Westside Union School District

Proposed Adopted Budget Presentation June 14, 2016

Regina Rossall, Superintendent
Shawn Cabey, Assistant Superintendent, Administrative Services
Lisa Jehlicka, Fiscal Services Supervisor





The Adopted Budget

- ৰ Education Code (EC) Sections 42127(a) requires that on or before July 1st of each year, the Governing Board of each school district holds a public hearing on the budget to be adopted for the subsequent fiscal year.
- The adopted budget shall be submitted to the County Superintendent of Schools and he/she will determine if the adopted budget will allow the district to meet its financial obligations during the fiscal year, and is consistent with a financial plan that will enable the school district to satisfy its multiyear financial commitments [Multi-Year Projections].

Adopted Budget Financial Reporting



ন Target statutory COLA*: 0.00% for 16-17

1.11% for 17-18 *projected*

2.42% for 18-19 projected

COLA affects only the calculation of the LCFF Target and does not describe the net increase in funding for each district.

্ব GAP Funding*: 54.84% for 16-17

73.96% for 17-18 projected

41.22% for 18-19 projected

There is no statutory guaranteed increase in any given year until full implementation is reached.

ন Projected Enrollment: 9,070

ন Projected ADA: 8,730.18

ন Projected Unduplicated

Pupil Percentage: 45.82%

Assumes that the enrollment, absentee rate & demographic make-up of students will remain the same as fiscal year 2015-16.

^{*} Assumptions provided by the Department of Finance

Adopted Budget Financial Reporting



(Updates from Second Interim)

ন CalSTRS Employer: 10.73% for 15-16 Contribution Rate 12.58% for 16-17

CalSTRS Employer Contribution Rates are scheduled to increase annually, "topping-out" at 19.1% for 2020-21.

CalPERS Employer Contribution Rates are scheduled to increase annually, "topping-out" at 20.4% for 2020-21.

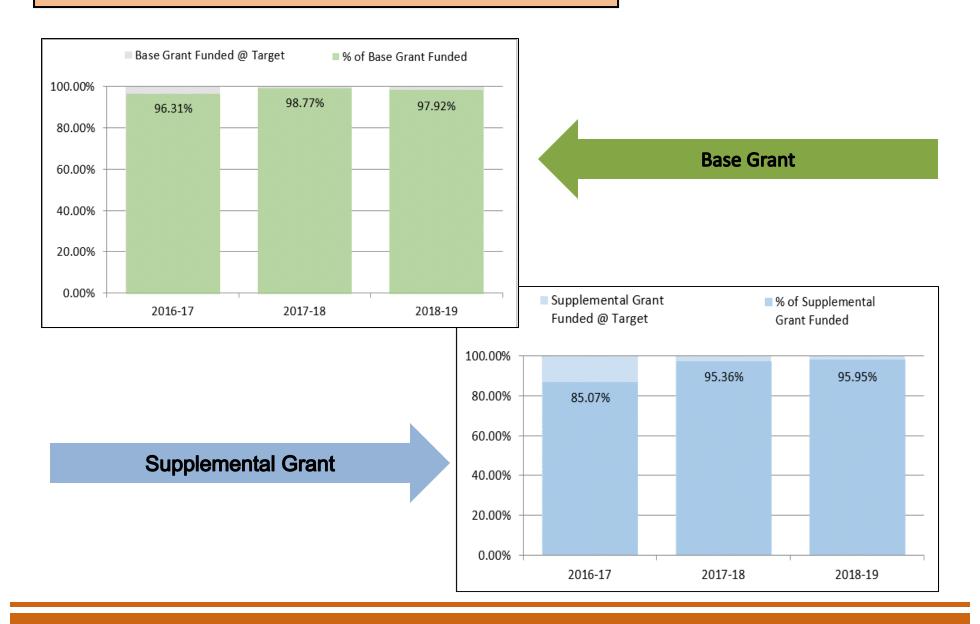
The 2016-17 Governor's budget proposes to pay for prior-year mandate claims by providing an estimated \$237 per ADA in one-time revenues. This is an increase from the \$214 per ADA proposed and budgeted for at Second Interim.

As requested in March 2016 by the Board of Trustees, these One-Time funds have been Reserved as a Component of the Ending Fund Balance, building up a Reserve for Other Post Employment Benefits (OPEB) future annual costs. \$237 per ADA (\$2,069,493)

Our Progress towards Target Funding



(*Expected in 2020-21*)





Differences between 2015-2016 Second Interim & Estimated Actuals Budgets

		2015-16		dif	ferences betwee	en	2015-16				
	SEC	COND INTER	IM	Second Into	erim & Estima	ted Actuals	ESTI	MATED ACT	JALS		
Description	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total		
LCFF Base Revenues	60,484,359		60,484,359	674,335	-	674,335	61,158,694		61,158,694		
LCFF Supplemental Grant	4,014,104	-	4,014,104	7,393	-	7,393	4,021,497	-	4,021,497		
Federal Revenues	270,070	2,964,020	3,234,090	-	152,388	152,388	270,070	3,116,408	3,386,478		
State Revenues	6,087,751	2,031,798	8,119,549	68	4,234	4,302	6,087,819	2,036,032	8,123,851		
Other Local Revenues	1,409,838	4,723,994	6,133,832	45,424	(90,365)	(44,941)	1,455,262	4,633,629	6,088,891		
Transfers In	-	-	-	-	-	-	-	-	-		
Contributions	(11,263,513)	11,263,513	•	72,381	(72,381)	-	(11,191,132)	11,191,132	-		
TOTAL REVENUES	61,002,609	20,983,325	81,985,934	799,601	(6,124)	793,477	61,802,210	20,977,201	82,779,411		
Certificated Salaries	29,957,252	5,945,838 35,903,090		- 2,588,049	- 561,632	3,149,681	32,545,301	6,507,470	39,052,771		
Classified Salaries	7,038,817	4,034,441	11,073,258	617,109	589,991	1,207,100	7,655,926	4,624,432	12,280,358		
Employee Benefits	12,229,319	2,756,418	14,985,737	319,128	187,614	506,742	12,548,447	2,944,032	15,492,479		
Supplies	3,497,167	1,525,883	5,023,050	(112,624)	261,118	148,494	3,384,543	1,787,001	5,171,544		
Services	5,171,461	2,055,788	7,227,249	(606,219)	572,593	(33,626)	4,565,242	2,628,381	7,193,623		
Capital Outlay	210,688	653,963	864,651	323,996	(12,946)	311,050	534,684	641,017	1,175,701		
Other Outgo	242,488	2,292,675	2,535,163	1,832,675	(1,832,675)	-	2,075,163	460,000	2,535,163		
Indirect Costs	(765,348)	667,638	(97,710)	(31,438)	26,829	(4,609)	(796,786)	694,467	(102,319)		
Transfers Out	-	-	-	-	ل ۔	-	-	-	-		
TOTAL EXPENDITURES	57,581,844	19,932,644	77,514,488	4,930,676	354,156	5,284,832	62,512,520	20,286,800	82,799,320		
Surplus / (Deficit)	3,420,765	1,050,681	4,471,446	(4,131,075)	(360,280)	(4,491,355)	(710,310)	690,401	(19,909)		
Beginning Fund Balance	12,220,545	1,087,104	13,307,649	-	-	-	12,220,545	1,087,104	13,307,649		
Restatements/Adjustments	-	277,153 277,155		-	-	-	-	277,153	277,153		
Ending Fund Balance	15,641,310	2,414,938	18,056,248	(4,131,075)	(360,280)	(4,491,355)	11,510,235	2,054,658	13,564,893		

Differences between 2015-2016 Second Interim & Estimated Actuals Budgets

			2015-16		dif	ferences betwe	en			2015-16			
		SEC	COND INTER	IM	Second Inte	erim & Estima	ted Actua	ls	ESTI	MATED ACT	JALS		
Descripti	ion	Unrestricted	Restricted	Total	Unrestricted	Restricted	Tota	1	Unrestricted	Restricted	Total		
LCFF Ba	se Revenues	60,484,359	184,359 - 60		674,335	-	674	,335	61,158,694	-	61,158,694		
LCFF Su	pplemental Grant	4,014,104	8	4,014,104	7,393	(8	7,39		4,021,497	-	4,021,497		
Fede				/38	270,070	3,116,408 2,036,032	3,386,478						
Stati		02	6,087,819	8,123,851									
Othe	REVENUES	11)	1,455,262	4,633,629	6,088,891								
Trar	ন LCFF reve		-	-									
Con				<u> </u>	Ŭ	•			(11,191,132)	11,191,132	-		
TOT			•		s that used t	· ·	ř l	77	61,802,210	20,977,201	82,779,411		
Cert	the Antelop	31	32,545,301	6,507,470	39,052,771								
Clas	ৰ Contributio			•	lecreased du	ie to this sai	me	00	7,655,926	4,624,432	12,280,358		
Emp	change in t	he accountii	ng/reporting	g				12	12,548,447	2,944,032	15,492,479		
Supp	ন Decreased	projection o	f Special E	ducation Re	evenues of \$	150k		94	3,384,543	1,787,001	5,171,544		
Serv	ন Medi-Cal r	evenues are	budgeted o	once they ar	re received a	and an		26)	4,565,242	2,628,381	7,193,623		
Cap		8160k was r	- C	, 1100 0110 J W		V-1 0 001		50	534,684	641,017	1,175,701		
Othe									2,075,163	460,000	2,535,163		
Indi	ন Increased c	ontribution	s to the Spe	ecial Educa	tion prograi	n due to		99)	(796,786)	694,467	(102,319)		
Trar	increased e	xpenditure	projections						-	-	-		
TOT	ন Increased c	ontribution	s to the Res	stricted Ma	intenance A	ccount (RM	IA)	32	62,512,520	20,286,800	82,799,320		
Surp	and Techno	55)	(710,310)	690,401	(19,909)								
Begi		12,220,545	1,087,104	13,307,649									
Restaten	terus/Aujustments		411,100	2//,100					-	277,153	277,153		
Ending F	und Balance	15,641,310	2,414,938	18,056,248	(4,131,075)	(360,280)	(4,491	,355)	11,510,235	2,054,658	13,564,893		

Differences between 2015-2016 Second Interim & Estimated Actuals Budgets

			2015-16		d1)	ferences betwee	191		2015-16	
		SEC	COND INTER	IM	Second Inte	erim & Estimat	ed Actuals	ESTIN	MATED ACTU	JALS
Descripti	lon	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
LCFF Bas	se Revenues	60,484,359	-	60,484,359	674,335	-	674,335	61,158,694	-	61,158,694
LCFF Su	pplemental Grant	4,014,104	-	4,014,104	7,393	-	7,393	4,021,497	-	4,021,497
Federal l	Revenues	270,070	2,964,020	3,234,090	-	152,388	152,388	270,070	3,116,408	3,386,478
State Re	venues	6,087,751	2,031,798	8,119,549	68	4,234	4,302	6,087,819	2,036,032	8,123,851
Oth							14,941)	1,455,262	4,633,629	6,088,891
Tran 2	<i></i>						-	-	-	-
Con	EXPENSES							(11,191,132)	11,191,132	-
TO	ন Recorded th	61,802,210	20,977,201	82,779,411						
Cer	Increase and	32,545,301	6,507,470	39,052,771						
Cla:	salary costs	and higher	statutory b	enefit costs			07,100	7,655,926	4,624,432	12,280,358
Emg	ন Home-to Sc	, and the second	·			ST A	06,742	12,548,447	2,944,032	15,492,479
Sup	. 1101110 00 80	Î				JIA	18,494	3,384,543	1,787,001	5,171,544
Ser	increase as	a result of the	ne accounti	ng/reportin	g changes		33,626)	4,565,242	2,628,381	7,193,623
Cap	ৰ Indirect Cos	sts are proje	ected to be	more due to	an increase	e in Special	11,050	534,684	641,017	1,175,701
Oth	Education e	xpenditures					-	2,075,163	460,000	2,535,163
Indi	ন Reclassified	•		rom Unrest	ricted to the	Destricted	(4,609)	(796,786)	694,467	(102,319)
Tras								-	-	-
TO	Technology	Maintenan	ce Account	as we conti	nue implem	entation.	84,832	62,512,520	20,286,800	82,799,320
Surj	ৰ Increased th		ıtlay expen	diture budg	get for the C	ottonwood	91,355)	(710,310)	690,401	(19,909)
Beg		12,220,545	1,087,104	13,307,649						
Res	remorranjusements	-	277,153	277,153						
Ending F	und Balance	15,641,310	2,414,938	18,056,248	(4,131,075)	(360,280)	(4,491,355)	11,510,235	2,054,658	13,564,893



2016-2017 Adopted Budget Multi-Year Projection

		2016-17			2017-18		2018-19				
Description	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total		
LCFF Base Revenues	63,954,749	-	63,954,749	66,306,780	-	66,306,780	67,308,781	-	67,308,781		
LCFF Supplemental Grant	5,110,611	-	5,110,611	5,929,213	-	5,929,213	6,109,984	-	6,109,984		
Federal Revenues	-	2,504,912	2,504,912	-	2,504,912	2,504,912	-	2,504,912	2,504,912		
State Revenues	3,591,673	703,975	4,295,648	1,522,180	999,564	2,521,744	1,522,180	373,851	1,896,031		
Other Local Revenues	542,331	4,475,337	5,017,668	542,331	4,475,337	5,017,668	542,331	4,475,337	5,017,668		
Transfers In	-	-	-	-	-	-	-	-	-		
Contributions	(10,760,028)	10,760,028	-	(11,574,577)	11,574,577	-	(11,724,079)	11,724,079	-		
TOTAL REVENUES	62,439,336	18,444,252	80,883,588	62,725,927	19,554,390	82,280,317	63,759,197	19,078,179	82,837,376		
G 48 + 10 1 1	24 (52 22)	(2 (2 1 2 2		22 542 552			22.252.52	(2(0,7(0)	20.642.204		
Certificated Salaries	31,653,228	6,363,102	38,016,330	32,512,778	6,479,847	38,992,625	33,372,526	6,269,768	39,642,294		
Classified Salaries	7,633,321	4,404,083	12,037,404	7,773,964	4,403,784	12,177,748	7,910,997	4,403,784	12,314,781		
Employee Benefits	13,320,109	3,139,774	16,459,883	14,207,131	3,273,124	17,480,255	15,105,361	3,345,479	18,450,840		
Supplies	2,650,740	1,657,356	4,308,096	2,650,532	1,517,273	4,167,805	2,650,417	1,141,423	3,791,840		
Services	4,590,719	1,719,483	6,310,202	5,104,613	1,617,436	6,722,049	5,278,868	1,540,956	6,819,824		
Capital Outlay	137,100	544,016	681,116	107,100	492,016	599,116	107,100	192,016	299,116		
Other Outgo	2,075,163	460,000	2,535,163	2,075,163	460,000	2,535,163	2,075,163	460,000	2,535,163		
Indirect Costs	(843,687)	727,951	(115,736)	(854,317)	738,208	(116,109)	(865,040)	748,500	(116,540)		
Transfers Out	-	-	-	-	-	-	-	-	-		
TOTAL EXPENDITURES	61,216,693	19,015,765	80,232,458	63,576,964	18,981,688	82,558,652	65,635,392	18,101,926	83,737,318		
Surplus / (Deficit)	1,222,643	(571,513)	651,130	(851,037)	572,702	(278,335)	(1,876,195)	976,253	(899,942)		
Beginning Fund Balance	11,510,235	2,054,658	13,564,893	12,732,878	1,483,145	14,216,023	11,881,841	2,055,847	13,937,688		
Restatements/Adjustments				-	-	-			-		
Ending Fund Balance (EFB)	12,732,878	1,483,145	14,216,023	11,881,841	2,055,847	13,937,688	10,005,646	3,032,100	13,037,746		





	2	2016-17	2017-18	2018-19				
Revenues	URGF	RGF Total	URGF RGF Total	URGF RGF Total				
LCFF Base Revenues	\$ 63,955	\$ - \$63,955	\$ 66,307 \$ - \$ 66,307	\$ 67,309 \$ - \$ 67,309				
LCFF Supplemental Grant	\$ 5,111	\$ - \$ 5,111	\$ 5,929 \$ - \$ 5,929	\$ 6,110 \$ - \$ 6,110				
Federal Revenues	\$ -	\$ 2,505 \$ 2,505	\$ - \$ 2,505 \$ 2,505	\$ - \$ 2,505 \$ 2,505				
Other Revenues	\$ (6,626)	\$ 15,939 \$ 9,313	\$ (9,510) \$ 17,049 \$ 7,539	\$ (9,660) \$ 16,573 \$ 6,914				
Total Revenues:	\$ 62,439	\$ 18,444 \$ 80,884	\$ 62,726 \$ 19,554 \$ 82,280	\$ 63,759 \$ 19,078 \$ 82,837				
Expenses								
Certificated	\$ 31,653	\$ 6,363 \$ 38,016	\$ 32,513 \$ 6,480 \$ 38,993	\$ 33,373 \$ 6,270 \$ 39,642				
Classified	\$ 7,633	\$ 4,404 \$ 12,037	\$ 7,774 \$ 4,404 \$ 12,178	\$ 7,911 \$ 4,404 \$ 12,315				
Benefits	\$ 13,320	\$ 3,140 \$ 16,460	\$ 14,207 \$ 3,273 \$ 17,480	\$ 15,105 \$ 3,345 \$ 18,451				
Supplies	\$ 2,651	\$ 1,657 \$ 4,308	\$ 2,651 \$ 1,517 \$ 4,168	\$ 2,650 \$ 1,141 \$ 3,792				
Services	\$ 4,591	\$ 1,719 \$ 6,310	\$ 5,105 \$ 1,617 \$ 6,722	\$ 5,279 \$ 1,541 \$ 6,820				
Other	\$ 1,369	\$ 1,732 \$ 3,101	\$ 1,328 \$ 1,690 \$ 3,018	\$ 1,317 \$ 1,401 \$ 2,718				
Total Expenses:	\$ 61,217	\$ 19,016 \$ 80,232	\$ 63,577 \$ 18,982 \$ 82,559	\$ 65,635 \$ 18,102 \$ 83,737				
Surplus / (Deficit)	Deficit) \$ 1,223 \$ (572) \$ 651		\$ (851) \$ 573 \$ (278)	\$ (1,876) \$ 976 \$ (900)				
Beg. Fund Balance (Adj.)	dj.) \$ 11,510 \$ 2,055 \$ 13,565		\$ 12,733 	\$ 11,882 \$ 2,056 \$ 13,938				
End. Fund Balance	\$ 12,733	\$ 1,483 \$ 14,216	\$ 11,882 \$ 2,056 \$ 13,938	\$ 10,005 \$ 3,032 \$ 13,038				

^{*} Note: These figures reflect rounding. Reference original SACS Financials for single dollar resolution.

2016-2017 Adopted Budget Multi-Year Projection (x 1000)



		2015-1			016-1	7		2017-1	
-	UNCE	107	box	UND	107	test	9807	107	200
(Of finance forces			\$ 63,800	\$56,682				4	
			6 3,600		6 2,413			6 2,652	
Other Entersies			411,764	6 (9,422)				4.15,296	
Total Sevenues	\$47.500	12,78	4.83,079	655,60	£ 12,036	479,000	410,004	4 12/290	£30,00
Department .									
	625,657			630,203				4 5,365	
Caraltei			411,000					4 2314	
Soples								4 756	
			411,600	6 4286				4 1,818	
Total Esperans	415,784	\$ 30,564	4.75,960	616,211	6 14,795	479,000	140,01	4 14,952	4 D,40
Suplin / (Delbal)	6 1,606	6 4,331	4 4,126	6 204	6 383	6 1,027	4 29	4 798	6 1,6T
ing Paral Salaman (Ad)()	611,796	6 3,88	613,800	613,700	6 6,230	6 10,100	613,004	6 7363	12,00
Drei, Fund Belance	613,700	6 6,230	6 25,509	613,666	6 7,063	6 20,456	414,333	4 7,800	6 D,60

2	0	4	6	-4	7
2	U	1	O,	- 1	_/

2017-18

2018-19

Revenu	es	URGF	RGF	Total	URGF	RGF	Total	URGF	RGF	Total
LCFF E	Base Revenues	\$ 63,955	\$ -	\$ 63,955	\$ 66,307	\$ -	\$ 66,307	\$ 67,309	\$ -	\$ 67,309
LCFF S	Supplemental Grant	\$ 5,111	\$ -	\$ 5,111	\$ 5,929	\$ -	\$ 5,929	\$ 6,110	\$ -	\$ 6,110
Federa	Federal Revenues \$ - \$ 2,505 \$ 2,505 \$ - \$ 2,505 \$ 2,					\$ 2,505	\$ -	\$ 2,505	\$ 2,505	
Ot	Ot 1) \$ 16,573	\$ 6,914
To	REVENUES							63,759	\$ 19,078	\$ 82,837
Exp	<u>REVENCES</u> ব 2016-17 refle	acts an add	ditional \$2	07M of One	Tima Davar	uas for no	ymant on			
Ce	unpaid prior		33,373	\$ 6,270	\$ 39,642					
Cla	ৰ 2016-17, 201	•			S			7,911	\$ 4,404	\$ 12,315
Ве	, in the second							15,105	\$ 3,345	\$ 18,451
Su	, in the second second	Ü	2.01 VI , \$2.3.	oivi ailu 51.u	M of additio	nai Dase G	il alli	2,650	\$ 1,141	\$ 3,792
Se	revenues, re				04.007	.	- 00407 4	5,279	\$ 1,541	\$ 6,820
Ot	* *			jected to inc	crease \$1.09N	1 in 2016-1	.7, \$818k in	1,317	\$ 1,401	\$ 2,718
To	2017-18 and	\$181k in 2	2018-19					65,635	\$ 18,102	\$ 83,737
	ন SMAA, LEA	Medi-Ca	l and Misc	ellaneous Ro	evenues are n	ot project	ed until they			
Sur	are received		(1,876) \$ 976	\$ (900)					
Beg	ৰ Contribution	ns to the S	pecial Edu	cation Progr	ram and Res	tricted Ma	intenance	11,882	\$ 2,056	\$ 13,938
	Account inc	Account increase due to increased projected expenditures								
End								10,005	\$ 3,032	\$ 13,038

^{*} Note: These figures reflect rounding. Reference original SACS Financials for single dollar resolution.

2016-2017 Adopted Budget Multi-Year Projection (x 1000)



	8333333	2015-1	6		2016-1	7		2017-1	
terment .	UNCE	107	Test	907	107	Det	UNION	107	
LOT Known Brazins	553,800	6	643.800	\$ 60.882	6.77	550.00	\$10.00	6	61
Palma Samura		5.2,60	4 140	4	x 240	6 2.60		4 2/82	
Other Emergen	\$ (2.00c)	6.00,000	435.786	6 (8.622)	6 15 EEF	6 6205	£ 00.000	6 18 299	
Total Sevenano	661,290	\$20,785	430,009	410,000	4 17,030	1.70,EM	110,801	4 12,790	
Esperant									
Certificates			435,000			6.20,777		£ 1345	
			411,000			6123B		4 3,914	
Beefin .								6 2,900	
Sople						6 3,635		6 754	
Other			411,665		6 1831			4 3,816	
Total Esperanse	615(38)	5 16,766	475,860	458,205	4 14,700	1700	110,01	4 (8,902	*
Serpin / (Debat)	6 1,004	6 4,335	4 4,128	6 206	4 763	6 1,007	6 29	6 798	
Bry, Fund Balance (Adj.)	611,796	5 3,885	413,805	\$13,760	6 4,230	6 20,000	613,664	6 2003	

			2016-17								20	17-1	8			2018-19					
Revenu	les		U	JRGF		RGF		Total		URGF		RGF		Total		URGF		RGF	_	Total	
LCFF 8	Base R	evenues	\$ 6	3,955	\$	-	\$	63,955	\$	66,307	\$	-	\$	66,307	\$	67,309	\$	-	\$ 6	57,30	19
LCFF Supplemental Grant			\$	5,111	\$	-	\$	5,111	\$	5,929	\$	-	\$	5,929	\$	6,110	\$	-	\$	6,11	.0
Federal Revenues				-	\$	2,505	\$	2,505	\$	-	\$	2,505	\$	2,505	\$	-	\$	2,505	\$	2,50)5
Ot	Ot 2											_/	(9,660)	\$	16,573	\$	6,91	.4			
То	EXPENSES												53,759	\$	19,078	\$ 8	3 2,8 3	7			
Exp		APENSES Increasing overall staffing by 5 Reg. Ed. Teachers, 3 PE Teachers, 1 FS Teache																			
Ce		2 Elementary Vice Principals, 24 School Climate Assistants, 1 Bilingual Aide,														33,373	\$	6,270	\$ 3	39,64	2
Cla		2 Psychologi	sts,	and 2	Cu	stodian	S									7,911	\$	4,404	\$:	12,31	.5
Ве	ন	Additional S	TR	S & P	ER	S Retire	eme	ent costs	due 1	to incre	asir	ig contr	ibu	tion rates		15,105	\$	3,345	\$:	18,45	1
Su		Increase per										_				2,650	\$	1,141	\$	3,79	2
Se		salary placei								8 000 11 02		osep se				5,279	\$	1,541	\$	6,82	20
Ot		• •			_		noi	rooso in	mata	riols on	d ac	wwiggs r) PO	widad		1,317	\$	1,401	\$	2,71	.8
То		Increase exp										Î				55,635	\$	18,102	\$ 8	33,7 3	7
Surp		utilizing the					enta	ai Grant	, as w	veii as ti	ie c	arryove	er I	rom		(1,876)	ė	976	Ś	(90	IO)
Surp		2015-16 of a ₁			·											(1,0/0)	P	9/0	7	(30	,w)
Beg	ৰ Increase expenditure budgets in 2016-17 and 2017-18 utilizing both the Educator										11,882	\$	2,056	\$:	13,93	18					
End.		Effectiveness	G	rant ar	nd t	the CA	Cle	an Ener	gy Jo	bs Act	fun	ds				10,005	Ś	3,032		13,03	
	nd S													4	-,	-P -	,				

^{*} Note: These figures reflect rounding. Reference original SACS Financials for single dollar resolution.

THANK YOU

