

# LOS ALAMITOS UNIFIED SCHOOL DISTRICT

*Igniting Unlimited Possibilities*

*Academics • Athletics • Activities • Arts*

## 2022-23

# 45-Day Budget Revision

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Public Preview: August 11, 2022

Presented by: Elvia Galicia, Assistant Superintendent  
of Business Services



# Overview

- Education Code section 42127(i)(4) states that:
  - No later than 45 days after the Governor signs the annual Budget Act, a 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 the Budget Act.
- Proposed Budget was presented on June 14<sup>th</sup> and Board Approved on June 28<sup>th</sup>
- The Governor signed the annual State Budget Act for 2022-23 on June 27, 2022
- 45 days falls on August 11, 2022

# Major Funding Provisions in the 2022-23 State Enacted Budget

## Unrestricted General Fund

- Cost-of-living adjustment (COLA) remains at 6.56%
- LCFF base grant increased to 6.28% instead of projected 3.30%  
*(Estimated increase \$2.6m)*
- ADA calculation for declining enrollment and attendance protections *(included at Adopted Budget)*
  - ❖ Allows school districts to use 3-year average ADA if it is higher than current or prior year
  - ❖ COVID-19 ADA adjustment - Allows districts to use their 2019-20 attendance rates in lieu of 2021-22, to protect against the unprecedented student absences to calculated the 2021-22 ADA
- Add-on of LCFF funds of \$2,813 for each Transitional Kindergartner  
*(Estimated increase \$400k)*
- Home-to-School transportation funding equal to 60% of prior year expenditures *(Estimated increase \$200k)*
  - ❖ Districts must develop a plan that details how it will prioritize transportation for TK-6 and low-income students
  - ❖ 22/23 free home-to-school transportation for EL, Foster and Free/Reduced students

# Major Funding Provisions in the 2022-23 State Enacted Budget (Cont.)

## Restricted General Fund Programs

- Establishes the one-time Learning Recovery Block Grant allocated based on unduplicated pupil counts *(Estimated at \$3.8m)*
  - ❖ Focus on learning recovery from the pandemic including tutoring, lowering staff ratios, and increasing instructional time
- Establishes the one-time Arts, Music, and Instructional Material Discretionary Block Grant *(Estimated at \$5.8m)*
  - ❖ Standard-aligned professional development and instructional material, diverse book collections and culturally relevant text, COVID-19 pandemic related supplies and retirement & health care costs
- Increase allocation for the Expanded Learning Opportunity Program (ELOP) with changes to the calculation of funds, offering, and access requirements *(Estimated at \$1.6m)*
  - ❖ Districts who have less than 75% UPP must offer the program to 50% of their unduplicated students
- Special Education base rate increase from \$715 per pupil to \$820 *(Estimated Increase \$600k)*

# Updated Multi-Year Projections

## Unrestricted General Fund

Unrestricted General Fund	2022-23	2023-24	2024-25
Revenue (LCFF, Federal, State and Local)	106,221,149	108,204,657	108,206,132
- Transfers In	1,975,000	1,975,000	1,975,000
Expenditures	94,399,291	96,633,402	98,592,047
- Transfers Out ( <i>Deferred Maintenance Fund</i> )	1,000,000	1,000,000	1,000,000
Contributions to Restricted Programs	(10,616,998)	(10,800,000)	(11,000,000)
<b>Surplus/(Deficit Spending)</b>	<b>2,179,860</b>	<b>1,746,255</b>	<b>(410,915)</b>
Beginning Fund Balance	7,929,033	10,108,893	11,855,148
<b>Ending Fund Balance</b>	<b>10,108,893</b>	<b>11,855,148</b>	<b>11,444,233</b>
Committed (Revolving Cash & Stores)	135,000	135,000	135,000
Board Approved Committed Funds	3,000,000	5,200,000	5,200,000
Reserve For Economic Uncertainties	6,973,893	6,520,148	6,109,234
Unassigned Ending Fund Balance	0	0	0
<b>% of REU and Unassigned Fund Balance</b>	<b>5.29%</b>	<b>4.86%</b>	<b>4.58%</b>
Fund 17 Special Reserve Fund Balance	5,776,313	6,326,313	6,381,313
<b>Total Reserves as a % of Total Expenses including Fund 17</b>	<b>9.68%</b>	<b>9.57%</b>	<b>9.37%</b>

# Updated Multi-Year Projections

## Restricted General Fund

Restricted General Fund	2022-23	2023-24	2024-25
Revenue (Federal, State and Local)	29,137,944	19,890,615	20,484,333
- Transfers In	0	0	0
Expenditures	36,377,734	36,635,379	33,664,454
- Transfers Out	0	0	0
Contributions from Unrestricted GF	10,616,998	10,800,000	11,000,000
<b>Surplus/(Deficit Spending)</b>	<b>3,377,208</b>	<b>(5,944,764)</b>	<b>(2,180,121)</b>
Beginning Fund Balance	5,221,307	8,598,515	2,653,751
<b>Restricted Ending Fund Balance</b>	<b>8,598,515</b>	<b>2,653,751</b>	<b>473,630</b>

# Next Steps

- **September 2022** – 2021/22 Unaudited Actuals and 2022/23 Revised Budget
- **December 2022** – 2022/23 1<sup>st</sup> Interim Report
- **March 2023** – 2022/23 2<sup>nd</sup> Interim Report

# THANK YOU!!

# QUESTIONS

