2019-20 Second Interim Budget Presentation

Westside Union School District
Pointing the way, providing the path

Regina Rossall, Superintendent

Shawn Cabey, Assistant Superintendent, Administrative Services

Lisa Jehlicka, Director of Business Services

Jake Briggs Ed.D., Director of Fiscal Services

March 10, 2020

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 Second Interim Budget Report

Westside Union School District
Pointing the way, providing the path

General Fund	2019-20			2020-21			2021-22		
Description	**Unrestricted**	**Restricted**	**Total**	**Unrestricted**	**Restricted**	**Total**	**Unrestricted**	**Restricted**	**Total**
LCFF Base Revenues	78,123,645	-	**78,123,645**	78,360,259	-	**78,360,259**	80,458,593	-	**80,458,593**
LCFF Supplemental Grant	7,724,774	-	**7,724,774**	7,985,003	-	**7,985,003**	8,223,463	-	**8,223,463**
Federal Revenues	149,680	3,475,911	**3,625,591**	-	3,005,654	**3,005,654**	-	3,005,654	**3,005,654**
State Revenues	2,365,905	3,737,685	**6,103,590**	1,779,607	3,737,685	**5,517,292**	1,779,607	3,737,685	**5,517,292**
Other Local Revenues	720,247	5,325,184	**6,045,431**	655,975	5,292,048	**5,948,023**	645,975	5,292,048	**5,938,023**
Contributions	(18,193,344)	18,193,344	**-**	(18,288,079)	18,288,079	**-**	(18,359,766)	18,359,766	**-**
TOTAL REVENUES	**70,890,907**	**30,732,124**	**101,623,031**	**70,492,765**	**30,323,466**	**100,816,231**	**72,747,872**	**30,395,153**	**103,143,025**
Certificated Salaries	36,469,782	7,864,956	**44,334,738**	37,293,867	7,728,491	**45,022,358**	38,269,391	7,690,809	**45,960,200**
Classified Salaries	9,066,878	6,052,303	**15,119,181**	9,227,989	6,185,048	**15,413,037**	9,380,593	6,184,989	**15,565,582**
Employee Benefits	17,064,036	7,465,534	**24,529,570**	18,123,376	7,596,455	**25,719,831**	18,519,136	7,613,911	**26,133,047**
Supplies	1,806,069	4,599,386	**6,405,455**	1,594,346	2,851,691	**4,446,037**	1,594,356	2,803,837	**4,398,193**
Services	8,823,303	3,497,292	**12,320,595**	8,654,171	3,261,273	**11,915,444**	8,548,290	3,092,679	**11,640,969**
Capital Outlay	29,400	820,897	**850,297**	8,000	306,300	**314,300**	8,000	306,300	**314,300**
Other Outgo	152,488	535,375	**687,863**	242,500	535,375	**777,875**	242,500	535,375	**777,875**
Indirect Costs	(1,344,615)	1,210,591	**(134,024)**	(1,303,535)	1,168,308	**(135,227)**	(1,304,440)	1,166,818	**(137,622)**
TOTAL EXPENDITURES	**72,067,341**	**32,046,334**	**104,113,675**	**73,840,714**	**29,632,941**	**103,473,655**	**75,257,826**	**29,394,718**	**104,652,544**
Surplus / (Deficit)	**(1,176,434)**	**(1,314,210)**	**(2,490,644)**	**(3,347,949)**	**690,525**	**(2,657,424)**	**(2,509,954)**	**1,000,435**	**(1,509,519)**
Beginning Fund Balance	**14,895,274**	**5,796,078**	**20,691,351**	**13,718,840**	**4,481,868**	**18,200,707**	**10,370,891**	**5,172,393**	**15,543,283**
Restatements/Adjustments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Fund Balance (EFB)	**13,718,840**	**4,481,868**	**18,200,707**	**10,370,891**	**5,172,393**	**15,543,283**	**7,860,937**	**6,172,828**	**14,033,764**

Components of Ending Fund Balance

Revolving Cash & Stores	35,000	-	**35,000**	35,000	-	35,000	35,000	-	35,000
Economic Uncertainty Reserve	3,123,411	-	**3,123,411**	3,104,210	-	3,104,210	3,139,577	-	3,139,577
Legally Restricted Balance	-	4,481,868	**4,481,868**	-	5,172,393	5,172,393	-	6,172,828	6,172,828
WUTA Medigap	600,000	-	**600,000**	600,000	-	600,000	600,000	-	600,000
Carryover from Res. 0xxxx.0	252,847	-	**252,847**	9,815	-	9,815	-	-	-
Training, Conf., Mtg. Modulars	1,500,000	-	**1,500,000**	1,500,000	-	1,500,000	1,500,000	-	1,500,000
Unassigned	8,207,582	-	**8,207,582**	5,121,866	-	5,121,866	2,586,360	-	2,586,360
Total Components of EFB	**13,718,840**	**4,481,868**	**18,200,707**	**10,370,891**	**5,172,393**	**15,543,283**	**7,860,937**	**6,172,828**	**14,033,764**

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	$ 78,124	$ -	**$ 78,124**	$ 78,360	$ -	**$ 78,360**	$ 80,459	$ -	**$ 80,459**
LCFF Supplemental Grant	$ 7,725	$ -	**$ 7,725**	$ 7,985	$ -	**$ 7,985**	$ 8,223	$ -	**$ 8,223**
Federal Revenues	$ 150	$ 3,476	**$ 3,626**	$ -	$ 3,006	**$ 3,006**	$ -	$ 3,006	**$ 3,006**
Other Revenues	$ (15,107)	$ 27,256	**$ 12,149**	$ (15,852)	$ 27,318	**$ 11,465**	$ (15,934)	$ 27,389	**$ 11,455**
Total Revenues:	**$ 70,891**	**$ 30,732**	**$101,623**	**$ 70,493**	**$ 30,323**	**$100,816**	**$ 72,748**	**$ 30,395**	**$ 103,143**
Expenses									
Certificated	$ 36,470	$ 7,865	**$ 44,335**	$ 37,294	$ 7,728	**$ 45,022**	$ 38,269	$ 7,691	**$ 45,960**
Classified	$ 9,067	$ 6,052	**$ 15,119**	$ 9,228	$ 6,185	**$ 15,413**	$ 9,381	$ 6,185	**$ 15,566**
Benefits	$ 17,064	$ 7,466	**$ 24,530**	$ 18,123	$ 7,596	**$ 25,720**	$ 18,519	$ 7,614	**$ 26,133**
Supplies	$ 1,806	$ 4,599	**$ 6,405**	$ 1,594	$ 2,852	**$ 4,446**	$ 1,594	$ 2,804	**$ 4,398**
Services	$ 8,823	$ 3,497	**$ 12,321**	$ 8,654	$ 3,261	**$ 11,915**	$ 8,548	$ 3,093	**$ 11,641**
Other	$ (1,163)	$ 2,567	**$ 1,404**	$ (1,053)	$ 2,010	**$ 957**	$ (1,054)	$ 2,008	**$ 955**
Total Expenses:	**$ 72,067**	**$ 32,046**	**$104,114**	**$ 73,841**	**$ 29,633**	**$103,474**	**$ 75,258**	**$ 29,395**	**$ 104,653**
Surplus / (Deficit)	**$ (1,176)**	**$ (1,314)**	**$ (2,491)**	**$ (3,348)**	**$ 691**	**$ (2,657)**	**$ (2,510)**	**$ 1,000**	**$ (1,510)**
Beg. Fund Balance (Adj.)	**$ 14,895**	**$ 5,796**	**$ 20,691**	**$ 13,719**	**$ 4,482**	**$ 18,201**	**$ 10,371**	**$ 5,172**	**$ 15,543**
End. Fund Balance	**$ 13,719**	**$ 4,482**	**$ 18,201**	**$ 10,371**	**$ 5,172**	**$ 15,543**	**$ 7,861**	**$ 6,173**	**$ 14,034**

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

Westside Union School District
Pointing the way, providing the path

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	$ 78,124	$ -	**$ 78,124**	$ 78,360	$ -	**$ 78,360**	$ 80,459	$ -	**$ 80,459**
LCFF Supplemental Grant	$ 7,725	$ -	**$ 7,725**	$ 7,985	$ -	**$ 7,985**	$ 8,223	$ -	**$ 8,223**
Federal Revenues	$ 150	$ [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$ -	$ 3,006	**$ 3,006**
Other Revenues	$ (15,107)	$ [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$ (15,934)	$ 27,389	**$ 11,455**
Total Revenues:	$ 70,891	$ [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$ 72,748	$ 30,395	$ 103,143
Expenses									
Certificated	$ 36,470	$ 7,865	**$ 44,335**	$ 37,294	$ 7,728	**$ 45,022**	$ 38,269	$ 7,691	**$ 45,960**
Classified	$ 9,067	$ 6,052	**$ 15,119**	$ 9,228	$ 6,185	**$ 15,413**	$ 9,381	$ 6,185	**$ 15,566**
Benefits	$ 17,064	$ 7,466	**$ 24,530**	$ 18,123	$ 7,596	**$ 25,720**	$ 18,519	$ 7,614	**$ 26,133**
Supplies	$ 1,806	$ 4,599	**$ 6,405**	$ 1,594	$ 2,852	**$ 4,446**	$ 1,594	$ 2,804	**$ 4,398**
Services	$ 8,823	$ 3,497	**$ 12,321**	$ 8,654	$ 3,261	**$ 11,915**	$ 8,548	$ 3,093	**$ 11,641**
Other	$ (1,163)	$ 2,567	**$ 1,404**	$ (1,053)	$ 2,010	**$ 957**	$ (1,054)	$ 2,008	**$ 955**
Total Expenses:	$ 72,067	$ 32,046	$104,114	$ 73,841	$ 29,633	$103,474	$ 75,258	$ 29,395	$ 104,653
Surplus / (Deficit)	$ (1,176)	$ (1,314)	$ (2,491)	$ (3,348)	$ 691	$ (2,657)	$ (2,510)	$ 1,000	$ (1,510)
Beg. Fund Balance (Adj.)	$ 14,895	$ 5,796	$ 20,691	$ 13,719	$ 4,482	$ 18,201	$ 10,371	$ 5,172	$ 15,543
End. Fund Balance	$ 13,719	$ 4,482	$ 18,201	$ 10,371	$ 5,172	$ 15,543	$ 7,861	$ 6,173	$ 14,034

LCFF COLA for 2019-20 = 3.26%
LCFF COLA for 2020-21 = 2.29%
LCFF COLA for 2021-22 = 2.71%

** 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	$ 78,124	$ -	$ 78,124	$ 78,360	$ -	$ 78,360	$ 80,459	$ -	$ 80,459
LCFF Supplemental Grant	$ 7,725	$ -	$ 7,725	$ 7,985	$ -	$ 7,985	$ 8,223	$ -	$ 8,223
Federal Revenues	$ 150	$ 3,476	$ 3,626	$ -	$ 3,006	$ 3,006	$ -	$ 3,006	$ 3,006
Other Revenues	$ (15,107)	$ 27,256	**$ 12,149**	$ (15,852)	$ 27,318	**$ 11,465**	$ (15,934)	$ 27,389	**$ 11,455**
Total Reve[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Expenses									
Certificated	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Classified	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Benefits	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Supplies	$ 1,806	$ 4,599	$ 6,405	$ 1,594	$ 2,852	$ 4,446	$ 1,594	$ 2,804	$ 4,398
Services	$ 8,823	$ 3,497	$ 12,321	$ 8,654	$ 3,261	$ 11,915	$ 8,548	$ 3,093	$ 11,641
Other	$ (1,163)	$ 2,567	$ 1,404	$ (1,053)	$ 2,010	$ 957	$ (1,054)	$ 2,008	$ 955
Total Expenses:	$ 72,067	$ 32,046	$104,114	$ 73,841	$ 29,633	$103,474	$ 75,258	$ 29,395	$ 104,653
Surplus / (Deficit)	$ (1,176)	$ (1,314)	$ (2,491)	$ (3,348)	$ 691	$ (2,657)	$ (2,510)	$ 1,000	$ (1,510)
Beg. Fund Balance (Adj.)	$ 14,895	$ 5,796	$ 20,691	$ 13,719	$ 4,482	$ 18,201	$ 10,371	$ 5,172	$ 15,543
End. Fund Balance	$ 13,719	$ 4,482	$ 18,201	$ 10,371	$ 5,172	$ 15,543	$ 7,861	$ 6,173	$ 14,034

- 2019-20 has $586,298 of one-time Sp.Ed. revenues that are not ongoing
- Misc. Revenues / Donations are not budgeted for until they are received
- 2020-21 & 2021-22 have less State Revenues due to one-time State Grants

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

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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	$ 78,124	$ -	$ 78,124	$ 78,360	$ -	$ 78,360	$ 80,459	$ -	$ 80,459
LCFF Supplemental Grant	$ 7,725	$ -	$ 7,725	$ 7,985	$ -	$ 7,985	$ 8,223	$ -	$ 8,223
Federal Revenues	$ 150	$ 3,476	$ 3,626	$ -	$ 3,006	$ 3,006	$ -	$ 3,006	$ 3,006
Other Revenues	$ (15,107)	$ 27,256	$ 12,149	$ (15,852)	$ 27,318	$ 11,465	$ (15,934)	$ 27,389	$ 11,455
Total Revenues:	$ 70,891	$ 30,732	$101,623	$ 70,493	$ 30,323	$100,816	$ 72,748	$ 30,395	$ 103,143
Expenses									
Certificated	$ 36,470	$ 7,865	**$ 44,335**	$ 37,294	$ 7,728	**$ 45,022**	$ 38,269	$ 7,691	**$ 45,960**
Classified	$ 9,067	$ 6,052	**$ 15,119**	$ 9,228	$ 6,185	**$ 15,413**	$ 9,381	$ 6,185	**$ 15,566**
Benefits	$ 17,064	$ 7,466	**$ 24,530**	$ 18,123	$ 7,596	**$ 25,720**	$ 18,519	$ 7,614	**$ 26,133**
Supplies									398
Services									541
Other									955
Total Expenses:									653
Surplus / (Deficit)									510)
Beg. Fund Balance (Adj.)									543
End. Fund Balance	$ 13,719	$ 4,482	$ 18,201	$ 10,371	$ 5,172	$ 15,543	$ 7,861	$ 6,173	$ 14,034

- 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: 17.10% → 18.40% → 18.10%
  - PERS: 19.721% → 22.80% → 24.90%
- Personnel Step & Column movement increased costs budgeted

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Multi-Year Projection (x $1,000)

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Federal Revenues	$ 150	$ 3,476	**$ 3,626**	$ -	$ 3,006	**$ 3,006**	$ -	$ 3,006	**$ 3,006**
Other Revenues	$ (15,107)	$ 27,256	**$ 12,149**	$ (15,852)	$ 27,318	**$ 11,465**	$ (15,934)	$ 27,389	**$ 11,455**
Total Revenues:	**$ 70,891**	**$ 30,732**	**$101,623**	**$ 70,493**	**$ 30,323**	**$100,816**	**$ 72,748**	**$ 30,395**	**$ 103,143**
Expenses									
Certificated	$ 36,470	$ 7,865	**$ 44,335**	$ 37,294	$ 7,728	**$ 45,022**	$ 38,269	$ 7,691	**$ 45,960**
Classified	$ 9,067	$ 6,052	**$ 15,119**	$ 9,228	$ 6,185	**$ 15,413**	$ 9,381	$ 6,185	**$ 15,566**
Benefits	$ 17,064	$ 7,466	**$ 24,530**	$ 18,123	$ 7,596	**$ 25,720**	$ 18,519	$ 7,614	**$ 26,133**
Supplies	$ 1,806	$ 4,599	**$ 6,405**	$ 1,594	$ 2,852	**$ 4,446**	$ 1,594	$ 2,804	**$ 4,398**
Services	$ 8,823	$ 3,497	**$ 12,321**	$ 8,654	$ 3,261	**$ 11,915**	$ 8,548	$ 3,093	**$ 11,641**
Other	$ (1,163)	$ 2,567	**$ 1,404**	$ (1,053)	$ 2,010	**$ 957**	$ (1,054)	$ 2,008	**$ 955**
Total Expenses:									
Surplus / (Deficit)									
Beg. Fund Balance (Adj.									
End. Fund Balance									

** Note: These figures re*

- Fewer supplies and services budgeted for 2020-21 and 2021-22 due to the use of the one-time carryover in programs such as Title I, II, III, Supplemental Grant and Core Curricula Textbooks & Materials
- Fewer 2019-20 and 2020-21 expenses budgeted utilizing RRMA funds, until projects are determined and budgeted
- Increased Technology Maint. Costs for Data Centers refresh≈ $438,000

THANK YOU


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I am a mobile learner!
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#Winning
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I am a lifelong learner!
#Winning
#ESCAPEtheBUS
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I escaped the bus!