

**Westside Union School District**

# **Proposed Adopted Budget Presentation**

## **June 6, 2017**

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



## The Adopted Budget

- ↯ 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



Target statutory COLA\*: 1.56% for 17-18  
2.15% for 18-19 *projected*  
2.35% for 19-20 *projected*

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

GAP Funding\*: 43.97% for 17-18  
71.53% for 18-19 *projected*  
73.51% for 19-20 *projected*

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

Projected Enrollment:	9,430	} <i>Assumes that the enrollment, absentee rate &amp; demographic make-up of students will remain the same as fiscal year 2016-17.</i>
Projected ADA:	8,977.40	
Projected Unduplicated Pupil Percentage:	46.81%	

*\* Assumptions provided by the Department of Finance*

# Adopted Budget Financial Reporting

(Updates from Second Interim)



☞ CalSTRS Employer : 12.58% for 16-17  
Contribution Rate 14.43% for 17-18

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

☞ CalPERS Employer: 13.888% for 16-17  
Contribution Rate 15.531% for 17-18

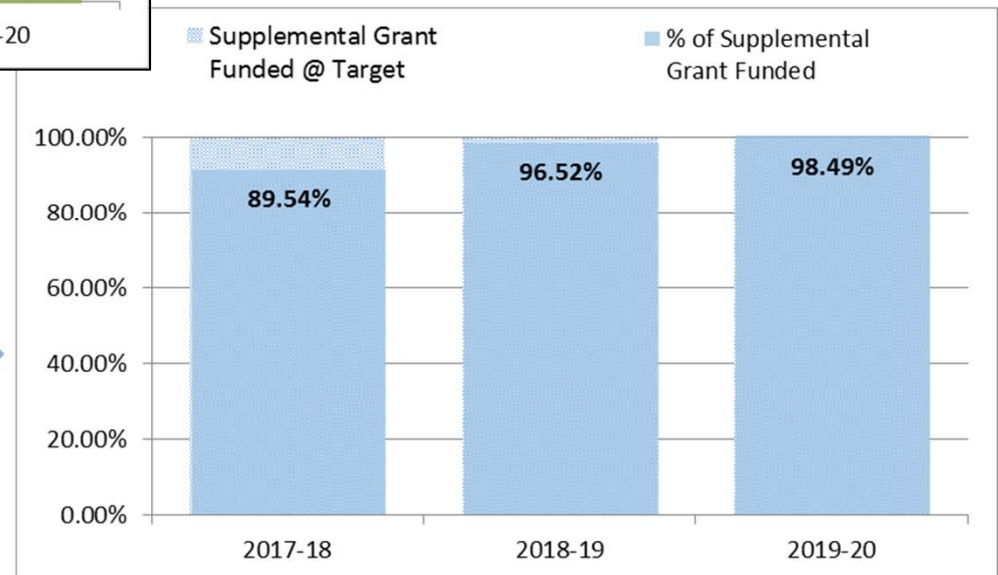
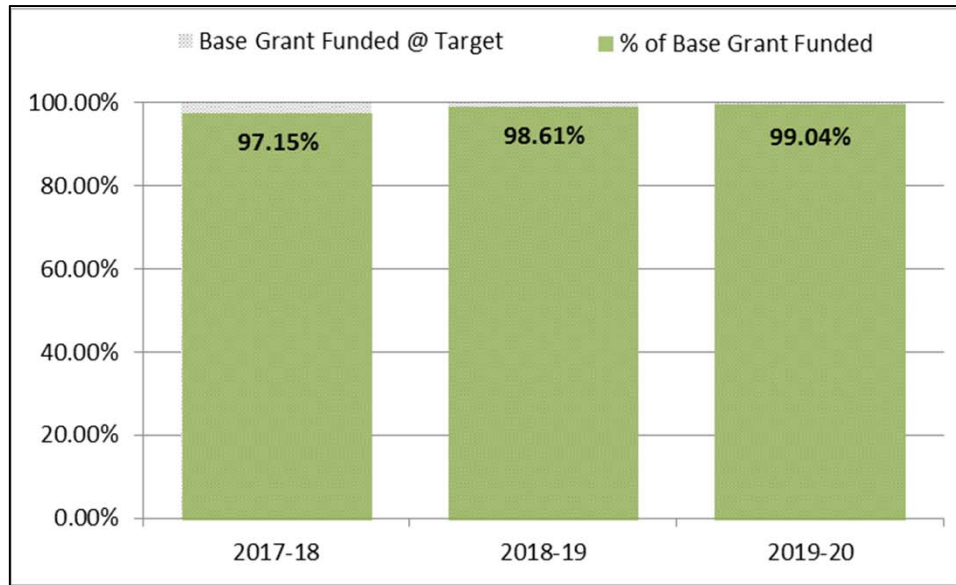
*CalPERS Employer Contribution Rates are scheduled to increase annually, "topping-out" at 23.8% for 2020-21.*

☞ The 2017-18 Governor's budget proposes to pay for prior-year mandate claims by providing an estimated \$170 per ADA in one-time revenues, which is an increase from the \$48 per ADA proposed and budgeted for at Second Interim.

*However, the one-time funds will not be available until May 2019 (the end of FY 2018-19), so School Services of California and the Los Angeles County Office of Education recommends we do not budget for these anticipated revenues, even in the FY 2018-19.*

# Our Progress towards Target Funding

(Expected in 2020-21)



# Differences between 2016-2017 Second Interim & Estimated Actuals Budgets



Description	2016-17 SECOND INTERIM			differences between Second Interim & Estimated Actuals			2016-17 ESTIMATED ACTUALS		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
LCFF Base Revenues	65,306,289	-	65,306,289	569,190	-	569,190	65,875,479	-	65,875,479
LCFF Supplemental Grant	5,188,465	-	5,188,465	24,382	-	24,382	5,212,847	-	5,212,847
Federal Revenues	32,930	2,828,892	2,861,822	-	419,596	419,596	32,930	3,248,488	3,281,418
State Revenues	3,475,122	967,672	4,442,794	(2,497)	179,245	176,748	3,472,625	1,146,917	4,619,542
Other Local Revenues	783,543	4,523,714	5,307,257	190,946	439,824	630,770	974,489	4,963,538	5,938,027
Contributions	(9,822,201)	9,822,201	-	(750,513)	750,513	-	(10,572,714)	10,572,714	-
<b>TOTAL REVENUES</b>	<b>64,964,148</b>	<b>18,142,479</b>	<b>83,106,627</b>	<b>31,508</b>	<b>1,789,178</b>	<b>1,820,686</b>	<b>64,995,656</b>	<b>19,931,657</b>	<b>84,927,313</b>
Certificated Salaries	32,041,897	5,562,912	37,604,809	519,317	107,707	627,024	32,561,214	5,670,619	38,231,833
Classified Salaries	7,445,388	4,448,441	11,893,829	9,564	157,730	167,294	7,454,952	4,606,171	12,061,123
Employee Benefits	13,434,691	2,925,510	16,360,201	49,197	(11,822)	37,375	13,483,888	2,913,688	16,397,576
Supplies	2,283,064	2,070,984	4,354,048	(587,279)	(88,263)	(675,542)	1,695,785	1,982,721	3,678,506
Services	8,194,678	2,628,717	10,823,395	(1,094,075)	183,021	(911,054)	7,100,603	2,811,738	9,912,341
Capital Outlay	4,609,199	917,700	5,526,899	(2,168,280)	(448,987)	(2,617,267)	2,440,919	468,713	2,909,632
Other Outgo	242,488	460,000	702,488	-	109,548	109,548	242,488	569,548	812,036
Indirect Costs	(939,742)	828,108	(111,634)	18,160	(17,943)	217	(921,582)	810,165	(111,417)
<b>TOTAL EXPENDITURES</b>	<b>67,311,663</b>	<b>19,842,372</b>	<b>87,154,035</b>	<b>(3,253,396)</b>	<b>(9,009)</b>	<b>(3,262,405)</b>	<b>64,058,267</b>	<b>19,833,363</b>	<b>83,891,630</b>
<b>Surplus / (Deficit)</b>	<b>(2,347,515)</b>	<b>(1,699,893)</b>	<b>(4,047,408)</b>	<b>3,284,904</b>	<b>1,798,187</b>	<b>5,083,091</b>	<b>937,389</b>	<b>98,294</b>	<b>1,035,683</b>
<b>Beginning Fund Balance</b>	<b>14,336,324</b>	<b>3,283,417</b>	<b>17,619,741</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,336,324</b>	<b>3,283,417</b>	<b>17,619,741</b>
<b>Ending Fund Balance</b>	<b>11,988,809</b>	<b>1,583,524</b>	<b>13,572,333</b>	<b>3,284,904</b>	<b>1,798,187</b>	<b>5,083,091</b>	<b>15,273,713</b>	<b>3,381,711</b>	<b>18,655,424</b>

## Differences between 2016-2017 Second Interim & Estimated Actuals Budgets

Description	2016-17 SECOND INTERIM			differences between Second Interim & Estimated Actuals			2016-17 ESTIMATED ACTUALS		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
LCFF Base Revenues	65,306,289	-	65,306,289	569,190	-	569,190	65,875,479	-	65,875,479
LCFF Supplemental Grant	5,188,465	-	5,188,465	24,382	-	24,382	5,212,847	-	5,212,847
Federal Revenues	32,930	2,828,892	2,861,822	-	419,596	419,596	32,930	3,248,488	3,281,418
State Revenues	3,475,122	967,672	4,442,794	(2,497)	179,245	176,748	3,472,625	1,146,917	4,619,542
Other Revenues							974,489	4,963,538	5,938,027
Contributions							(10,572,714)	10,572,714	-
<b>TOTAL REVENUES</b>							<b>64,995,656</b>	<b>19,931,657</b>	<b>84,927,313</b>
Certain Revenues							32,561,214	5,670,619	38,231,833
Classroom Revenues							7,454,952	4,606,171	12,061,123
Employment Revenues							13,483,888	2,913,688	16,397,576
Supplemental Revenues							1,695,785	1,982,721	3,678,506
Service Revenues							7,100,603	2,811,738	9,912,341
Capital Revenues							2,440,919	468,713	2,909,632
Other Revenues							242,488	569,548	812,036
Individual Revenues							(921,582)	810,165	(111,417)
<b>TOTAL EXPENDITURES</b>							<b>64,058,267</b>	<b>19,833,363</b>	<b>83,891,630</b>
Surplus							937,389	98,294	1,035,683
Beginning Balance							14,336,324	3,283,417	17,619,741
Ending Balance							15,273,713	3,381,711	18,655,424

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### REVENUES

- LCFF revenues increased due to an increase in ADA, resulting in an increase in the LCFF Base Grant of \$569k and an increase in LCFF Supplemental Grant of \$24k
- Increased projection of Special Education Revenues of \$496k
- Medi-Cal revenues are budgeted once they are received and an additional \$146k was received
- School sites received donations of approximately \$37k
- Increased contributions to the Special Education program due to increased expenditure projections
- Increased contributions to the Restricted Maintenance Account (RMA) and Technology Maintenance Account (TMA)

Category	2019		2018		2017		2016		2015	
	Revenue	Cost	Revenue	Cost	Revenue	Cost	Revenue	Cost	Revenue	Cost
Operating Revenue	1,000,000	600,000	950,000	550,000	900,000	500,000	850,000	450,000	800,000	400,000
Operating Costs	(600,000)	(350,000)	(550,000)	(300,000)	(500,000)	(250,000)	(450,000)	(200,000)	(350,000)	(200,000)
Operating Profit	400,000	250,000	400,000	250,000	400,000	250,000	400,000	250,000	450,000	200,000
Non-Operating Revenue	50,000	20,000	40,000	10,000	30,000	10,000	20,000	10,000	10,000	10,000
Non-Operating Costs	(20,000)	(10,000)	(10,000)	(5,000)	(10,000)	(5,000)	(10,000)	(5,000)	(10,000)	(5,000)
Non-Operating Profit	30,000	10,000	30,000	5,000	20,000	5,000	10,000	5,000	0	5,000
Total Profit	430,000	260,000	430,000	255,000	420,000	255,000	410,000	255,000	450,000	205,000
Operating Profit Margin	40%	41.7%	42.1%	45.5%	44.4%	50%	47.1%	50%	56.25%	25%
Non-Operating Profit Margin	3%	3.3%	3.2%	1.1%	2.2%	1.1%	1.2%	1.1%	1.25%	2.5%
Total Profit Margin	43%	45%	45.3%	46.6%	46.6%	51.1%	48.3%	51.1%	57.5%	27.5%
Operating Profit per Share	4.30	2.60	4.30	2.55	4.20	2.55	4.10	2.55	4.50	2.05
Non-Operating Profit per Share	0.30	0.10	0.30	0.05	0.20	0.05	0.10	0.05	0	0.05
Total Profit per Share	4.60	2.70	4.60	2.60	4.40	2.60	4.20	2.60	4.50	2.10
Operating Profit Growth	10%	12%	11%	13%	12%	14%	13%	15%	14%	16%
Non-Operating Profit Growth	5%	6%	6%	7%	7%	8%	8%	9%	9%	10%
Total Profit Growth	8%	9%	9%	10%	10%	11%	11%	12%	12%	13%
Operating Profit to Total Profit	93%	96%	93%	98%	93%	98%	93%	98%	93%	97%
Non-Operating Profit to Total Profit	7%	4%	7%	2%	7%	2%	7%	2%	7%	3%
Operating Profit to Operating Revenue	40%	41.7%	42.1%	45.5%	44.4%	50%	47.1%	50%	56.25%	25%
Non-Operating Profit to Non-Operating Revenue	60%	50%	75%	50%	66.7%	50%	50%	50%	0%	50%
Operating Profit to Total Revenue	43%	45%	45.3%	46.6%	46.6%	51.1%	48.3%	51.1%	57.5%	27.5%
Non-Operating Profit to Total Revenue	3%	3.3%	3.2%	1.1%	2.2%	1.1%	1.2%	1.1%	1.25%	2.5%
Total Profit to Total Revenue	43%	48.3%	48.5%	47.7%	48.8%	52.2%	49.5%	52.2%	58.75%	30%
Operating Profit to Operating Costs	66.7%	71.4%	72.7%	83.3%	80%	100%	88.9%	125%	128.6%	100%
Non-Operating Profit to Non-Operating Costs	300%	100%	300%	100%	200%	100%	100%	100%	0%	100%
Total Profit to Total Costs	71.7%	75%	75%	86.7%	88.9%	100%	93.3%	125%	128.6%	100%
Operating Profit to Total Costs	66.7%	71.4%	72.7%	83.3%	80%	100%	88.9%	125%	128.6%	100%
Non-Operating Profit to Total Costs	4%	3.8%	4.3%	2.2%	4.4%	2.2%	2.2%	2.2%	0%	2.2%
Total Profit to Total Revenue and Costs	43%	48.3%	48.5%	47.7%	48.8%	52.2%	49.5%	52.2%	58.75%	30%
Operating Profit to Total Revenue and Costs	43%	48.3%	48.5%	47.7%	48.8%	52.2%	49.5%	52.2%	58.75%	30%
Non-Operating Profit to Total Revenue and Costs	4%	3.8%	4.3%	2.2%	4.4%	2.2%	2.2%	2.2%	0%	2.2%

	2016-17 SECOND INTERIM			differences between Second Interim & Estimated Actuals			2016-17 ESTIMATED ACTUALS		
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Federal Revenues	32,930	3,248,488	3,281,418		419,596	419,596	32,930	3,248,488	3,281,418
State Revenues							3,472,625	1,146,917	4,619,542
Other Revenues							974,489	4,963,538	5,938,027
Costs							(10,572,714)	10,572,714	-
<b>TCFF</b>							<b>64,995,656</b>	<b>19,931,657</b>	<b>84,927,313</b>
Capital Expenditures							32,561,214	5,670,619	38,231,833
Classroom Expenditures							7,454,952	4,606,171	12,061,123
Employee Salaries							13,483,888	2,913,688	16,397,576
Supplies							1,695,785	1,982,721	3,678,506
Services							7,100,603	2,811,738	9,912,341
Capital Expenditures							2,440,919	468,713	2,909,632
Other Expenditures							242,488	569,548	812,036
Income							(921,582)	810,165	(111,417)
<b>TCFF</b>							<b>64,058,267</b>	<b>19,833,363</b>	<b>83,891,630</b>
Supplies							937,389	98,294	1,035,683
Beginning Balance							14,336,324	3,283,417	17,619,741
Ending Fund Balance	11,988,809	1,583,524	13,572,333	3,284,904	1,798,187	5,083,091	15,273,713	3,381,711	18,655,424

# 2017-2018 Adopted Budget Multi-Year Projection



Description	2017-18			2018-19			2019-20		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
LCFF Base Revenues	67,339,875	-	67,339,875	69,807,345	-	69,807,345	71,737,196	-	71,737,196
LCFF Supplemental Grant	5,739,083	-	5,739,083	6,310,437	-	6,310,437	6,590,520	-	6,590,520
Federal Revenues	-	2,443,118	2,443,118	-	2,537,406	2,537,406	-	2,537,406	2,537,406
State Revenues	1,601,588	871,166	2,472,754	1,601,588	421,502	2,023,090	1,601,588	421,502	2,023,090
Other Local Revenues	654,033	4,651,546	5,305,579	654,033	4,651,546	5,305,579	654,033	4,651,546	5,305,579
Contributions	(13,135,469)	13,135,469	-	(13,475,871)	13,475,871	-	(13,680,032)	13,680,032	-
<b>TOTAL REVENUES</b>	<b>62,199,110</b>	<b>21,101,299</b>	<b>83,300,409</b>	<b>64,897,532</b>	<b>21,086,325</b>	<b>85,983,857</b>	<b>66,903,305</b>	<b>21,290,486</b>	<b>88,193,791</b>
Certificated Salaries	33,623,079	6,112,841	39,735,920	34,673,016	5,937,474	40,610,490	35,616,911	5,937,383	41,554,294
Classified Salaries	7,869,989	5,077,885	12,947,874	7,988,263	5,198,186	13,186,449	8,120,138	5,199,196	13,319,334
Employee Benefits	14,360,329	3,203,600	17,563,929	15,532,100	3,322,597	18,854,697	16,604,647	3,483,857	20,088,504
Supplies	1,641,635	3,408,271	5,049,906	1,653,534	2,396,037	4,049,571	1,659,626	2,382,756	4,042,382
Services	7,110,461	2,239,855	9,350,316	7,029,479	1,782,361	8,811,840	7,116,523	1,779,558	8,896,081
Capital Outlay	6,536,051	1,300,062	7,836,113	9,100	261,016	270,116	9,100	261,016	270,116
Other Outgo	242,488	460,000	702,488	242,488	460,000	702,488	242,488	460,000	702,488
Indirect Costs	(940,596)	824,126	(116,470)	(953,217)	835,110	(118,107)	(966,799)	842,597	(124,202)
<b>TOTAL EXPENDITURES</b>	<b>70,443,436</b>	<b>22,626,640</b>	<b>93,070,076</b>	<b>66,174,763</b>	<b>20,192,781</b>	<b>86,367,544</b>	<b>68,402,634</b>	<b>20,346,363</b>	<b>88,748,997</b>
<b>Surplus / (Deficit)</b>	<b>(8,244,326)</b>	<b>(1,525,341)</b>	<b>(9,769,667)</b>	<b>(1,277,231)</b>	<b>893,544</b>	<b>(383,687)</b>	<b>(1,499,329)</b>	<b>944,123</b>	<b>(555,206)</b>
Beginning Fund Balance	15,273,713	3,381,711	18,655,424	7,029,387	1,856,370	8,885,757	5,752,156	2,749,914	8,502,070
Restatements/Adjustments	-	-	-	-	-	-	-	-	-
<b>Ending Fund Balance (EFB)</b>	<b>7,029,387</b>	<b>1,856,370</b>	<b>8,885,757</b>	<b>5,752,156</b>	<b>2,749,914</b>	<b>8,502,070</b>	<b>4,252,827</b>	<b>3,694,037</b>	<b>7,946,864</b>

# 2017-2018 Adopted Budget Multi-Year Projection *(x 1000)*



	2017-18			2018-19			2019-20		
Revenues	URGF	RGF	Total	URGF	RGF	Total	URGF	RGF	Total
LCFF Base Revenues	\$ 67,340	\$ -	\$ 67,340	\$ 69,807	\$ -	\$ 69,807	\$ 71,737	\$ -	\$ 71,737
LCFF Supplemental Grant	\$ 5,739	\$ -	\$ 5,739	\$ 6,310	\$ -	\$ 6,310	\$ 6,591	\$ -	\$ 6,591
Federal Revenues	\$ -	\$ 2,443	\$ 2,443	\$ -	\$ 2,537	\$ 2,537	\$ -	\$ 2,537	\$ 2,537
Other Revenues	\$ (10,880)	\$ 18,658	\$ 7,778	\$ (11,220)	\$ 18,549	\$ 7,329	\$ (11,424)	\$ 18,753	\$ 7,329
<b>Total Revenues:</b>	<b>\$ 62,199</b>	<b>\$ 21,101</b>	<b>\$ 83,300</b>	<b>\$ 64,898</b>	<b>\$ 21,086</b>	<b>\$ 85,984</b> ①	<b>\$ 66,903</b>	<b>\$ 21,290</b>	<b>\$ 88,194</b>
Expenses									
Certificated	\$ 33,623	\$ 6,113	\$ 39,736	\$ 34,673	\$ 5,937	\$ 40,610	\$ 35,617	\$ 5,937	\$ 41,554
Classified	\$ 7,870	\$ 5,078	\$ 12,948	\$ 7,988	\$ 5,198	\$ 13,186	\$ 8,120	\$ 5,199	\$ 13,319
Benefits	\$ 14,360	\$ 3,204	\$ 17,564	\$ 15,532	\$ 3,323	\$ 18,855	\$ 16,605	\$ 3,484	\$ 20,089
Supplies	\$ 1,642	\$ 3,408	\$ 5,050	\$ 1,654	\$ 2,396	\$ 4,050	\$ 1,660	\$ 2,383	\$ 4,042
Services	\$ 7,110	\$ 2,240	\$ 9,350	\$ 7,029	\$ 1,782	\$ 8,812	\$ 7,117	\$ 1,780	\$ 8,896
Other	\$ 5,838	\$ 2,584	\$ 8,422	\$ (702)	\$ 1,556	\$ 854	\$ (715)	\$ 1,564	\$ 848
<b>Total Expenses:</b>	<b>\$ 70,443</b>	<b>\$ 22,627</b>	<b>\$ 93,070</b>	<b>\$ 66,175</b>	<b>\$ 20,193</b>	<b>\$ 86,368</b> ②	<b>\$ 68,403</b>	<b>\$ 20,346</b>	<b>\$ 88,749</b>
<b>Surplus / (Deficit)</b>	<b>\$ (8,244)</b>	<b>\$ (1,525)</b>	<b>\$ (9,770)</b>	<b>\$ (1,277)</b>	<b>\$ 894</b>	<b>\$ (384)</b>	<b>\$ (1,499)</b>	<b>\$ 944</b>	<b>\$ (555)</b>
<b>Beg. Fund Balance (Adj.)</b>	<b>\$ 15,274</b>	<b>\$ 3,382</b>	<b>\$ 18,655</b>	<b>\$ 7,029</b>	<b>\$ 1,856</b>	<b>\$ 8,886</b>	<b>\$ 5,752</b>	<b>\$ 2,750</b>	<b>\$ 8,502</b>
<b>End. Fund Balance</b>	<b>\$ 7,029</b>	<b>\$ 1,856</b>	<b>\$ 8,886</b>	<b>\$ 5,752</b>	<b>\$ 2,750</b>	<b>\$ 8,502</b>	<b>\$ 4,252</b>	<b>\$ 3,694</b>	<b>\$ 7,947</b>

# 2017-2018 Adopted Budget Multi-Year Projection (x 1000)

	2016-16	2016-17	2017-18
Adopted	1,000,000	1,000,000	1,000,000
Amended	0	0	0
Revised	0	0	0
Total	1,000,000	1,000,000	1,000,000

	2017-18			2018-19			2019-20		
Revenues	URGF	RGF	Total	URGF	RGF	Total	URGF	RGF	Total
LCFF Base Revenues	\$ 67,340	\$ -	\$ 67,340	\$ 69,807	\$ -	\$ 69,807	\$ 71,737	\$ -	\$ 71,737
LCFF Supplemental Grant	\$ 5,739	\$ -	\$ 5,739	\$ 6,310	\$ -	\$ 6,310	\$ 6,591	\$ -	\$ 6,591
Federal Revenues	\$ -	\$ 2,443	\$ 2,443	\$ -	\$ 2,537	\$ 2,537	\$ -	\$ 2,537	\$ 2,537
Other Revenues							18,753		\$ 7,329
<b>Total Revenues</b>							<b>21,290</b>		<b>\$ 88,194</b>
Expenditures									
Capital Outlays							5,937		\$ 41,554
Current Operating Expenses							5,199		\$ 13,319
Base Grant Revenues							3,484		\$ 20,089
Supplemental Grant Revenues							2,383		\$ 4,042
State Education Fund							1,780		\$ 8,896
Other Revenues							1,564		\$ 848
<b>Total Expenditures</b>							<b>20,346</b>		<b>\$ 88,749</b>
Surplus/Deficit							944		\$ (555)
Beginning Fund Balance							2,750		\$ 8,502
Ending Fund Balance							3,694		\$ 7,947

## REVENUES

- ☐ The 2017-18 One-Time Revenues for payment on unpaid prior year mandated cost claims were removed from the budget resulting in \$419k less revenue
- ☐ 2017-18, 2018-19 and 2019-20 GAP funding projected at 43.97%, 71.53% and 73.51%, resulting in \$1.46M, \$2.47M and \$1.93M of additional Base Grant revenues, respectively
- ☐ Supplemental Grant funding projected to increase \$526k in 2017-18, \$571k in 2018-19 and \$280k in 2019-20
- ☐ SMAA, LEA Medi-Cal and Miscellaneous Revenues are not projected until they are received
- ☐ Revenues from the CA Clean Energy Jobs Act will not continue beyond 2017-18
- ☐ Contributions increase to the RMA and Sp. Ed. due to increased expenditures
- ☐ Change in Accounting from Unrestricted Textbooks to Locally Restricted

# 2017-2018 Adopted Budget Multi-Year Projection *(x 1000)*

	2016-16	2016-17	2017-18
Adopted Budget	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Proposed Budget	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Change	\$ 0	\$ 0	\$ 0

	2017-18			2018-19			2019-20		
Revenues	URGF	RGF	Total	URGF	RGF	Total	URGF	RGF	Total
LCFF Base Revenues	\$ 67,340	\$ -	\$ 67,340	\$ 69,807	\$ -	\$ 69,807	\$ 71,737	\$ -	\$ 71,737
LCFF Supplemental Grant	\$ 5,739	\$ -	\$ 5,739	\$ 6,310	\$ -	\$ 6,310	\$ 6,591	\$ -	\$ 6,591
Federal							\$ 2,537		\$ 2,537
Other							\$ 18,753		\$ 18,753
Total Revenues							\$ 21,290		\$ 21,290
Expenses									
Capital							\$ 5,937		\$ 5,937
Classroom							\$ 5,199		\$ 5,199
Building							\$ 3,484		\$ 3,484
Support							\$ 2,383		\$ 2,383
Salaries							\$ 1,780		\$ 1,780
Other							\$ 1,564		\$ 1,564
Total Expenses							\$ 20,346		\$ 20,346
Surplus							\$ 944		\$ 944
Beginning							\$ 2,750		\$ 2,750
Ending							\$ 3,694		\$ 3,694

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## EXPENSES

- Increasing overall staffing by 6.5 Reg. Ed. Teachers, 0.5 RSP Teacher, 2 Teacher Support Providers, 1 Vice Principal, 8 School Climate Assistants, 1 Bilingual Aide, and 1 Counselor
- Eliminated the proposed hiring of a Director of Assessment & HR Coordinator
- Additional STRS & PERS Retirement costs due to increasing contribution rates
- Incorporated the proposed 2% Salary On-Schedule Increase and 2017-18 2% Off-Schedule Salary Increase resulting in higher salary costs and higher statutory benefit costs
- 2018-19 and 2019-20 will not have the increased expenditures related to the Modernization of Cottonwood School
- Expenditures utilizing both the Educator Effectiveness Grant and the CA Clean Energy Jobs Act funds will not continue into 2018-19 and 2019-20

# 2016-2017 Estimated Actuals 2017-2018 Adopted Budget



	FUND 13.0 Cafeteria Fund		FUND 21.x All Bond Funds		FUND 35.0 County Sch. Fac. Fd.	
	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18
<b>Beginning Fund Balance</b>	\$ 3,100,124	\$ 3,160,617	\$ 6,537,020	\$ 1,094,607	\$ 1,579,848	\$ -
Federal Revenues	\$ 1,590,000	\$ 1,590,000	\$ -	\$ -	\$ -	\$ -
Other State Revenues	\$ 113,000	\$ 113,000	\$ -	\$ -	\$ -	\$ -
Other Local Revenues	\$ 738,000	\$ 738,000	\$ 42,185	\$ 1,000	\$ 14,000	\$ -
<b>Total Revenue</b>	<b>\$ 2,441,000</b>	<b>\$ 2,441,000</b>	<b>\$ 42,185</b>	<b>\$ 1,000</b>	<b>\$ 14,000</b>	<b>\$ -</b>
Classified Salaries	\$ 883,217	\$ 980,213	\$ 87,606	\$ -	\$ -	\$ -
Employee Benefits	\$ 271,761	\$ 297,768	\$ 38,480	\$ -	\$ -	\$ -
Supplies	\$ 1,038,225	\$ 1,038,225	\$ 8,709	\$ 97,592	\$ -	\$ -
Services	\$ 44,329	\$ 50,018	\$ 14,517	\$ 121,000	\$ -	\$ -
Capital Outlay	\$ 31,558	\$ 20,000	\$ 5,335,286	\$ 877,015	\$ 1,593,848	\$ -
Indirect Costs	\$ 111,417	\$ 116,470	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 2,380,507</b>	<b>\$ 2,502,694</b>	<b>\$ 5,484,598</b>	<b>\$ 1,095,607</b>	<b>\$ 1,593,848</b>	<b>\$ -</b>
<b>Surplus / (Deficit)</b>	<b>\$ 60,493</b>	<b>\$ (61,694)</b>	<b>\$ (5,442,413)</b>	<b>\$ (1,094,607)</b>	<b>\$ (1,579,848)</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 3,160,617</b>	<b>\$ 3,098,923</b>	<b>\$ 1,094,607</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# 2016-2017 Estimated Actuals 2017-2018 Adopted Budget



	FUND 25.0 Capital Facilities Fd.		FUND 40.1 Capital Outlay Proj.		FUND 49.x All CFDs	
	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18
<b>Beginning Fund Balance</b>	\$ 1,569,250	\$ 1,585,621	\$ 7,180,492	\$ 772,972	\$ 2,817,678	\$ 2,546,527
Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other State Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Revenues	\$ 699,735	\$ 530,545	\$ 38,752	\$ 1,695	\$ 38,440	\$ -
<b>Total Revenue</b>	<b>\$ 699,735</b>	<b>\$ 530,545</b>	<b>\$ 38,752</b>	<b>\$ 1,695</b>	<b>\$ 38,440</b>	<b>\$ -</b>
Classified Salaries	\$ 14,376	\$ 14,669	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ 5,538	\$ 5,772	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 8,261	\$ 475	\$ -	\$ -	\$ 20,134	\$ -
Services	\$ 253,963	\$ 335,563	\$ 37,920	\$ 26,080	\$ 109	\$ -
Capital Outlay	\$ 380,626	\$ 42,421	\$ 6,408,352	\$ 748,587	\$ 289,348	\$ 402,848
Other Outgoing	\$ 20,600	\$ 20,600	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 683,364</b>	<b>\$ 419,500</b>	<b>\$ 6,446,272</b>	<b>\$ 774,667</b>	<b>\$ 309,591</b>	<b>\$ 402,848</b>
<b>Surplus / (Deficit)</b>	<b>\$ 16,371</b>	<b>\$ 111,045</b>	<b>\$ (6,407,520)</b>	<b>\$ (772,972)</b>	<b>\$ (271,151)</b>	<b>\$ (402,848)</b>
<b>Ending Fund Balance</b>	<b>\$ 1,585,621</b>	<b>\$ 1,696,666</b>	<b>\$ 772,972</b>	<b>\$ -</b>	<b>\$ 2,546,527</b>	<b>\$ 2,143,679</b>

# THANK YOU

