presentation
June 3, 2021

Presented by Dusty Nevatt
Chief Business Officer, Business Services



2021/22 Proposed Budget – Approval Timeline

- School Districts are required to approve their proposed budget on or before June 30th of each year. The approved budget is sent to their County Office for review and approval by August 15th. A public hearing is required to be held before the Board of Education approves the proposed budget
- Included in Proposed Budget
 - 2020/21 Estimated Actuals
 - provides latest estimates for school year just ending
 - 2021/22 Proposed Budget – ALL District Funds
 - Projections for next two years 2022/23 & 2023/24 for General Fund
- 45-Day Update – a budget update will be brought to the Governing Board in August. The 45-day update will inform the Board of the impact of the State approved budget as it relates to the District’s budget as presented in June for approval.

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State Budget Considerations

- Local Control Funding Formula (LCFF) – “Super” COLA – 1.70% 21/22 – 20/21 2.31% makeup and additional 1% for LCFF only
- **Proposed budget includes 1.70% & 2.31% for LCFF – 1% additional not included until 45-day update**
- Expanded Learning Opportunities (ELO) Grant **\$20.5 M**
- **\$9.9 M in 2020/21 & \$10.5 M in 2021/22**
- Cash Deferrals
- **Feb 2021 to June 2021 – deferred until next year**
- **2021/22 only 100% June 2022 – repaid in July 2022**

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Waiting for State Budget Adoption June 15, 2021

- Universal TK – Transitional Kindergarten
 - 4 year olds eligible – four year phase in 2022/23 to 2024/25
- **New Proposed Federal Coronavirus Relief Grants**
 - **ESSER II \$18.1 M – broad use allowed**
 - **GEER II – allocation not available**
 - **ESSER III – American Rescue Plan \$40.7 M**
- **These dollars require spending assurances and an approved plan**
- Change to LCFF Supplemental/ Concentration allocations
 - Governor proposal – Concentration from 50% to 65%
 - Legislative proposal – Supplemental from 20% to 23.3%

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Other Proposals from Governor's – May Revise

- California Community Schools Partnership Programs
 - \$3.0 billion – one-time
- Targeted Intervention Grant
 - \$623 M state one-time & \$2 billion federal trust fund
- In-Person Instructional Health & Safety Grant
 - \$2 billion one-time
- Classified Food Service Employee Training & Kitchen Infrastructure
 - \$100 M – one-time

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Building Blocks – 2021/22 Proposed Budget

EXPENSES

- STAFFING
 - 953 Certificated FTE – includes 24 new positions supporting learning loss
 - 626 Classified FTE
 - 81 Management positions
 - Salary step advancements, retirement & benefit rate changes, etc.
 - Full in-person instruction – subs, extra duty, etc.
- Restoration of Supplies, Technology, Contracts, Insurance, Utilities, etc.
- Proposed LCAP goals & actions
- Expanded Learning Opportunities Grant (ELO)

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Building Blocks – 2021/22 Proposed Budget

REVENUES

- LCFF – Local Control Funding Formula
 - 21/22 COLA 1.7%
 - 20/21 2.31% make up COLA
- Expanded Learning Opportunities (ELO) Grant
- CARES Act – spent in 2020/21
- Federal Revenues – Title Programs
- State Revenues – Grants, Lottery, Mandated Block Grant
- Local Revenues – Special Education (AB602) & Interest

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2021/22 Proposed Budget

Total General Fund	Unrestricted	Restricted	Total
Revenues	\$205,993,829	\$42,905,804	\$248,899,633
Expenditures	\$171,610,326	\$84,349,623	\$255,959,949
Transfers Out to Other Funds	\$10,000	\$1,000,000	\$1,010,000
Contributions	<u>(\$37,383,503)</u>	<u>\$37,383,503</u>	<u>\$ 0</u>
Net Increase/(Decrease)	(\$2,819,087)	(\$5,251,229)	(\$8,070,316)
Est. Beginning Fund Balance	\$23,623,322	\$10,740,859	\$34,364,181
Ending Fund Balance	<u>\$20,804,235</u>	<u>\$5,489,630</u>	<u>\$26,293,865</u>
Reserves – Required Min 3%	\$7,710,000	\$ 0	\$7,710,000
Restricted & Reserve Balances	\$1,295,480	\$5,489,630	\$6,785,110
Remaining Fund Balance – Designated for Future Years	\$11,798,755		\$11,798,755

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Multi-Year Projections (MYP) Considerations

Multi-Year Projections - based on data, criteria, trends & negotiated items

- Enrollment & ADA decreases
- Staffing changes due to enrollment changes
- Automatic Salary Step increases
- Minimum Wage increases
- Changes to STRS & PERS rates
- Changes to utilities, Health costs, Property Liability insurance, etc.

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2021/22 Proposed Budget & Multiyear Projections Total General Fund

	2021/22 Adopted	2022/23 Projected	2023/24 Projected
Total Revenues	\$248,899,633	\$238,791,530	\$241,309,265
Total Expenditures	<u>\$256,696,949</u>	<u>\$247,892,712</u>	<u>\$245,789,008</u>
Net Increase/(Decrease)	(\$8,070,316)	(\$9,101,182)	(\$4,479,743)
Beginning Balance, July 1	\$34,364,181	\$26,293,865	\$17,192,683
Ending Balance, June 30	<u>\$26,293,865</u>	<u>\$17,192,683</u>	<u>\$12,712,940</u>
Designated & Restricted Ending Balances	\$18,583,865	\$9,632,007	\$5,257,779
3% Required Reserve	\$7,710,000	\$7,560,676	\$7,455,161
Unassigned/Unappropriated	\$0	\$0	\$0
Contributions to Restricted GF programs (info only)	\$37,192,590	\$38,882,422	\$39,277,649

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Ending Balances - All District Funds

	2020/21 Estimated Actuals	2021/22 Proposed Budget	
Unrestricted General Fund	\$23,623,322	\$20,804,235	
Restricted General Fund	<u>\$10,740,859</u>	<u>\$5,489,630</u>	
Total General Fund	<u>\$34,364,181</u>	<u>\$26,293,865</u>	
Adult Education – Fund 11	\$226,770	\$226,770	
Child Nutrition – Fund 13	\$1,866,467	\$1,871,508	
Deferred Maintenance – Fund 14	\$453,763	\$468,394	
Bond Building – Fund 21	\$1,268,370	\$1,276,370	
Capital Projects – Fund 25	\$1,080,931	\$1,080,931	
State School Building – Fund 35	\$1,783,490	\$1,783,490	
Capital Project Reserve – Fund 40	\$5,226,167	\$5,555,113	
Self-Insured – Worker’s Comp Excess	\$1,155,651	\$974,179	
Self-Insured – AEA Benefit Reserve	\$6,125,931	\$8,786,903	
CSEA – H & W Reserve	\$405,514	\$406,982	
AEF – Foundation – Fund 73	\$ 195,651	\$ 224,801	



Next Steps

- Approve the 2021/22 Proposed Budget – June 17, 2021 Board meeting
- 45 day Budget update – August Board meeting
- RCOE approval of the district's 2021/22 budget – August 15, 2021

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Questions?

