

Westside Union School District

# 2018-19 First Interim Budget Presentation

## December 11, 2018

Regina Rossall, Superintendent

Shawn Cabey, Assistant Superintendent, Administrative Services

Lisa Jehlicka, Director of Business Services



# Interim Financial Reporting

- Education Code (EC) Sections 35035(g), 42130, and 42131 require the Governing Board of each school district to certify at least twice a year the district's ability to meet its financial obligations for the remainder of that fiscal year, and for the subsequent two fiscal years [Multi-Year Projections].
- The **First Interim** Financial Report is due December 15<sup>th</sup> for the period ending October 31<sup>st</sup>.
- The Second Interim Financial Report is due March 15<sup>th</sup> for the period ending January 31<sup>st</sup>.

# 2018-19 First Interim Budget Report

General Fund	2018-19			2019-20			2020-21		
Description	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
LCFF Base Revenues	73,131,675	-	73,131,675	74,991,342	-	74,991,342	76,966,666	-	76,966,666
LCFF Supplemental Grant	7,126,874	-	7,126,874	7,520,795	-	7,520,795	7,772,931	-	7,772,931
Federal Revenues	262,734	3,253,647	3,516,381	-	2,931,514	2,931,514	-	2,931,587	2,931,587
State Revenues	2,711,838	3,723,514	6,435,352	1,722,402	3,723,514	5,445,916	1,722,402	3,723,514	5,445,916
Other Local Revenues	722,136	4,924,811	5,646,947	643,204	4,897,829	5,541,033	643,204	4,897,829	5,541,033
Contributions	(16,798,877)	16,798,877	-	(16,392,895)	16,392,895	-	(16,173,583)	16,173,583	-
<b>TOTAL REVENUES</b>	<b>67,156,380</b>	<b>28,700,849</b>	<b>95,857,229</b>	<b>68,484,848</b>	<b>27,945,752</b>	<b>96,430,600</b>	<b>70,931,620</b>	<b>27,726,513</b>	<b>98,658,133</b>
Certificated Salaries	36,089,227	7,695,760	43,784,987	37,059,625	7,570,833	44,630,458	37,262,105	7,422,322	44,684,427
Classified Salaries	8,885,557	5,529,261	14,414,818	9,098,646	5,606,470	14,705,116	9,065,831	5,496,089	14,561,920
Employee Benefits	16,213,733	7,132,098	23,345,831	17,407,723	7,279,890	24,687,613	18,068,497	7,289,607	25,358,104
Supplies	1,683,734	3,229,991	4,913,725	1,340,033	2,630,232	3,970,265	1,339,999	2,549,142	3,889,141
Services	7,952,093	2,291,859	10,243,952	7,391,363	2,224,609	9,615,972	7,459,363	2,223,895	9,683,258
Capital Outlay	48,730	1,340,164	1,388,894	8,000	123,680	131,680	8,000	123,680	131,680
Other Outgo	242,488	510,375	752,863	242,488	510,375	752,863	242,488	510,375	752,863
Indirect Costs	(1,027,650)	901,886	(125,764)	(1,035,271)	912,243	(123,028)	(1,041,603)	917,800	(123,803)
<b>TOTAL EXPENDITURES</b>	<b>70,087,912</b>	<b>28,631,394</b>	<b>98,719,306</b>	<b>71,512,607</b>	<b>26,858,332</b>	<b>98,370,939</b>	<b>72,404,680</b>	<b>26,532,910</b>	<b>98,937,590</b>
<b>Surplus / (Deficit)</b>	<b>(2,931,532)</b>	<b>69,455</b>	<b>(2,862,077)</b>	<b>(3,027,759)</b>	<b>1,087,420</b>	<b>(1,940,339)</b>	<b>(1,473,060)</b>	<b>1,193,603</b>	<b>(279,457)</b>
Beginning Fund Balance	13,690,700	4,265,312	17,956,012	10,759,168	4,334,767	15,093,935	7,731,409	5,422,187	13,153,596
Restatements/Adjustments	-	-	-	-	-	-	-	-	-
<b>Ending Fund Balance (EFB)</b>	<b>10,759,168</b>	<b>4,334,767</b>	<b>15,093,935</b>	<b>7,731,409</b>	<b>5,422,187</b>	<b>13,153,596</b>	<b>6,258,349</b>	<b>6,615,790</b>	<b>12,874,139</b>

## Components of Ending Fund Balance

Revolving Cash & Stores	35,000	-	35,000	35,000	-	35,000	35,000	-	35,000
Economic Uncertainty Reserve	2,961,580	-	2,961,580	2,951,129	-	2,951,129	2,968,128	-	2,968,128
Legally Restricted Balance	-	4,334,767	4,334,767	-	5,422,187	5,422,187	-	6,615,790	6,615,790
WUTA Medigap	600,000	-	600,000	600,000	-	600,000	600,000	-	600,000
One-Time Revenues	1,124,824	-	1,124,824	-	-	-	-	-	-
Carryover from Res. 0xxxx.0	1,450,987	-	1,450,987	919,658	-	919,658	635,408	-	635,408
Unassigned	4,586,777	-	4,586,777	3,225,622	-	3,225,622	2,019,813	-	2,019,813
<b>Total Components of EFB</b>	<b>10,759,168</b>	<b>4,334,767</b>	<b>15,093,935</b>	<b>7,731,409</b>	<b>5,422,187</b>	<b>13,153,596</b>	<b>6,258,349</b>	<b>6,615,790</b>	<b>12,874,139</b>

## Multi-Year Projection (x \$1,000)

		2018-19			2019-20			2020-21		
		URGF	RGF	Total	URGF	RGF	Total	URGF	RGF	Total
Revenues	LCFF Base Revenues	\$ 73,132	\$ -	\$ 73,132	\$ 74,991	\$ -	\$ 74,991	\$ 76,967	\$ -	\$ 76,967
	LCFF Supplemental Grant	\$ 7,127	\$ -	\$ 7,127	\$ 7,521	\$ -	\$ 7,521	\$ 7,773	\$ -	\$ 7,773
	Federal Revenues	\$ 263	\$ 3,254	\$ 3,516	\$ -	\$ 2,932	\$ 2,932	\$ -	\$ 2,932	\$ 2,932
	Other Revenues	\$ (13,365)	\$ 25,447	\$ 12,082	\$ (14,027)	\$ 25,014	\$ 10,987	\$ (13,808)	\$ 24,795	\$ 10,987
	<b>Total Revenues:</b>	<b>\$ 67,156</b>	<b>\$ 28,701</b>	<b>\$ 95,857</b>	<b>\$ 68,485</b>	<b>\$ 27,946</b>	<b>\$ 96,431</b>	<b>\$ 70,932</b>	<b>\$ 27,727</b>	<b>\$ 98,658</b>
Expenses	Certificated	\$ 36,089	\$ 7,696	\$ 43,785	\$ 37,060	\$ 7,571	\$ 44,630	\$ 37,262	\$ 7,422	\$ 44,684
	Classified	\$ 8,886	\$ 5,529	\$ 14,415	\$ 9,099	\$ 5,606	\$ 14,705	\$ 9,066	\$ 5,496	\$ 14,562
	Benefits	\$ 16,214	\$ 7,132	\$ 23,346	\$ 17,408	\$ 7,280	\$ 24,688	\$ 18,068	\$ 7,290	\$ 25,358
	Supplies	\$ 1,684	\$ 3,230	\$ 4,914	\$ 1,340	\$ 2,630	\$ 3,970	\$ 1,340	\$ 2,549	\$ 3,889
	Services	\$ 7,952	\$ 2,292	\$ 10,244	\$ 7,391	\$ 2,225	\$ 9,616	\$ 7,459	\$ 2,224	\$ 9,683
	Other	\$ (736)	\$ 2,752	\$ 2,016	\$ (785)	\$ 1,546	\$ 762	\$ (791)	\$ 1,552	\$ 761
	<b>Total Expenses:</b>	<b>\$ 70,088</b>	<b>\$ 28,631</b>	<b>\$ 98,719</b>	<b>\$ 71,513</b>	<b>\$ 26,858</b>	<b>\$ 98,371</b>	<b>\$ 72,405</b>	<b>\$ 26,533</b>	<b>\$ 98,938</b>
<b>Surplus / (Deficit)</b>		<b>\$ (2,932)</b>	<b>\$ 69</b>	<b>\$ (2,862)</b>	<b>\$ (3,028)</b>	<b>\$ 1,087</b>	<b>\$ (1,940)</b>	<b>\$ (1,473)</b>	<b>\$ 1,194</b>	<b>\$ (279)</b>
<b>Beg. Fund Balance (Adj.)</b>		<b>\$ 13,691</b>	<b>\$ 4,265</b>	<b>\$ 17,956</b>	<b>\$ 10,759</b>	<b>\$ 4,335</b>	<b>\$ 15,094</b>	<b>\$ 7,731</b>	<b>\$ 5,422</b>	<b>\$ 13,154</b>
<b>End. Fund Balance</b>		<b>\$ 10,759</b>	<b>\$ 4,335</b>	<b>\$ 15,094</b>	<b>\$ 7,731</b>	<b>\$ 5,422</b>	<b>\$ 13,154</b>	<b>\$ 6,258</b>	<b>\$ 6,616</b>	<b>\$ 12,874</b>

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

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	LCFF Supplemental Grant	\$ 7,127	\$ -	\$ 7,127	\$ 7,521	\$ -	\$ 7,521	\$ 7,773	\$ -	\$ 7,773
	Federal Revenues	\$ 263	\$ -	\$ 263	\$ 2,932	\$ -	\$ 2,932	\$ -	\$ 2,932	\$ 2,932
	Other Revenues	\$ (13,365)	\$ -	\$ (13,365)	\$ 10,987	\$ -	\$ 10,987	\$ (13,808)	\$ 24,795	\$ 10,987
	<b>Total Revenues:</b>	<b>\$ 67,156</b>	<b>\$ -</b>	<b>\$ 67,156</b>	<b>\$ 93,431</b>	<b>\$ -</b>	<b>\$ 93,431</b>	<b>\$ 70,932</b>	<b>\$ 27,727</b>	<b>\$ 98,658</b>
Expenses	Certificated	\$ 36,089	\$ 7,696	\$ 43,785	\$ 37,060	\$ 7,571	\$ 44,630	\$ 37,262	\$ 7,422	\$ 44,684
	Classified	\$ 8,886	\$ 5,529	\$ 14,415	\$ 9,099	\$ 5,606	\$ 14,705	\$ 9,066	\$ 5,496	\$ 14,562
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	Supplies	\$ 1,684	\$ 3,230	\$ 4,914	\$ 1,340	\$ 2,630	\$ 3,970	\$ 1,340	\$ 2,549	\$ 3,889
	Services	\$ 7,952	\$ 2,292	\$ 10,244	\$ 7,391	\$ 2,225	\$ 9,616	\$ 7,459	\$ 2,224	\$ 9,683
	Other	\$ (736)	\$ 2,752	\$ 2,016	\$ (785)	\$ 1,546	\$ 762	\$ (791)	\$ 1,552	\$ 761
	<b>Total Expenses:</b>	<b>\$ 70,088</b>	<b>\$ 28,631</b>	<b>\$ 98,719</b>	<b>\$ 71,513</b>	<b>\$ 26,858</b>	<b>\$ 98,371</b>	<b>\$ 72,405</b>	<b>\$ 26,533</b>	<b>\$ 98,938</b>
<b>Surplus / (Deficit)</b>		<b>\$ (2,932)</b>	<b>\$ 69</b>	<b>\$ (2,862)</b>	<b>\$ (3,028)</b>	<b>\$ 1,087</b>	<b>\$ (1,940)</b>	<b>\$ (1,473)</b>	<b>\$ 1,194</b>	<b>\$ (279)</b>
<b>Beg. Fund Balance (Adj.)</b>		<b>\$ 13,691</b>	<b>\$ 4,265</b>	<b>\$ 17,956</b>	<b>\$ 10,759</b>	<b>\$ 4,335</b>	<b>\$ 15,094</b>	<b>\$ 7,731</b>	<b>\$ 5,422</b>	<b>\$ 13,154</b>
<b>End. Fund Balance</b>		<b>\$ 10,759</b>	<b>\$ 4,335</b>	<b>\$ 15,094</b>	<b>\$ 7,731</b>	<b>\$ 5,422</b>	<b>\$ 13,154</b>	<b>\$ 6,258</b>	<b>\$ 6,616</b>	<b>\$ 12,874</b>

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	Federal Revenues	\$ 263	\$ 3,254	\$ 3,516	\$ -	\$ 2,932	\$ 2,932	\$ -	\$ 2,932	\$ 2,932
	Other Revenues	\$ (13,365)	\$ 25,447	\$ 12,082	\$ (14,027)	\$ 25,014	\$ 10,987	\$ (13,808)	\$ 24,795	\$ 10,987
	<b>Total Revenues</b>									
Expenses	Certificated									
	Classified									
	Benefits									
	Supplies	\$ 1,684	\$ 3,230	\$ 4,914	\$ 1,340	\$ 2,630	\$ 3,970	\$ 1,340	\$ 2,549	\$ 3,889
	Services	\$ 7,952	\$ 2,292	\$ 10,244	\$ 7,391	\$ 2,225	\$ 9,616	\$ 7,459	\$ 2,224	\$ 9,683
	Other	\$ (736)	\$ 2,752	\$ 2,016	\$ (785)	\$ 1,546	\$ 762	\$ (791)	\$ 1,552	\$ 761
	<b>Total Expenses:</b>	<b>\$ 70,088</b>	<b>\$ 28,631</b>	<b>\$ 98,719</b>	<b>\$ 71,513</b>	<b>\$ 26,858</b>	<b>\$ 98,371</b>	<b>\$ 72,405</b>	<b>\$ 26,533</b>	<b>\$ 98,938</b>
<b>Surplus / (Deficit)</b>		<b>\$ (2,932)</b>	<b>\$ 69</b>	<b>\$ (2,862)</b>	<b>\$ (3,028)</b>	<b>\$ 1,087</b>	<b>\$ (1,940)</b>	<b>\$ (1,473)</b>	<b>\$ 1,194</b>	<b>\$ (279)</b>
<b>Beg. Fund Balance (Adj.)</b>		<b>\$ 13,691</b>	<b>\$ 4,265</b>	<b>\$ 17,956</b>	<b>\$ 10,759</b>	<b>\$ 4,335</b>	<b>\$ 15,094</b>	<b>\$ 7,731</b>	<b>\$ 5,422</b>	<b>\$ 13,154</b>
<b>End. Fund Balance</b>		<b>\$ 10,759</b>	<b>\$ 4,335</b>	<b>\$ 15,094</b>	<b>\$ 7,731</b>	<b>\$ 5,422</b>	<b>\$ 13,154</b>	<b>\$ 6,258</b>	<b>\$ 6,616</b>	<b>\$ 12,874</b>

- 2018-19 has \$986,000 of one-time revenues that are not ongoing
- Misc. Revenues / Donations are not budgeted for until they are received
- 2019-20 has \$444,000 less in contributions to the TMA (Tech. Maint. Acct.)
- 2020-21 has \$237,750 less in contributions to Spec. Ed. due to fewer expenses

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



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	Federal Revenues	\$ 263	\$ 3,254	\$ 3,516	\$ -	\$ 2,932	\$ 2,932	\$ -	\$ 2,932	\$ 2,932
	Other Revenues	\$ (13,365)	\$ 25,447	\$ 12,082	\$ (14,027)	\$ 25,014	\$ 10,987	\$ (13,808)	\$ 24,795	\$ 10,987
	<b>Total Revenues:</b>	<b>\$ 67,156</b>	<b>\$ 28,701</b>	<b>\$ 95,857</b>	<b>\$ 68,485</b>	<b>\$ 27,946</b>	<b>\$ 96,431</b>	<b>\$ 70,932</b>	<b>\$ 27,727</b>	<b>\$ 98,658</b>
Expenses	Certificated	\$ 36,089	\$ 7,696	\$ 43,785	\$ 37,060	\$ 7,571	\$ 44,630	\$ 37,262	\$ 7,422	\$ 44,684
	Classified	\$ 8,886	\$ 5,529	\$ 14,415	\$ 9,099	\$ 5,606	\$ 14,705	\$ 9,066	\$ 5,496	\$ 14,562
	Benefits	\$ 16,214	\$ 7,132	\$ 23,346	\$ 17,408	\$ 7,280	\$ 24,688	\$ 18,068	\$ 7,290	\$ 25,358
	Supplies									889
	Services									683
	Other									761
	<b>Total Expenses:</b>									<b>938</b>
Surplus / (Deficit)										<b>279)</b>
Beg. Fund Balance (Adj.)										154
End. Fund Balance		\$ 10,759	\$ 4,335	\$ 15,094	\$ 7,731	\$ 5,422	\$ 13,154	\$ 6,258	\$ 6,616	\$ 12,874

- 2020-21 has fewer payroll expenses due to the elimination of the off-schedule salary increases
- STRS and PERS costs increased due to rising rates:  
STRS: 16.28% → 18.13% → 19.10%  
PERS: 18.062% → 20.80% → 23.50%
- Personnel Step & Column movement increased costs budgeted

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	Other	\$ (736)	\$ 2,752	\$ 2,016	\$ (785)	\$ 1,546	\$ 762	\$ (791)	\$ 1,552	\$ 761
	Total Expenses:									
Surplus / (Deficit)		<ul style="list-style-type: none"><li>Fewer supplies and services budgeted for 2019-20 and 2020-21 due to the use of the one-time carryover in programs such as Title I, II, III, Supplemental Grant and Core Curricula Textbooks &amp; Materials</li><li>Fewer 2019-20 and 2020-21 expenses budgeted utilizing RRMA funds, until projects are determined and budgeted</li></ul>								
Beg. Fund Balance (Adj.)										
End. Fund Balance										

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*Happy Holidays*

**THANK  
YOU**