



Safety Update

Board of Education Meeting December 13, 2023



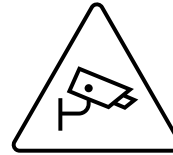
District Safety Committee

Concern 1:

School staff visiting or working on campus after hours.

Recommendation 1:

Staff should only be allowed to come on campus when custodial staff are present.



Safety Committee Concerns and Recommendations

Concern 2:

All school staff assigned to a classroom do not have classroom keys (VAPA, IA, Substitutes).

Recommendation 2:

Provide all staff assigned to a classroom with a key to access classrooms for safety and security.

*Meeting on November 8, 2023; however, CVE representative was not present



Security Preparation

Comprehensive School Safety Plans (CSSP)

- Reviewed all 50 CSSP drafts
- Recommendations/corrections have been provided to all school sites
- CSSP final review in progress
- Final CVESD Board approval by Jan 2024

Security Training

- Active shooter and emergency response
- Staff orientation training



Future Projects

Monthly safety videos

- New preparedness topics monthly

School Safety Forum Potential date February 6

- Personal Preparedness Presentation
- Review CVESD School Security Response

Currently revising CVESD Emergency Operation Plan

- 70+ page document
- Once completed and approved, plan exercises will begin

Training

- Stop the Bleed
- Personal / Professional Preparedness Training

Tabletop (TTX)

- Exercises and Drills
- Scenario based disaster preparedness



2023-24 First Interim Budget Report

December 13, 2023



Major 2023-24 First Interim Budget Changes Since the Adopted Budget

- Local Control Funding Formula (LCFF)
 - Unduplicated Pupil Percentage (UPP) increase from 56.80% to 58.91%.
 - Transitional Kindergarten (TK) Add-On funding increase based on TK enrollment.
- Updated Revenue and Expenditure Projections through June 30, 2024.
- Updated July 1, 2023, beginning fund balances and final 2022-23 carryovers based on 2022-23 unaudited financials.
- Routine Restricted Maintenance Account increase based on increase in ELOP expenditures
- Reductions to the 2022-23 Learning Recovery Emergency Block Grant and the Arts, Music, Instructional Materials Discretionary Block Grant.
- COVID-19 Federal and State relief funds set to expire June 30, 2024.
- Transitional Kindergarten required to maintain a ratio of 1 adult to 10 students beginning in 2025-26



2023-24 General Fund Budget Summary

| | Adopted Budget | First Interim Budget | Inc/(Dec) |
|---|-----------------------|-----------------------|----------------------|
| Revenues & Other Sources/Uses | \$ 402,288,243 | \$ 411,705,142 | \$ 9,416,899 |
| Expenditures | 366,541,078 | 398,680,450 | 32,139,372 |
| Increase/(Decrease) | \$ 35,747,165 | \$ 13,024,692 | \$(22,722,473) |
| Beginning Balance | 129,539,239 | 150,506,331 | 20,967,092 |
| Ending Balance | \$ 165,286,404 | \$ 163,531,023 | \$(1,755,381) |
| Inventory/Revolving Cash | 835,000 | 835,000 | 0 |
| Commitments/Assignments | 48,500,000 | 51,000,000 | 2,500,000 |
| Restricted Funds | 79,794,273 | 71,950,874 | (7,843,399) |
| Reserve for Economic Uncertainties (REU) | 36,157,131 | 39,745,149 | 3,588,018 |
| REU Percentage | 9.86% | 9.97% | 0.11% |



2023-24 Unrestricted and Restricted General Fund

| | Unrestricted | Restricted | Total |
|-------------------------------|---------------------|---------------------|----------------------|
| Revenues & Other Sources/Uses | \$ 243,416,854 | \$ 168,288,288 | \$ 411,705,142 |
| Expenditures | 225,312,723 | 173,367,727 | 398,680,450 |
| Increase/(Decrease) | \$ 18,104,131 | \$(5,079,439) | \$13,024,692 |
| Beginning Balance | 73,476,018 | 77,030,313 | 150,506,331 |
| Ending Balance | \$91,580,149 | \$71,950,874 | \$163,531,023 |
| Inventory/Revolving Cash | 835,000 | 0 | 835,000 |
| Commitments/Assignments | 51,000,000 | 0 | 51,000,000 |
| Restricted | 0 | 71,950,874 | 71,950,874 |
| REU | 39,745,149 | 0 | 39,745,149 |
| REU Percentage | 9.97% | 0.00% | 9.97% |



2023-24 First Interim Commitments and Assignments

| Commitments/Assignments | Amount |
|---|----------------------|
| Donations/School Gifts | \$ 300,000 |
| Textbook Adoptions | 6,000,000 |
| Post-COVID-19 services and staffing; school site safety; classroom technology | 44,700,000 |
| Total Designations | \$ 51,000,000 |



2023-24 First Interim Restricted Fund Balances

| Restricted Fund | Balance |
|---|----------------------|
| Learning Recovery Emergency Block Grant | \$ 24,294,054 |
| Expanded Learning Opportunities Program | 24,003,219 |
| Arts, Music, and Instructional Materials Discretionary Block Grant | 12,765,967 |
| Lottery (resource 6300) | 3,287,638 |
| Educator Effectiveness | 2,928,913 |
| California Community Schools Partnership Act – Implementation Grant | 2,090,000 |
| Routine Restricted Maintenance Account | 175,437 |
| Other Restricted Local | 2,405,646 |
| Total Restricted Fund Balances | \$ 71,950,874 |



First Interim REU Changes

| Item | Amount |
|--|---------------------|
| Unrestricted Revenue & Other Sources Increases | \$ 1,814,870 |
| Unrestricted Expenditure Decrease | 18,874 |
| Unrestricted Fund Balance Commitments Increase | (2,500,000) |
| Unrestricted Beginning Balance Increase | 4,254,274 |
| REU Change | \$ 3,588,018 |



2023-24 Unrestricted General Fund Revenue and Other Sources Changes

| Unrestricted Revenue or Other Source | Amount |
|--|---------------------|
| LCFF | |
| LCFF Adjustment based on 1 st Interim Assumptions | \$ 2,477,793 |
| Other State | |
| Lottery (resource 1100) | 353,090 |
| Other Sources | |
| Unrestricted Contribution to Special Education | 8,987 |
| Unrestricted Contribution to Routine Restricted Maintenance | (1,025,000) |
| Total Unrestricted Revenue & Other Sources | \$ 1,814,870 |



2023-24 Unrestricted General Fund Expenditure Changes

| Expenditure | Amount |
|---|--------------------|
| Certificated Salaries | \$ (2,271,427) |
| Classified Salaries | (2,188,133) |
| Employee Benefits | (591,138) |
| Books and Supplies | 5,379,492 |
| Services and Other Operating Expenses | 773,537 |
| Capital Outlay | 37,161 |
| Other Outgo – Indirect Costs | (1,158,366) |
| Total Unrestricted Expenditure Changes | \$ (18,874) |



Changes In Unrestricted Designations and Unrestricted Beginning Fund Balance

| Item | Amount |
|---|---------------|
| Unrestricted Fund Balance Designations Increase <ul style="list-style-type: none">• Post-COVID-19 services and staffing; school site safety; classroom technology | (\$2,500,000) |
| Unrestricted Beginning Balance Increase for 2023-24 (Increase due to 2022-23 unaudited unrestricted ending balance) | \$4,254,274 |



Multi-Year Financial Projection

2023-24 through 2025-26



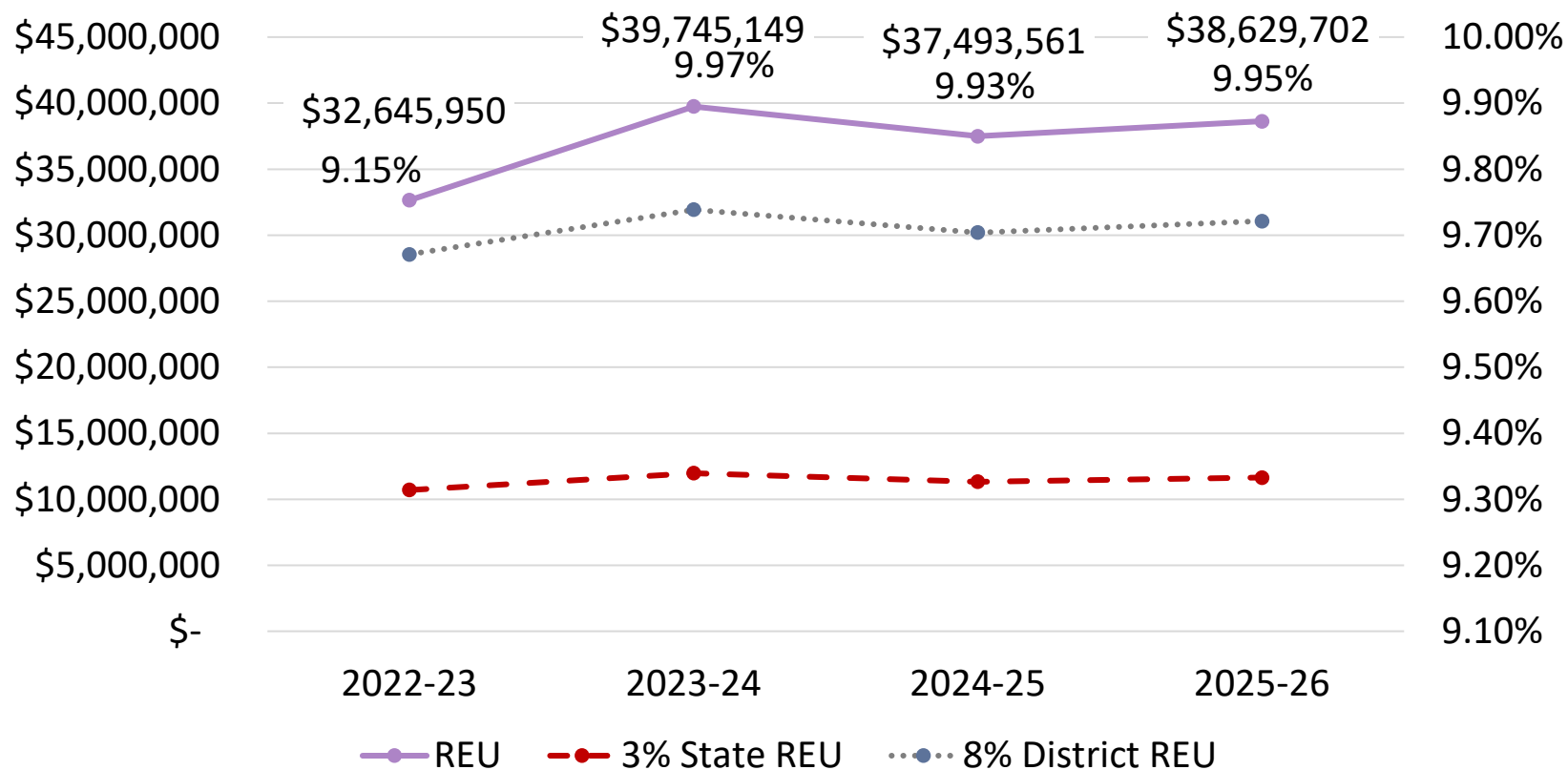
2023-24 Multi-Year Projection Assumptions

- Cost of Living Adjustment (COLA)
 - 2023-24 8.22%
 - 2024-25 3.94%*
 - 2025-26 3.29%*
- Unduplicated Pupil Percentage (UPP)
 - Single Year / 3-Yr Avg
 - 2023-24 58.91% / 57.80%
 - 2024-25 58.91% / 58.21%
 - 2025-26 58.91% / 58.91%
 - *Using 3-yr average*
- Actual ADA
 - 2023-24: 21,105.74
 - 2024-25: 21,105.74
 - 2025-26: 21,105.74
- Funded ADA
 - 2022-23: 21,567.85
 - 2023-24: 21,132.63
 - 2024-25: 21,105.74
 - *Using 3-yr average*

**Legislative Analyst Office (LAO) is projecting the 2024-25 COLA at 1%. The Governor will release his 2024-25 Budget on 1/10/2024. Estimated LCFF revenue reduction from 3.94% COLA to 1% COLA is \$7.6 million in 2024-25 and \$7.8 million in 2025-26, assuming 2025-26 COLA remains at 3.29%.*

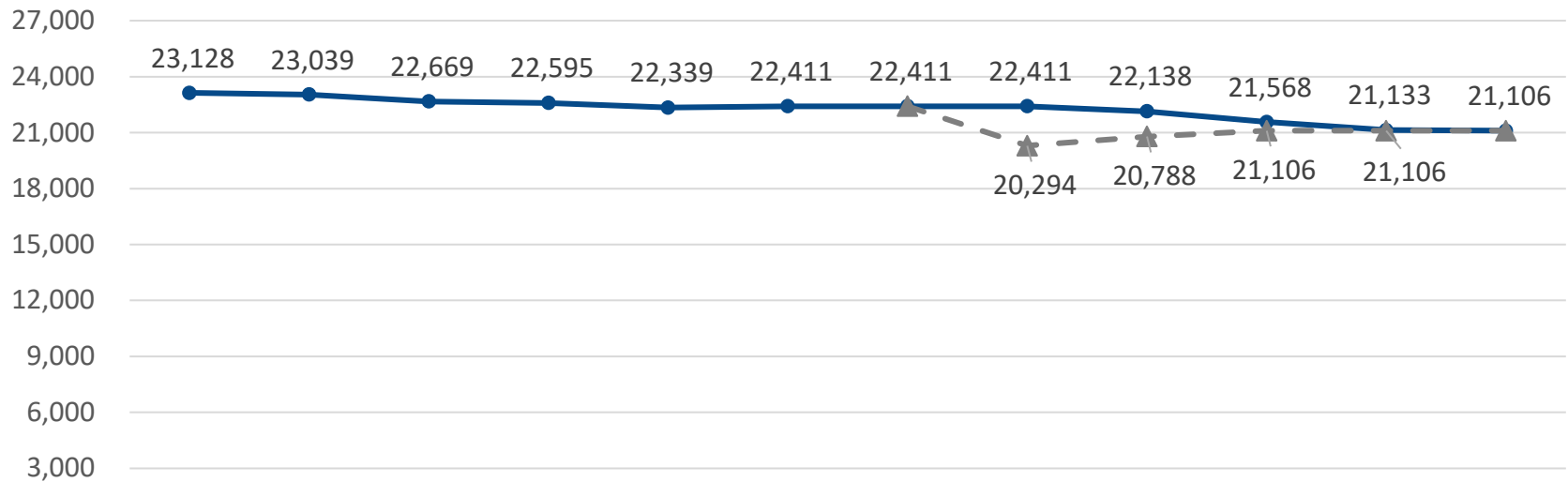


2023-24 Multi-Year REU Projection





Historical Average Daily Attendance (ADA)



| | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
|------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Funded ADA | 23,128 | 23,039 | 22,669 | 22,595 | 22,339 | 22,411 | 22,411 | 22,411 | 22,138 | 21,568 | 21,133 | 21,106 |
| Actual ADA | | | | | | | 22,411 | 20,294 | 20,788 | 21,106 | 21,106 | 21,106 |

—●— Funded ADA —▲— Actual ADA



Thank you!

Questions or Comments?

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