Westside Union School District

# 2020-21 First Interim Budget Presentation

## December 15, 2020

Regina Rossall, Superintendent

Shawn Cabey, Assistant Superintendent, Administrative Services

Lisa Jehlicka, Director of Business Services

Jake Briggs Ed.D., Director of Fiscal Services

Westside Union School District

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# 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.

# 2020-21 First Interim Budget Report

Westside Union School District
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| General Fund | 2020-21 | | | 2021-22 | | | 2022-23 | | |
|---|---|---|---|---|---|---|---|---|---|
| **Description** | **Unrestricted** | **Restricted** | **Total** | **Unrestricted** | **Restricted** | **Total** | **Unrestricted** | **Restricted** | **Total** |
| LCFF Base Revenues | 75,956,332 | - | **75,956,332** | 72,496,995 | - | **72,496,995** | 73,416,493 | - | **73,416,493** |
| LCFF Supplemental Grant | 7,769,370 | - | **7,769,370** | 7,401,030 | - | **7,401,030** | 7,561,920 | - | **7,561,920** |
| Federal Revenues | - | 10,023,922 | **10,023,922** | - | 3,077,321 | **3,077,321** | - | 3,077,520 | **3,077,520** |
| State Revenues | 1,744,791 | 5,336,074 | **7,080,865** | 1,744,791 | 4,595,314 | **6,340,105** | 1,744,791 | 4,596,713 | **6,341,504** |
| Other Local Revenues | 585,875 | 5,924,133 | **6,510,008** | 634,675 | 6,209,264 | **6,843,939** | 598,375 | 6,209,264 | **6,807,639** |
| Contributions | (14,288,301) | 14,282,301 | **(6,000)** | (17,604,550) | 17,604,550 | **-** | (18,747,772) | 18,747,772 | **-** |
| TOTAL REVENUES | 71,768,067 | 35,566,430 | 107,334,497 | 64,672,941 | 31,486,449 | 96,159,390 | 64,573,807 | 32,631,269 | 97,205,076 |
| Certificated Salaries | 34,530,839 | 7,443,212 | **41,974,051** | 36,872,853 | 8,153,592 | **45,026,445** | 37,847,729 | 8,153,547 | **46,001,276** |
| Classified Salaries | 7,128,314 | 6,193,781 | **13,322,095** | 8,568,686 | 6,241,010 | **14,809,696** | 8,717,309 | 6,016,391 | **14,733,700** |
| Employee Benefits | 16,321,502 | 8,289,041 | **24,610,543** | 17,032,692 | 8,730,337 | **25,763,029** | 18,385,456 | 8,940,224 | **27,325,680** |
| Supplies | 2,000,594 | 5,931,173 | **7,931,767** | 1,791,723 | 2,093,450 | **3,885,173** | 1,931,907 | 4,583,249 | **6,515,156** |
| Services | 8,921,474 | 4,848,919 | **13,770,393** | 8,561,934 | 3,194,029 | **11,755,963** | 9,022,034 | 3,165,575 | **12,187,609** |
| Capital Outlay | 5,000 | 3,552,720 | **3,557,720** | 8,000 | 11,300 | **19,300** | 8,000 | 11,300 | **19,300** |
| Other Outgo | - | 1,000,950 | **1,000,950** | - | 1,050,000 | **1,050,000** | - | 1,100,000 | **1,100,000** |
| Indirect Costs | (1,066,962) | 929,791 | **(137,171)** | (1,207,309) | 1,069,343 | **(137,966)** | (1,250,807) | 1,111,957 | **(138,850)** |
| TOTAL EXPENDITURES | 67,840,761 | 38,189,587 | 106,030,348 | 71,628,579 | 30,543,061 | 102,171,640 | 74,661,628 | 33,082,243 | 107,743,871 |
| **Surplus / (Deficit)** | **3,927,306** | **(2,623,157)** | **1,304,149** | **(6,955,638)** | **943,388** | **(6,012,250)** | **(10,087,821)** | **(450,974)** | **(10,538,795)** |
| **Beginning Fund Balance** | **16,388,663** | **7,009,641** | **23,398,303** | **20,315,969** | **4,386,483** | **24,702,452** | **13,360,331** | **5,329,871** | **18,690,202** |
| **Plus: Above Surplus / (Deficit)** | **3,927,306** | **(2,623,157)** | **1,304,149** | **(6,955,638)** | **943,388** | **(6,012,250)** | **(10,087,821)** | **(450,974)** | **(10,538,795)** |
| **Ending Fund Balance (EFB)** | **20,315,969** | **4,386,483** | **24,702,452** | **13,360,331** | **5,329,871** | **18,690,202** | **3,272,510** | **4,878,897** | **8,151,407** |
| **Reserves & Assignments** | **(3,215,911)** | **-** | **(3,215,911)** | **(3,100,150)** | | **(3,100,150)** | **(3,267,317)** | | **(3,267,317)** |
| **Unassigned (EFB)** | **17,100,058** | **4,386,483** | **21,486,541** | **10,260,181** | **5,329,871** | **15,590,052** | **5,193** | **4,878,897** | **4,884,090** |

## 2020-21 First Interim Budget Report

Westside Union School District

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

| | 2020-21 | | | 2021-22 | | | 2022-23 | | |
|---|---|---|---|---|---|---|---|---|---|
| | URGF | RGF | Total | URGF | RGF | Total | URGF | RGF | Total |
| **Revenues** | | | | | | | | | |
| LCFF Base Revenues | $ 75,956 | $ - | **$ 75,956** | $ 72,497 | $ - | **$ 72,497** | $ 73,416 | $ - | **$ 73,416** |
| LCFF Supplemental Grant | $ 7,769 | $ - | **$ 7,769** | $ 7,401 | $ - | **$ 7,401** | $ 7,562 | $ - | **$ 7,562** |
| Federal Revenues | $ - | $ 10,024 | **$ 10,024** | $ - | $ 3,077 | **$ 3,077** | $ - | $ 3,078 | **$ 3,078** |
| Other Revenues | $ (11,958) | $ 25,543 | **$ 13,585** | $ (15,225) | $ 28,409 | **$ 13,184** | $ (16,405) | $ 29,554 | **$ 13,149** |
| **Total Revenues:** | **$ 71,768** | **$ 35,566** | **$ 107,334** | **$ 64,673** | **$ 31,486** | **$ 96,159** | **$ 64,574** | **$ 32,631** | **$ 97,205** |
| **Expenses** | | | | | | | | | |
| Certificated | $ 34,531 | $ 7,443 | **$ 41,974** | $ 36,873 | $ 8,154 | **$ 45,026** | $ 37,848 | $ 8,154 | **$ 46,001** |
| Classified | $ 7,128 | $ 6,194 | **$ 13,322** | $ 8,569 | $ 6,241 | **$ 14,810** | $ 8,717 | $ 6,016 | **$ 14,734** |
| Benefits | $ 16,322 | $ 8,289 | **$ 24,611** | $ 17,033 | $ 8,730 | **$ 25,763** | $ 18,385 | $ 8,940 | **$ 27,326** |
| Supplies | $ 2,001 | $ 5,931 | **$ 7,932** | $ 1,792 | $ 2,093 | **$ 3,885** | $ 1,932 | $ 4,583 | **$ 6,515** |
| Services | $ 8,921 | $ 4,849 | **$ 13,770** | $ 8,562 | $ 3,194 | **$ 11,756** | $ 9,022 | $ 3,166 | **$ 12,188** |
| Other | $ (1,062) | $ 5,483 | **$ 4,421** | $ (1,199) | $ 2,131 | **$ 931** | $ (1,243) | $ 2,223 | **$ 980** |
| **Total Expenses:** | **$ 67,841** | **$ 38,190** | **$ 106,030** | **$ 71,629** | **$ 30,543** | **$ 102,172** | **$ 74,662** | **$ 33,082** | **$ 107,744** |
| **Surplus / (Deficit)** | **$ 3,927** | **$ (2,623)** | **$ 1,304** | **$ (6,956)** | **$ 943** | **$ (6,012)** | **$ (10,088)** | **$ (451)** | **$ (10,539)** |
| **Beg. Fund Balance** | **$ 16,389** | **$ 7,010** | **$ 23,398** | **$ 20,316** | **$ 4,386** | **$ 24,702** | **$ 13,360** | **$ 5,330** | **$ 18,690** |
| **Plus: Above Surplus / (Deficit)** | **$ 3,927** | **$ (2,623)** | **$ 1,304** | **$ (6,956)** | **$ 943** | **$ (6,012)** | **$ (10,088)** | **$ (451)** | **$ (10,539)** |
| **Ending Fund Balances (EFB)** | **$ 20,316** | **$ 4,386** | **$ 24,702** | **$ 13,360** | **$ 5,330** | **$ 18,690** | **$ 3,273** | **$ 4,879** | **$ 8,151** |
| **Reserves & Assignments** | **$ (3,216)** | **$ -** | **$ (3,216)** | **$ (3,100)** | | **$ (3,100)** | **$ (3,267)** | | **$ (3,267)** |
| **Unassigned EFB** | **$ 17,100** | **$ 4,386** | **$ 21,487** | **$ 10,260** | **$ 5,330** | **$ 15,590** | **$ 5** | **$ 4,879** | **$ 4,884** |

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

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

| | 2020-21 | | | 2021-22 | | | 2022-23 | | |
|---|---|---|---|---|---|---|---|---|---|
| | URGF | RGF | Total | URGF | RGF | Total | URGF | RGF | Total |
| **Revenues** | | | | | | | | | |
| LCFF Base Revenues | $ 75,956 | $ - | **$ 75,956** | $ 72,497 | $ - | **$ 72,497** | $ 73,416 | $ - | **$ 73,416** |
| LCFF Supplemental Grant | $ 7,769 | $ - | **$ 7,769** | $ 7,401 | $ - | **$ 7,401** | $ 7,562 | $ - | **$ 7,562** |
| Federal Revenues | $ - | $ 10,024 | **$ 10,024** | $ - | $ 3,077 | **$ 3,077** | $ - | $ 3,078 | **$ 3,078** |
| Other Revenues | $ (11,958) | $ 25,543 | **$ 13,585** | $ (15,225) | $ 28,409 | **$ 13,184** | $ (16,405) | $ 29,554 | **$ 13,149** |
| Total Revenues: | $ | | | | | | | | 97,205 |
| **Expenses** | | | | | | | | | |
| Certificated | $ | | | | | | | | 46,001 |
| Classified | $ | | | | | | | | 14,734 |
| Benefits | $ | | | | | | | | 27,326 |
| Supplies | $ | | | | | | | | 6,515 |
| Services | $ | | | | | | | | 12,188 |
| Other | $ | | | | | | | | 980 |
| Total Expenses: | $ | | | | | | | | 107,744 |
| Surplus / (Deficit) | $ | | | | | | | | (10,539) |
| Beg. Fund Balance | $ 16,389 | $ 7,010 | $ 23,398 | $ 20,316 | $ 4,386 | $ 24,702 | $ 13,360 | $ 5,330 | $ 18,690 |
| Plus: Above Surplus / (Deficit) | $ 3,927 | $ (2,623) | $ 1,304 | $ (6,956) | $ 943 | $ (6,012) | $ (10,088) | $ (451) | $ (10,539) |
| Ending Fund Balances (EFB) | $ 20,316 | $ 4,386 | $ 24,702 | $ 13,360 | $ 5,330 | $ 18,690 | $ 3,273 | $ 4,879 | $ 8,151 |
| Reserves & Assignments | $ (3,216) | $ - | $ (3,216) | $ (3,100) | | $ (3,100) | $ (3,267) | | $ (3,267) |
| Unassigned EFB | $ 17,100 | $ 4,386 | $ 21,487 | $ 10,260 | $ 5,330 | $ 15,590 | $ 5 | $ 4,879 | $ 4,884 |

- LCFF COLA for 2020-21 thru 2022-23 = 0.00%
- Enrollment & ADA Projections:
  - 2020-21: 9,171 Enrollment & 9,239 ADA *(hold harmless)*
  - 2021-22: 9,200 Enrollment & 8,775 ADA
  - 2022-23: 9,400 Enrollment & 8,966 ADA
- 2020-21: $6,044,621 One-Time Federal CARES Act Funds
- 2020-21: $715,636 One-Time State CARES Act Funds

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

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

| | 2020-21 | | | 2021-22 | | | 2022-23 | | |
|---|---|---|---|---|---|---|---|---|---|
| | URGF | RGF | Total | URGF | RGF | Total | URGF | RGF | Total |
| **Revenues** | | | | | | | | | |
| LCFF Base Revenues | $ 75,956 | $ - | $ 75,956 | $ 72,497 | $ - | $ 72,497 | $ 73,416 | $ - | $ 73,416 |
| LCFF Supplemental Grant | $ 7,769 | $ - | $ 7,769 | $ 7,401 | $ - | $ 7,401 | $ 7,562 | $ - | $ 7,562 |
| Federal Revenues | $ - | $ 10,024 | $ 10,024 | $ - | $ 3,077 | $ 3,077 | $ - | $ 3,078 | $ 3,078 |
| Other Revenues | $ (11,958) | $ 25,543 | $ 13,585 | $ (15,225) | $ 28,409 | $ 13,184 | $ (16,405) | $ 29,554 | $ 13,149 |
| Total Revenues: | $ 71,768 | $ 35,566 | $ 107,334 | $ 64,673 | $ 31,486 | $ 96,159 | $ 64,574 | $ 32,631 | $ 97,205 |
| **Expenses** | | | | | | | | | |
| Certificated | $ 34,531 | $ 7,443 | **$ 41,974** | $ 36,873 | $ 8,154 | **$ 45,026** | $ 37,848 | $ 8,154 | **$ 46,001** |
| Classified | $ 7,128 | $ 6,194 | **$ 13,322** | $ 8,569 | $ 6,241 | **$ 14,810** | $ 8,717 | $ 6,016 | **$ 14,734** |
| Benefits | $ 16,322 | $ 8,289 | **$ 24,611** | $ 17,033 | $ 8,730 | **$ 25,763** | $ 18,385 | $ 8,940 | **$ 27,326** |
| Supplies | | | | | | | | | 6,515 |
| Services | | | | | | | | | 12,188 |
| Other | | | | | | | | | 980 |
| Total Expenses: | | | | | | | | | 107,744 |
| Surplus / (Deficit) | | | | | | | | | (10,539) |
| Beg. Fund Balance | | | | | | | | | 18,690 |
| Plus: Above Surplus / (Deficit) | $ 3,927 | $ (2,623) | $ 1,304 | $ (6,956) | $ 943 | $ (6,012) | $ (10,088) | $ (451) | $ (10,539) |
| Ending Fund Balances (EFB) | $ 20,316 | $ 4,386 | $ 24,702 | $ 13,360 | $ 5,330 | $ 18,690 | $ 3,273 | $ 4,879 | $ 8,151 |
| Reserves & Assignments | $ (3,216) | $ - | $ (3,216) | $ (3,100) | | $ (3,100) | $ (3,267) | | $ (3,267) |
| Unassigned EFB | $ 17,100 | $ 4,386 | $ 21,487 | $ 10,260 | $ 5,330 | $ 15,590 | $ 5 | $ 4,879 | $ 4,884 |

- Outyear personnel cost projections revert to pre-COVID-19 levels
- STRS and PERS costs increased due to rising rates:
  - STRS: 16.15% → 16.00% → 18.10%
  - PERS: 20.70% → 23.00% → 26.30%
- Personnel Step & Column movement increased costs budgeted

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

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

| | | 2020-21 | | | 2021-22 | | | 2022-23 | |
|---|---|---|---|---|---|---|---|---|---|
| | | URGF | RGF | Total | URGF | RGF | Total | URGF | RGF | Total |
| Revenues | LCFF Base Revenues | $ 75,956 | $ - | $ 75,956 | $ 72,497 | $ - | $ 72,497 | $ 73,416 | $ - | $ 73,416 |
| | LCFF Supplemental Grant | $ 7,769 | $ - | $ 7,769 | $ 7,401 | $ - | $ 7,401 | $ 7,562 | $ - | $ 7,562 |
| | Federal Revenues | $ - | $ 10,024 | $ 10,024 | $ - | $ 3,077 | $ 3,077 | $ - | $ 3,078 | $ 3,078 |
| | Other Revenues | $ (11,958) | $ 25,543 | $ 13,585 | $ (15,225) | $ 28,409 | $ 13,184 | $ (16,405) | $ 29,554 | $ 13,149 |
| | **Total Revenues:** | **$ 71,768** | **$ 35,566** | **$ 107,334** | **$ 64,673** | **$ 31,486** | **$ 96,159** | **$ 64,574** | **$ 32,631** | **$ 97,205** |
| Expenses | Certificated | $ 34,531 | $ 7,443 | $ 41,974 | $ 36,873 | $ 8,154 | $ 45,026 | $ 37,848 | $ 8,154 | $ 46,001 |
| | Classified | $ 7,128 | $ 6,194 | $ 13,322 | $ 8,569 | $ 6,241 | $ 14,810 | $ 8,717 | $ 6,016 | $ 14,734 |
| | Benefits | $ 16,322 | $ 8,289 | $ 24,611 | $ 17,033 | $ 8,730 | $ 25,763 | $ 18,385 | $ 8,940 | $ 27,326 |
| | Supplies | $ 2,001 | $ 5,931 | **$ 7,932** | $ 1,792 | $ 2,093 | **$ 3,885** | $ 1,932 | $ 4,583 | **$ 6,515** |
| | Services | $ 8,921 | $ 4,849 | **$ 13,770** | $ 8,562 | $ 3,194 | **$ 11,756** | $ 9,022 | $ 3,166 | **$ 12,188** |
| | Other | $ (1,062) | $ 5,483 | **$ 4,421** | $ (1,199) | $ 2,131 | **$ 931** | $ (1,243) | $ 2,223 | **$ 980** |
| | Total Expens | | | | | | | | | 7,744 |
| | Surplus / (Defic | | | | | | | | | 0,539) |
| | Beg. Fund Bala | | | | | | | | | 8,690 |
| | Plus: Above Su | | | | | | | | | 0,539) |
| | Ending Fund B | | | | | | | | | 8,151 |
| | Reserves & As | | | | | | | | | (3,267) |
| | Unassigned EF | | | | | | | | | 4,884 |

- Outyear Supplies & Services Budgets decrease due to 2019-20 carryover expenses in Restricted Programs/Accounts of approximately $3.6M and elimination of 2020-21 one-time COVID-19 related expenses
- 2022-23 reflects the projected Math textbook adoption
- Fewer 2021-22 and 2022-23 expenses budgeted utilizing RRMA funds, until projects are determined and budgeted

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

# Happy Holidays


# THANK YOU