

Westside Union School District

2019-20 First Interim Budget Presentation

December 10, 2019



Regina Rossall, Superintendent

Shawn Cabey, Assistant Superintendent, Administrative Services

Lisa Jehlicka, Director of Business Services

Jake Briggs Ed.D., Director of Fiscal 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 15th for the period ending October 31st.
- The Second Interim Financial Report is due March 15th for the period ending January 31st.

2019-20 First Interim Budget Report

General Fund	2019-20			2020-21			2021-22		
Description	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
LCFF Base Revenues	78,225,124	-	78,225,124	79,009,113	-	79,009,113	81,194,737	-	81,194,737
LCFF Supplemental Grant	7,625,563	-	7,625,563	7,907,199	-	7,907,199	8,128,317	-	8,128,317
Federal Revenues	149,680	3,386,495	3,536,175	-	2,976,941	2,976,941	-	2,976,941	2,976,941
State Revenues	2,067,470	3,737,685	5,805,155	1,483,445	3,737,685	5,221,130	1,483,445	3,737,685	5,221,130
Other Local Revenues	388,675	5,313,104	5,701,779	354,675	5,292,048	5,646,723	344,675	5,292,048	5,636,723
Contributions	-	-	-	(17,335,943)	17,335,943	-	(17,391,932)	17,391,932	-
TOTAL REVENUES	88,456,512	12,437,284	100,893,796	71,418,489	29,342,617	100,761,106	73,759,242	29,398,606	103,157,848
Certificated Salaries	36,743,519	7,637,431	44,380,950	37,197,546	7,697,112	44,894,658	38,163,593	7,705,630	45,869,223
Classified Salaries	9,163,633	5,961,849	15,125,482	9,386,893	5,989,130	15,376,023	9,543,525	5,989,071	15,532,596
Employee Benefits	17,132,466	7,371,700	24,504,166	18,142,074	7,630,903	25,772,977	18,649,533	7,647,881	26,297,414
Supplies	1,730,329	4,309,721	6,040,050	1,605,287	2,735,657	4,340,944	1,605,297	2,689,369	4,294,666
Services	8,520,034	3,691,410	12,211,444	8,053,524	3,275,215	11,328,739	7,946,274	3,074,648	11,020,922
Capital Outlay	8,000	820,897	828,897	242,000	72,300	314,300	242,000	72,300	314,300
Other Outgo	152,488	535,375	687,863	242,500	535,375	777,875	242,500	535,375	777,875
Indirect Costs	(1,346,699)	1,218,733	(127,966)	(1,252,299)	1,118,519	(133,780)	(1,250,345)	1,115,998	(134,347)
TOTAL EXPENDITURES	72,103,770	31,547,116	103,650,886	73,617,525	29,054,211	102,671,736	75,142,377	28,830,272	103,972,649
Surplus / (Deficit)	16,352,742	(19,109,832)	(2,757,090)	(2,199,036)	288,406	(1,910,630)	(1,383,135)	568,334	(814,801)
Beginning Fund Balance	14,895,274	5,796,078	20,691,351	13,295,791	4,638,471	17,934,261	11,096,755	4,926,877	16,023,631
Restatements/Adjustments	-	-	-	-	-	-	-	-	-
Ending Fund Balance (EFB)	31,248,016	(13,313,755)	17,934,261	11,096,755	4,926,877	16,023,631	9,713,620	5,495,211	15,208,830

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	3,080,153	-	3,080,153	3,119,180	-	3,119,180
Legally Restricted Balance	-	5,737,958	5,737,958	-	4,926,877	4,926,877	-	5,495,211	5,495,211
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	2,118,907	-	2,118,907	2,013,214	-	2,013,214
Unassigned	4,805,500	-	4,805,500	5,262,695	-	5,262,695	3,946,226	-	3,946,226
Total Components of EFB	11,078,689	5,737,958	16,816,646	11,096,755	4,926,877	16,023,631	9,713,620	5,495,211	15,208,830

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

		2019-20			2020-21			2021-22		
		URGF	RGF	Total	URGF	RGF	Total	URGF	RGF	Total
Revenues	LCFF Base Revenues	\$ 78,225	\$ -	\$ 78,225	\$ 79,009	\$ -	\$ 79,009	\$ 81,195	\$ -	\$ 81,195
	LCFF Supplemental Grant	\$ 7,626	\$ -	\$ 7,626	\$ 7,907	\$ -	\$ 7,907	\$ 8,128	\$ -	\$ 8,128
	Federal Revenues	\$ 150	\$ 3,386	\$ 3,536	\$ -	\$ 2,977	\$ 2,977	\$ -	\$ 2,977	\$ 2,977
	Other Revenues	\$ (15,496)	\$ 27,003	\$ 11,507	\$ (15,498)	\$ 26,366	\$ 10,868	\$ (15,564)	\$ 26,422	\$ 10,858
	Total Revenues:	\$ 70,504	\$ 30,390	\$ 100,894	\$ 71,418	\$ 29,343	\$ 100,761	\$ 73,759	\$ 29,399	\$ 103,158
Expenses	Certificated	\$ 36,744	\$ 7,637	\$ 44,381	\$ 37,198	\$ 7,697	\$ 44,895	\$ 38,164	\$ 7,706	\$ 45,869
	Classified	\$ 9,164	\$ 5,962	\$ 15,125	\$ 9,387	\$ 5,989	\$ 15,376	\$ 9,544	\$ 5,989	\$ 15,533
	Benefits	\$ 17,132	\$ 7,372	\$ 24,504	\$ 18,142	\$ 7,631	\$ 25,773	\$ 18,650	\$ 7,648	\$ 26,297
	Supplies	\$ 1,730	\$ 4,310	\$ 6,040	\$ 1,605	\$ 2,736	\$ 4,341	\$ 1,605	\$ 2,689	\$ 4,295
	Services	\$ 8,520	\$ 3,691	\$ 12,211	\$ 8,054	\$ 3,275	\$ 11,329	\$ 7,946	\$ 3,075	\$ 11,021
	Other	\$ (1,186)	\$ 2,575	\$ 1,389	\$ (768)	\$ 1,726	\$ 958	\$ (766)	\$ 1,724	\$ 958
	Total Expenses:	\$ 72,104	\$ 31,547	\$ 103,651	\$ 73,618	\$ 29,054	\$ 102,672	\$ 75,142	\$ 28,830	\$ 103,973
Surplus / (Deficit)		\$ (1,599)	\$ (1,158)	\$ (2,757)	\$ (2,199)	\$ 288	\$ (1,911)	\$ (1,383)	\$ 568	\$ (815)
Beg. Fund Balance (Adj.)		\$ 14,895	\$ 5,796	\$ 20,691	\$ 13,296	\$ 4,638	\$ 17,934	\$ 11,097	\$ 4,927	\$ 16,024
End. Fund Balance		\$ 13,296	\$ 4,638	\$ 17,934	\$ 11,097	\$ 4,927	\$ 16,024	\$ 9,714	\$ 5,495	\$ 15,209

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

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

	2019-20			2020-21			2021-22		
	URGF	RGF	Total	URGF	RGF	Total	URGF	RGF	Total
Revenues									
LCFF Base Revenues	\$ 78,225	\$ -	\$ 78,225	\$ 79,009	\$ -	\$ 79,009	\$ 81,195	\$ -	\$ 81,195
LCFF Supplemental Grant	\$ 7,626	\$ -	\$ 7,626	\$ 7,907	\$ -	\$ 7,907	\$ 8,128	\$ -	\$ 8,128
Federal Revenues	\$ 150					2,977	\$ -		2,977
Other Revenues	\$ (15,496)					10,868	\$ (15,564)	\$ 26,422	\$ 10,858
Total Revenues:	\$ 70,504					100,761	\$ 73,759	\$ 29,399	\$ 103,158
Expenses									
Certificated	\$ 36,744	\$ 7,637	\$ 44,381	\$ 37,198	\$ 7,697	\$ 44,895	\$ 38,164	\$ 7,706	\$ 45,869
Classified	\$ 9,164	\$ 5,962	\$ 15,125	\$ 9,387	\$ 5,989	\$ 15,376	\$ 9,544	\$ 5,989	\$ 15,533
Benefits	\$ 17,132	\$ 7,372	\$ 24,504	\$ 18,142	\$ 7,631	\$ 25,773	\$ 18,650	\$ 7,648	\$ 26,297
Supplies	\$ 1,730	\$ 4,310	\$ 6,040	\$ 1,605	\$ 2,736	\$ 4,341	\$ 1,605	\$ 2,689	\$ 4,295
Services	\$ 8,520	\$ 3,691	\$ 12,211	\$ 8,054	\$ 3,275	\$ 11,329	\$ 7,946	\$ 3,075	\$ 11,021
Other	\$ (1,186)	\$ 2,575	\$ 1,389	\$ (768)	\$ 1,726	\$ 958	\$ (766)	\$ 1,724	\$ 958
Total Expenses:	\$ 72,104	\$ 31,547	\$ 103,651	\$ 73,618	\$ 29,054	\$ 102,672	\$ 75,142	\$ 28,830	\$ 103,973
Surplus / (Deficit)	\$ (1,599)	\$ (1,158)	\$ (2,757)	\$ (2,199)	\$ 288	\$ (1,911)	\$ (1,383)	\$ 568	\$ (815)
Beg. Fund Balance (Adj.)	\$ 14,895	\$ 5,796	\$ 20,691	\$ 13,296	\$ 4,638	\$ 17,934	\$ 11,097	\$ 4,927	\$ 16,024
End. Fund Balance	\$ 13,296	\$ 4,638	\$ 17,934	\$ 11,097	\$ 4,927	\$ 16,024	\$ 9,714	\$ 5,495	\$ 15,209

LCFF COLA for 2020-21 = 3.00%
LCFF COLA for 2021-22 = 2.80%

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

		2019-20			2020-21			2021-22		
		URGF	RGF	Total	URGF	RGF	Total	URGF	RGF	Total
Revenues	LCFF Base Revenues	\$ 78,225	\$ -	\$ 78,225	\$ 79,009	\$ -	\$ 79,009	\$ 81,195	\$ -	\$ 81,195
	LCFF Supplemental Grant	\$ 7,626	\$ -	\$ 7,626	\$ 7,907	\$ -	\$ 7,907	\$ 8,128	\$ -	\$ 8,128
	Federal Revenues	\$ 150	\$ 3,386	\$ 3,536	\$ -	\$ 2,977	\$ 2,977	\$ -	\$ 2,977	\$ 2,977
	Other Revenues	\$ (15,496)	\$ 27,003	\$ 11,507	\$ (15,498)	\$ 26,366	\$ 10,868	\$ (15,564)	\$ 26,422	\$ 10,858
	Total Revenues:	\$ 70,504						\$ 73,759	\$ 29,399	\$ 103,158
Expenses	Certificated	\$ 36,744						\$ 38,164	\$ 7,706	\$ 45,869
	Classified	\$ 9,164						\$ 9,544	\$ 5,989	\$ 15,533
	Benefits	\$ 17,132						\$ 18,650	\$ 7,648	\$ 26,297
	Supplies	\$ 1,730	\$ 4,310	\$ 6,040	\$ 1,605	\$ 2,736	\$ 4,341	\$ 1,605	\$ 2,689	\$ 4,295
	Services	\$ 8,520	\$ 3,691	\$ 12,211	\$ 8,054	\$ 3,275	\$ 11,329	\$ 7,946	\$ 3,075	\$ 11,021
	Other	\$ (1,186)	\$ 2,575	\$ 1,389	\$ (768)	\$ 1,726	\$ 958	\$ (766)	\$ 1,724	\$ 958
	Total Expenses:	\$ 72,104	\$ 31,547	\$ 103,651	\$ 73,618	\$ 29,054	\$ 102,672	\$ 75,142	\$ 28,830	\$ 103,973
Surplus / (Deficit)		\$ (1,599)	\$ (1,158)	\$ (2,757)	\$ (2,199)	\$ 288	\$ (1,911)	\$ (1,383)	\$ 568	\$ (815)
Beg. Fund Balance (Adj.)		\$ 14,895	\$ 5,796	\$ 20,691	\$ 13,296	\$ 4,638	\$ 17,934	\$ 11,097	\$ 4,927	\$ 16,024
End. Fund Balance		\$ 13,296	\$ 4,638	\$ 17,934	\$ 11,097	\$ 4,927	\$ 16,024	\$ 9,714	\$ 5,495	\$ 15,209

2019-20 has projected \$584,025 one-time revenues from the Sp.Ed. Early Intervention Preschool Grant.

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

		2019-20			2020-21			2021-22		
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	LCFF Supplemental Grant	\$ 7,626	\$ -	\$ 7,626	\$ 7,907	\$ -	\$ 7,907	\$ 8,128	\$ -	\$ 8,128
	Federal Revenues	\$ 150	\$ 3,386	\$ 3,536	\$ -	\$ 2,977	\$ 2,977	\$ -	\$ 2,977	\$ 2,977
	Other Revenues	\$ (15,496)	\$ 27,003	\$ 11,507	\$ (15,498)	\$ 26,366	\$ 10,868	\$ (15,564)	\$ 26,422	\$ 10,858
	Total Revenues:	\$ 70,504	\$ 30,390	\$ 100,894	\$ 71,418	\$ 29,343	\$ 100,761	\$ 73,759	\$ 29,399	\$ 103,158
Expenses	Certificated	\$ 36,744	\$ 7,637	\$ 44,381	\$ 37,198	\$ 7,697	\$ 44,895	\$ 38,164	\$ 7,706	\$ 45,869
	Classified	\$ 9,164	\$ 5,962	\$ 15,125	\$ 9,387	\$ 5,989	\$ 15,376	\$ 9,544	\$ 5,989	\$ 15,533
	Benefits	\$ 17,132	\$ 7,372	\$ 24,504	\$ 18,142	\$ 7,631	\$ 25,773	\$ 18,650	\$ 7,648	\$ 26,297
	Supplies									\$ 4,295
	Services									\$ 11,021
	Other									\$ 958
	Total Expenses:									\$ 103,973
Surplus / (Deficit)		STRS: 17.10% → 18.40% → 18.10%								\$ (815)
Beg. Fund Balance (Adj.)		PERS: 19.721% → 22.70% → 24.60%								\$ 16,024
End. Fund Balance		Personnel Step & Column movement increased costs budgeted								\$ 15,209

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	LCFF Supplemental Grant	\$ 7,626	\$ -	\$ 7,626	\$ 7,907	\$ -	\$ 7,907	\$ 8,128	\$ -	\$ 8,128
	Federal Revenues	\$ 150	\$ 3,386	\$ 3,536	\$ -	\$ 2,977	\$ 2,977	\$ -	\$ 2,977	\$ 2,977
	Other Revenues	\$ (15,496)	\$ 27,003	\$ 11,507	\$ (15,498)	\$ 26,366	\$ 10,868	\$ (15,564)	\$ 26,422	\$ 10,858
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Expenses	Certificated	\$ 36,744	\$ 7,637	\$ 44,381	\$ 37,198	\$ 7,697	\$ 44,895	\$ 38,164	\$ 7,706	\$ 45,869
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	Benefits	\$ 17,132	\$ 7,372	\$ 24,504	\$ 18,142	\$ 7,631	\$ 25,773	\$ 18,650	\$ 7,648	\$ 26,297
	Supplies	\$ 1,730	\$ 4,310	\$ 6,040	\$ 1,605	\$ 2,736	\$ 4,341	\$ 1,605	\$ 2,689	\$ 4,295
	Services	\$ 8,520	\$ 3,691	\$ 12,211	\$ 8,054	\$ 3,275	\$ 11,329	\$ 7,946	\$ 3,075	\$ 11,021
	Other	\$ (1,186)	\$ 2,575	\$ 1,389	\$ (768)	\$ 1,726	\$ 958	\$ (766)	\$ 1,724	\$ 958
	Total Expenses:									103,973
Surplus / (Deficit)										(815)
Beg. Fund Balance (Adj.)										16,024
End. Fund Balance										15,209
- Outyear Supplies & Services Budgets decrease due to carryover expenses in Restricted Programs/Accounts of approximately \$2.0M - Fewer 2020-21 and 2021-22 expenses budgeted utilizing RRMA and TMA funds, until projects are determined and budgeted										

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- Fewer 2020-21 and 2021-22 expenses budgeted utilizing RRMA and TMA funds, until projects are determined and budgeted

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Happy Holidays

THANK
YOU

