



# Alvord Unified School District

Our Promise: All students will realize their unlimited potential.

## 2022/23 Proposed Budget

Public Hearing Presentation  
June 9, 2022

Presented by Dusty Nevatt  
Chief Business Officer, Business Services



# 2022/23 Proposed Budget – Approval Timeline

- School Districts are required to approve their proposed budget on or before June 30<sup>th</sup> of each year. The approved budget is sent to their County Office for review and approval by August 15<sup>th</sup>. A public hearing for the LCAP and Budget is required to be held before the Board of Education takes final action.
- Included in Proposed Budget
  - 2021/22 Estimated Actuals
  - provides latest estimates for the 2021/22 school year
  - 2022/23 Proposed Budget – ALL District Funds
  - Projections for General Fund for 2023/24 & 2024/25
- 45-Day Update – a budget update will be brought to the Governing Board in August. The 45-day update will inform the Board of the impact of the State approved budget as it relates to the District's budget as presented in June for approval.

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# **State Budget Considerations**

- Local Control Funding Formula (LCFF)
  - 2022/23 LCFF revenues increased by 6.56% COLA
  - 2023/24 LCFF revenues increased by 5.38% projected COLA
  - 2024/25 LCFF revenues increased by 4.02% projected COLA
- **Several Legislative proposals to add an augmentation to LCFF revenues – unknown until State budget is approved**
  - **Proposals of augmenting 6.56% to 10%**
- One-Time Discretionary Grant – used to offset inflation
  - \$1,500 per prior year ADA
- **ELO-P – Expanded Learning Opportunities Program**
  - **High priority for Governor – \$3.4 billion – district funding is still pending**



# 2022/23 Proposed Budget – Revenue Highlights

## General Fund REVENUES

- LCFF – Local Control Funding Formula
  - 22/23 COLA 6.56%
  - 23/24 5.38% & 24/25 4.02%
- Declining enrollment
  - 22/23 projected lost of 239
  - 23/24 -538 & 24/25 -131
- Federal Revenues – includes \$21.4M in one-time grant
- State Revenues – includes \$436K in one-time grant
  - Carryover of \$2.0M
- Local Revenues – remain stable
- Contributions
  - 22/23 \$35.3M      23/24 \$37.8M      24/25 \$39.3M

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# 2022/23 Proposed Budget – Expenditure Highlights

- 1,004.3 Certificated FTE
- 14 Early Numeracy, 7 Intervention, 3 Early Literacy & 52 Itinerant Teachers funded through 6/30/2023 with one-time grant funding
- 667.35 Classified FTE
- 14 Additional TK Aides – secures 12:1 student to adult ratio
- 21 Custodians, 6 Clerical & 14 additional Elem Instructional Aides funded until 6/30/2023
- 95 Management positions – increase of 14 Assistant Principal positions
- Negotiated salary step advancements, rate changes to employer fixed charges & H & W cost increases.
- “back to normal”
- Department & Site Budgets, costs for subs, extra duty, hourly costs
- One-time grants
- ESSER II, ESSER III, GEER II, Special Education Learning Recovery, In-Person Instruction & Expanded Learning Opportunities (ELO)

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## **Spending down current One-Time Grants**

- Federal ESSER & GEER funding
  - 2022/23 Proposed Budget uses \$21.4M of remaining grant dollars
    - Additional positions added in 2021/22 – funded again in 2022/23
    - 105.5 FTE currently included in 2022/23
- State One-Time
  - 2022/23 Proposed Budget uses \$2.4M of remaining grant dollars
    - Positions added in 2022/23
    - 14.25 FTE currently included in 2022/23



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# 2022/22 Proposed General Fund Budget

Total General Fund	Unrestricted	Restricted	Total
Revenues	\$221,370,526	\$63,174,062	\$284,544,588
Expenditures	\$187,981,409	\$100,638,036	\$288,619,445
Transfers Out to other Funds	\$150,000	\$1,000,000	\$1,150,000
Contributions	<u>(\$35,374,768)</u>	<u>\$35,374,768</u>	\$ 0
Net Increase/(Decrease)	<u>(\$2,135,651)</u>	<u>(\$3,089,206)</u>	<u>(\$5,224,857)</u>
Est. Beginning Fund Balance	\$31,945,926	\$16,865,483	\$48,811,409
Ending Fund Balance	<u>\$29,810,275</u>	<u>\$13,776,277</u>	<u>\$43,586,552</u>
Reserves – Required Min 3%	\$8,950,000	\$ 0	\$8,950,000
Committed & Restricted Balances	\$5,756,733	\$13,776,277	\$19,533,010
Remaining Fund Balance – Designated for Future Educational	\$15,103,542		\$15,103,542

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## Multi-Year Projections (MYP) Considerations

Multi-Year Projections - based on data, criteria, trends & negotiated items

- Enrollment & ADA decreases
- Staffing changes due to enrollment changes
- Automatic Salary Step increases
- Minimum Wage increases
- Changes to Fixed Charge rates (STRS & PERS, W.C. etc.)
- Changes to utilities, Health costs, Property Liability insurance, etc.
- Additional Supports for Mental Health & School Safety

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# 2022/23 Proposed Budget & Multiyear Projections Total General Fund

	2022/23 Proposed	2023/24 Projected	2024/25 Projected
Total Revenues	\$284,544,588	\$276,400,771	\$ 80,982,416
Total Expenditures	\$289,769,445	\$269,721,174	\$273,040,075
Net Increase/(Decrease)	(\$5,224,857)	\$6,679,597	\$7,972,341
Beginning Balance, July 1	\$48,811,407	\$43,586,550	\$50,266,148
Ending Balance, June 30	\$43,586,550	\$50,266,148	\$58,208,489
Restricted GF Ending Balances	\$13,776,277	\$13,653,207	\$13,530,137
Committed Ending Balances	\$5,756,733	\$12,950,980	\$19,145,227
Required Reserve (minimum 3%)	\$8,950,000	\$8,500,000	\$8,700,000
Hold for Future Educational Supports	\$15,103,540	\$15,161,962	\$16,833,125
Contributions to Restricted GF programs (info only)	\$35,374,768	\$ 37,807,760	\$39,357,038



# Next Steps – LCAP & Proposed Budget

- Board Study Session – June 16 @ 2:00 p.m.
- June 23, 2022 Board Approval
  - 2021-2024 Local Control Accountability Plan (LCAP)
  - 2022/23 Proposed Budget
- 45 day Budget update – August Board meeting

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