

2021-2022 First Interim Budget

December 15, 2021



Presentation by:
Sandra Knight, Director, Fiscal Services

Objectives

- 2021-22 First Interim Budget Overview
- 5-Year Multi-Year Projection
- Budget Calendar
- Next Steps



Resources Used to Develop First Interim

Business and Noninstructional Operations

BP 3100 (a)

BUDGET

The Governing Board recognizes its critical responsibility for adopting a sound budget for each fiscal year which is aligned with and reflects the district's vision, goals, priorities, local control and accountability plan (LCAP), and other comprehensive plans. The district budget shall guide decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the district.

(cf. 0000 - Vision)
(cf. 0020 - Goals for
(cf. 0400 - Compreh
(cf. 0560 - Local Co
(cf. 1300 - Expendit
(cf. 3460 - Financial
(cf. 9000 - Role of th

LCAP Year (select from 2017-18, 2018-19, 2019-20)

2019-20

The district budget is all estimated revenue expenditures for the total annual app 7914. (Education C)

Budget Developme
In order to provide budget priorities be funds.

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The Board shall hold and 43127. The best LCAP and the loca (Education Code 4

(cf. 9120 - Meeting
(cf. 9122 - Agenda/

The Board shall adg but on or before July
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Local Control Accountability Plan and Annual Update (LCAP) Template

Appendix: General instructions & regulatory requirements.

Appendix A: Priorities 5 and 6 Rate Calculations

Appendix B: Guiding Questions: Use as prompts (not limits)

California School Dashboard: Essential data to support completion of this LCAP. Please explore the LEA's full data set, specific links to the rubric are also provided within the template.

LEA Name	Contact Name and Title	Email and Phone
Orcutt Union School District	Dr. Holly Eds Assistant Superintendent	hedds@orcutt-schools.net 805-938-8929

2017-20 Plan Summary The Story

Describe the students and community and how the LEA serves them.

The Orcutt Union School District is located in the unincorporated area of Santa Barbara County, just south of the city of Santa Maria, and is a part of the Santa Maria Valley. It is within 15 miles of the Western Space Complex located at Vandenberg Air Force Base. Local industries include aerospace, farming, oil production, service related occupations, and a growing number of small and large commercial businesses.

The Orcutt Union School District is comprised of six elementary schools and two junior high schools with a student population of 4,581 kindergarten through eighth grade students. Orcutt students attend Rignetti High School, Delta High School (our local continuation school), St. Joseph High School (a private Catholic Los Angeles Archdiocese high school), or Orcutt Academy High School. The leadership at each Orcutt district school is facilitated by the utilization of site-based management.

Students attending the Orcutt Union School District come from a cross-section of socioeconomic levels, cultural backgrounds, and family structures. The ethnic composition of the school district is approximately 39% Anglo, 51.1% Hispanic, 4.4% Asian, 2.1% American Indian/Alaskan, 1.4% African American, with the remaining 2% representing diverse ethnic groups or multiple ethnicities.

STRATEGIC PLAN TARGETS 2019-2020

RESOURCES

STRATEGIC PLAN TARGETS 2019-2020

WHOLE CHILD

STRATEGIC PLAN TARGETS 2019-2020

FLEXIBLE LEARNING ENVIRONMENT

STRATEGIC PLAN TARGETS 2019-2020

21ST CENTURY SKILLS

TARGETS	ACTION	HIGH QUALITY INSTRUCTION
A.1.1 Provide high quality instruction and activities through the implementation of the California Core State Standards	A.1.1.1 Continue PLC meetings to discuss, implement strategies, and the implementation of new instruction using selected standard based instruction	A.1.1.1 Continue PLC meetings to discuss, implement strategies, and the implementation of new instruction using selected standard based instruction
A.1.2 Provide ongoing professional development for all teachers and administrators to ensure the most effective use of all students in the district	A.1.2.1 Provide training in the use of the technology components of our adopted curriculum to all staff members and administrators	A.1.2.1 Provide training in the use of the technology components of our adopted curriculum to all staff members and administrators
A.1.3 Provide a comprehensive system of data to monitor and support student learning and instructional support	A.1.3.1 Continue to develop and use data analysis through technology, trends and PLC review	A.1.3.1 Continue to develop and use data analysis through technology, trends and PLC review
A.1.4 Provide high quality professional development to teacher, administrators, and instructional staff	A.1.4.1 Continue to develop, refine, and administer common formative assessment	A.1.4.1 Continue to develop, refine, and administer common formative assessment
A.1.5 Provide high quality professional development to teacher, administrators, and instructional staff	A.1.5.1 Provide training in the administration and analysis of formative and summative assessments	A.1.5.1 Provide training in the administration and analysis of formative and summative assessments
A.1.6 Provide high quality professional development to teacher, administrators, and instructional staff	A.1.6.1 Continue work in creating an Effective Professional Learning Community Culture	A.1.6.1 Continue work in creating an Effective Professional Learning Community Culture
A.1.7 Provide high quality professional development to teacher, administrators, and instructional staff	A.1.7.1 Provide training in lesson design strategies that integrate technology, and ensure all students access to core curriculum	A.1.7.1 Provide training in lesson design strategies that integrate technology, and ensure all students access to core curriculum
A.1.8 Provide high quality professional development to teacher, administrators, and instructional staff	A.1.8.1 Continue to provide professional development in the implementation of the California State Standards	A.1.8.1 Continue to provide professional development in the implementation of the California State Standards

SSC School District and Charter School Financial Projection Dashboard 2021-22 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dashboard is based on the 2021-22 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year 7-bid planning factors for the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

Factor	2020-21	2021-22	2022-23	2023-24	2024-25
Department of Finance COLA	2.31%	1.70% ¹	2.48% ²	3.11% ³	3.54% ³
Planning COLA	0.00%	5.07% ³	2.48%	3.11%	3.54%

Entitlement Factors per ADA*	LCFF GRADE SPAN FACTORS FOR 2021-22			
	K-3	4-6	7-8	9-12
2020-21 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Mega COLA at 5.07%	\$391	\$397	\$408	\$473
2021-22 Base Grants	\$8,093	\$8,215	\$8,458	\$9,802
LCFF Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$842	—	—	\$255
2021-22 Adjusted Base Grants ⁴	\$8,935	\$8,215	\$8,458	\$10,057

Factors	OTHER PLANNING FACTORS				
	2020-21	2021-22	2022-23	2023-24	2024-25
California CPI	2.40%	3.96%	2.65%	2.36%	2.51%
California Lottery	Unrestricted per ADA \$169.72	\$163.00	\$163.00	\$163.00	\$163.00
	Restricted per ADA \$73.63	\$65.00	\$65.00	\$65.00	\$65.00
Mandate Block Grant (District)	Grades K-3 per ADA \$32.18	\$32.79	\$33.60	\$34.64	\$35.87
	Grades 9-12 per ADA \$61.94	\$63.17	\$64.74	\$66.75	\$69.11
Mandate Block Grant (Charter)	Grades K-3 per ADA \$16.86	\$17.21	\$17.64	\$18.19	\$18.83
	Grades 9-12 per ADA \$46.87	\$47.84	\$49.03	\$50.55	\$52.34
Interest Rate for Ten-Year Treasuries	1.26%	2.14%	2.60%	2.70%	2.80%
CalSTRS Employer Rate ⁵	16.15%	16.92%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁶	20.70%	22.91%	26.10%	27.10%	27.70%
Unemployment Insurance Rate ⁶	0.05%	0.50%	0.20%	0.20%	0.20%

Home About State Summary Search More Information En Español



DISTRICT PERFORMANCE OVERVIEW

Orcutt Union Elementary

Explore the performance of Orcutt Union Elementary under California's Accountability System.

Generate PDF Report

View All Schools

View Additional Reports

2019

Chronic Absenteeism

Yellow

Suspension Rate

Green

English Learner Progress

No Performance Color

English Language Arts

Green

Mathematics

Yellow

Basic, Teachers, Instructional Materials, Facilities

STANDARD MET

Implementation of Academic Standards

STANDARD MET

Parent and Family Engagement

STANDARD MET

Local Climate Survey

STANDARD MET

Access to a Broad Course of Study

STANDARD MET

The 2020-21 Budget: California's Fiscal Outlook

LAO

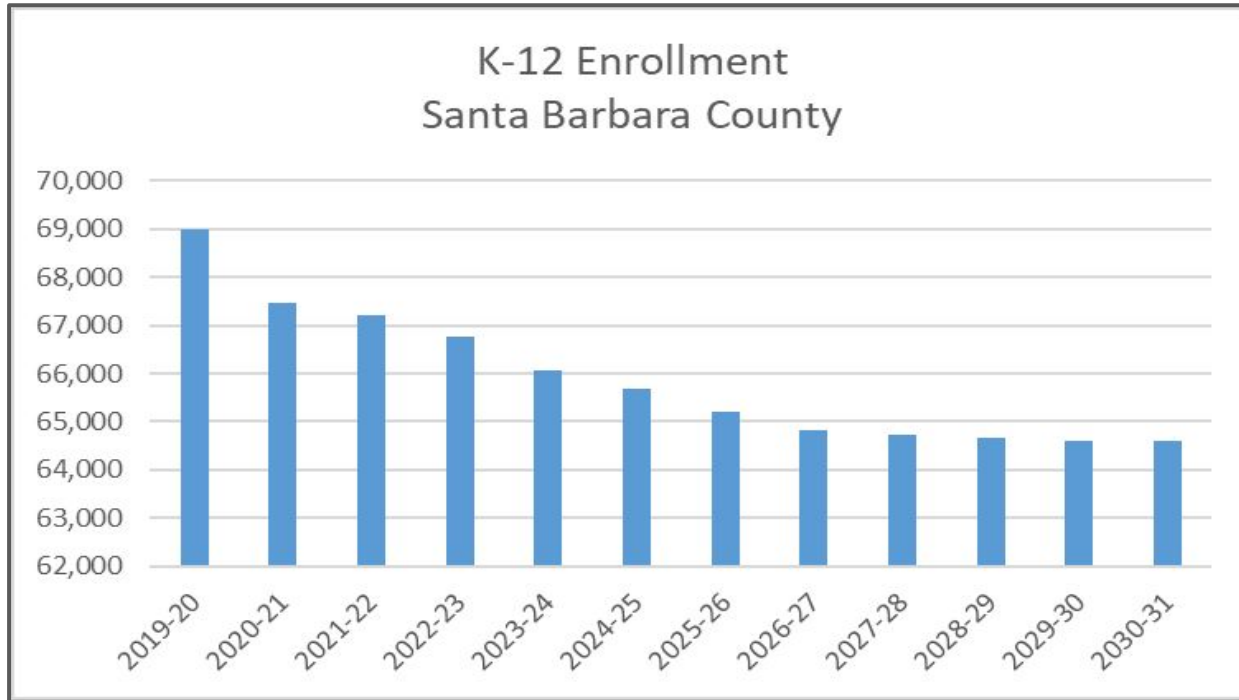
GABRIEL PETEK LEGISLATIVE ANALYST NOVEMBER 20, 2019

2021-22 First Interim

- OUSD will meet financial obligations in the current and two subsequent fiscal years which includes maintaining a state required reserve of at least 3% = Positive Certification
- 21-22 Enrollment is projected at 3,996
 - Enrollment decreased by 301 since the start of the pandemic in 2019-20
- 21-22 Average Daily Attendance is projected at 3768 or 94.29%. This figure is subject to quite a bit of fluctuation this year due to the pandemic.
- 21-22 LCFF Unduplicated Count is 41.02%: a 3% decrease from previous years.



County Wide Enrollment Projections

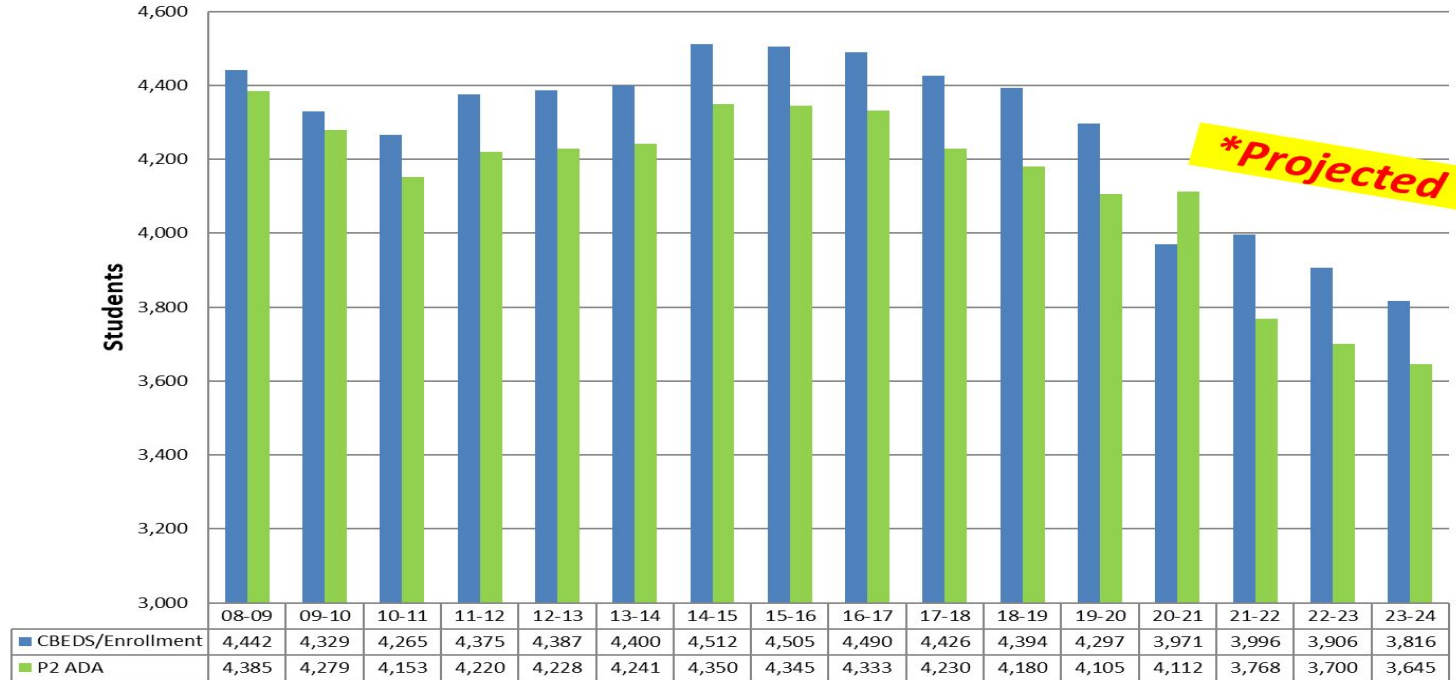


Source: Dept. of Finance forecasting and demographics



Orcutt Enrollment and ADA Projections

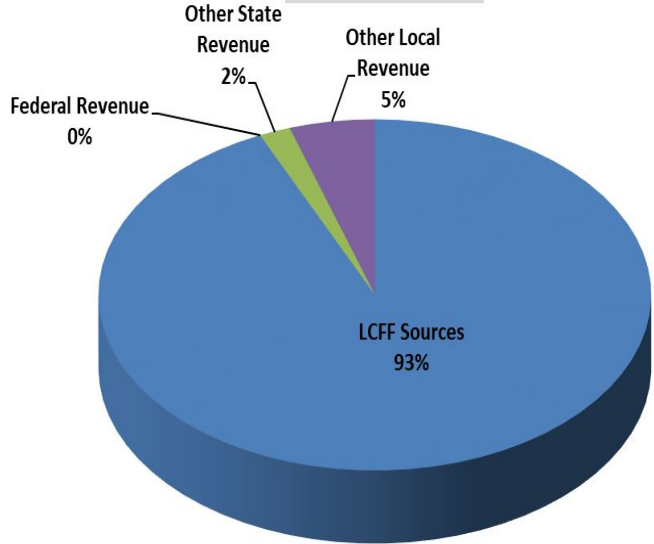
CBEDS Enrollment/P2 Attendance ADA Trends



*excludes Charter enrollment

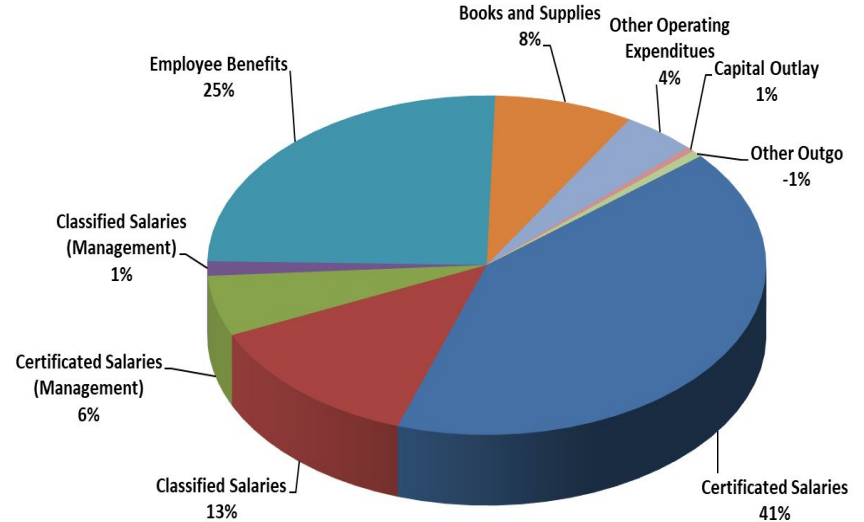
General Fund - Unrestricted

Unrestricted Revenues



\$ 41,747,112

Unrestricted Expenditures



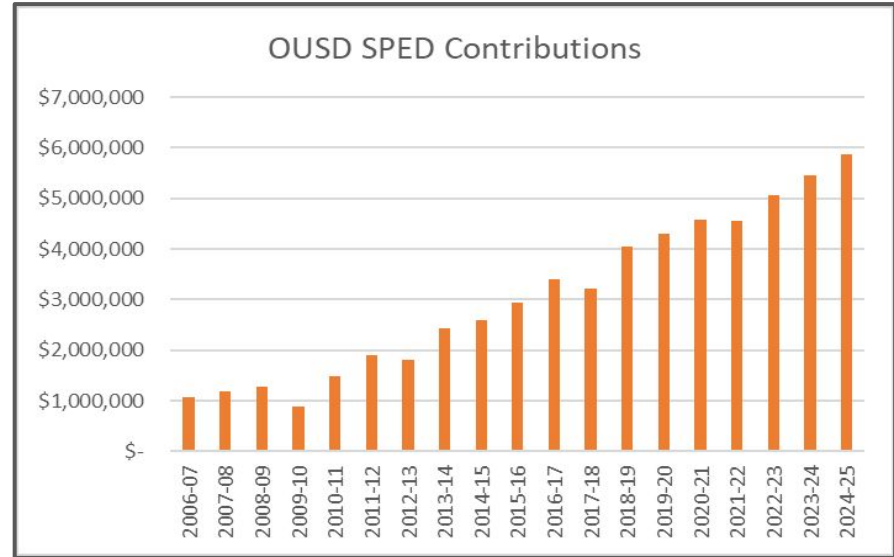
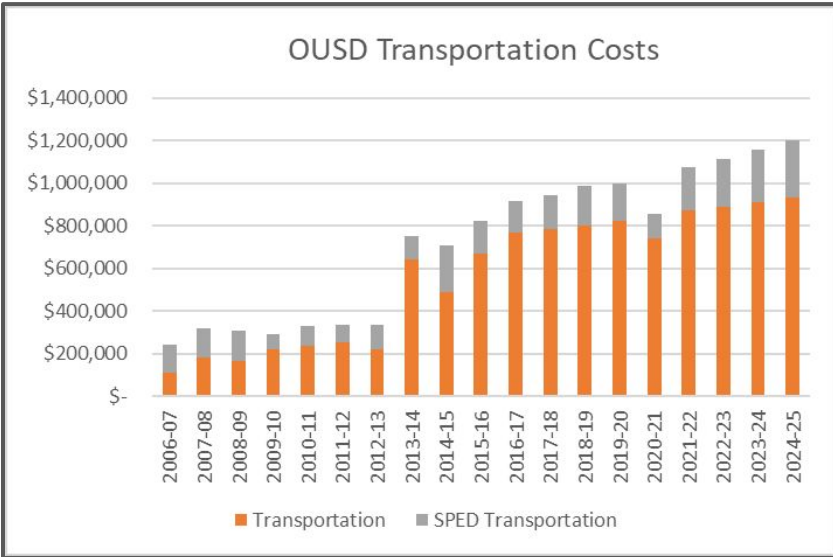
\$ 34,113,935

**86% of the Unrestricted budget is people*

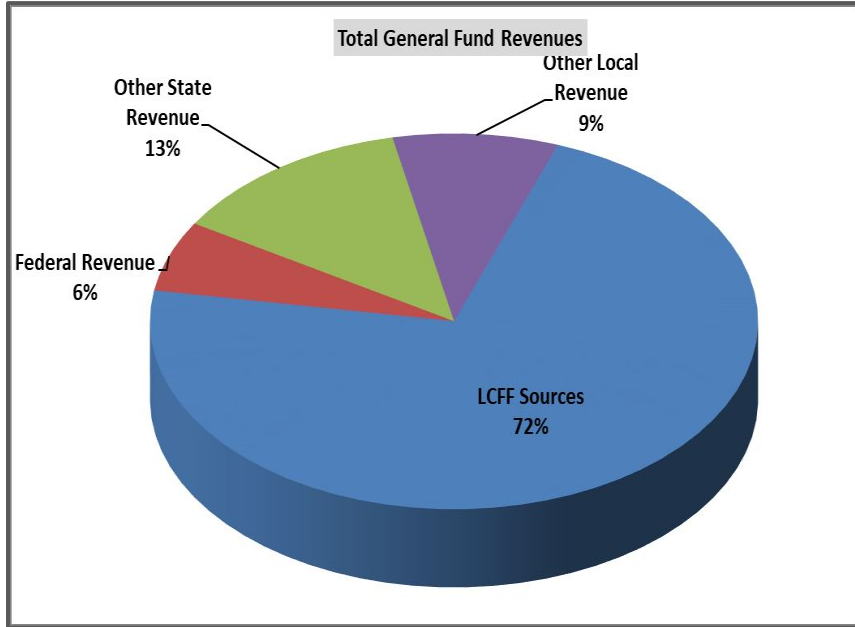


Contributions Unrestricted to Restricted

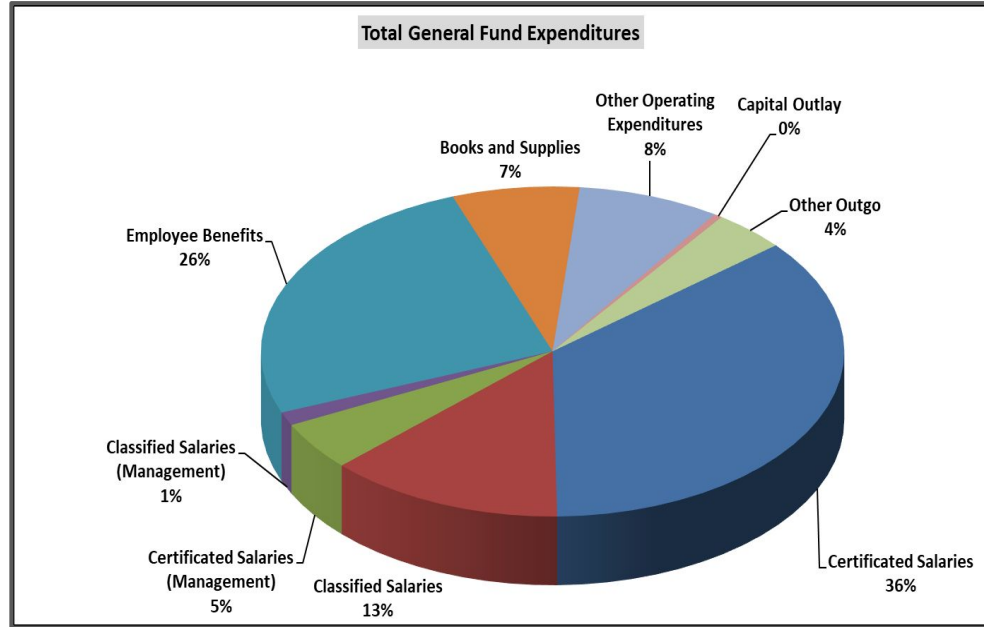
Description	2021-22 1st Interim
Restricted Maintenance Account	\$1,550,000
Special Education	\$4,564,463
Transportation	\$870,327
Transportation (SPED)	\$205,139
TOTAL	\$7,189,929



General Fund Unrestricted and Restricted



\$ 55,712,703

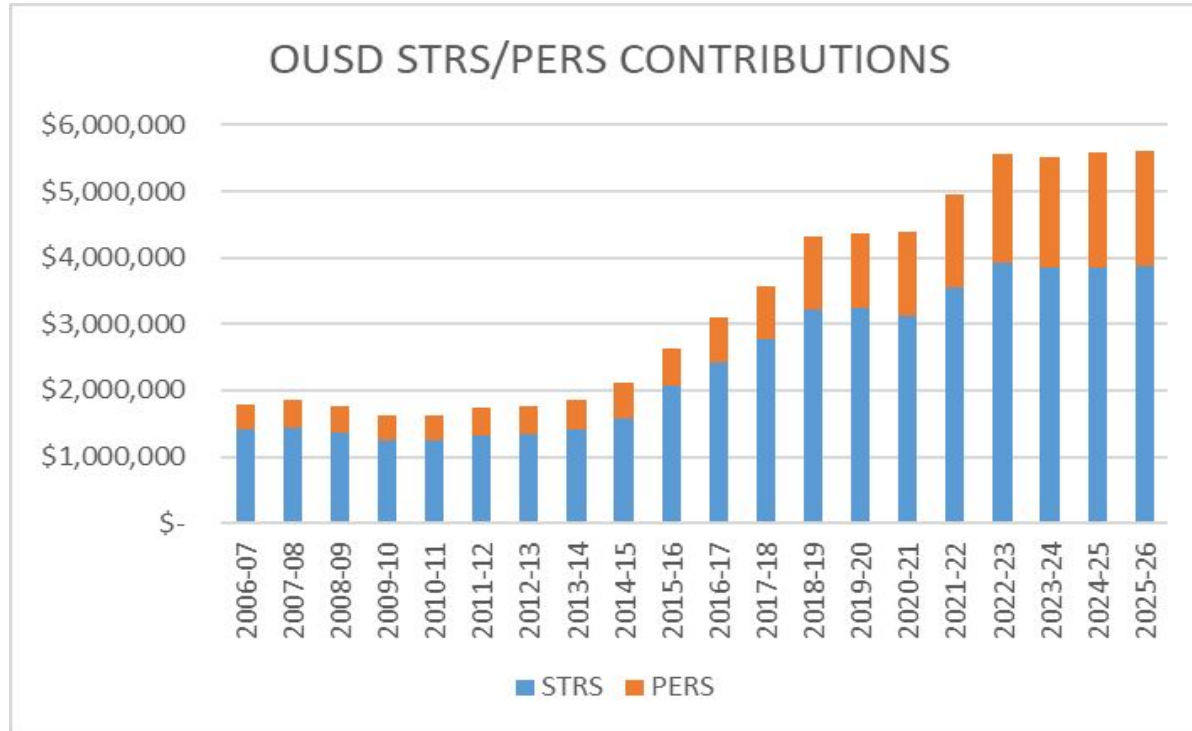


\$ 52,353,250

(includes Restricted Categorical funding and Contributions)

Contributions

Employer Pension Costs





MYP at First Interim 21-22

Unrestricted Summary	2021-22	2022-23	2023-24	2024-25	2025-26
Total Revenues	41,747,112	39,102,859	39,578,410	40,407,880	40,603,695
Total Expenditures	35,113,935	33,510,171	33,855,286	35,357,534	34,702,186
Contributions	-6,114,463	-6,629,898	-7,054,582	-7,501,521	-7,937,805
<i>Net Increase (Decrease) In Fund Balance/Net Position</i>	518,714	-1,037,210	-1,331,458	-2,451,175	-2,036,296
Fund Balance, Reserves/Net Position					
As of July 1 - Unaudited	14,098,045	14,616,759	13,579,549	12,248,091	9,796,917
Ending Balance/Net Position, June 30	14,616,759	13,579,549	12,248,091	9,796,917	7,760,621



General Fund Fund Balance (one-time dollars)

	Nonspendable	Restricted	Committed	Assigned	Unassigned
Revolving Cash and Stores	\$46,959				
Restricted (Categoricals)		\$2,945,720			
Reserve for Economic Downturn/Declining Enrollment			\$5,072,201		
Technology Update			\$1,000,000		
Textbook Adoption(s)			\$1,000,000		
Strategic Plan			\$3,172,956		
TK Expansion Planning			\$1,500,000		
LCAP Carryover				\$876,643	
CTE match requirement				\$68,000	
Site Donation Accounts				\$200,000	
Compensated Absences				\$50,000	
Reserve for Economic Uncertainty (minimum 3% - State Required)					\$1,630,000
Unassigned / Unappropriated					\$0

On the Horizon

- Declining enrollment
- Overall uncertainty in the economy due to COVID, supply chain issues, inflation and lack of employees.
- ADA downward adjustment due to quarantines and difficulty with short term independent study contracts.
- LAO forecasts a higher Cost of Living Adjustment (COLA) in 2022-23, increasing from 2.48% to over 5%
- Increasing pension costs, special education and transportation costs
- Expiration of one-time COVID relief funds

Budget Calendar

- January 2022 – Governor releases proposed budget for [22-23](#).
- March 2022 - Second Interim budget update
- May 2022- Governor releases the “May Revise” for the [22-23](#) budget
- June 2022 – State and school districts’ 21-22 fiscal year ends and both adopt [22-23](#) budgets
- September 2022 - Schools districts close 21-22 books (Unaudited Actuals)
- December 2022 – School districts update [22-23](#) budgets (First Interim)

Next Steps

- Continue to monitor the budget, local, state, national, and global economic conditions
- Continue to prepare for declining enrollment by right-sizing our district
- Universal TK Implementation - still waiting on additional information
- Attend the SSC Governor's Proposed 22-23 Budget workshop in January
- Begin the LCAP Stakeholder Engagement and 22-23 Budget Development

QUESTIONS