



Alvord Unified School District

Our Promise: All students will realize their unlimited potential.

2020/21 Revised Budget 45-Day Update

Presented by Dusty Nevatt
Chief Business Officer, Business Services
August 20, 2020



45-Day Budget Revision Requirement

- June 29, 2020, Governor Newsom signed the 2020 Budget Act, which deviates significantly from the May Revision information
- Education Code Section 42127(i)(4)
 - Not later than 45 days after the Governor signs the annual Budget Act, the school district shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act.
 - The deadline for making public any 45-Day budget revisions is August 28, 2020.



45-Day Revised Budget - Criteria Comparison

	2020-21 Adopted Budget	2020-21 45-Day Budget Revision
COLA	0.00%	2.31%
COLA Reduction	0.00%	-2.31%
Effective COLA	0.00%	0%
ADA	18,842	18,842
UPP (3 year rolling avg)	80.42%	80.42%
STRS	16.15%	16.15%
PERS	20.70%	20.70%



ADA & Enrollment

	2019-20	2020-21	2021-22	2022-23
District Enrollment	18,151	17,842	17,542	17,242
Change over prior year	-282	-309	-300	-300
District Attendance	17,355	17,355	16,773	16,486
Change over prior year	<u>-225</u>	<u>0</u>	<u>-582</u>	<u>-287</u>
Unduplicated Pupil Count October count	14,926	14,558	14,299	14,058
Change over prior year	-368	-259	-241	-240
3 Yr Avg Unduplicated Pupil %	81.02%	80.42%	80.14%	80.14%
Change over prior year	-.05%	-.60%	-.28%	0
NOTE: 2020-21 Attendance is funded at 2019-20 levels				



LCFF Calculator Factors

Factors	Grades TK-3	Grades 4-6	Grades 7-8	Grades 9-12
2019-20 LCFF Base Grant per ADA	\$7,702	\$7,818	\$8,050	\$9,329
202-21 Cost of Living Adjustment	\$0	\$0	\$0	\$0
TK-3 Class Size Adjustment	\$801	\$0	\$0	\$0
2.6% CTE 9-12 grade adjustment	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$243</u>
2020-21 Adjusted Base Grant per ADA	\$8,503	\$7,818	\$8,050	\$9,572
Supplemental	\$1,368	\$1,257	\$1,295	\$1,540
Concentration	<u>\$1,080</u>	<u>\$994</u>	<u>\$1,023</u>	<u>\$1,218</u>
Total	\$10,951	\$10,069	\$10,368	\$12,328



LCFF – Local Control Funding Formula

	2019-20 3.26% COLA	2020—21 0.00% COLA	2021-22 0.00% COLA	2022-23 0.00% COLA
LCFF Funding	\$199,590,060	\$194,486,872	\$194,193,133	\$187,743,727
COLA	\$ 6,240,977	\$ 0	\$ 0	\$ 0
Change from prior year	(\$4,762,412)	(\$4,872,306)	(\$293,739)	(\$6,449,406)
Net change	\$ 1,478,565	(\$4,872,306)	(\$293,739)	(\$6,449,406)
% change	1.700%	(2.441%)	(0.151%)	(3.321%)

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Coronavirus Response Grant Awards

	Amount	Spend by	Major Use	Based on
CARES Act / ESSER	\$4,536,775	September 30, 2022	PPE, Learning Loss	Title I basis
GEER	\$1,059,866	September 30, 2022	Learning Loss Mitigation	Students with Disabilities
CARES Act**	\$17,712,657	December 30, 2020	Learning Loss Mitigation	LCFF Supplemental & Concentration funding
Prop 98 - State	\$1,683,646	December 30, 2020	Learning Loss Mitigation	2019-20 LCFF Allocation
Senate Bill 117	<u>\$305,401</u>	None given	PPE	Per ADA
	\$25,298,345			

CARES ACT – Coronavirus Aid Relief and Economic Security Act - Federal

ESSER – Elementary and Secondary School Emergency Relief - Federal

GEER – Governor’s Emergency Education Relief - Federal

**Only CARES Act dollars are included in the 2020/21 Revised Budget – must be spent by December 30, 2022
Contingent on Board adopted of new Learning Continuity & Learning Plan by September 30, 2020



2020/21 General Fund Revised Budget - Revenues

Total General Fund	Adopted	Revised	Difference
LCFF	\$194,244,321	\$194,089,821	(\$154,500)
Federal	\$12,401,292	\$28,870,043	\$16,648,751
State	\$17,959,796	\$20,410,453	\$2,450,657
Local	<u>\$4,014,389</u>	<u>\$4,554,852</u>	<u>\$540,463</u>
Total Revenue	\$228,619,798	\$247,925,169	\$19,305,371
Contributions to Restricted Programs	<u>\$35,223,955</u>	<u>\$35,206,948</u>	<u>(\$17,007)</u>
Coronavirus Relief		\$17,712,657	
ASES		\$477,382	
Career Tech – CTE		\$290,517	
Special Education		\$1,349,749	

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2020/21 General Fund Revised Budget

Total General Fund	2020/21 Unrestricted	2020/21 Restricted	Total
Revenues	\$198,606,649	\$49,318,520	\$247,925,169
Expenditures	\$169,235,076	\$84,316,176	\$253,551,252
Transfers Out to other Funds	\$ 0	\$1,000,000	\$1,000,000
Contributions	<u>(\$35,206,948)</u>	<u>\$35,206,948</u>	<u>\$ 0</u>
Net Increase/(Decrease)	(\$5,835,375)	(\$790,708)	(\$6,626,083)
Est. Beginning Fund Balance	\$18,074,923	\$2,586,917	\$20,661,840
Ending Fund Balance	<u>\$12,239,548</u>	<u>\$1,796,208</u>	<u>\$14,278,308</u>
Reserves – Required Min 3%	\$7,636,538	\$ 0	\$7,636,565
Restricted & Reserve Balances	\$628,866	\$1,796,208	\$2,425,074
Remaining Fund Balance – Designated for Future Years	\$3,974,144		\$3,974,144

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Next Steps

2019/20 Unaudited Actuals presented September 10, 2020 for Board Approval

- final 2019/20 financial activity will be completed by 8/24/2020

Budget updates will be provided at the second board meeting of each month

2020/21 First Interim Report will be presented at the December 17th Board meeting

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Questions?

