



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

9 KPC Parkway | Corona, CA 92879
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www.alvordschools.org



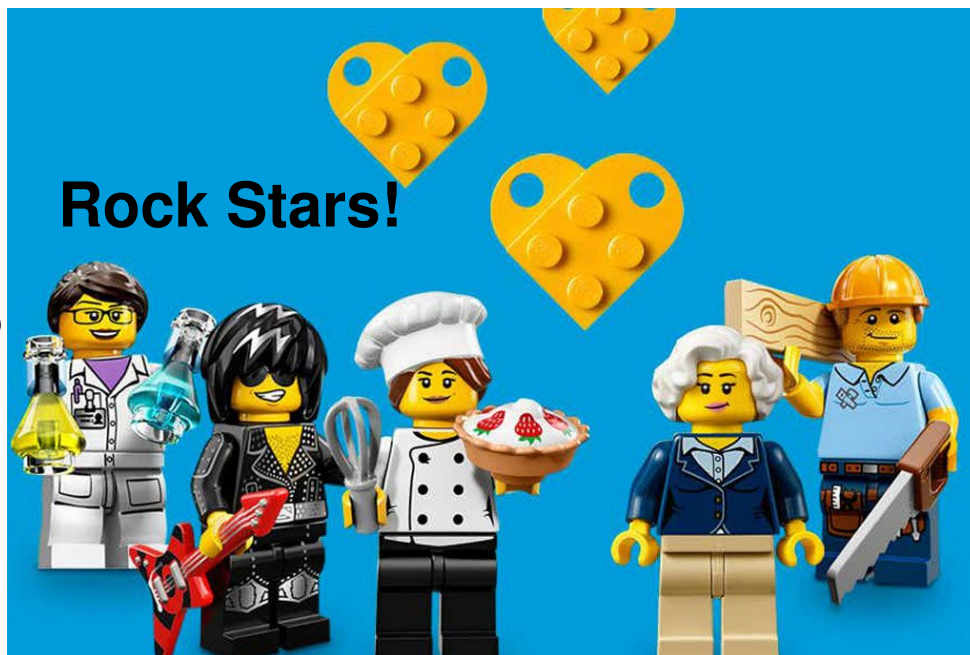
Your Budget Team



Pauline Kawahara
Administrative Assistant & CBO
Protector

Charlene Edivan
Kathy Edgar

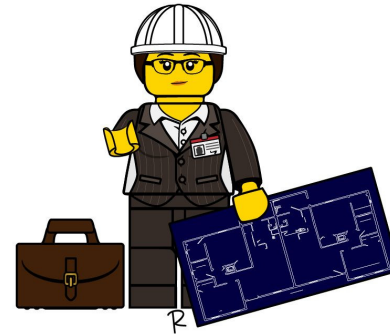
Darsie White
Michelle Liu



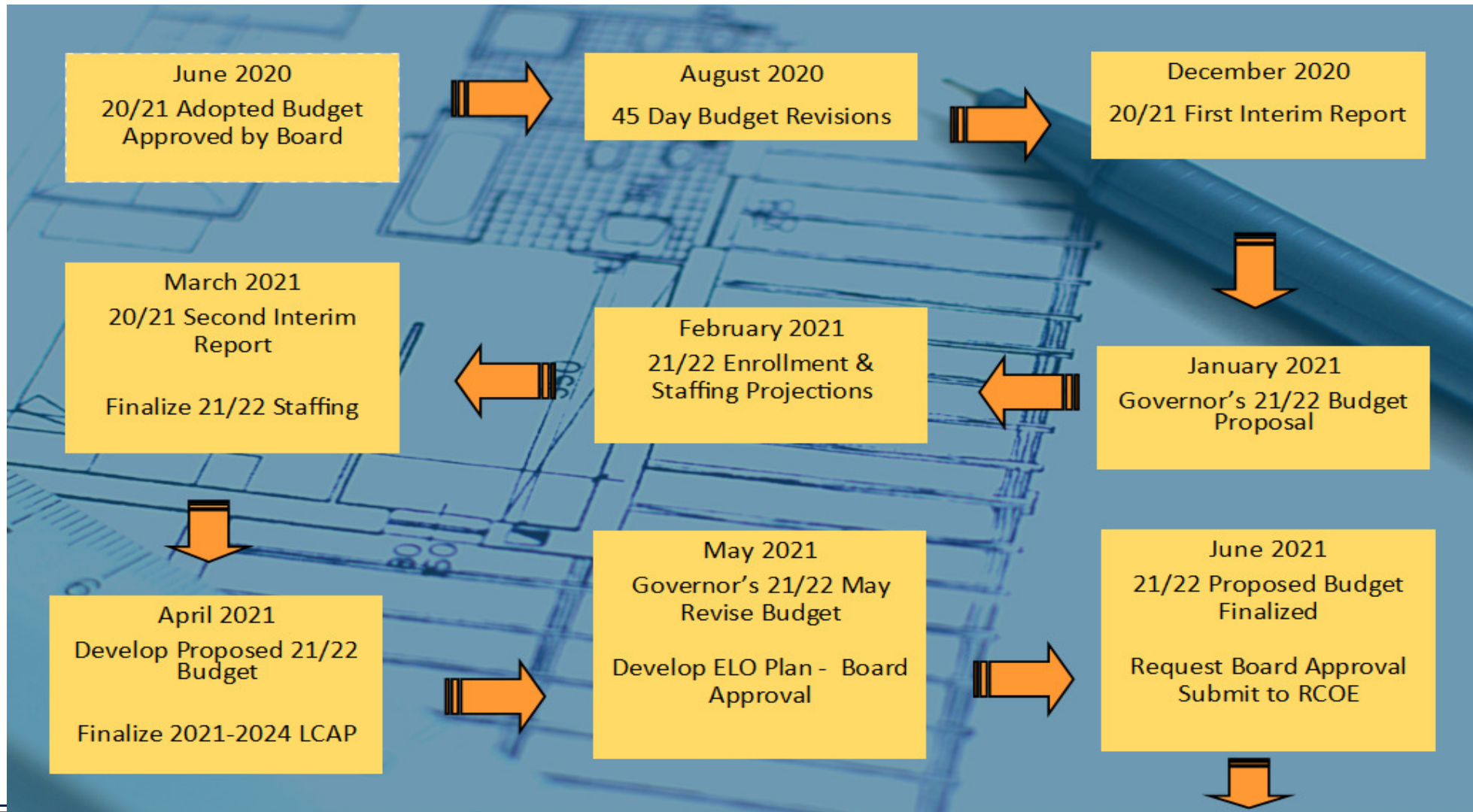
Brett Heinbuch
Interim Director of Fiscal Services
– Kryptonite doesn't scare him!

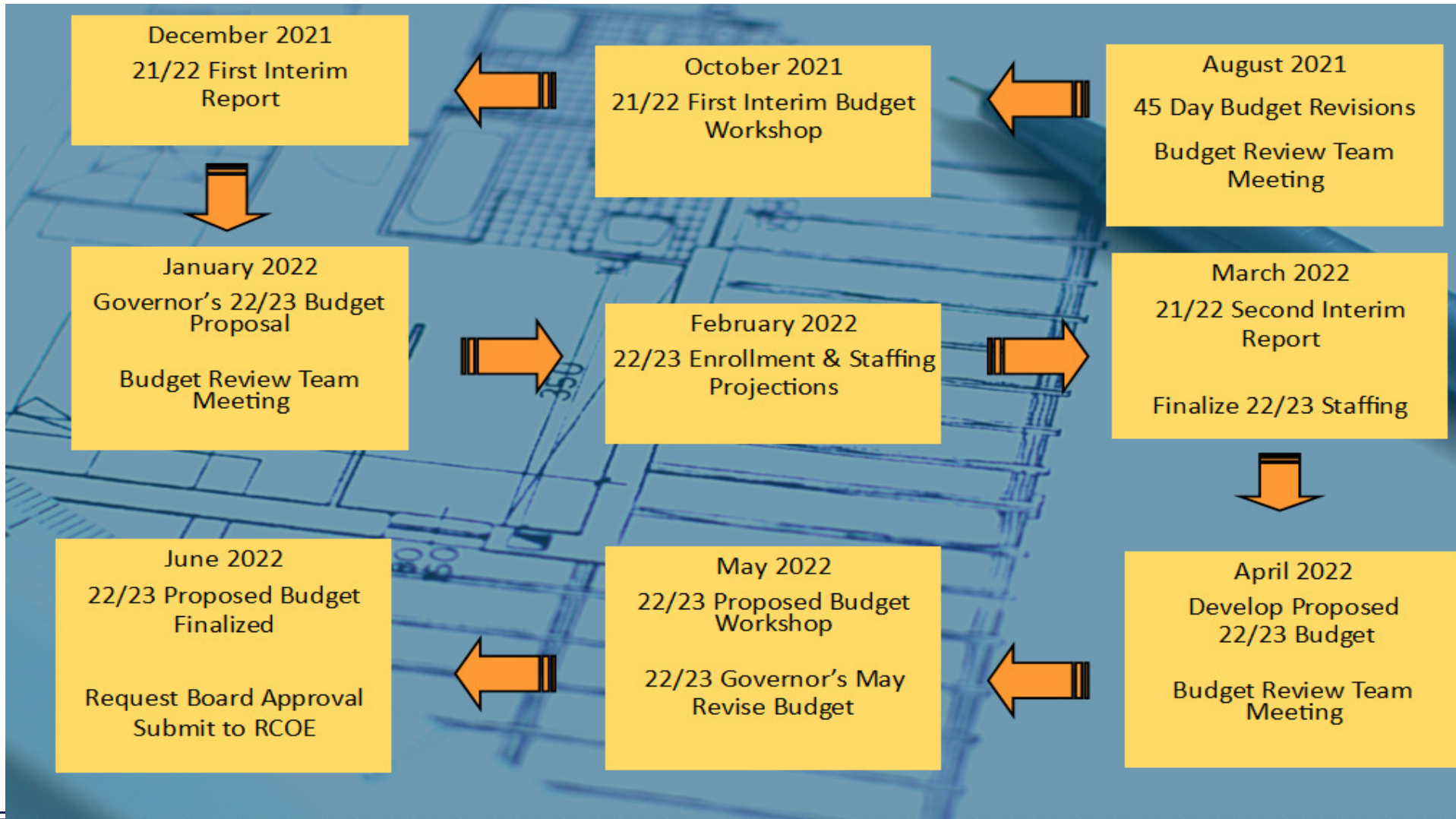
Proposed Budget Timeline

1. Adopt 2021/22 Budget by July 1st
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



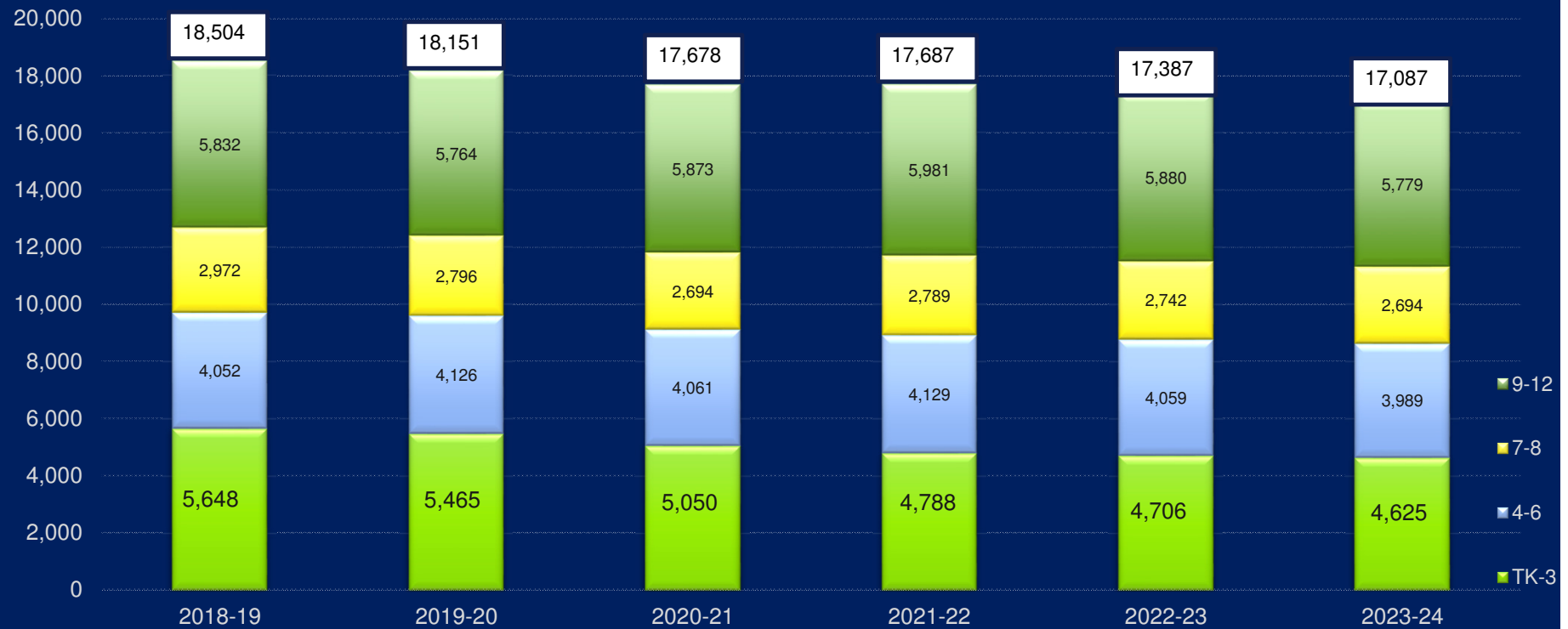
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Budget = Educational Plan in dollars!
It's all about the kids!



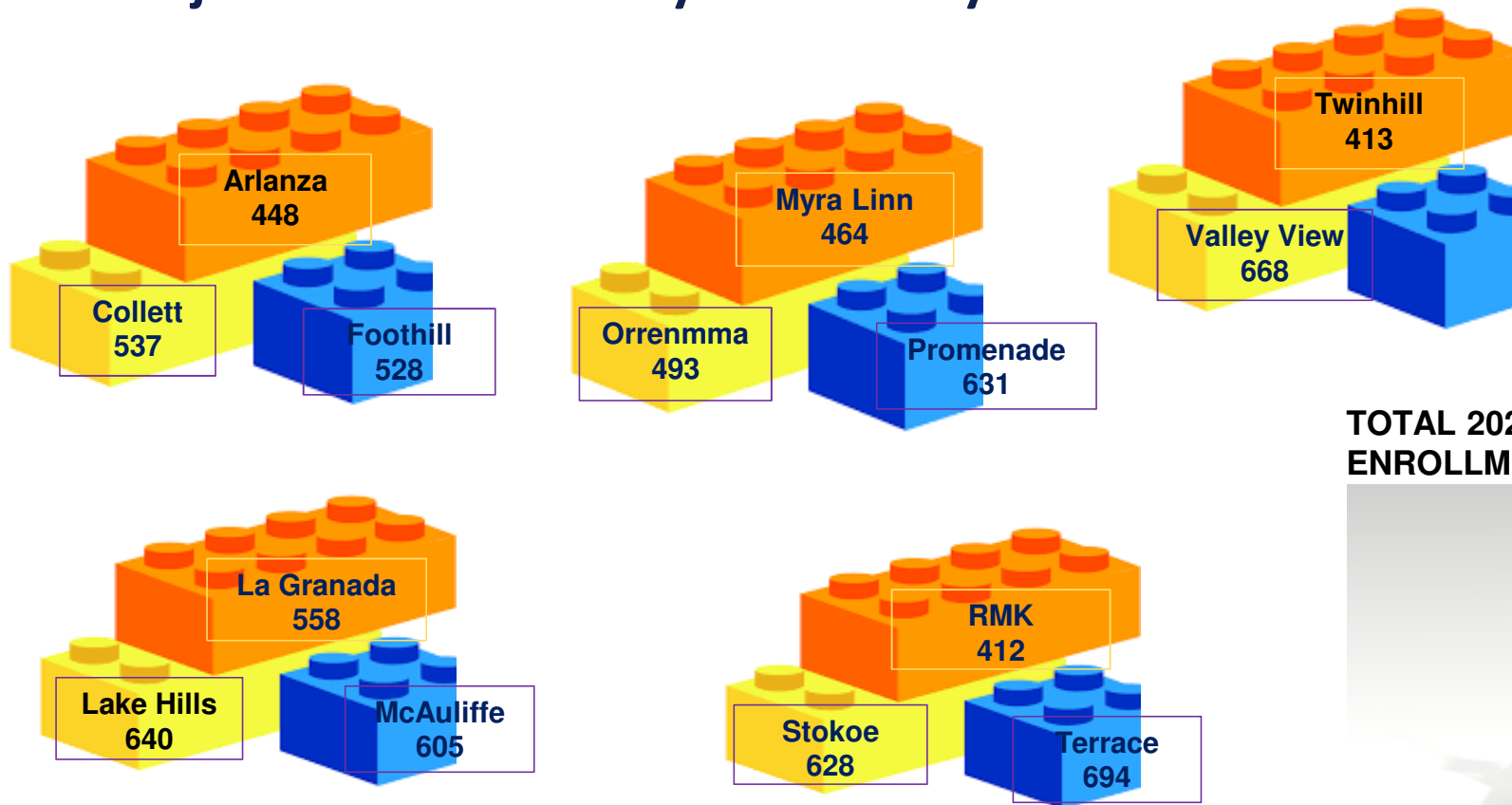
CBEDS & Enrollment Projections



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Projected Enrollment by Elementary School



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



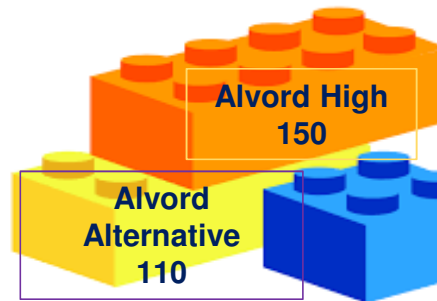
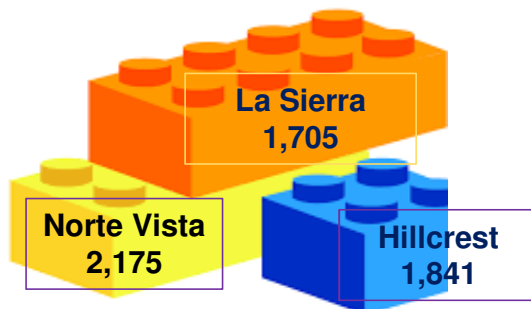
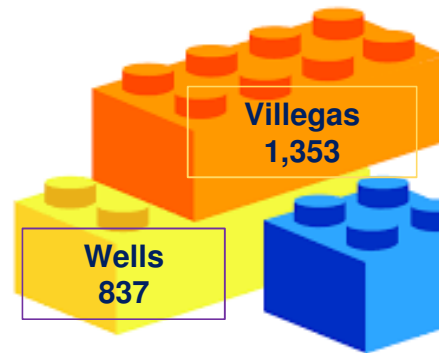
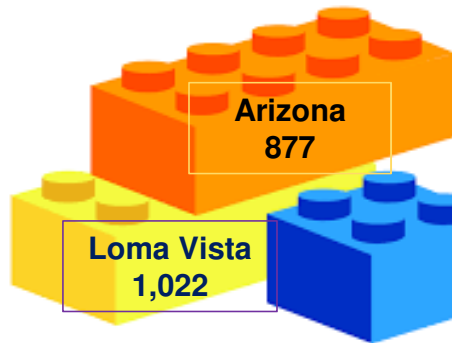
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Projected Enrollment by Secondary School



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



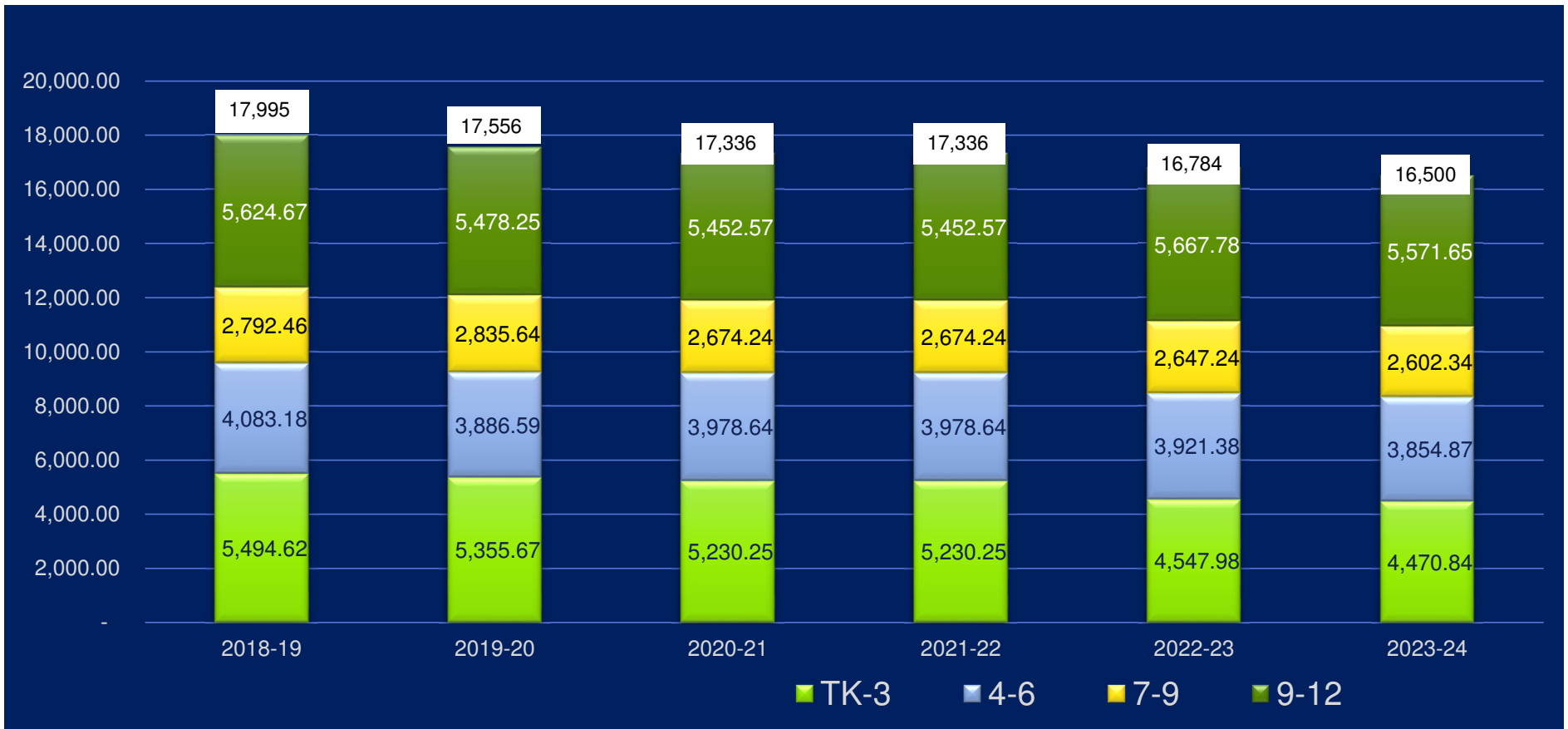
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P-2 Average Daily Attendance (ADA)



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2021/22 Proposed Budget General Fund Revenues

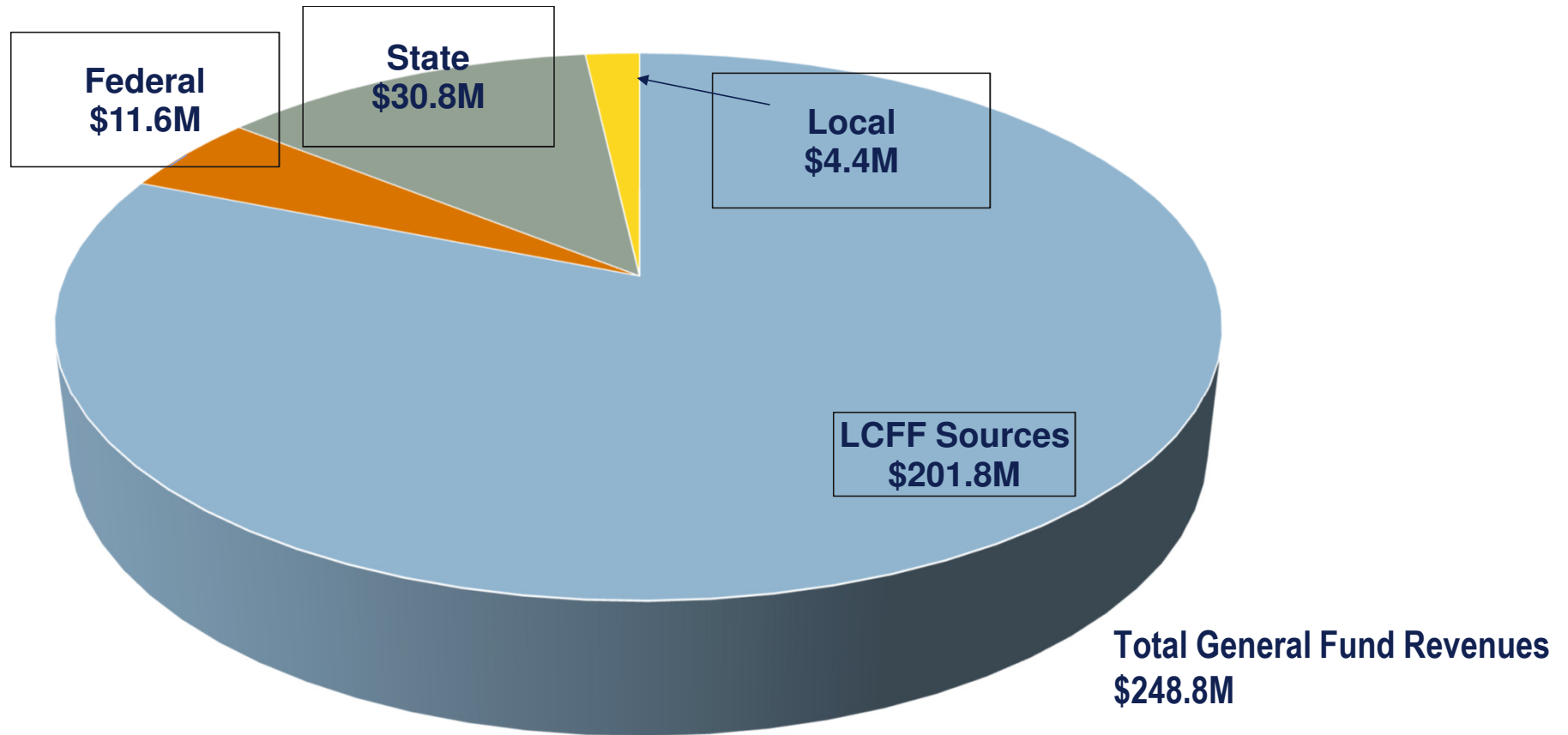
	2020/21 Estimated Actuals	2021/22 Proposed Budget	Change	% Change
LCFF Sources*	\$195,313,666	\$201,885,855	\$6,572,189	3.36%
Federal	\$33,701,511	\$11,689,874	-\$22,011,637	-65.31%
State	\$31,631,699	\$30,870,342	\$761,357	-2.41%
Local	\$6,352,861	\$4,453,562	-\$1,899,299	-29.90%
Total General Fund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

*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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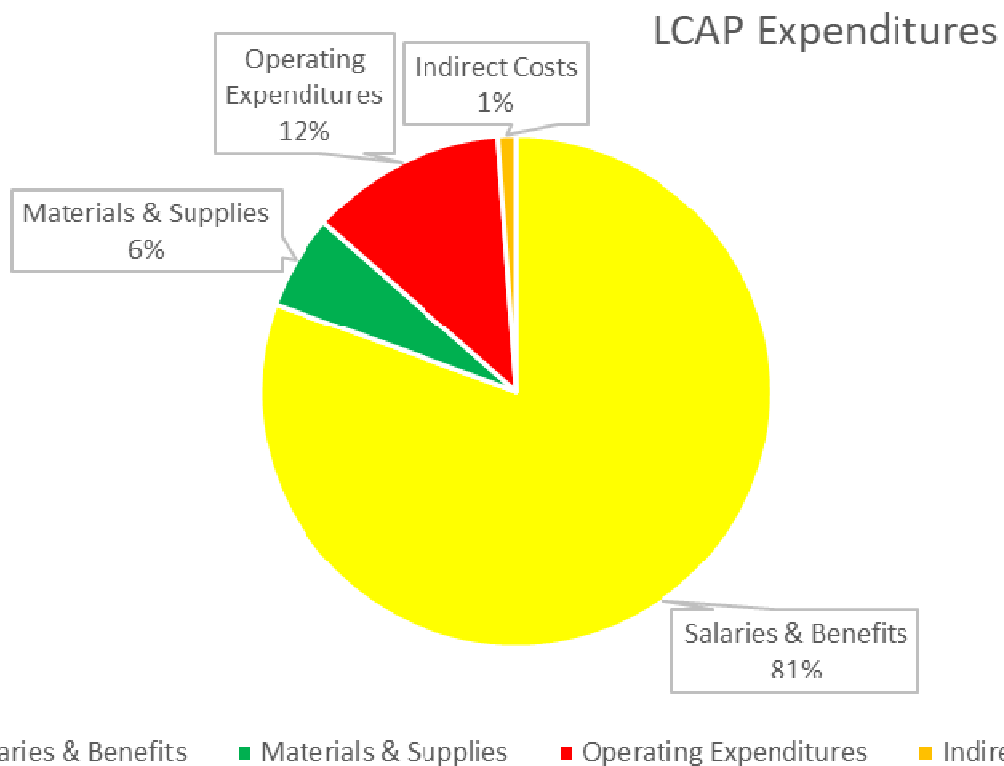
LCFF (Local Control Funding Formula)

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

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Educational Programs - LCAP



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



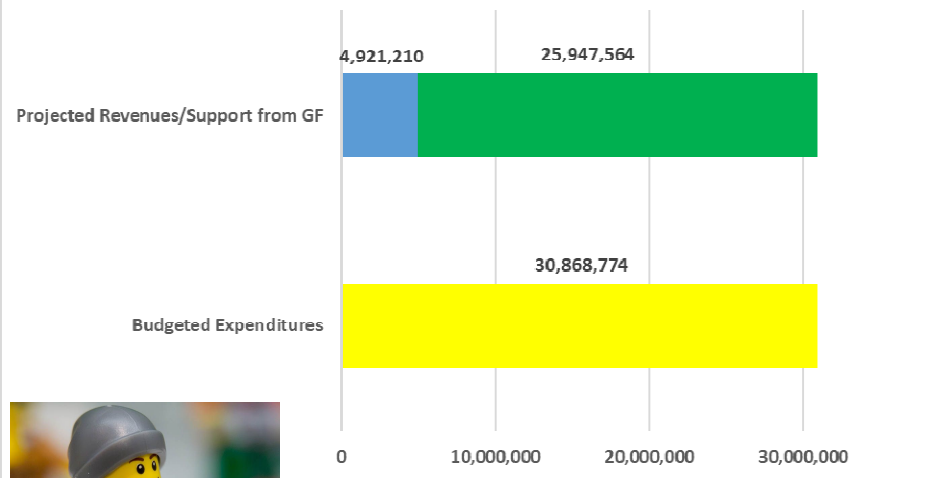
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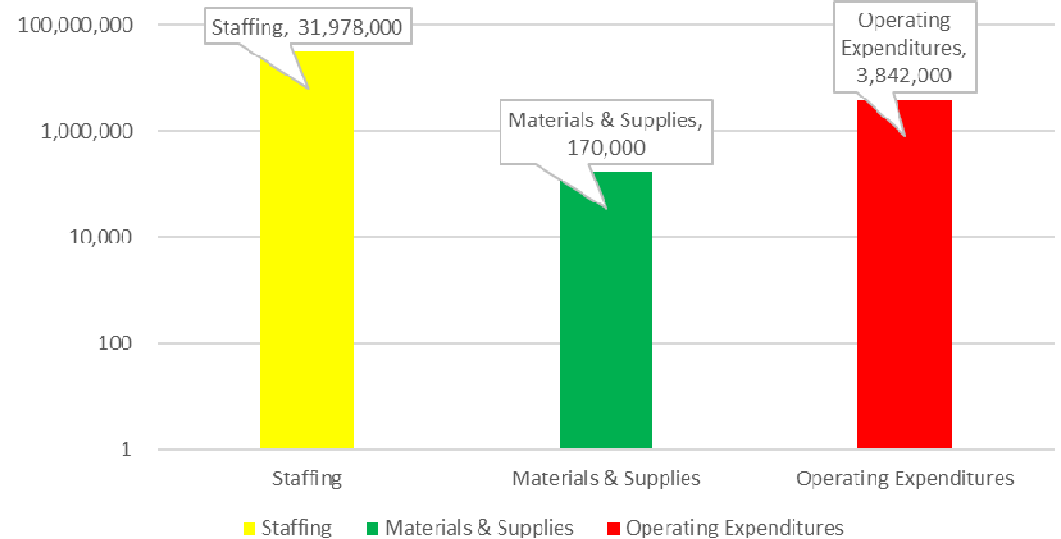
Educational Programs – Special Education



2021-2022 AB 602 Projections



2021-2022 Special Education Budgeted Expenditures



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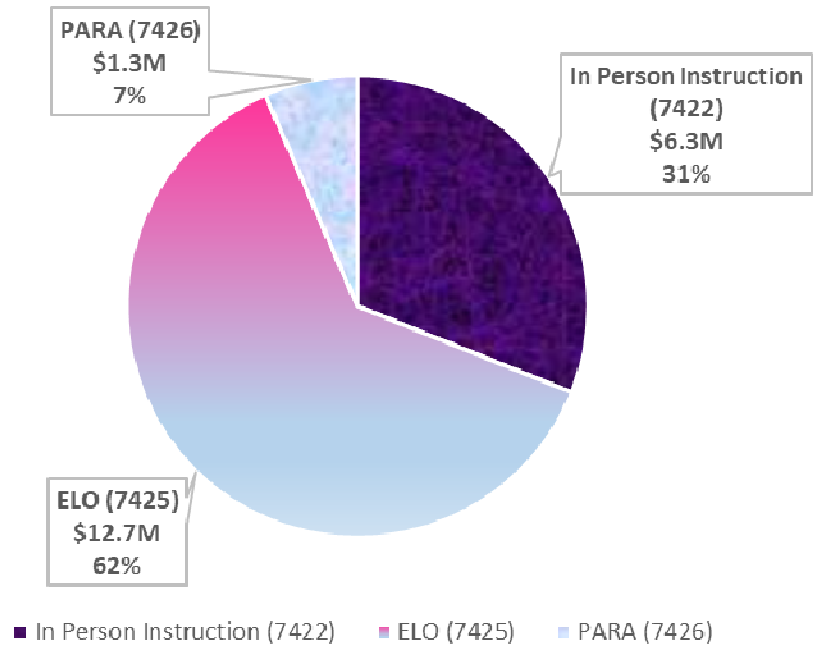
Special Funding Expanded Learning Opportunities (ELO) Grant



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**

Revenues By Funding Source



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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
TOTAL	\$104.6 M			



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 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%
Total Expenditures	\$256,169,438	\$256,969,950	\$800,512	0.31%

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Staffing - 2021/22 Proposed Budget

Certificated	952.30 FTEs
Instructional	854.30
Instructional Support	29
Pupil Services	69

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

Classified	625.60 FTEs
Instructional	183.58
Instructional Support	110.08
Pupil Services	105.91
Facilities Maintenance	186.53
School & District Administration	39.50
Classified Management	25 FTEs
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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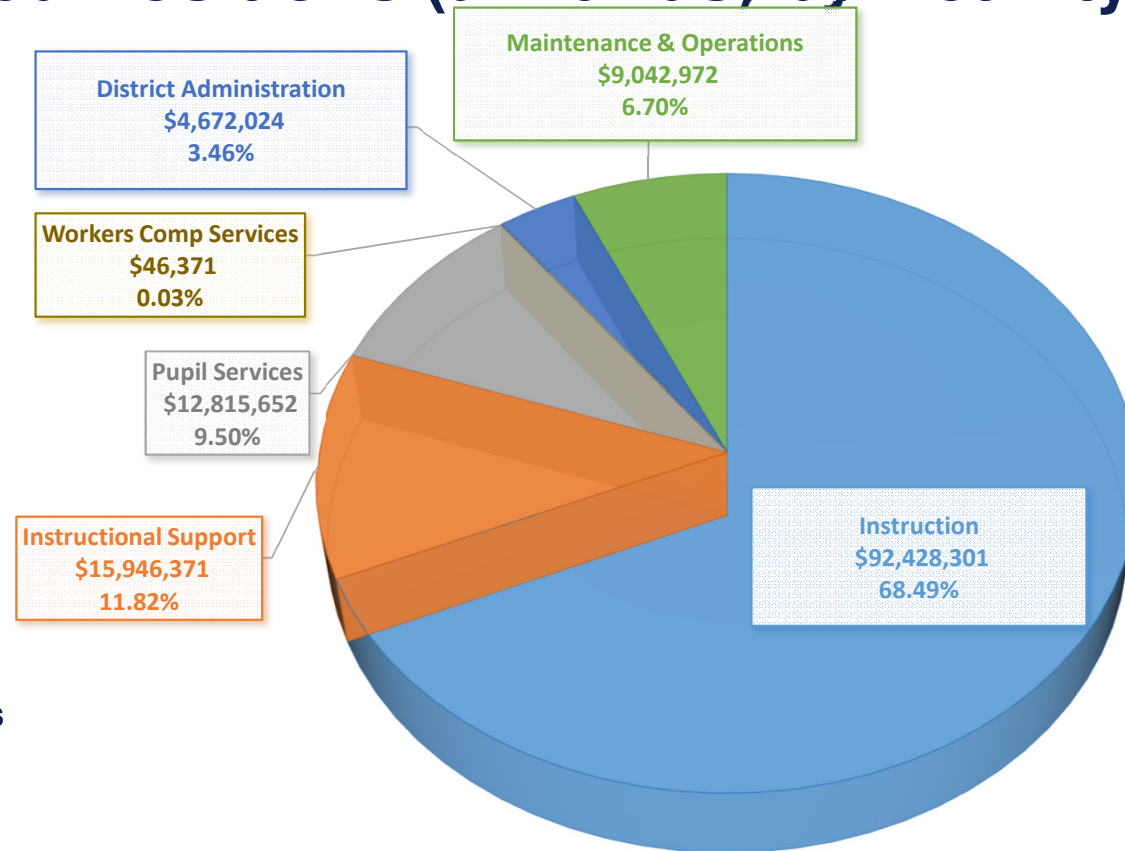
“Fixed Costs” related to Staffing - % of Salaries

	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 1.45% Cert & Class	6.2% classified 1.45% Cert & Class	\$4.3 M
Unemployment Worker Comp OPEB (retiree)	.05% 2.197% 1.243%	1.23% 2.20% .9%	\$6.4 M
Certificated	21.09%	22.70%	\$42.8 M
Classified	31.84%	34.90%	\$19.3 M
Health Benefits (medical, dental, vision, life, disability)	\$14,434 Certificated \$13,731 Classified	\$14,434 Certificated \$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

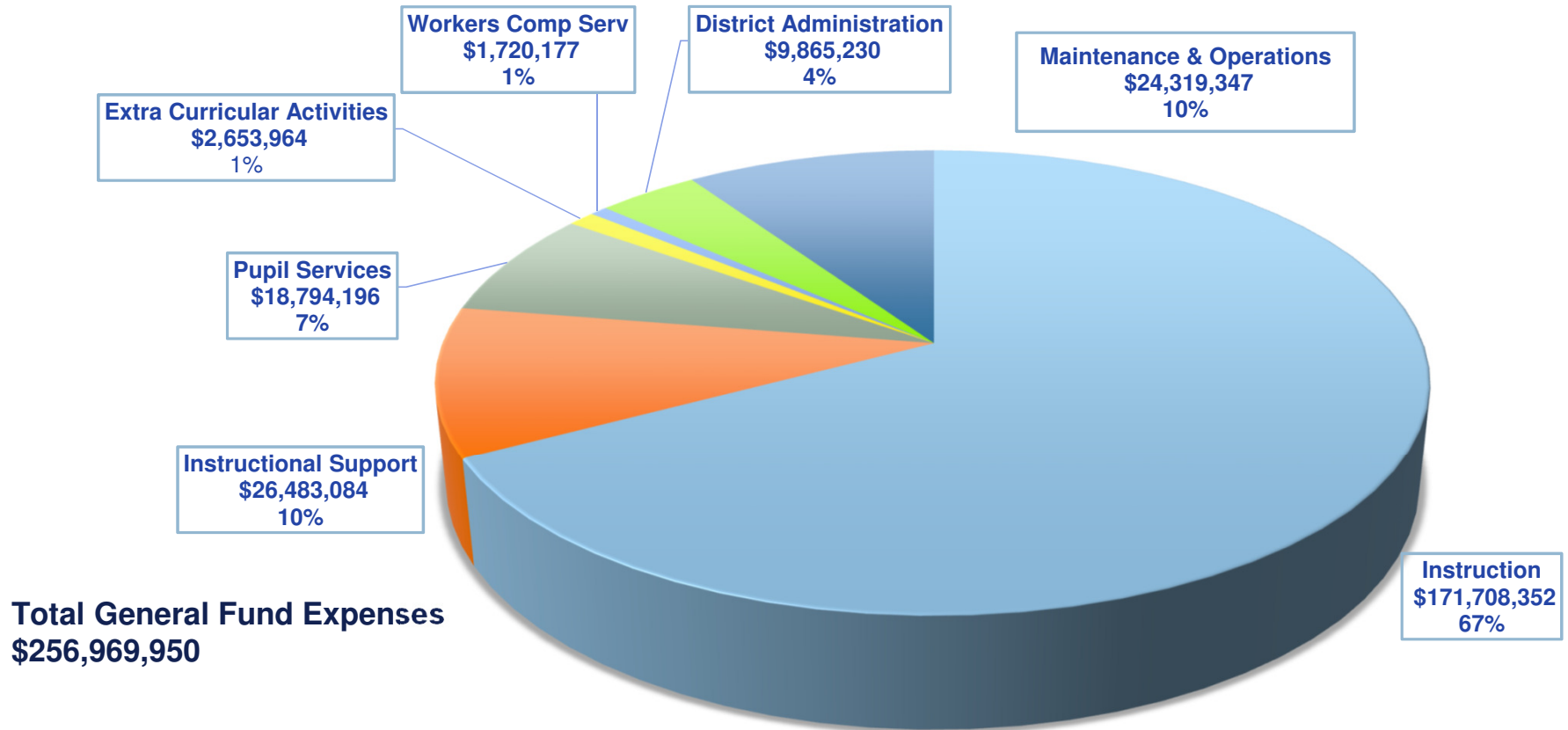


Total Budgeted Position Costs
\$134,951,694

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2021/22 Proposed Budget

General Fund Expenses by Activity

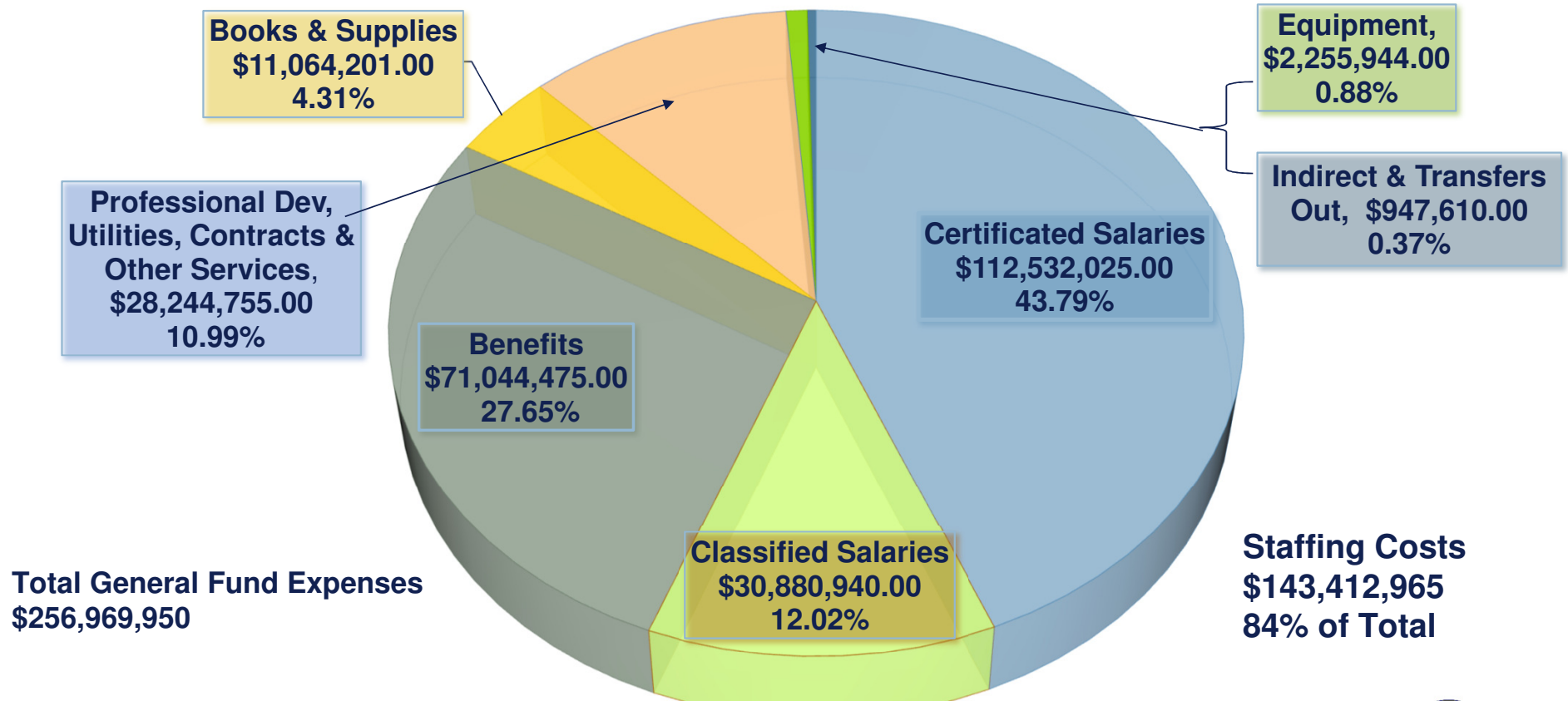


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2021/22 Proposed Budget

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
Ending Fund Balance	\$34,364,179	\$26,293,863	-\$8,070,316
Required Reserve	\$7,700,000	\$7,710,000	\$ 10,000



2021/22 Proposed Budget Ending Fund Balance Breakdown

	2020/21 Estimated Actuals	2021/22 Proposed Budget	Change
Ending Fund Balance	\$34,364,179	\$26,293,863	-\$8,070,316
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
Required Reserve	\$7,700,000	\$7,710,000	\$ 10,000



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
Total Revenue	\$248.9 M	\$238.8 M	\$241.4 M

*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 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
Total Expenses	\$257.0 M	\$ 246.5 M	\$242.6 M

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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	-\$ 8.0 M	-\$ 7.7 M	-\$ 1.2 M
Beginning Balance	\$ 34.4 M	\$ 26.3 M	\$ 18.6 M
Ending Fund Balance	\$ 26.3 M	\$ 18.6 M	\$ 117.4 M
Required Reserve	\$ 7.71 M	\$ 7.42 M	\$ 7.46 M



Multi-Year Projections Ending Fund Balance Breakdown

	Proposed 2021/22	Projections 2022/23	Projections 2023/24
Ending Fund Balance	\$ 26.3 M	\$ 18.6 M	\$ 17.4 M
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
Required Reserve	\$7.71 M	\$7.42 M	\$7.46 M



Ending Balances All Other District Funds

Fund	2020/21 Estimated Actuals	2021/22 Proposed 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



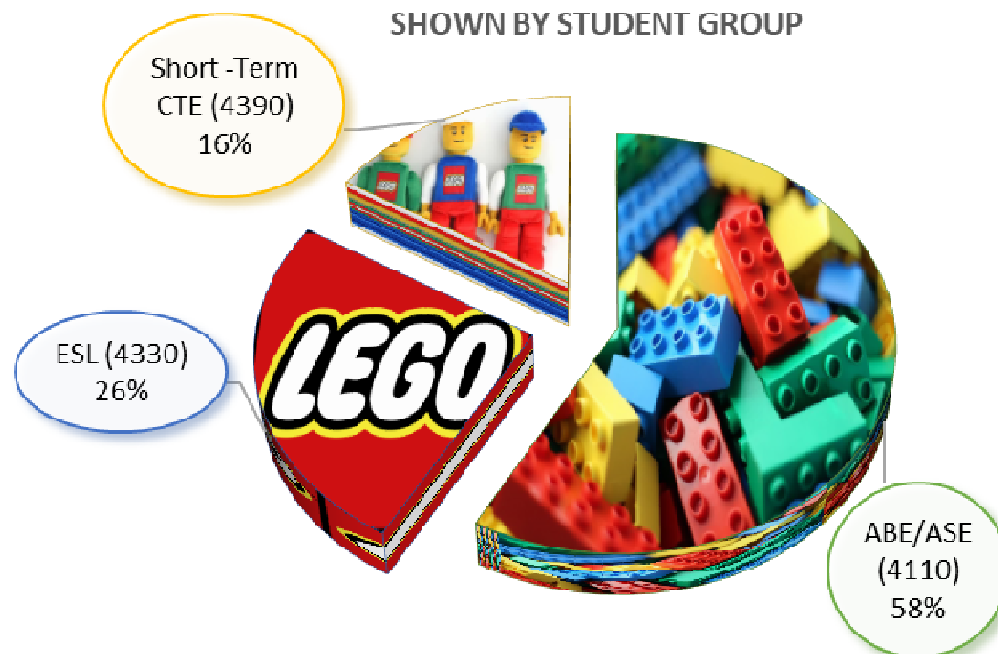


EDUCATIONAL PROGRAM ALLOCATIONS

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

Adult Education

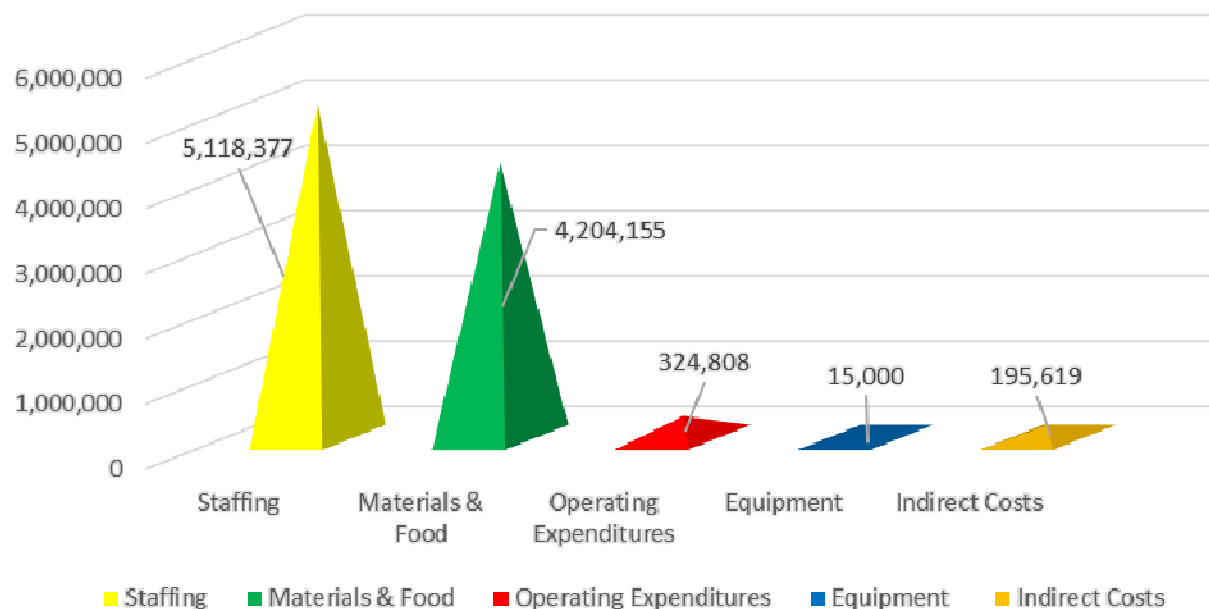
2021- 2022 PROPOSED PROGRAM BUDGET SHOWN BY STUDENT GROUP



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Child Nutrition Services

Expenditures



2021-2022 Program Revenues

Federal Revenues: \$9,601,000

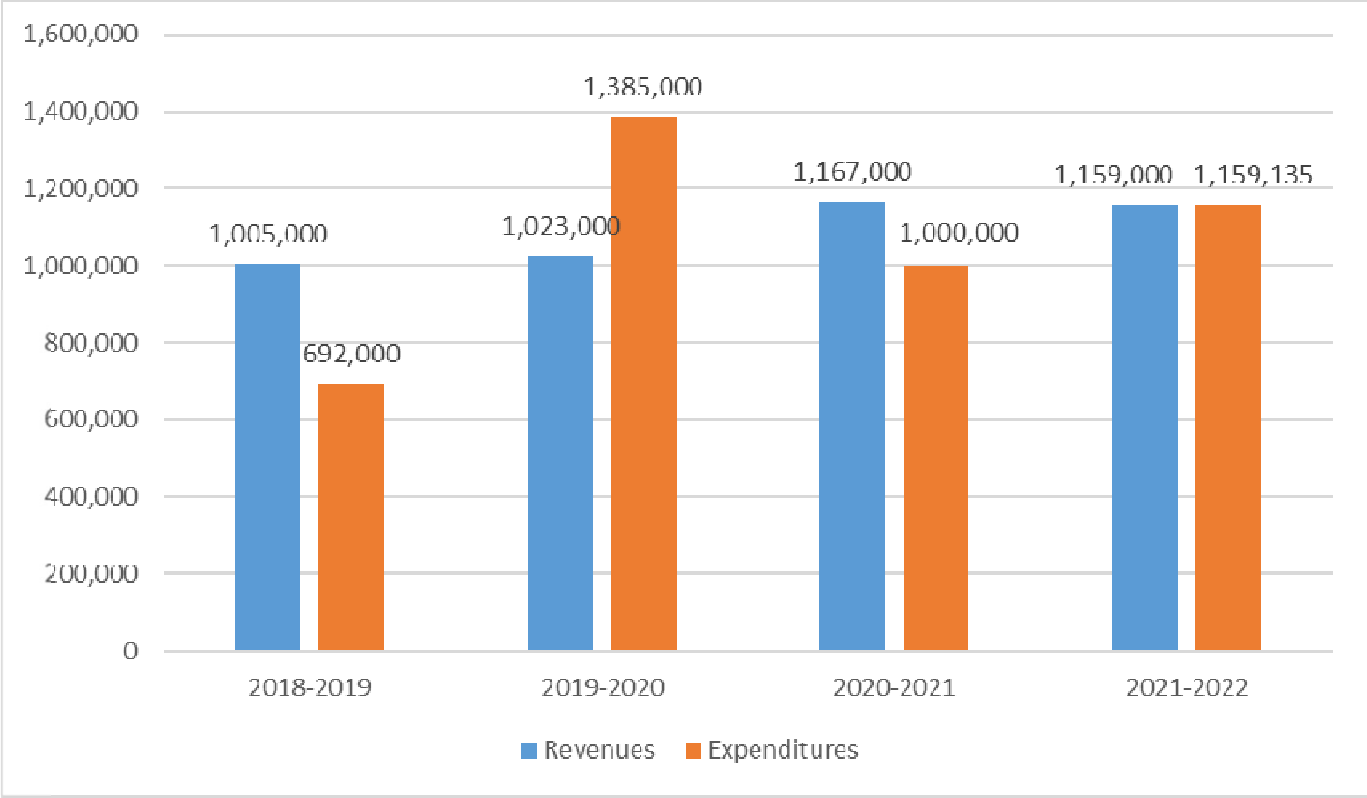
State Revenues: \$100,000

Local Revenues: \$162,000

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Deferred Maintenance

Expenditures:
 Roofing
 Plumbing
 Landscaping
 Emergency Repairs &
 Maintenance



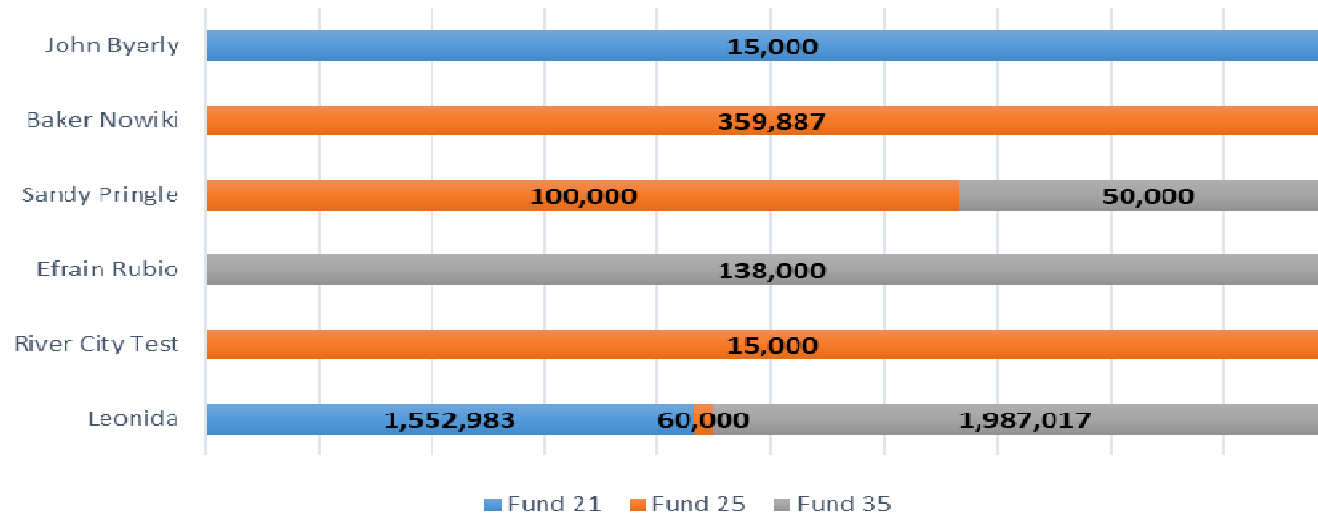
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Building/Construction – Capital Projects Funds



La Sierra Culinary \$4.3 M



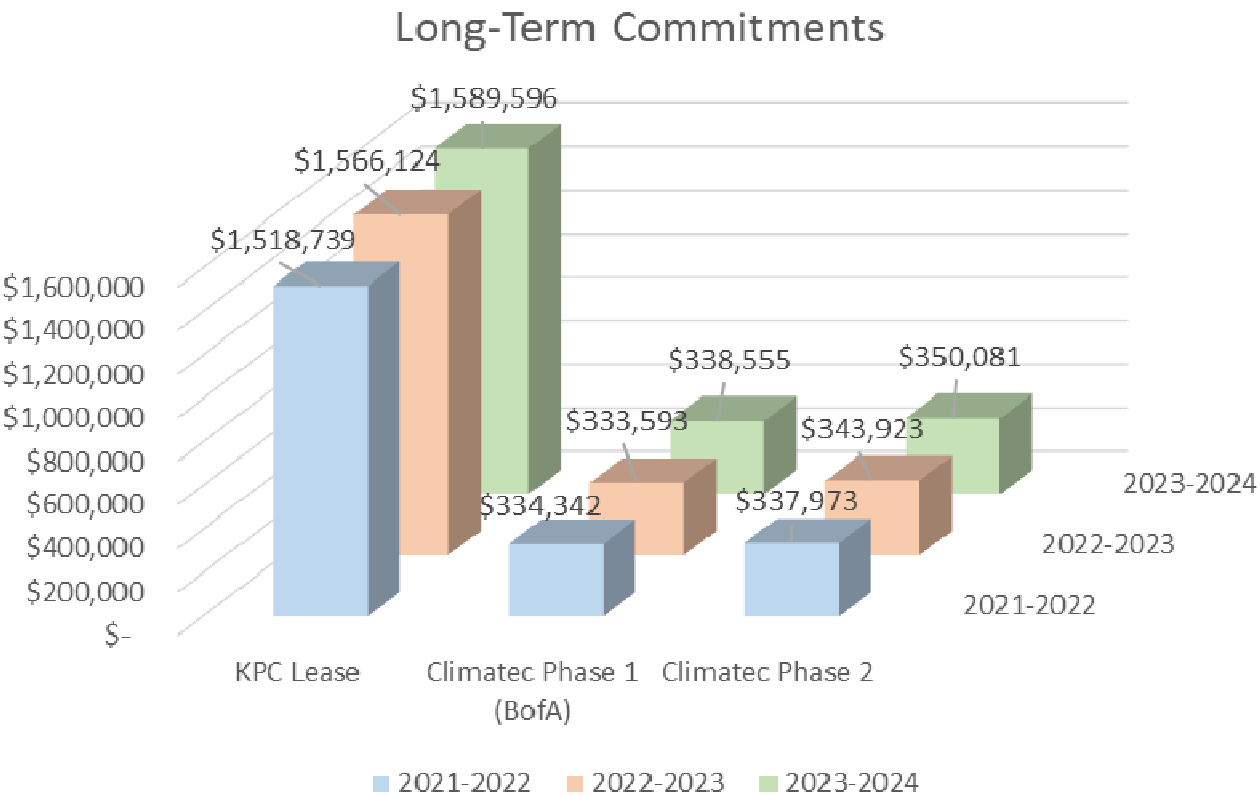
Ending Balances All Other District Funds

Fund	2020/21 Estimated Actuals	2021/22 Proposed 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
Total of All District Funds	\$19,787,705	\$20,655,441	\$867,736

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Reserve for Capital Projects

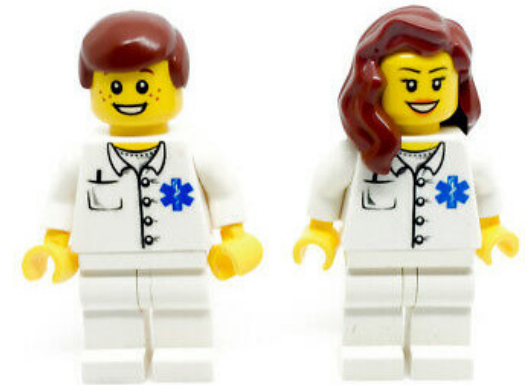
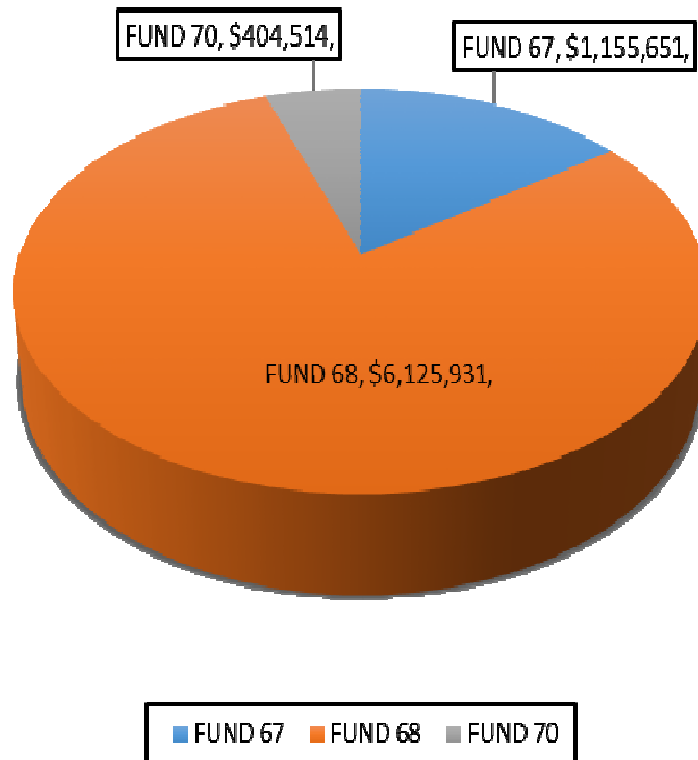


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SELF-INSURANCE PROGRAMS

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%

THE ALVORD UNIFIED SCHOOL DISTRICT PROMISE: ALL STUDENTS WILL REALIZE THEIR UNLIMITED POTENTIAL.



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?

