



# Alvord Unified School District

Our Promise: All students will realize their unlimited potential.

## Budget Workshop Building the Budget for 2021/22



### Board of Education Presentation June 16, 2021

Presented by Business Services

Budget Team



# Your Budget Team



Charlene Edivan  
Kathy Edgar

Darsie White  
Michelle Liu

Pauline Kawahara  
Administrative Assistant & CBO  
Protector



Brett Heinbuch  
Interim Director of Fiscal Services  
– Kryptonite doesn't scare him!

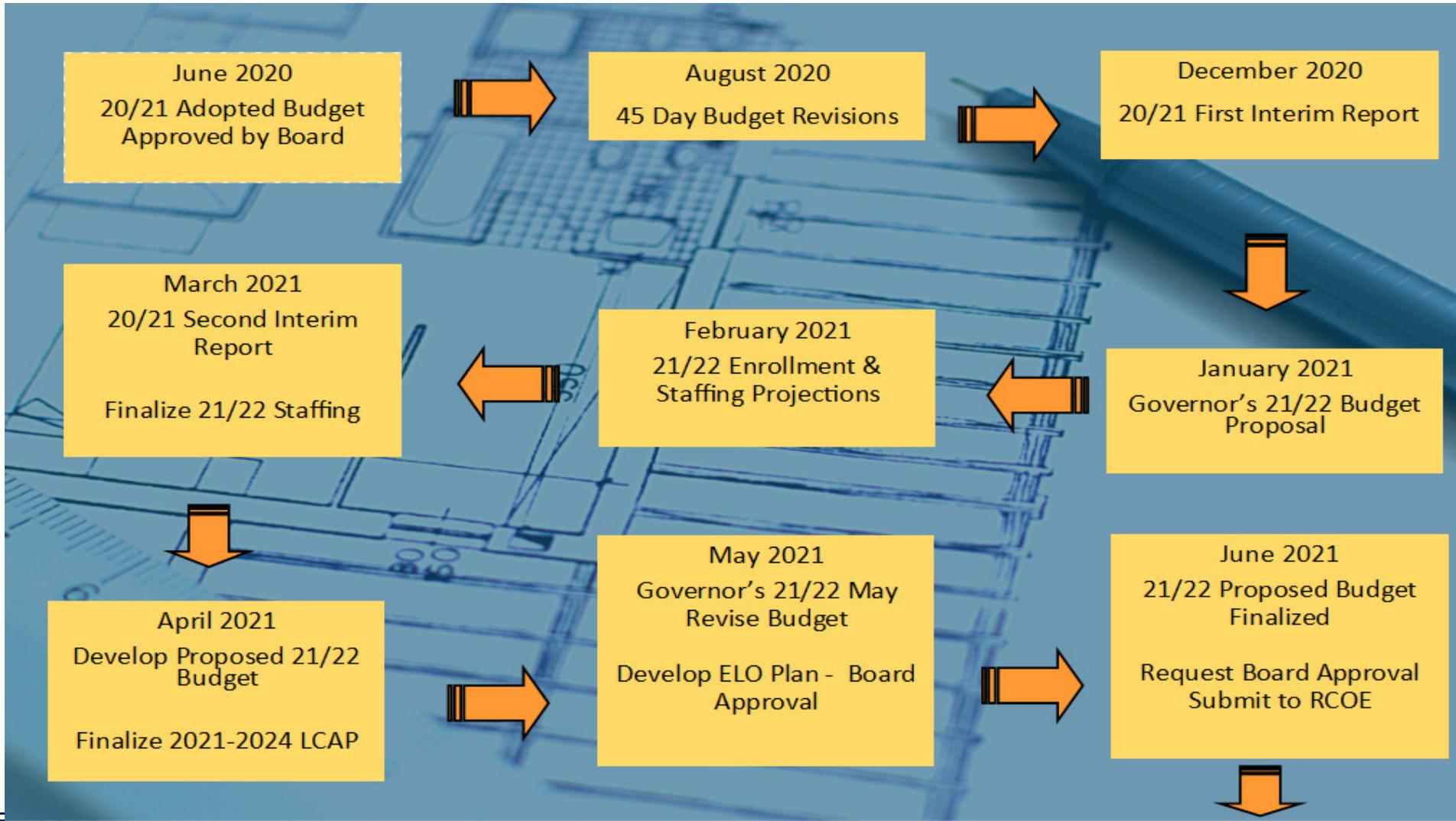
# Proposed Budget Timeline

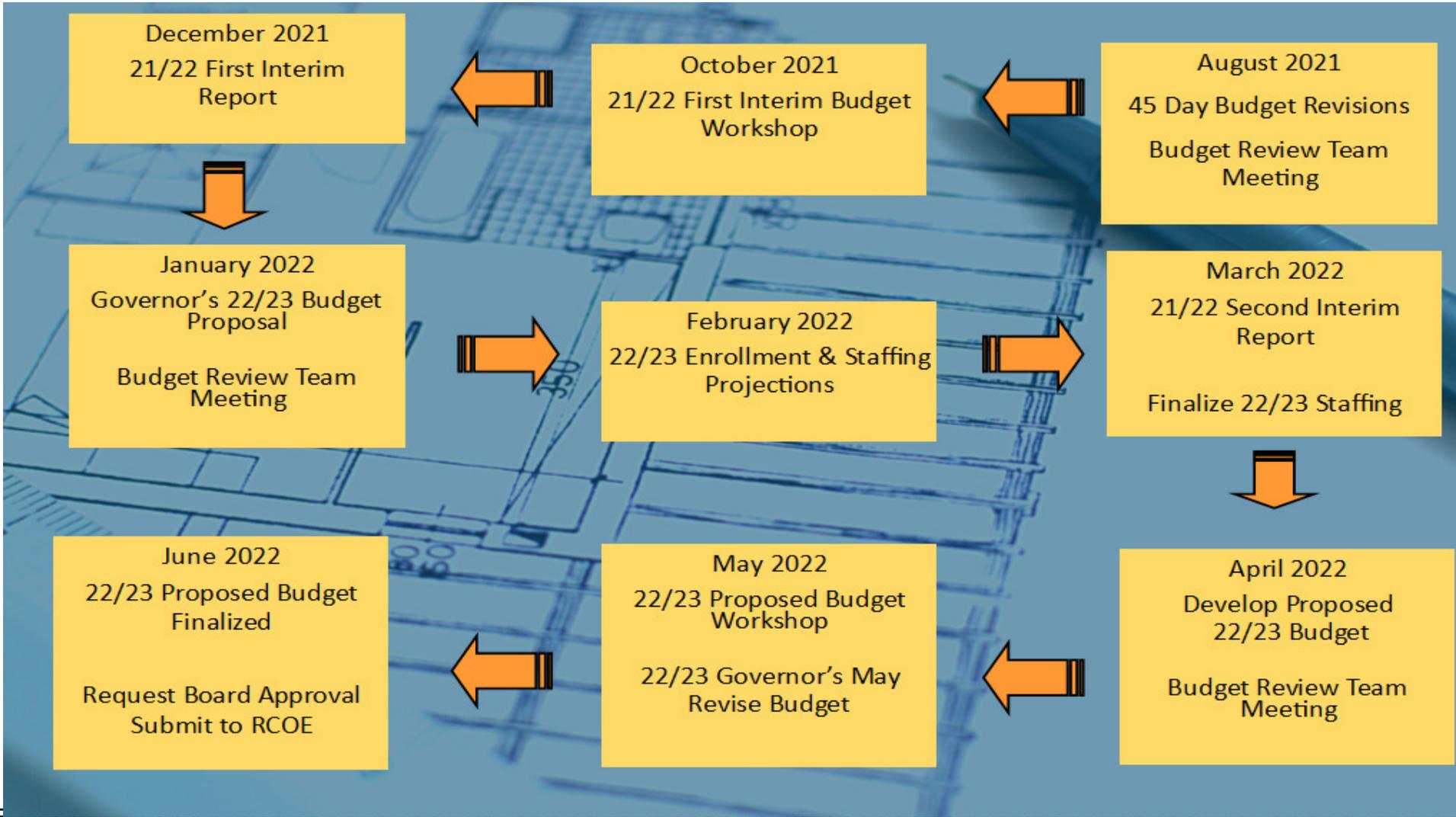
1. Adopt 2021/22 Budget by July 1<sup>st</sup>
2. Included:
  - 2020/21 Estimated Actuals
  - 2021/22 Proposed Budget
  - General Fund Multi-Year Projections 2022/23 & 2023/24
  - General Fund Cashflow 2021/22 & 2022/23
  - Criteria & Standards
- 45-Day Update – August 2021
  - Updates from state budget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



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# Budget Review Team

## Team Members

- Business/Fiscal (2) – Presenters
- Human Resources (2) – Facilitators
- Board Members (2)
- Certificated Employee Group (2)
- Classified Employee Group (2)
- Management (2)

## Items to Review

- Staffing Costs & Assumptions for each group
- LCAP Plan budget allocations
- Site & Department budget allocations
- Restricted Programs – revenues & expenses
- LCFF – enrollment, ADA, revenue calculations
- Other Revenues & one-time dollars
- Other Funds – budgeted plans

## Proposed Meetings

- August 2021 – initial two-day meeting
- January & April – after Interim Budgets

- May Budget Workshop
- As needed



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# Budget = Educational Plan in dollars! It's all about the kids!



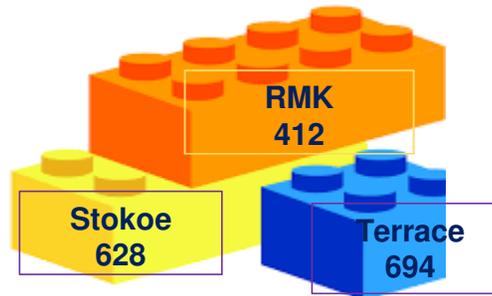
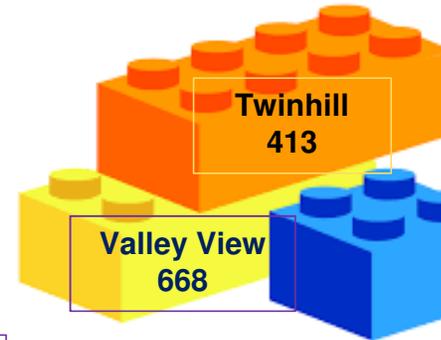
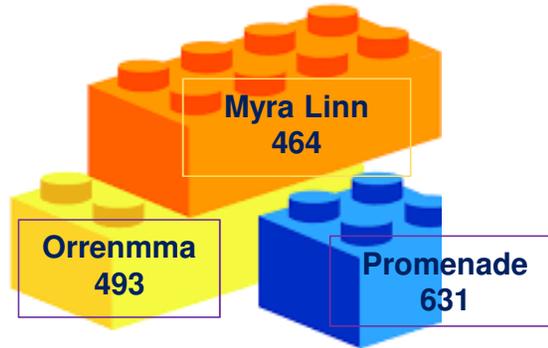
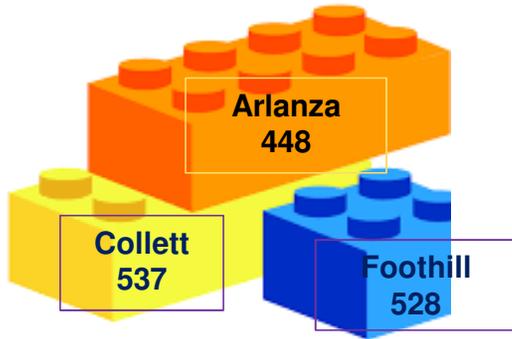
# CBEDS & Enrollment Projections



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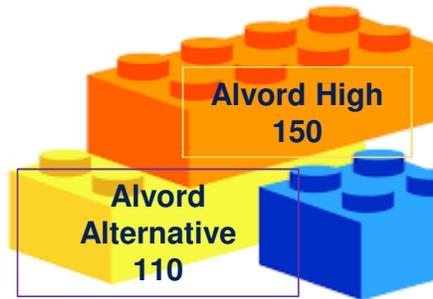
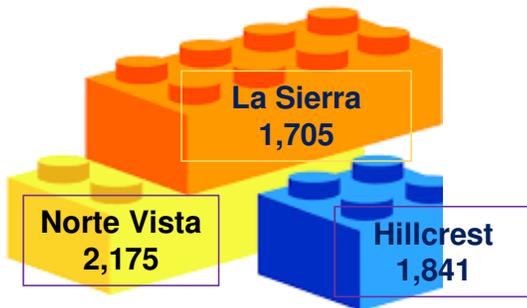
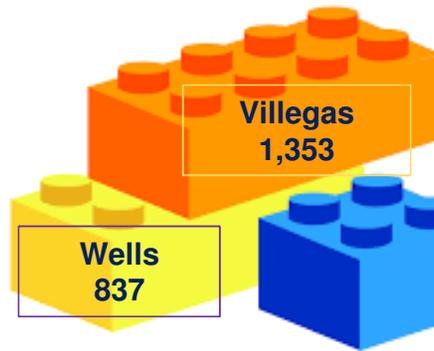
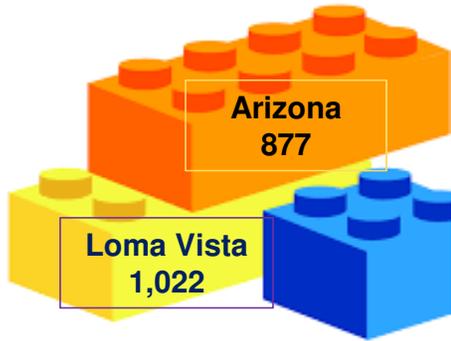
# Projected Enrollment by Elementary School



**TOTAL 2021/22 ELEMENTARY ENROLLMENT = 7,668**



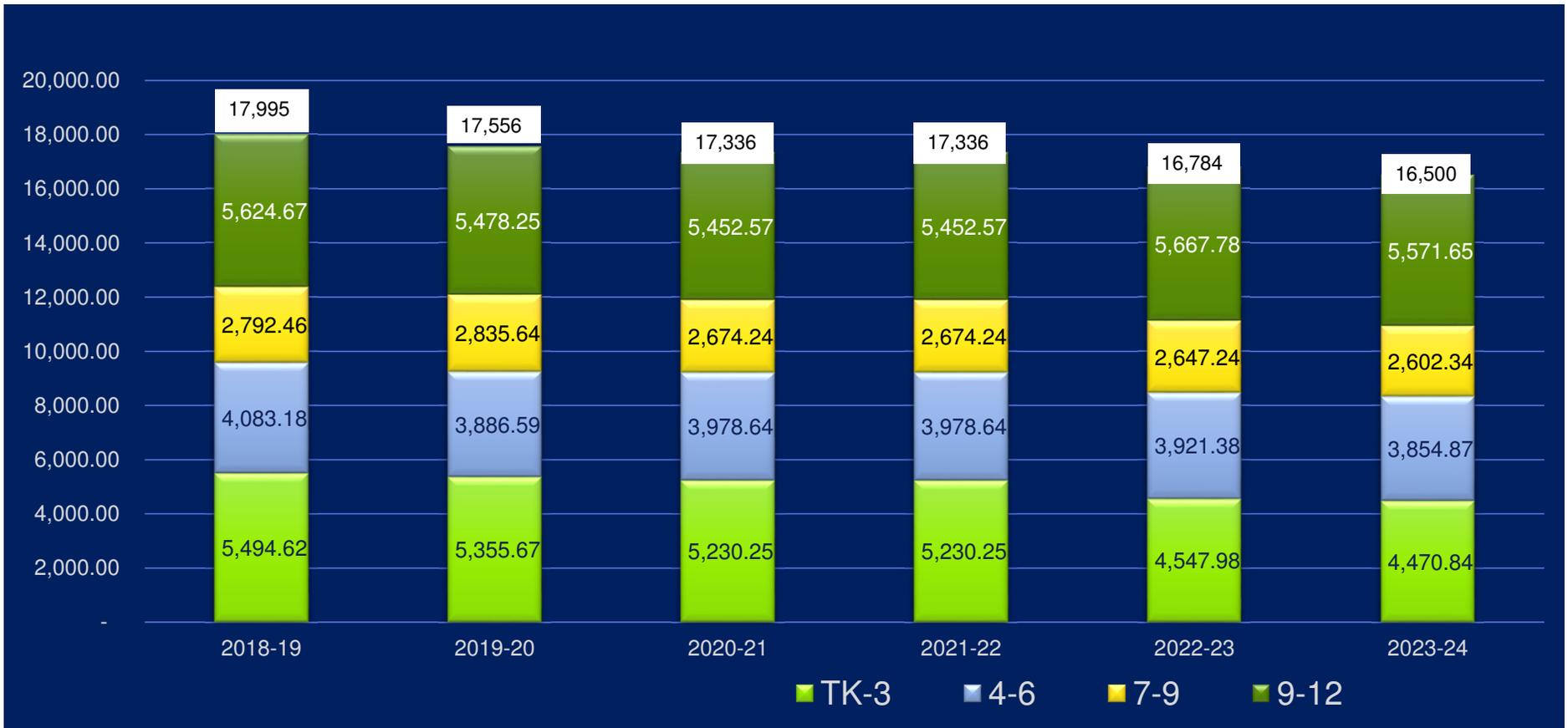
# Projected Enrollment by Secondary School



**TOTAL 2021/22 SECONDARY ENROLLMENT = 10,070**  
**MIDDLE = 4,089**  
**HIGH SCHOOL = 5,981**



# P-2 Average Daily Attendance (ADA)



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# 2021/22 Proposed Budget General Fund Revenues

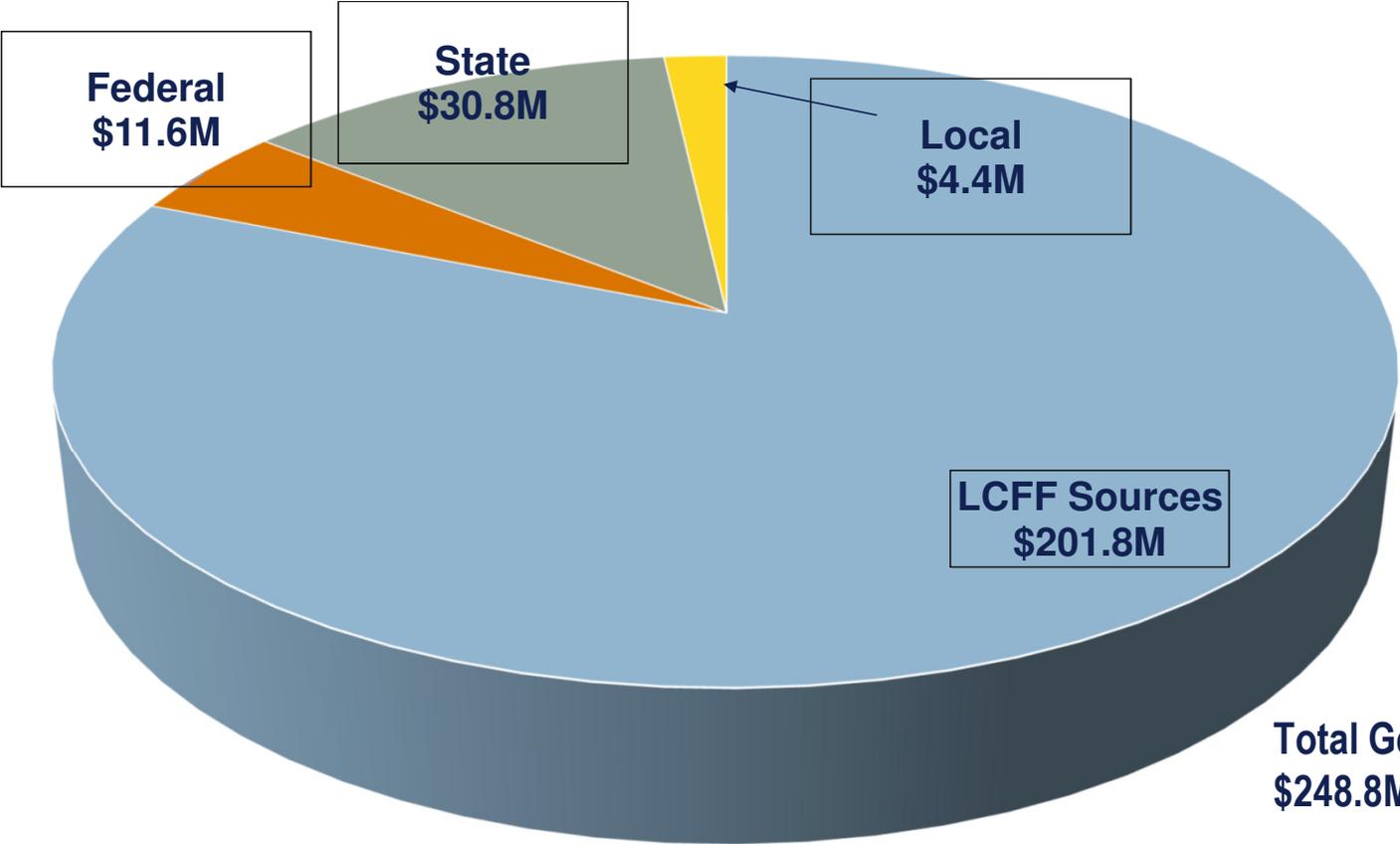
|                                   | 2020/21<br>Estimated<br>Actuals | 2021/22<br>Proposed<br>Budget | Change               | % Change      |
|-----------------------------------|---------------------------------|-------------------------------|----------------------|---------------|
| LCFF Sources*                     | \$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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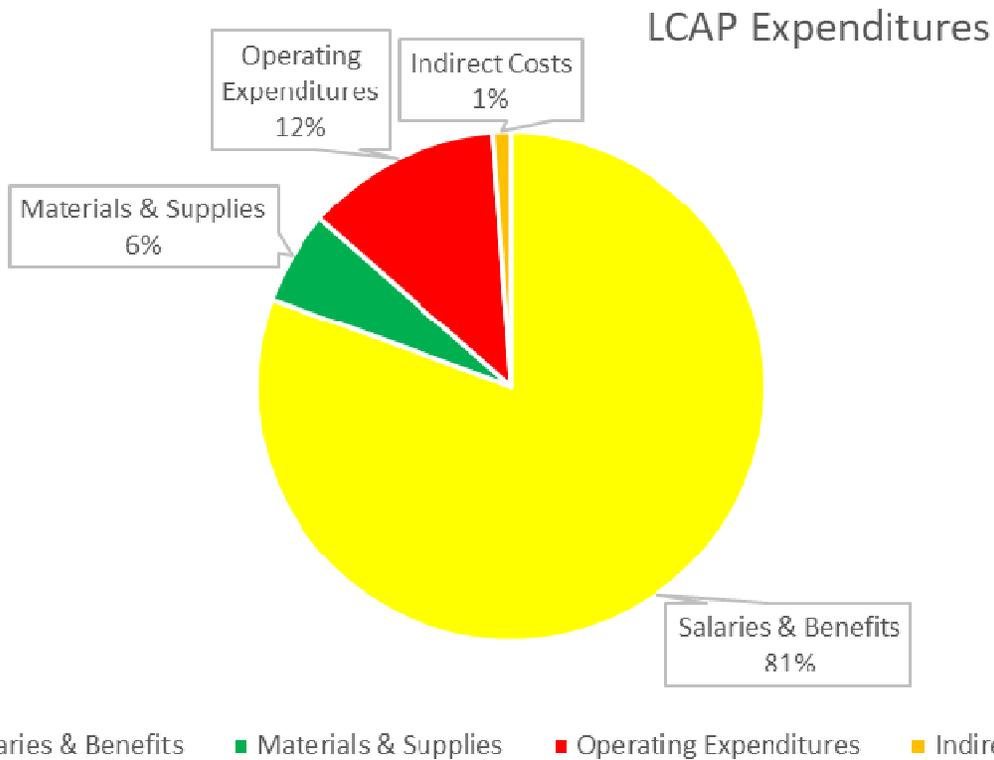
# LCFF (Local Control Funding Formula)

|   | 2020/21                 | 2021/22                 | 2022/23                 | 2023/24                 |
|---|-------------------------|-------------------------|-------------------------|-------------------------|
| Cost of Living Adj - COLA               | 0%<br>Unfunded 2.31%    | 1.70%<br>Funded 2.31%   | 2.48%                   | 3.11%                   |
| Enrollment                              | 17,678<br>160 COE       | 17,687<br>160 COE       | 17,387<br>160 COE       | 17,087<br>160 COE       |
| Unduplicated                            | 13,783<br>91 COE        | 13,757<br>91 COE        | 13,491<br>91 COE        | 13,225<br>91 COE        |
| Unduplicated %                          | 77.78%<br>79.65% 3-year | 77.59%<br>78.52% 3-year | 77.40%<br>77.59% 3-year | 77.21%<br>77.40% 3-year |
| Student Attendance<br>(ADA Projections) | 17,354.97<br>155.62 COE | 16,802.65<br>155.62 COE | 16,517.97<br>155.62 COE | 16,233.29<br>155.62 COE |
| Funded Attendance –<br>Prior Year ADA   | 17,354.97<br>155.62 COE | 17,353.97<br>155.62 COE | 16,802.65<br>155.62 COE | 16,517.97<br>155.62 COE |
| Total LCFF Revenue                      | \$195,468,166           | \$202,044,990           | \$200,014,500           | \$202,532,235           |
| LCAP<br>Improved Services %             | \$42,628,027<br>28.25%  | \$43,108,857<br>27.46%  | \$41,873,751<br>26.81%  | \$42,240,048<br>26.68%  |

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# Educational Programs - LCAP



81% of the \$43M LCAP is salaries & benefits

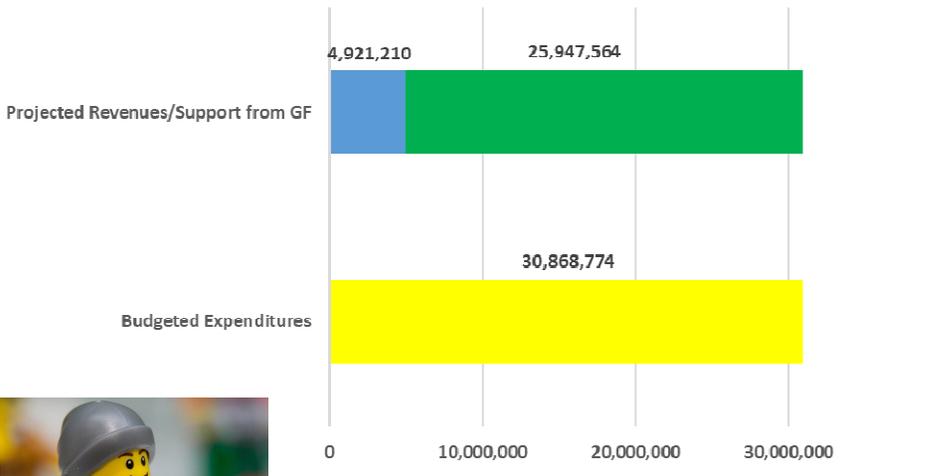
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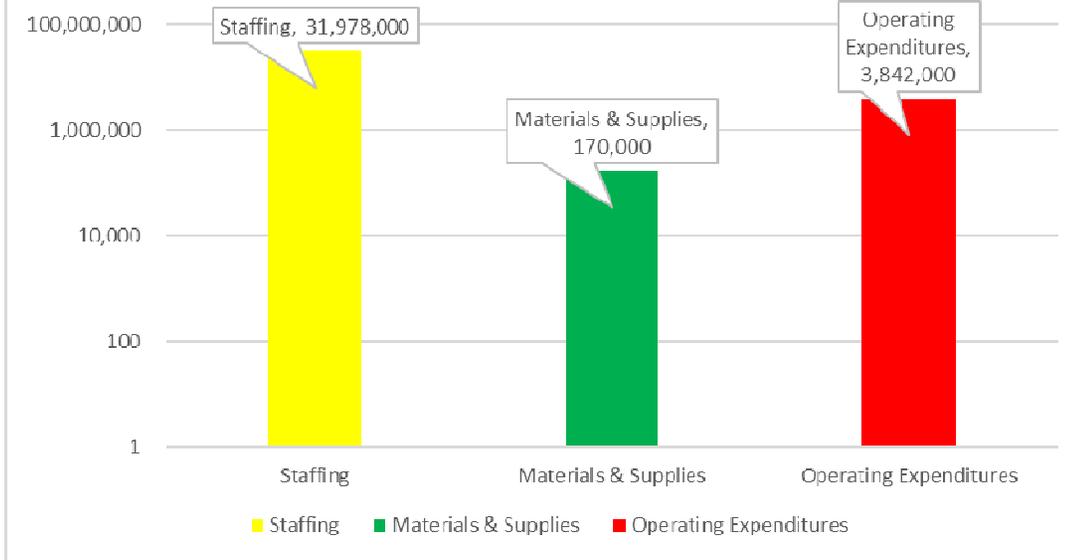
# Educational Programs – Special Education



2021-2022 AB 602 Projections



2021-2022 Special Education Budgeted Expenditures



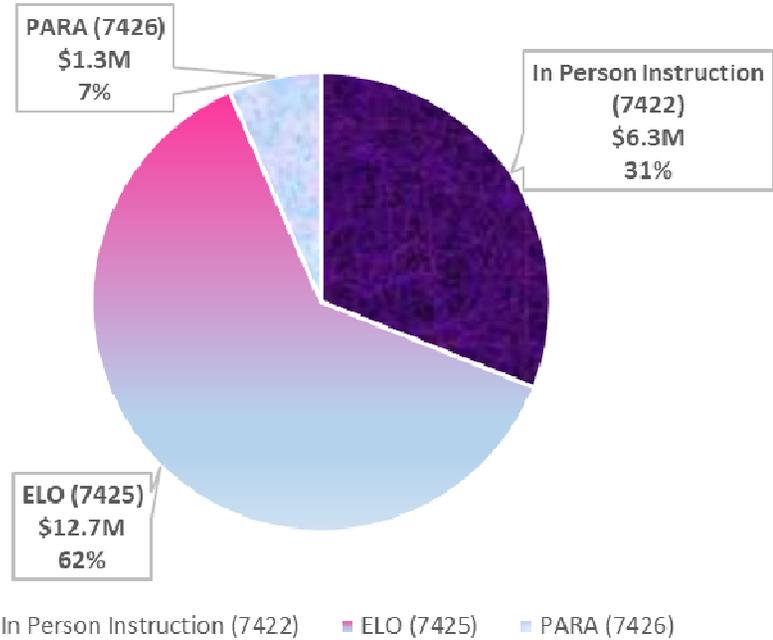
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# Special Funding Expanded Learning Opportunities (ELO) Grant



Revenues By Funding Source



## SEVEN PROGRAM AREAS

1. **Extended instructional learning time**
2. **Accelerating progress to close learning gaps thru learning supports**
3. **Integrated student supports - other barriers to learning**
4. **Community learning hubs - access to technology, high-speed internet, and other academic supports**
5. **Supports for credit deficient students to complete graduation, grade promotion, and to increase or improve college eligibility**
6. **Additional academic services for students**
7. **Training for school staff on strategies to engage students and families in addressing students' social-emotional health and academic needs**

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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 – 19/20 & 20/21

- 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<br>Estimated<br>Actuals | 2021/22<br>Proposed<br>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,<br>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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# Staffing by Educational Activity

## Instructional

Direct Instruction – teachers & aides

## Pupil Services

Counseling, Child Nutrition, Health, Psychologist

## Instructional Support

Site Administration, Library, Instr. Technology

## Maintenance & Operations

Custodial, Grounds, Maintenance

## District Administration

Human Resources, Facilities, Business, Warehouse



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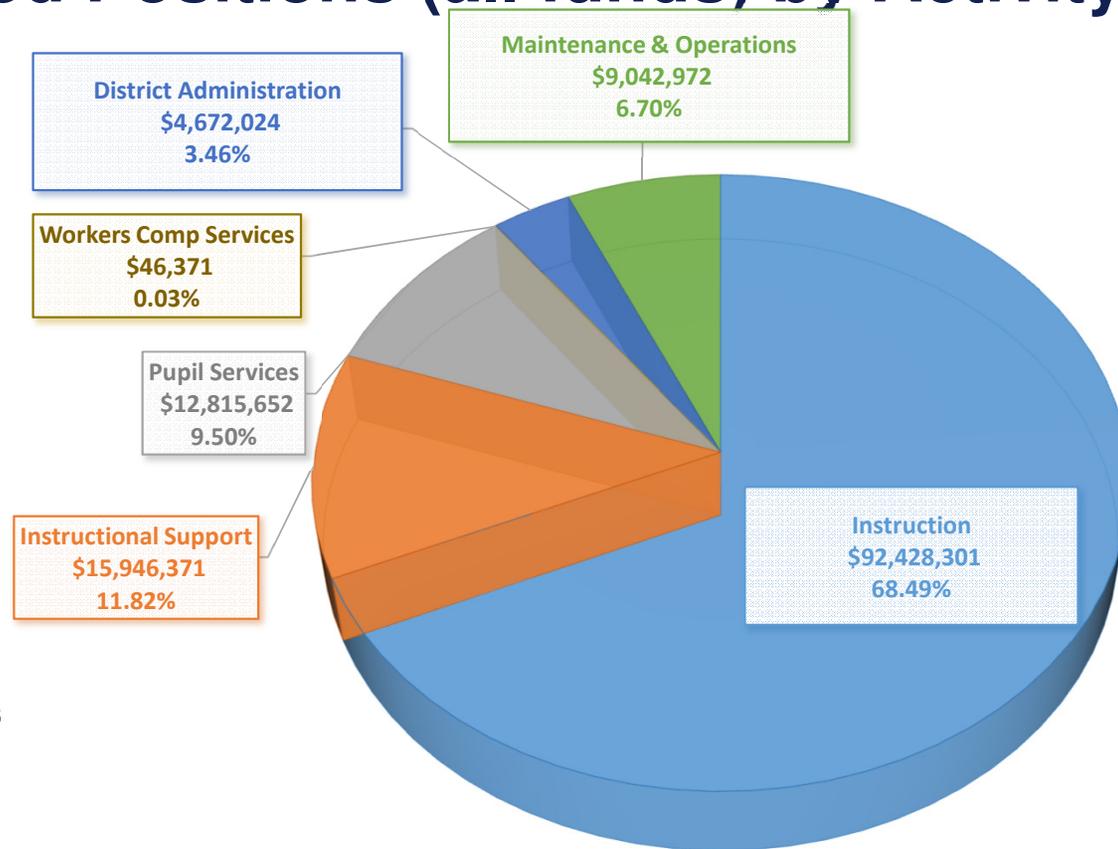
## “Fixed Costs” related to Staffing - % of Salaries

|   | 2020/21   | 2021/22                                      | Costs    |
|---|---|--|----------|
| STRS - Certificated   | 16.15%  | 16.92%                                       | \$17.7 M |
| PERS - Classified   | 20.70%  | 22.92%                                       | \$7.4 M  |
| Social Security   | 6.2% classified<br>1.45% Cert & Class           | 6.2% classified<br>1.45% Cert & Class        | \$4.3 M  |
| Unemployment<br>Worker Comp<br>OPEB (retiree)                     | .05%<br>2.197%<br>1.243%                        | 1.23%<br>2.20%<br>.9%                        | \$6.4 M  |
| Certificated  | 21.09%  | 22.70%                                       | \$42.8 M |
| Classified  | 31.84%  | 34.90%                                       | \$19.3 M |
| Health Benefits<br>(medical, dental, vision, life,<br>disability) | \$14,434<br>Certificated<br>\$13,731 Classified | \$14,434 Certificated<br>\$14,455 Classified | \$23.3 M |
| STRS On Behalf  | \$10.4 M  | \$10.9 M                                     |          |



# 2021/22 Proposed Budget

## Budgeted Positions (all funds) by Activity

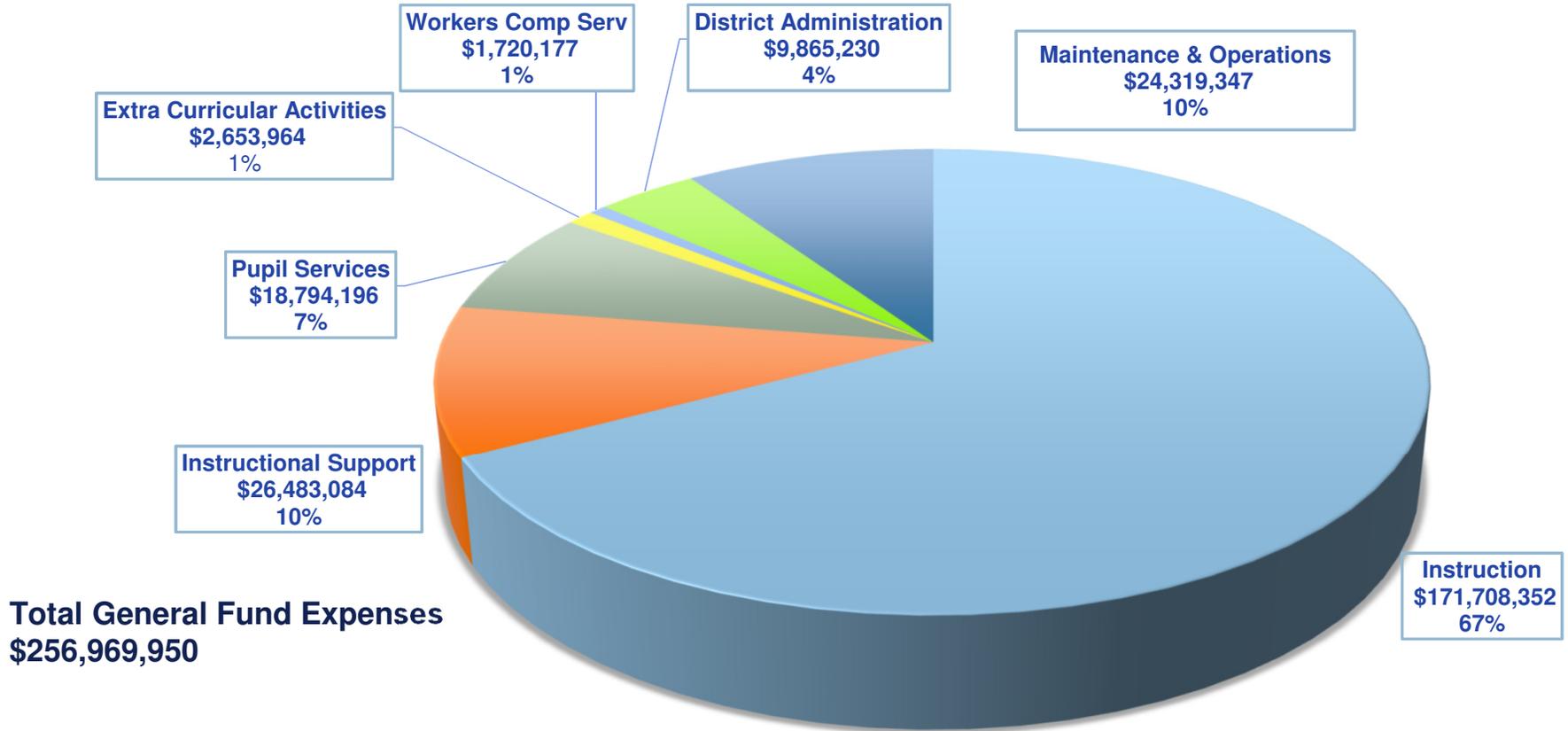


**Total Budgeted Position Costs**  
**\$134,951,694**

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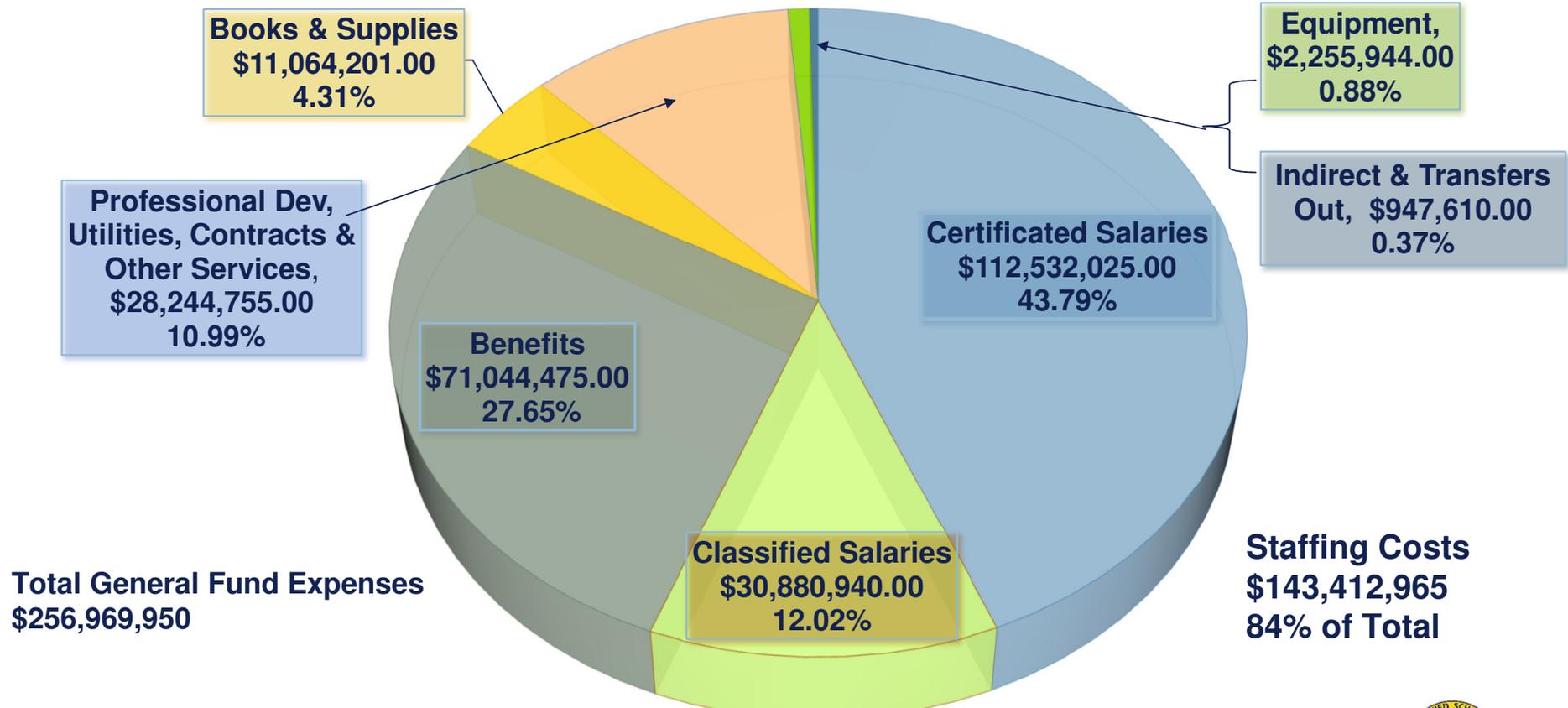
# 2021/22 Proposed Budget General Fund Expenses by Activity



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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           | -\$ 18,100,104      |
| - Expenses                 | <u>\$256,169,438</u>      | <u>\$256,969,950</u>    | <u>\$ 800,511</u>   |
| Change in Fund Balance     | \$10,830,299              | -\$8,070,317            | -\$18,900,615       |
| 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> |
| <br>                       |                           |                         |                     |
| <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<br>Budget 2021/22 | Projections<br>2022/23 | Projections<br>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>       |

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

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# Multi-Year Projections General Fund Expenses

|                                       | Proposed<br>2021/22 | Projections<br>2022/23 | Projections<br>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                        | 2020/21<br>Estimated<br>Actuals | 2021/22<br>Proposed<br>Budget | Change   |
|-----------------------------|---------------------------------|-------------------------------|----------|
| Adult Education             | \$226,770                       | \$226,770                     | \$0      |
| Child Nutrition<br>Svcs     | \$1,866,467                     | \$1,871,508                   | \$5,041  |
| Deferred<br>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<br>Facilities | \$1,783,490                     | \$1,783,490                   | \$0      |

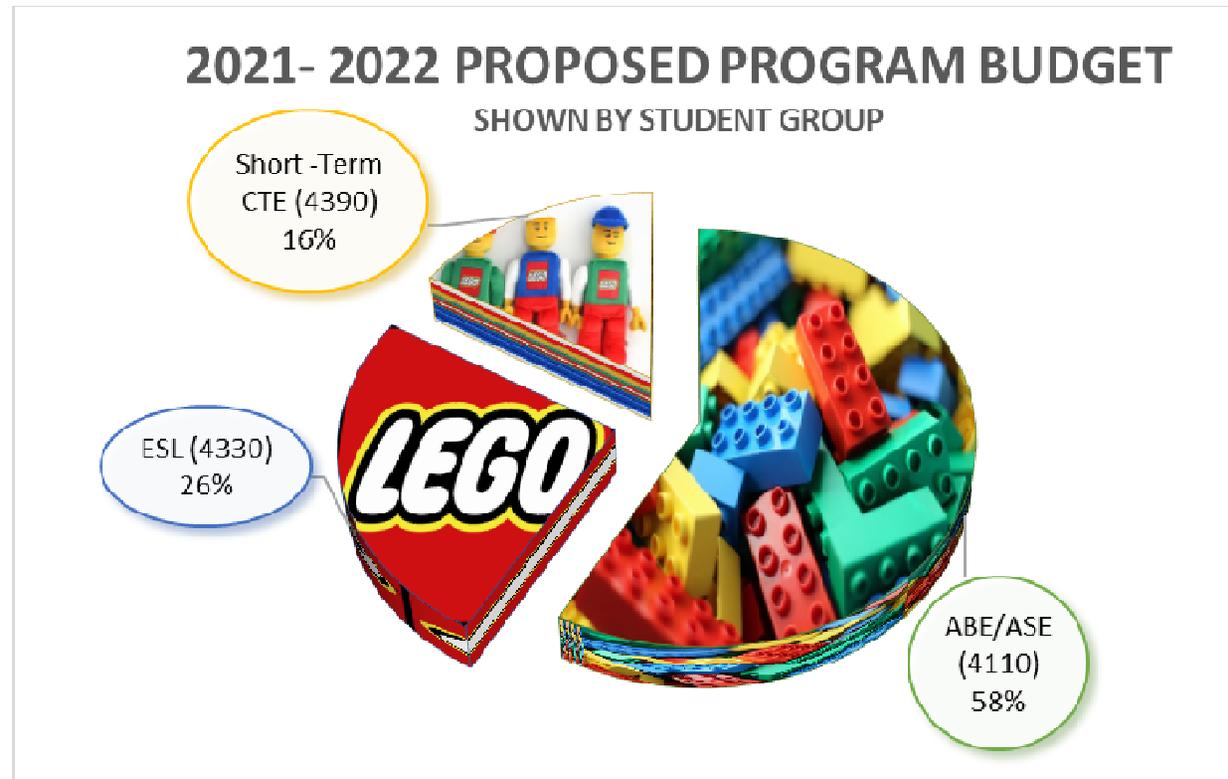




## EDUCATIONAL PROGRAM ALLOCATIONS

Staffing \$321,500  
Books & Supplies \$57,375  
Contracts \$35,147  
Indirect Costs \$14,271  
**TOTAL \$428,321**

## Adult Education



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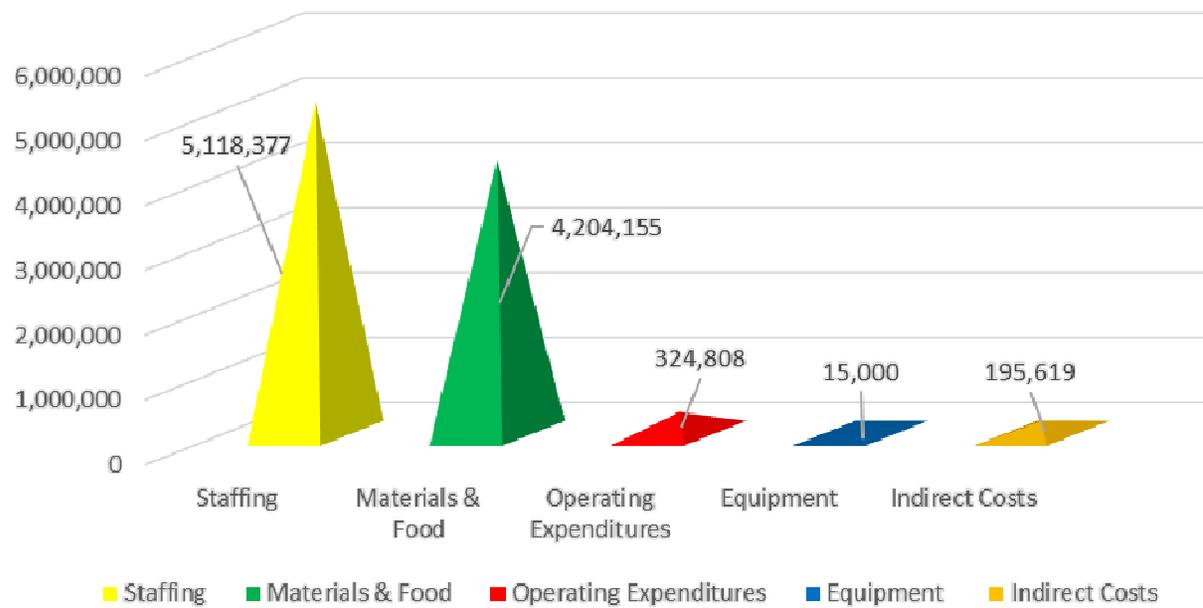


# Child Nutrition Services



**2021-2022 Program Revenues**  
 Federal Revenues: \$9,601,000  
 State Revenues: \$100,000  
 Local Revenues: \$162,000

Expenditures

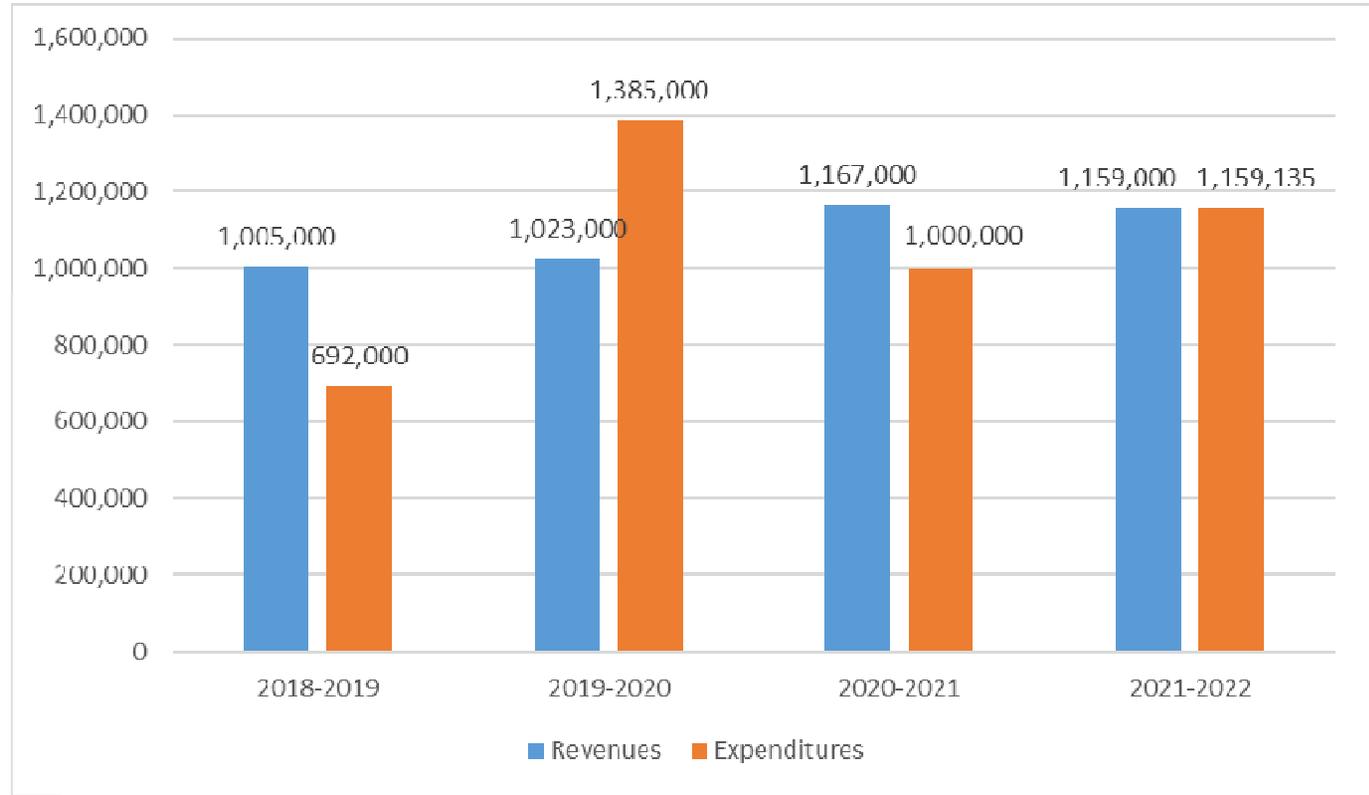


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# Deferred Maintenance

**Expenditures:**  
 Roofing  
 Plumbing  
 Landscaping  
 Emergency Repairs &  
 Maintenance



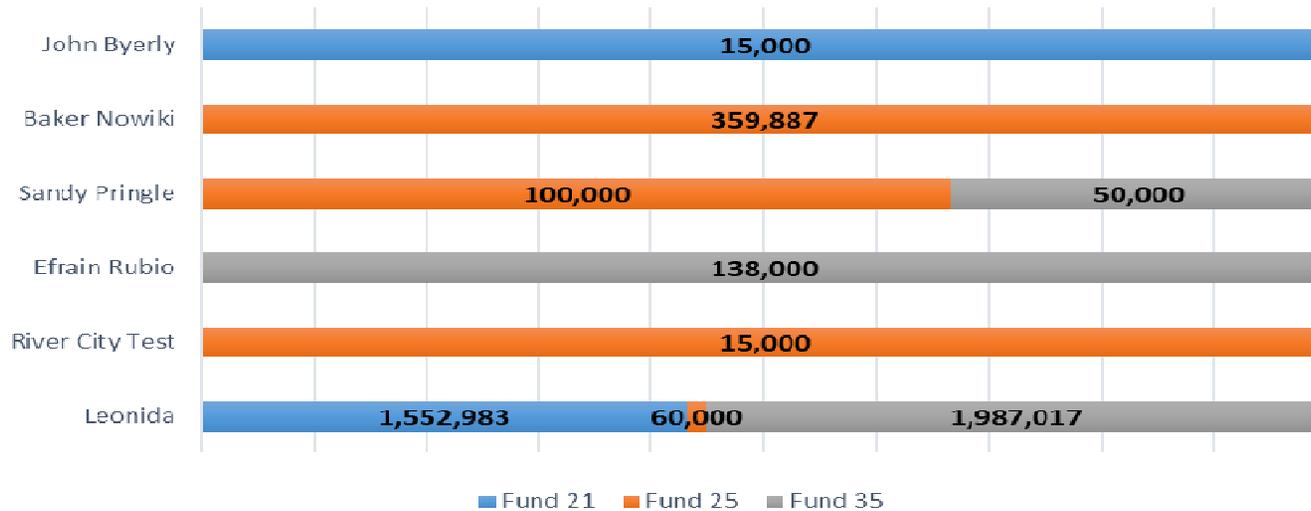
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# Building/Construction – Capital Projects Funds



## La Sierra Culinary \$4.3 M



POTENTIAL.



# Ending Balances All Other District Funds

| Fund  | 2020/21<br>Estimated<br>Actuals | 2021/22<br>Proposed<br>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> |

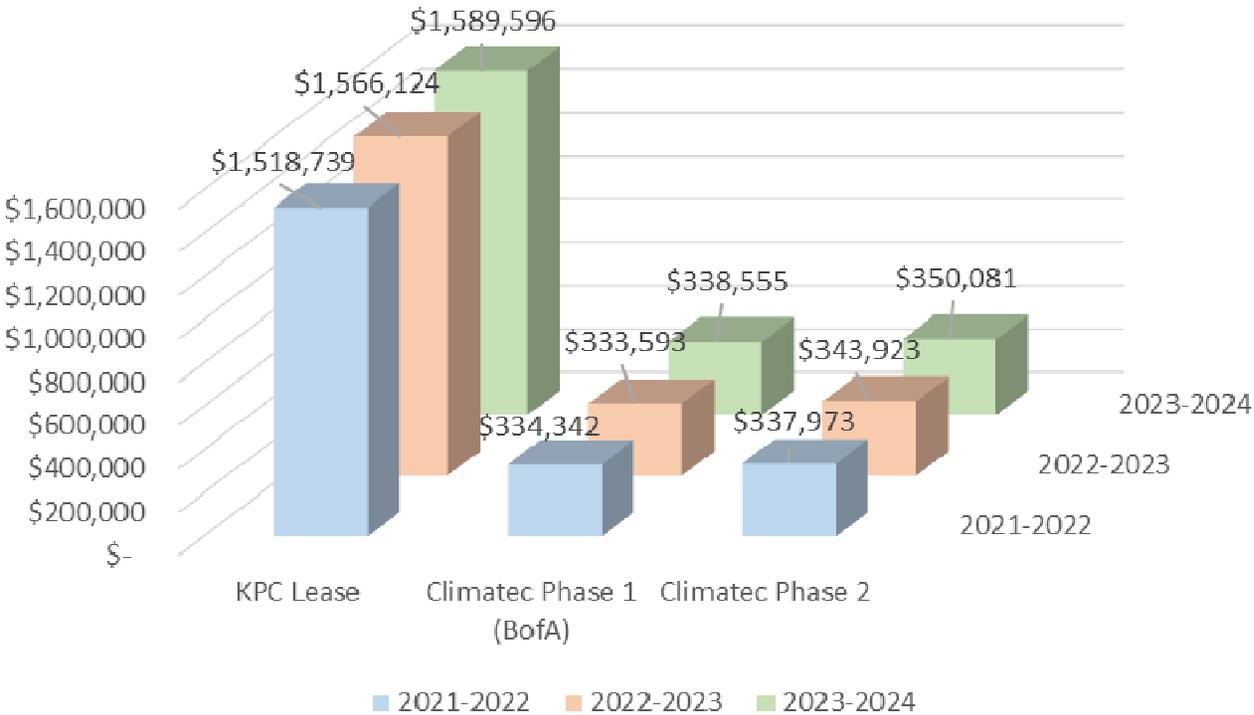
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# Reserve for Capital Projects



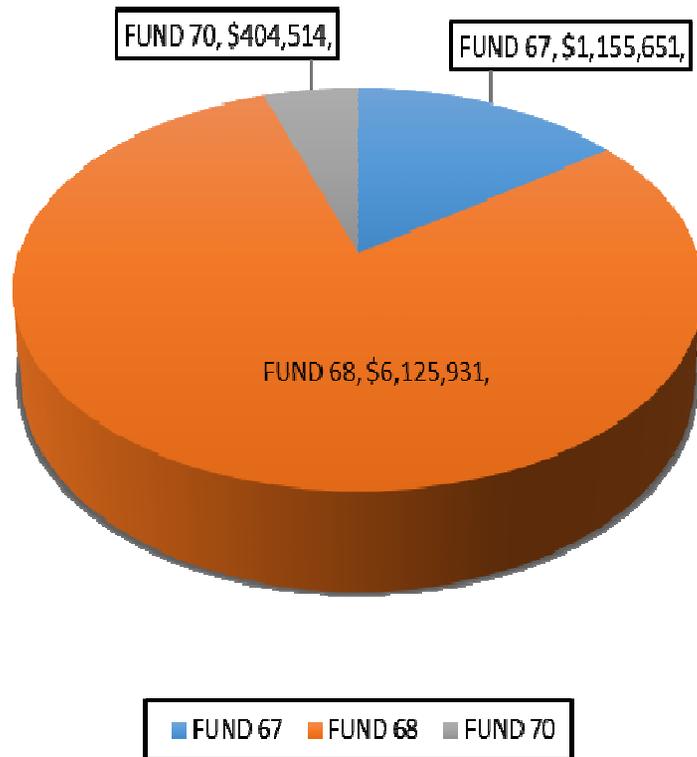
Long-Term Commitments



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# SELF-INSURANCE PROGRAMS BALANCES



## Three self-insurance programs

- 1 – Worker’s Compensation – run-out claims before July 2016 (fund 67)
- 2 – Certificated Non-Management Self-Insurance Programs (fund 68)
  - Medical Coverage
  - Dental Coverage
  - Vision Coverage
- 3 – Classified Non-Management Health Benefits Reserve (fund 70)

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# 45 Day Update

## Impact of State Budget Adoption June 2021

- Super Cola – additional 1% to LCFF revenues
- Adjustment to Supplemental/Concentration % in LCFF calculation
  - 50% to 65% - additional \$\$ directed to targeted students
  - 20% to 23.3% - 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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# 45 Day Update

## Impact of State Budget Adoption June 2021

| Category            | Budget | New Info | Change   |         |
|---------------------|--------|----------|----------|---------|
| STRS                | 15.92% | 16.92%   | \$1.8 M  | Expense |
| PERS                | 23.00% | 22.91%   | -\$25 k  | Expense |
| LCFF Super COLA +1% | 4.07%  | 5.07%    | \$1.96 M | Revenue |
| Concentration LCFF  | 50%    | 65%      |          | Revenue |
| Supplemental LCFF   | 20%    | 23.3%    |          | Revenue |

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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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# Alvord Unified School District

Our Promise: All students will realize their unlimited potential.

# Questions?

