

Westside Union School District

Proposed 2019-20 Adopted Budget Presentation

June 18, 2019

Regina Rossall, Superintendent

Shawn Cabey, Assistant Superintendent, Administrative Services

Lisa Jehlicka, Director of Business Services



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



LCFF Base Grant COLA*: 3.26% for 19-20
3.00% for 20-21 *projected*
2.80% for 21-22 *projected*

*Down from 3.46%
estimated at 2nd Interim*

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

Projected Enrollment:	9,622	} <i>Same as fiscal year 2018-19</i>
Projected Funded ADA:	9,205.01	
Projected Unduplicated Pupil Percentage:	50.72%	} <i>Up from 49.3% in 2018-19</i>

** Assumptions provided by the Department of Finance*

Adopted Budget Financial Reporting

(Updates from Second Interim)



CalSTRS Employer : Contribution Rate	16.28% for 18-19
	16.70% for 19-20 **
	18.10% for 20-21 **
	17.80% for 21-22 **
	17.80% for 22-23 **

***Rates are subsidized based on the Governor's 2019-20 May Revision proposal*

CalPERS Employer : Contribution Rate	15.531% for 18-19
	18.062% for 19-20
	20.800% for 20-21
	23.500% for 21-22
	25.000% for 22-23

CalPERS Employer Contribution Rates are scheduled to increase annually, "topping-out" at 25.50% for 2025-26.

2018-19 Estimated Actuals Program Carryover



Below are some General Fund programs with their *projected* carryover or unearned revenues at the end of the fiscal year 2018-19:

- ✦ Supplemental Grant: \$3,152,912
- ✦ Title I: \$0.00
- ✦ Title II: \$0.00
- ✦ Title III: \$0.00
- ✦ Title IV: \$0.00
- ✦ Textbooks / Core Curricula: \$0.00
- ✦ Clean Energy Jobs Act: \$0.00
- ✦ State Mental Health Services: \$413,996
- ✦ Classified School Employee Professional Development Block Grant: \$61,369
- ✦ Low-Performing Students Block Grant: \$1,235,015
- ✦ Routine Restricted Maintenance Account: \$3,451,021
- ✦ School Site Local Banking/Donation Accounts: \$181,775
- ✦ Technology Maintenance Account: \$0.00

Note: Final 2018-19 carryover/unearned revenues will be available with the 2018-19 Unaudited Actuals

2019-2020 Adopted Budget Multi-Year Projection



Description	2019-20			2020-21			2021-22		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
LCFF Base Revenues	76,024,144	-	76,024,144	78,281,471	-	78,281,471	80,446,747	-	80,446,747
LCFF Supplemental Grant	7,625,563	-	7,625,563	7,907,199	-	7,907,199	8,128,317	-	8,128,317
Federal Revenues	-	2,976,868	2,976,868	-	2,976,941	2,976,941	-	2,976,941	2,976,941
State Revenues	1,736,168	3,724,913	5,461,081	1,736,168	3,724,913	5,461,081	1,736,168	3,724,913	5,461,081
Other Local Revenues	683,204	4,899,429	5,582,633	673,204	4,899,429	5,572,633	663,204	4,899,429	5,562,633
Contributions	(18,323,940)	18,323,940	-	(18,226,234)	18,226,234	-	(18,254,384)	18,254,384	-
TOTAL REVENUES	67,745,139	29,925,150	97,670,289	70,371,808	29,827,517	100,199,325	72,720,052	29,855,667	102,575,719
Certificated Salaries	37,256,293	8,389,254	45,645,547	37,580,660	8,192,760	45,773,420	38,563,677	8,135,583	46,699,260
Classified Salaries	8,872,640	6,153,499	15,026,139	8,973,591	6,073,801	15,047,392	9,122,541	6,070,441	15,192,982
Employee Benefits	17,001,832	7,582,027	24,583,859	17,955,060	7,696,891	25,651,951	18,294,589	7,689,953	25,984,542
Supplies	1,480,628	3,027,727	4,508,355	1,557,974	2,771,531	4,329,505	1,557,984	2,725,757	4,283,741
Services	8,259,893	2,753,727	11,013,620	7,974,659	2,666,373	10,641,032	7,974,409	2,465,921	10,440,330
Capital Outlay	8,000	363,300	371,300	8,000	72,300	80,300	8,000	72,300	80,300
Other Outgo	-	535,375	535,375	-	535,375	535,375	-	535,375	535,375
Indirect Costs	(1,317,562)	1,178,361	(139,201)	(1,293,405)	1,154,627	(138,778)	(1,289,863)	1,150,732	(139,131)
TOTAL EXPENDITURES	71,561,724	29,983,270	101,544,994	72,756,539	29,163,658	101,920,197	74,231,337	28,846,062	103,077,399
Surplus / (Deficit)	(3,816,585)	(58,120)	(3,874,705)	(2,384,731)	663,859	(1,720,872)	(1,511,285)	1,009,605	(501,680)
Beginning Fund Balance	13,454,480	5,365,425	18,819,905	9,637,895	5,307,305	14,945,200	7,253,164	5,971,164	13,224,328
Restatements/Adjustments	-	-	-	-	-	-	-	-	-
Ending Fund Balance (EFB)	9,637,895	5,307,305	14,945,200	7,253,164	5,971,164	13,224,328	5,741,879	6,980,769	12,722,648

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Components of Ending Fund Balance

Revolving Cash & Stores	35,000	-	35,000	35,000	-	35,000	35,000	-	35,000
Economic Uncertainty Reserve	3,046,350	-	3,046,350	3,057,606	-	3,057,606	3,092,322	-	3,092,322
Legally Restricted Balance	-	5,307,305	5,307,305	-	5,971,164	5,971,164	-	6,980,769	6,980,769
WUTA Medigap	600,000	-	600,000	600,000	-	600,000	600,000	-	600,000
Carryover from Res. 0xxxx.0	2,591,839	-	2,591,839	2,173,143	-	2,173,143	1,983,992	-	1,983,992
Unassigned	3,364,706	-	3,364,706	1,387,415	-	1,387,415	30,565	-	30,565
Total Components of EFB	9,637,895	5,307,305	14,945,200	7,253,164	5,971,164	13,224,328	5,741,879	6,980,769	12,722,648

Unrestricted		
Supplemental Grant		
\$ 2,591,839	\$ 2,176,143	\$ 1,983,992
Unassigned		
\$ 3,364,706	\$ 1,387,415	\$ 30,565

Restricted	Routine Restricted Maintenance Account		
	\$ 4,440,681	\$ 5,747,273	\$ 6,786,927
	Classified Employee PD Block Grant		
	\$ 29,782	\$ -	\$ -
	Low-Performing Students Block Grant		
	\$ 537,721	\$ -	\$ -
State Mental Health Services Allocation			
\$ 293,939	\$ 176,784	\$ 59,882	

2019-2020 Adopted Budget Multi-Year Projection *(x 1000)*



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	URGF	RGF	Total	URGF	RGF	Total	URGF	RGF	Total
Revenues									
LCFF Base Revenues	\$ 76,024	\$ -	\$ 76,024	\$ 78,281	\$ -	\$ 78,281	\$ 80,447	\$ -	\$ 80,447
LCFF Supplemental Grant	\$ 7,626	\$ -	\$ 7,626	\$ 7,907	\$ -	\$ 7,907	\$ 8,128	\$ -	\$ 8,128
Federal Revenues	\$ -	\$ 2,977	\$ 2,977	\$ -	\$ 2,977	\$ 2,977	\$ -	\$ 2,977	\$ 2,977
Other Revenues	\$ (15,905)	\$ 26,948	\$ 11,044	\$ (15,817)	\$ 26,851	\$ 11,034	\$ (15,855)	\$ 26,879	\$ 11,024
Total Revenues:	\$ 67,745	\$ 29,925	\$ 97,670	\$ 70,372	\$ 29,828	\$ 100,199	\$ 72,720	\$ 29,856	\$ 102,576
Expenses									
Certificated	\$ 37,256	\$ 8,389	\$ 45,646	\$ 37,581	\$ 8,193	\$ 45,773	\$ 38,564	\$ 8,136	\$ 46,699
Classified	\$ 8,873	\$ 6,153	\$ 15,026	\$ 8,974	\$ 6,074	\$ 15,047	\$ 9,123	\$ 6,070	\$ 15,193
Benefits	\$ 17,002	\$ 7,582	\$ 24,584	\$ 17,955	\$ 7,697	\$ 25,652	\$ 18,295	\$ 7,690	\$ 25,985
Supplies	\$ 1,481	\$ 3,028	\$ 4,508	\$ 1,558	\$ 2,772	\$ 4,330	\$ 1,558	\$ 2,726	\$ 4,284
Services	\$ 8,260	\$ 2,754	\$ 11,014	\$ 7,975	\$ 2,666	\$ 10,641	\$ 7,974	\$ 2,466	\$ 10,440
Other	\$ (1,310)	\$ 2,077	\$ 767	\$ (1,285)	\$ 1,762	\$ 477	\$ (1,282)	\$ 1,758	\$ 477
Total Expenses:	\$ 71,562	\$ 29,983	\$ 101,545	\$ 72,757	\$ 29,164	\$ 101,920	\$ 74,231	\$ 28,846	\$ 103,077
Surplus / (Deficit)	\$ (3,817)	\$ (58)	\$ (3,875)	\$ (2,385)	\$ 664	\$ (1,721)	\$ (1,511)	\$ 1,010	\$ (502)
Beg. Fund Balance (Adj.)	\$ 13,454	\$ 5,365	\$ 18,820	\$ 9,638	\$ 5,307	\$ 14,945	\$ 7,253	\$ 5,971	\$ 13,224
End. Fund Balance	\$ 9,638	\$ 5,307	\$ 14,945	\$ 7,253	\$ 5,971	\$ 13,224	\$ 5,742	\$ 6,981	\$ 12,723

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

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2019-2020 Adopted Budget Budget Allocation Formulas



Unrestricted Site Budgets (100% Discretionary)

P-2 2019 ENROLLMENT	Enrollment	Amount per Student	2019-20 Budget
Grades: K-3	4,211	\$37	\$ 155,807
Grades: 4-6	3,275	\$32	\$ 104,800
Grades: 7-8	2,191	\$34	\$ 74,494
Total	9,677		\$ 335,101

Increased @ First Interim if CBEDs Enrollment increases by 10 or more

Electives Budget (Site)

\$12 per 7-8 Enrollment

Site	Enr.	2019-20 Budget
AH	140	\$ 1,680
DS	259	\$ 3,108
HV	826	\$ 9,912
JW	913	\$ 10,956
Total		\$ 25,656

Band & P.E. Allocations

School Site	2019-20 Budget
Anaverde	\$ 1,200
Cottonwood	\$ 750
Gregg Anderson	\$ 750
Esperanza	\$ 750
Hillview	\$ 1,500
Sundown	\$ 750
Rancho Vista	\$ 750
Del Sur	\$ 1,500
Leona Valley	\$ 500
Quartz Hill	\$ 750
Valley View	\$ 750
Joe Walker	\$ 1,500
Total	\$ 11,450

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Reserve for Economic Uncertainties

Education Code (EC) Sections 42127(a)(2)(C) requires that any District that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties (REU) provide the following information at a public hearing prior to the adoption of their proposed budget:

- ↯ The minimum REU level required in each year identified in the budget
- ↯ The amount of assigned and unassigned ending fund balance that exceeds the minimum REU in each year
- ↯ Reasons for the REU being greater than the minimum

The District has prepared Form CB-1 located in the complete budget that meets the above requirements for the 2019-20 Adopted Budget

THANK YOU

