



# Alvord Unified School District

Our Promise: All students will realize their unlimited potential.

## 2021/22 Proposed Budget

**Board of Education Presentation  
June 17, 2021**

Presented by Dusty Nevatt  
Chief Business Officer, Business Services



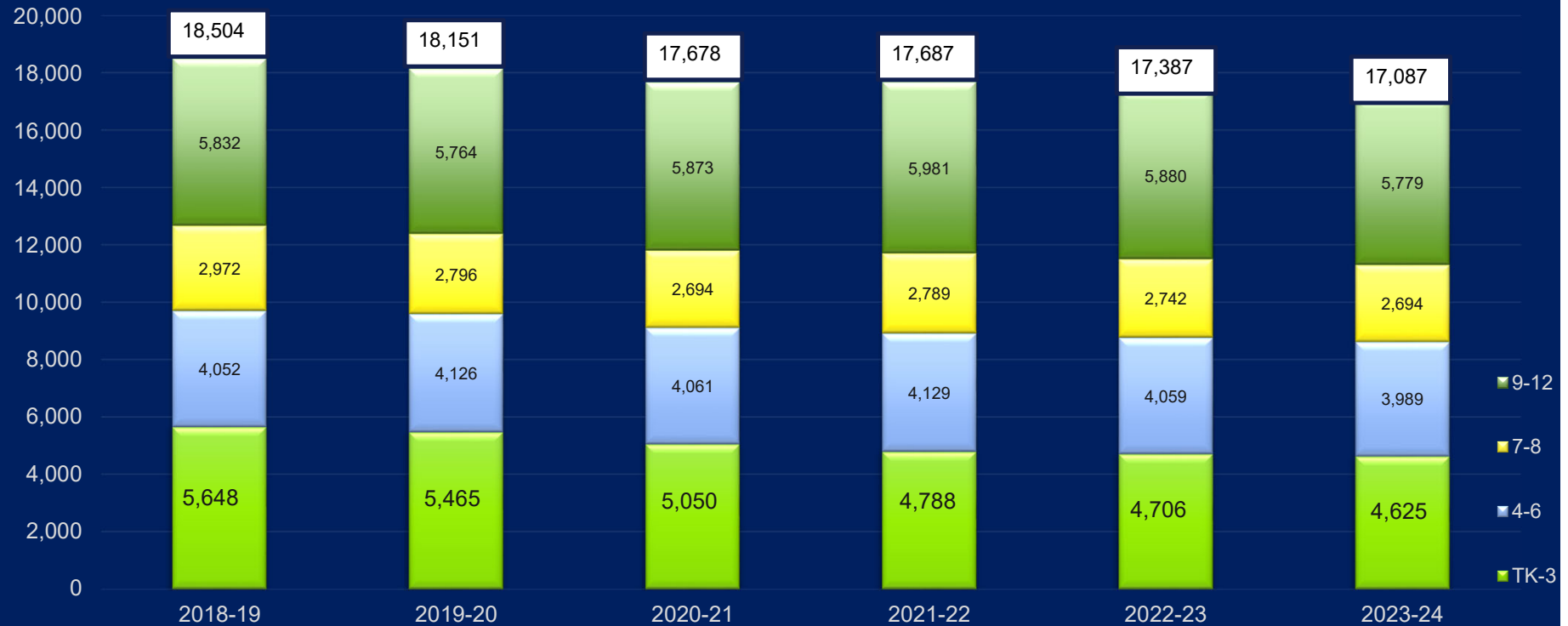
# Proposed Budget Timeline

1. Adopt 2021/22 Budget by July 1<sup>st</sup>
2. Included:
  - 2020/21 Estimated Actuals
  - 2021/22 Proposed Budget
  - General Fund Multi-Year Projections 2022/23 & 2023/24
  - General Fund Cashflow 2021/22 & 2022/23
  - Criteria & Standards
- 45-Day Update – August 2021
  - Updates from state budget adoption

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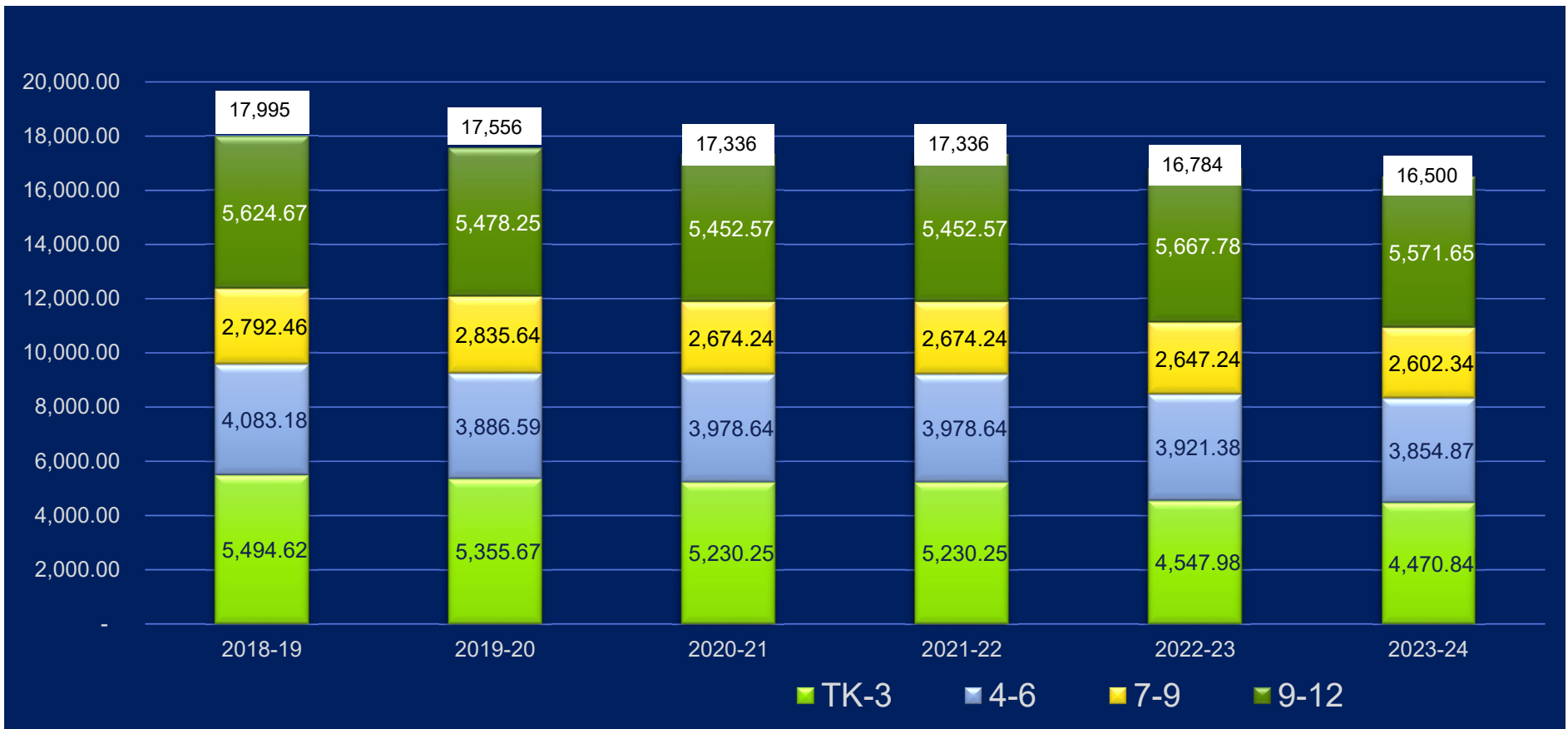
# CBEDS & Enrollment Projections



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## P-2 Average Daily Attendance (ADA)



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# 2021/22 Proposed Budget

## General Fund Revenues

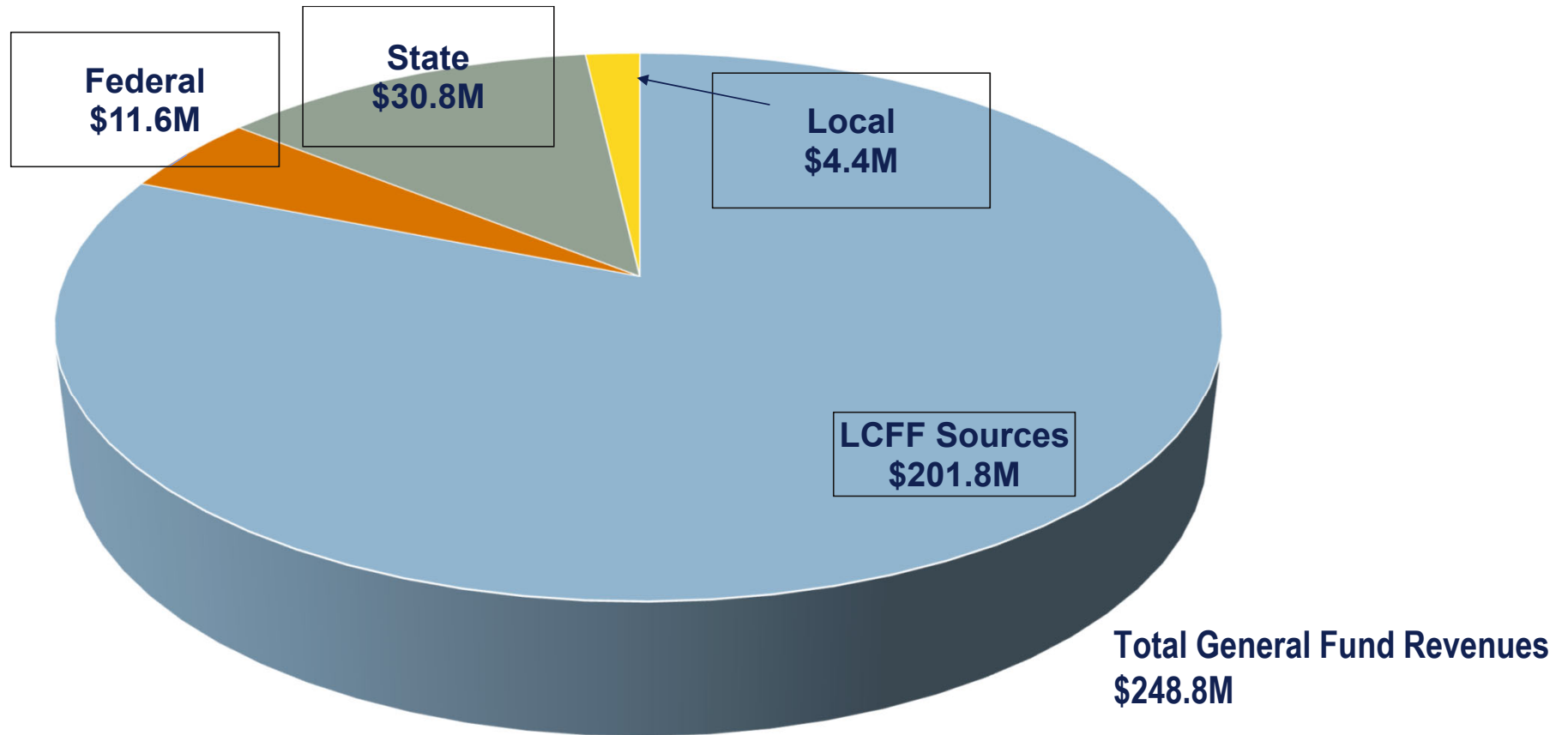
	2020/21 Estimated Actuals	2021/22 Proposed Budget	Change	% Change
LCFF Sources*	\$195,313,666	\$201,885,855	\$6,572,189	3.36%
Federal	\$33,701,511	\$11,689,874	-\$22,011,637	-65.31%
State	\$31,631,699	\$30,870,342	\$761,357	-2.41%
Local	\$6,352,861	\$4,453,562	-\$1,899,299	-29.90%
<b>Total General Fund Revenue</b>	<b>\$266,999,737</b>	<b>\$248,899,633</b>	<b>-\$18,100,104</b>	<b>-6.78%</b>

\*LCFF = Local Control Funding Formula – dollars are generated by students attending school each day

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# 2021/22 Proposed Budget General Fund Revenues



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# Coronavirus Response Grant Awards

	Amount	Amount Spent	Spend by	Major Use
ESSER I (Federal)	\$4.5 M	52%	Sept. 30, 2022	PPE, Learning Loss
GEER I (Federal)	\$1.1 M	82%	Sept. 30, 2022	Learning Loss Mitigation
CARES Act (Federal)	\$17.7 M	100%	May 31, 2021	Learning Loss Mitigation
Prop 98 – State CARES	\$1.7 M	100%	June 30, 2021	Learning Loss Mitigation
Senate Bill 117 (State)	\$305 K	11%		Sanitation & PPE
In-Person Instruction (State)	\$6.4 M	45%	August 31, 2022	School Reopening March 2021 & Summer Academy/Bootcamp
Expanded Learning Opportunities Grant (ELO)	\$12.8 M	0%	August 31, 2022	Additional Instructional Opportunities
ELO - Paraprofessionals	\$1.3 M	0%	August 31, 2022	
ESSER II (Federal)	\$18.1 M	0%	Sept. 30, 2023	To be determined by Gov. Board
ESSER III (Federal)	\$40.7 M	0%	Sept. 30, 2024	To be determined by Gov. Board
<b>TOTAL</b>	<b>\$104.6 M</b>			



# CARES Act Expenses

- Virtual Academy Staffing – 16 new educators
- Technology – Chromebooks for Students, Laptops & Other Technology for Educators, Software & Digital Instructional Materials
- Safe Instructional Environments - Personal Protection Equipment, Classroom Air Scrubbers, Handless Water Fountains, Signage, etc
- Professional Development & Stipends
- Distance Learning Instructional Materials
- Student Connectivity
- Support to Child Nutrition Services – reduced meal participation
- Special Education Additional Services
- Transportation – Maintenance of Services

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# 2021/22 Proposed Budget

## General Fund Expenses

	2020/21 Estimated Actuals	2021/22 Proposed Budget	Change	% Change
Certificated Salaries	\$112,457,552	\$112,532,025	\$74,473	0.07%
Classified Salaries	\$27,916,966	\$30,880,940	\$2,963,974	9.60%
Benefits	\$67,923,160	\$71,044,475	\$3,121,315	4.39%
Books & Supplies	\$22,150,485	\$11,064,201	-\$11,086,284	-100.20%
Professional Dev, Utilities, Contracts & Other Services	\$24,347,419	\$28,244,755	\$3,897,336	13.8%
Equipment	\$252,190	\$2,255,944	\$2,003,754	88.82%
Debt/Tuition/Transfers Out	\$1,121,666	\$947,610	-\$174,056	-18.37%
<b>Total Expenditures</b>	<b>\$256,169,438</b>	<b>\$256,969,950</b>	<b>\$800,512</b>	<b>0.31%</b>

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## Staffing - 2021/22 Proposed Budget

<b>Certificated</b>	<b>952.30 FTEs</b>
Instructional	854.30
Instructional Support	29
Pupil Services	69

<b>Certificated Management</b>	<b>56 FTEs</b>
Instructional Support/Pupil Services	10
School & District Administration	46

<b>Classified</b>	<b>625.60 FTEs</b>
Instructional	183.58
Instructional Support	110.08
Pupil Services	105.91
Facilities Maintenance	186.53
School & District Administration	39.50

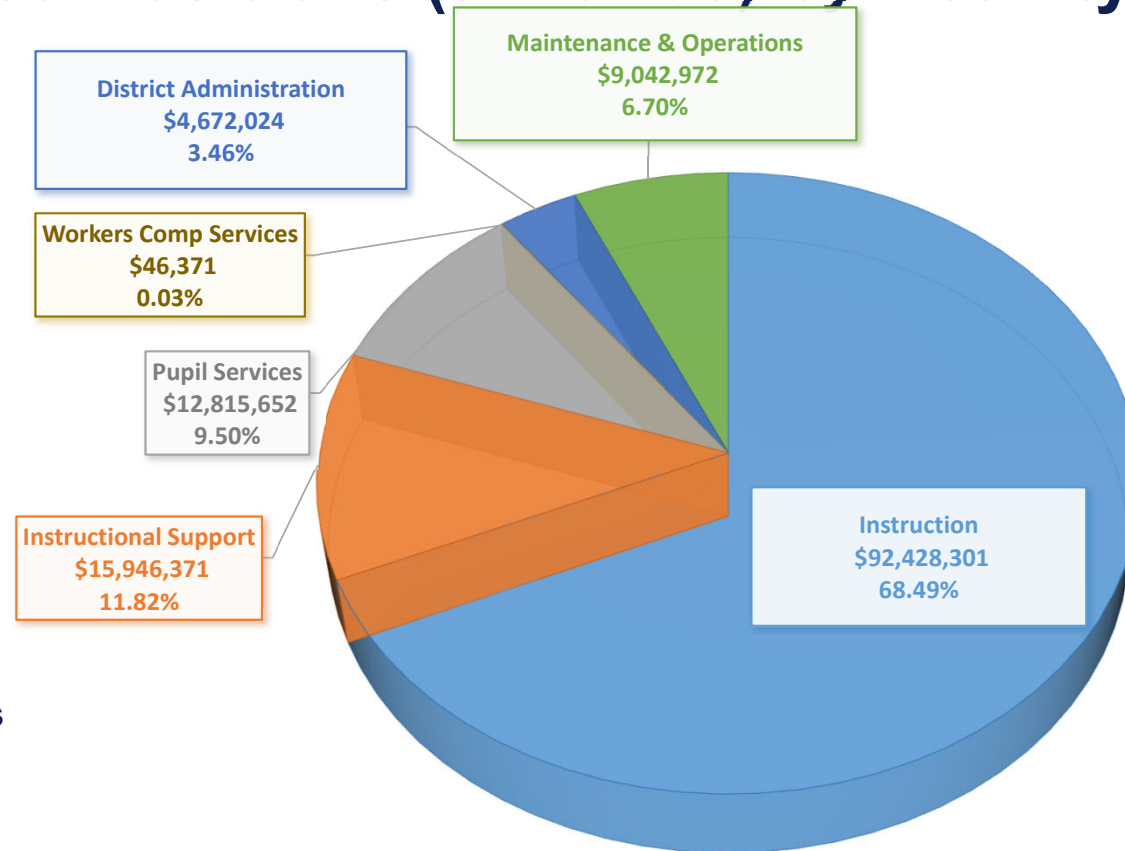
<b>Classified Management</b>	<b>25 FTEs</b>
School & District Administration	25

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# 2021/22 Proposed Budget

## Budgeted Positions (all funds) by Activity



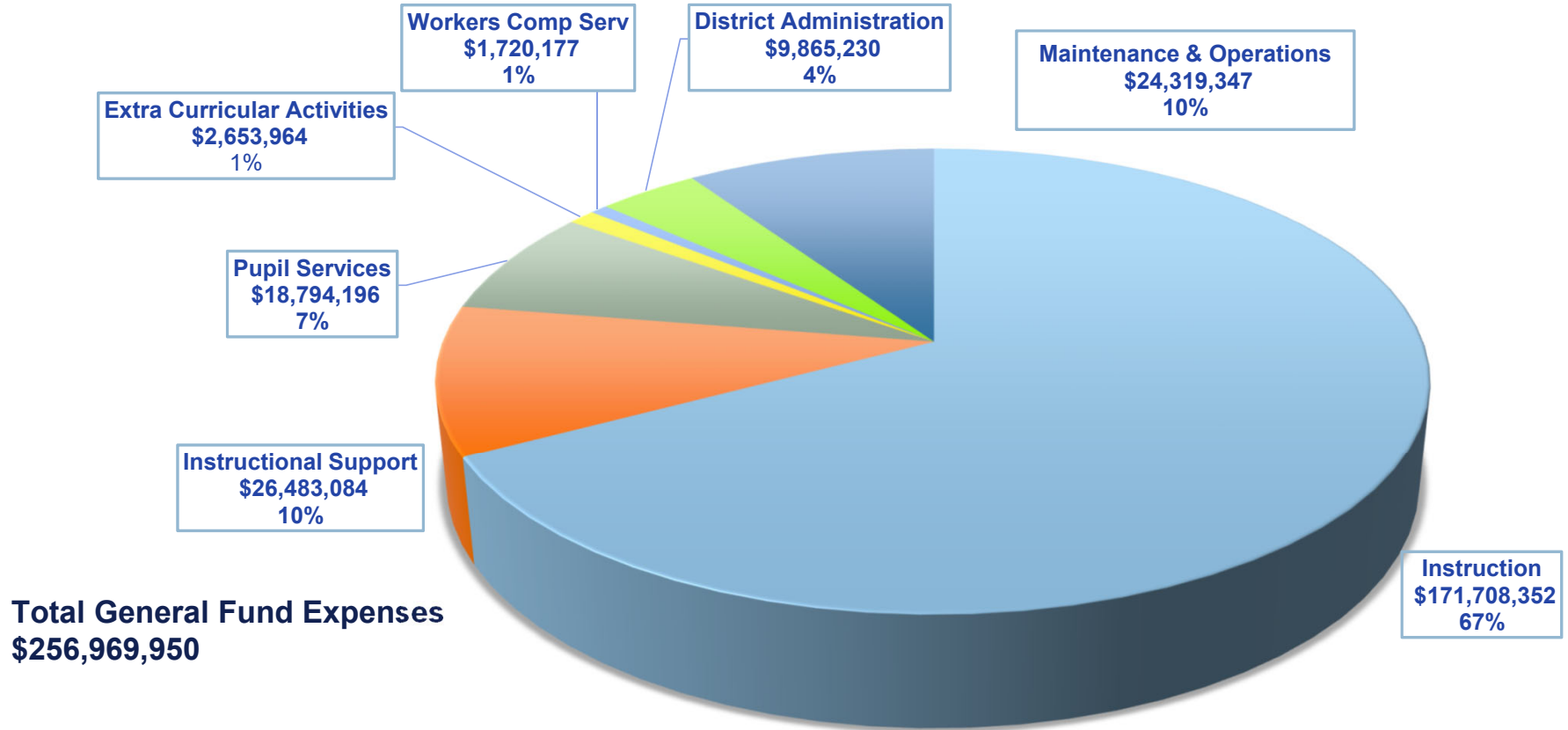
**Total Budgeted Position Costs**  
**\$134,951,694**

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# 2021/22 Proposed Budget

## General Fund Expenses by Activity

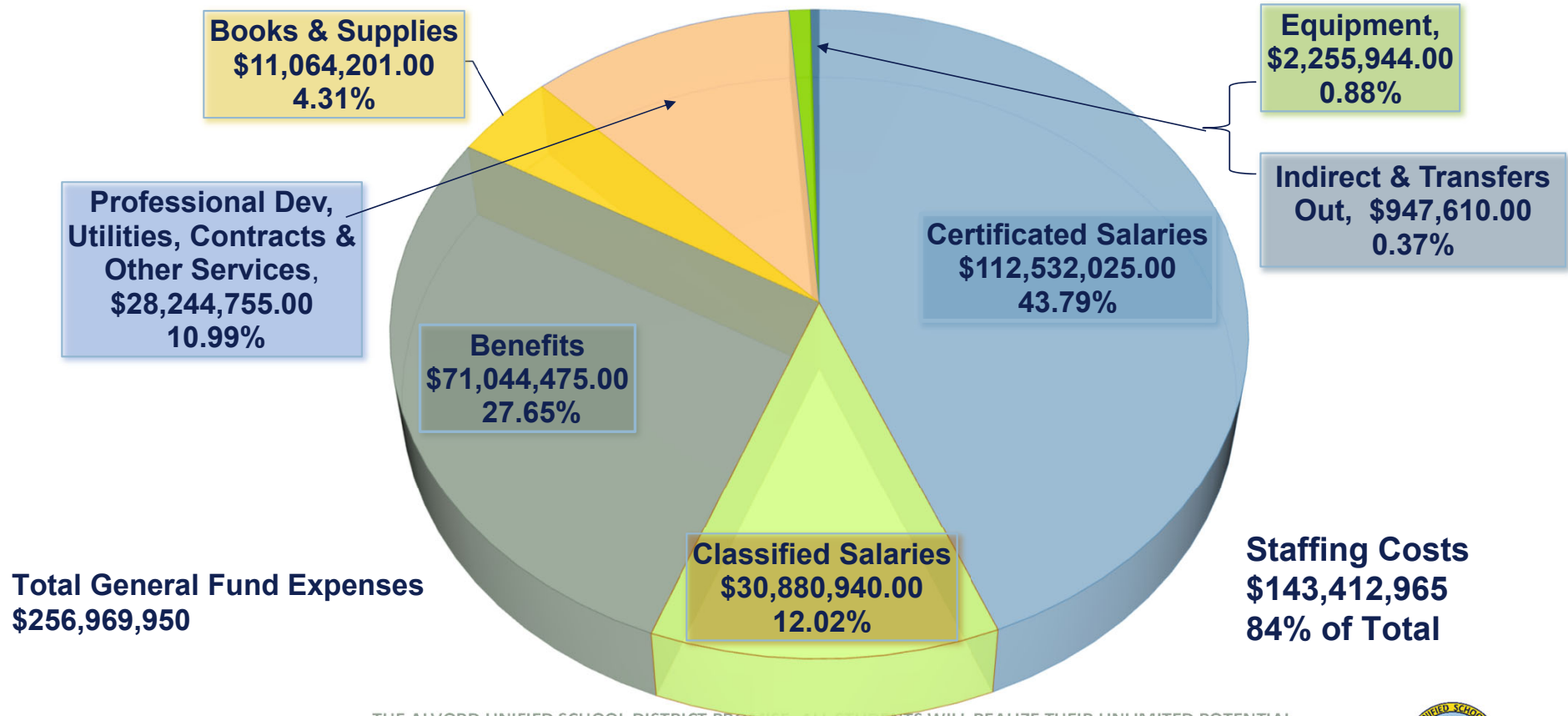


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# 2021/22 Proposed Budget

## General Fund Expenses



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## 2021/22 Proposed Budget General Fund Beginning & Ending Fund Balances

	2020/21 Estimated Actuals	2021/22 Proposed Budget	Change
+ Revenues	\$266,999,737	\$248,899,633	<b>-\$ 18,100,104</b>
- Expenses	<u>\$256,169,438</u>	<u>\$256,969,950</u>	<u>\$ 800,511</u>
Change in Fund Balance	\$10,830,299	<b>-\$8,070,317</b>	<b>-\$18,900,615</b>
Beginning Balance	\$23,533,881	\$34,364,180	\$10,833,298
<b>Ending Fund Balance</b>	<b>\$34,364,179</b>	<b>\$26,293,863</b>	<b>-\$8,070,316</b>
<b>Required Reserve</b>	<b>\$7,700,000</b>	<b>\$7,710,000</b>	<b>\$ 10,000</b>



## 2021/22 Proposed Budget Ending Fund Balance Breakdown

	2020/21 Estimated Actuals	2021/22 Proposed Budget	Change
<b>Ending Fund Balance</b>	<b>\$34,364,179</b>	<b>\$26,293,863</b>	<b>-\$8,070,316</b>
Revolving Cash Acct	\$ 45,000	\$ 45,000	\$ - 0 -
Restricted General Fund	\$10,740,859	\$5,489,628	-\$5,251,229
Assigned - Donations	\$ 231,761	\$ 197,261	-\$ 34,500
Assigned - Textbooks	\$ 1,893,125	\$ 2,849,566	\$ 956,441
Assigned – Deficit Spending	\$13,753,434	\$10,002,408	-\$3,751,026
<b>Required Reserve</b>	<b>\$7,700,000</b>	<b>\$7,710,000</b>	<b>\$ 10,000</b>



## Multi-Year Projections Considerations 2022/23 & 2023/24

### Data, Criteria, Trends & Negotiated items

- COLA for Student Attendance (LCFF)
  - 2.48% 2022/23 and 3.11% 2023/24
- Enrollment & ADA changes
- LCFF Unduplicated Pupil Count & Unduplicated Pupil %
  - 3-year rolling average
- Staffing Changes based on projected enrollment
- Automatic Salary Step & Column
- Changes to LCAP budget allocation – changes in student enrollment & attendance

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## Multi-Year Projections Considerations 2022/23 & 2023/24

### Other expected items

- Minimum Wage Increases
- SERP – last payment 2022/23
- Employer Salary Rate Changes
  - Certificated 22.70% to 23.70%
  - Classified 34.89% to 36.90% to 37.90%
- Reduction of One-Time Revenues & Expenses
- Removal of Carryovers from 2021/22
- Increases to Utilities, Health Insurance Costs, Property Liability Insurance

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# Multi-Year Projections General Fund Revenues

	Proposed Budget 2021/22	Projections 2022/23	Projections 2023/24
LCFF Sources*	\$201.9 M	\$199.8 M	\$202.4 M
Federal	\$11.7 M	\$10.9 M	\$10.9 M
State	\$30.8 M	\$23.6 M	\$23.6 M
Local	\$4.5 M	\$4.5 M	\$4.5 M
<b>Total Revenue</b>	<b>\$248.9 M</b>	<b>\$238.8 M</b>	<b>\$241.4 M</b>

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# Multi-Year Projections

## General Fund Expenses

	Proposed 2021/22	Projections 2022/23	Projections 2023/24
Staffing	\$214.5 M	\$214.5 M	\$211.3 M
Books & Supplies	\$11.1 M	\$11.0 M	\$5.0 M
Prof. Dev, Utilities, Contracts, etc.	\$28.2 M	\$28.2 M	\$23.9 M
Equipment	\$2.3 M	\$2.3 M	\$2.3 M
Debt/Tuition/Indirect	-\$ 62.4 K	-\$ 62.4 K	-\$ 62.4 K
Transfers Out	\$1.0 M	\$1.0 M	\$1.0 M
<b>Total Expenses</b>	<b>\$257.0 M</b>	<b>\$ 246.5 M</b>	<b>\$242.6 M</b>

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## Multi-Year Projections

### General Fund Beginning & Ending Fund Balances

	Proposed 2021/22	Projections 2022/23	Projections 2023/24
+ Revenues	\$ 248.9 M	\$ 238.8 M	\$ 241.4 M
- Expenses	<u>\$ 257.0 M</u>	<u>\$ 246.5 M</u>	<u>\$ 242.6 M</u>
Change in Fund Balance	<b>-\$ 8.0 M</b>	<b>-\$ 7.7 M</b>	<b>-\$ 1.2 M</b>
Beginning Balance	\$ 34.4 M	\$ 26.3 M	\$ 18.6 M
<b>Ending Fund Balance</b>	<b>\$ 26.3 M</b>	<b>\$ 18.6 M</b>	<b>\$ 117.4 M</b>
<b>Required Reserve</b>	<b>\$ 7.71 M</b>	<b>\$ 7.42 M</b>	<b>\$ 7.46 M</b>



## Multi-Year Projections Ending Fund Balance Breakdown

	Proposed 2021/22	Projections 2022/23	Projections 2023/24
<b>Ending Fund Balance</b>	<b>\$ 26.3 M</b>	<b>\$ 18.6 M</b>	<b>\$ 17.4 M</b>
Revolving Cash Acct	\$ 45.0 K	\$ 45.0 K	\$ 45.0 K
Restricted General Fund	\$ 5.49 M	\$ 4.78 M	\$ 4.91 M
Assigned - Donations	\$ 197.2 K	\$ 163.8 K	\$ 163.8 K
Assigned - Textbooks	\$ 2.85 M	\$ 3.55 M	\$3.55 M
Assigned – Deficit Spending	\$10.0 M	\$ 2.64 M	\$ 1.27 M
<b>Required Reserve</b>	<b>\$7.71 M</b>	<b>\$7.42 M</b>	<b>\$7.46 M</b>



## Ending Balances All Other District Funds

Fund	Estimated Actuals	Adopted Budget	Change
Adult Education	\$226,770	\$226,770	\$0
Child Nutrition Svcs	\$1,866,467	\$1,871,508	\$5,041
Deferred Maintenance	\$453,763	\$468,394	\$14,631
Building	\$1,268,370	\$1,276,370	\$8,000
Capital Facilities	\$1,080,931	\$1,080,931	\$0
County School Facilities	\$1,783,490	\$1,783,490	\$0

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# Ending Balances All Other District Funds

Fund	Estimated Actuals	Adopted Budget	Change
Reserve for Capital Projects	\$5,226,167	\$5,555,113	\$328,946
Worker's Compensation Self-Insurance	\$1,155,651	\$974,179	(\$181,473)
Certificated Employee Group Self-Insurance	\$6,125,931	\$6,786,903	\$660,972
Classified Employee Group Insurance Reserve	\$404,514	\$406,982	\$2,468
Alvord Educational Foundation	\$195,651	\$224,801	\$29,150
<b>Total of All District Funds</b>	<b>\$19,787,705</b>	<b>\$20,655,441</b>	<b>\$867,736</b>

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# 45 Day Update

## Impact of State Budget Adoption June 2021

- Super Cola – additional 1% to LCFF revenues
- Adjustment to Supplemental % in LCFF calculation
  - 50% to 65% - additional \$\$ directed to targeted students
- CalPERS Rate – slight reduction
  - 23.00% now 22.91%
- CalSTRS Rate – 1% increase
  - 15.92% now 16.92%
- Unemployment Rate – proposed relief
  - Normally .05% - this year 1.23%

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# 2021/22 Proposed Budget Next Steps

- **June 17, 2021** Board Action – Adopt 2021/22 Budget
- **August 2021** 45-Day Update – August Board Meeting
- **October 2021** First Interim Budget Workshop
- **December 2021** Board Action – 2021/22 First Interim Report
- **January 2022** Governor's 2022/23 Budget Proposal
- **February 2022** Start 2022/23 Budget Development

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# 2021/22 Proposed Budget Recommendation

- Staff recommends adoption of 2021/22 Proposed Budget
- Submission to Riverside County Office of Education for review and approval
  - Due back from RCOE by August 15, 2021

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# Questions?

