

Welcome Back!

State of the District

Presented to the Board of Trustees
Bellevue Union School District

2019/2020 Update **Part 2**

September 10, 2019

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State of the District Part I

August 24, 2019

- *Welcome Back to School*
- *Welcome Back Energy!*
- *Updated: Capturing our "why"*
- *Enrollment/Attendance Updates*
- *New Energy and Leadership*

State of the District Part 2

September 17: Updates

- *Enrollment Update*
- *Budget Update*
- *Restoration and Recovery Update*
- *2019/20 BUSD Focus/Direction Goals Update*

Enrollment Update

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
District Enrollment (minus SPA)	1736	1786	1769	1802	1753	1691	1616	1579*
FMCAT Projections							1632	1624**

* As of 8/26/19

**FMCAT Projected

Classroom Overage Updates:

Historical Perspective:

Grade Span Reduction TK-3, 24 average at each school

2017/18: Census Day Enrollment 1691

- Used protocol which attempted to keep class sizes at 24/30.
- Unfortunately many potential and “our” students were displaced from our schools.
- Outcome included moving students across freeway, split up siblings, forced out of district, parents made other school districts choices. Loss of 75 students from 2017/18 to 2018/19

2018/19: Census Day Enrollment 1616

- Used a new approach
 - Waited for enrollment to settle
 - Approached teachers for support for additional students.
- 2018/19 January 15 , 2019 District Enrollment:1598.
 - 3 classrooms with overages total of 4 students
 - By May: 79 available seats throughout district

2019/20: Census Day Enrollment TBA (as of 8/26/19) 1579

- Utilized same approach to lessen enrollment loss
 - Waited for enrollment to settle
 - Approach teachers for support for additional students
 - 11 classrooms with overages total of 18 students
 - 80 available seats throughout district

Staffing Shortage

- Specialized Credentials
- Bilingual
- Various classified position shortage (part-time positions)
- Substitutes (certificated and classified)
 - Note: BUSD offers higher sub rates



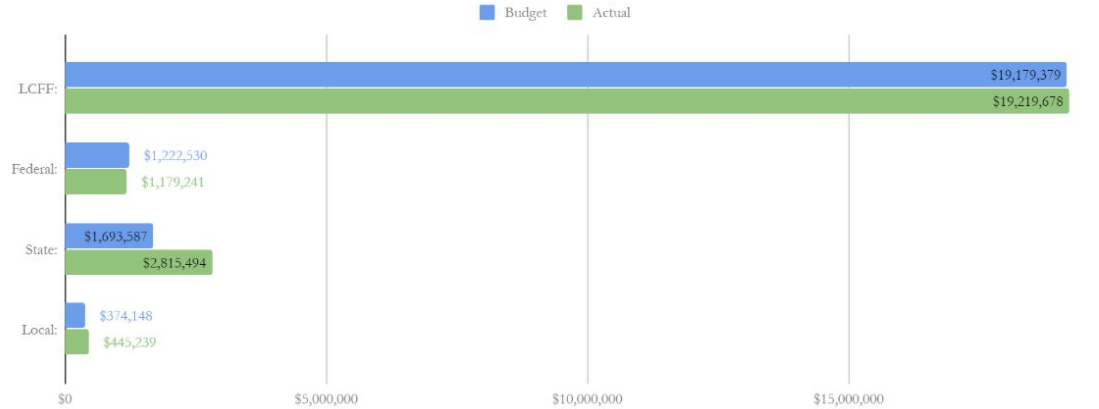
Bellevue Union School District

Fiscal Year 2018/19

Unaudited Actuals

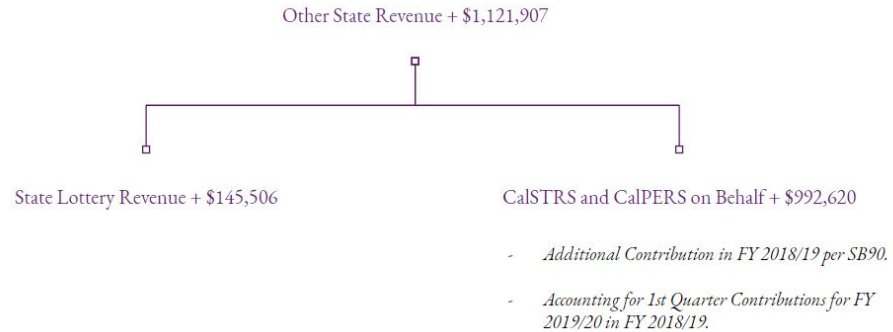
GENERAL FUND (FUND 01) : REVENUE

	Budget	Actual	Difference	%
LCFF:	\$19,179,379	\$19,219,678	\$40,299	0.21%
Federal:	\$1,222,530	\$1,179,241	-\$43,289	-3.54%
State:	\$1,693,587	\$2,815,494	\$1,121,907	66.24%
Local:	\$374,148	\$445,239	\$71,091	19.00%
TOTAL:	\$22,469,644	\$23,659,651	\$1,190,007	5.30%



GENERAL FUND (FUND 01) : REVENUE (continued)

Key Factors: Budgeted and Actual Revenue



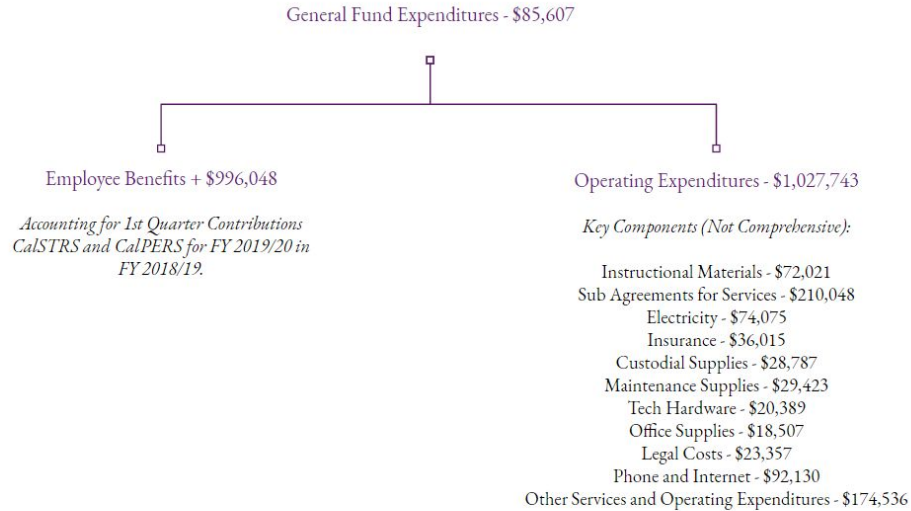
GENERAL FUND (FUND 01) : EXPENDITURES

	Budget	Actual	Difference	%
Certificated:	\$7,583,401	\$7,484,592	-\$98,809	-1.30%
Classified:	\$2,632,403	\$2,622,688	-\$9,715	-0.37%
Benefits:	\$3,589,337	\$4,585,385	\$996,048	27.75%
Books and Supplies:	\$744,817	\$519,792	-\$225,026	-30.21%
Services and Other:	\$7,376,029	\$6,628,465	-\$747,565	-10.14%
TOTAL:	\$21,925,988	\$21,840,922	-\$85,067	-0.39%



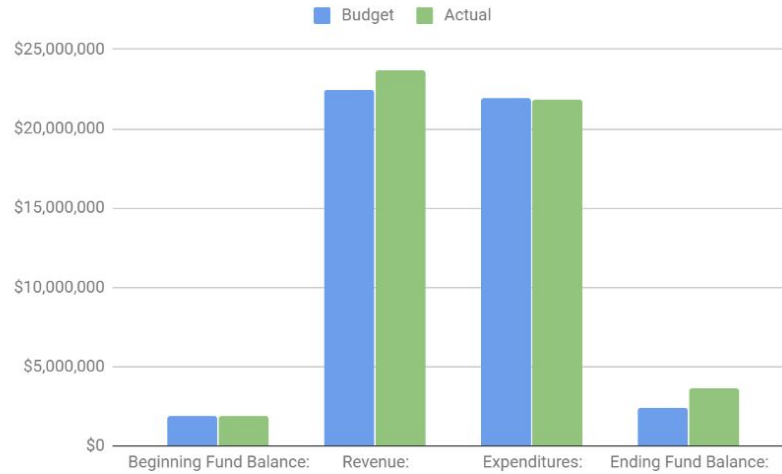
GENERAL FUND (FUND 01) : EXPENDITURES (continued)

Key Factors: Budgeted and Actual Expenditures



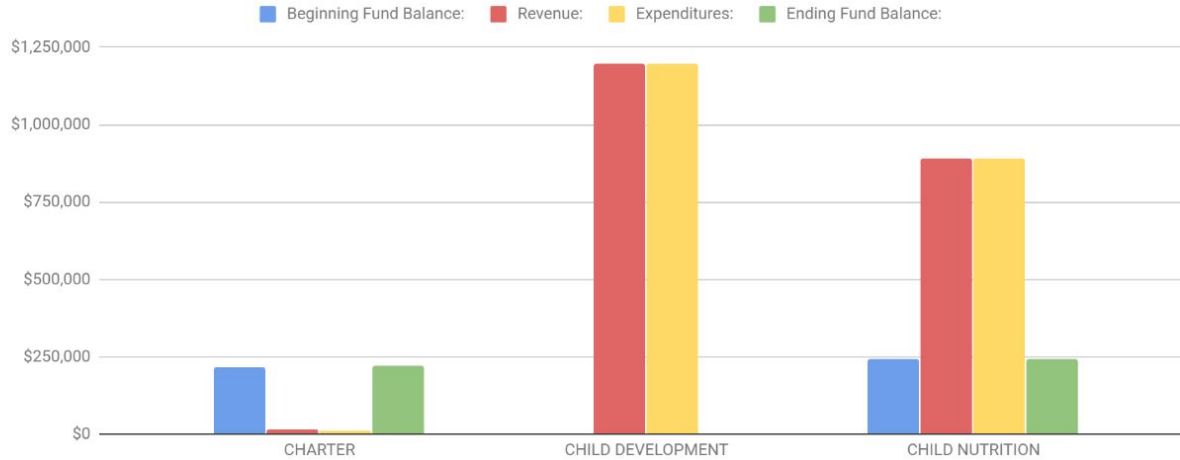
GENERAL FUND (FUND 01) : SUMMARY

	Budget	Actual	
Beginning Fund Balance:	\$1,854,178	\$1,854,178	
Revenue:	\$22,469,644	\$23,659,651	5.30%
Expenditures:	\$21,925,988	\$21,840,922	-0.39%
Ending Fund Balance:	\$2,397,833	\$3,672,907	
<i>Reserve:</i>	<i>10.94%</i>	<i>16.82%</i>	



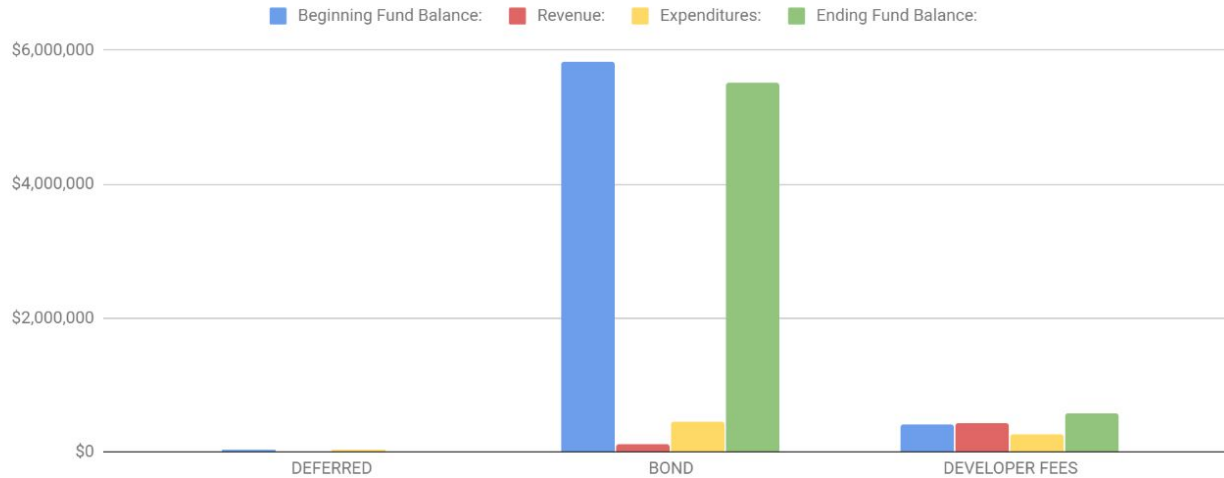
CHARTER (FUND 09), CHILD DEVELOPMENT (FUND 12), & NUTRITION (FUND 13)

	CHARTER	CHILD DEVELOPMENT	CHILD NUTRITION
Beginning Fund Balance:	\$214,801	\$0	\$244,760
Revenue:	\$14,679	\$1,197,838	\$889,274
Expenditures:	\$9,832	\$1,197,130	\$892,821
Ending Fund Balance:	\$219,648	\$708	\$241,213



DEFERRED (FUND 14), BOND (FUND 21), & DEVELOPER FEES (FUND 25)

	DEFERRED	BOND	DEVELOPER FEES
Beginning Fund Balance:	\$40,940	\$5,830,496	\$408,052
Revenue:	\$497	\$121,815	\$433,957
Expenditures:	\$37,477	\$441,218	\$271,011
Ending Fund Balance:	\$3,960	\$5,511,092	\$570,998



What is the reserve? Why does it exist?

Minimum Reserve for Economic Uncertainties

District Reserves Have Up to Five Components. The balance in a school district's General Fund account is often referred to as a reserve. Consistent with accounting standards, districts classify monies in their reserves as nonspendable, restricted (by law or external condition), committed (earmarked for future use by the school board), assigned (earmarked by the superintendent or other district official), or unassigned (all other monies).

Districts Have Reserves for Several Reasons. Districts use their reserves to (1) manage cash flow, (2) mitigate volatility in funding, (3) address unexpected costs, (4) save for large purchases, and (5) obtain higher credit ratings.

Legislative Analyst's Office Analysis of School District Reserves 2015

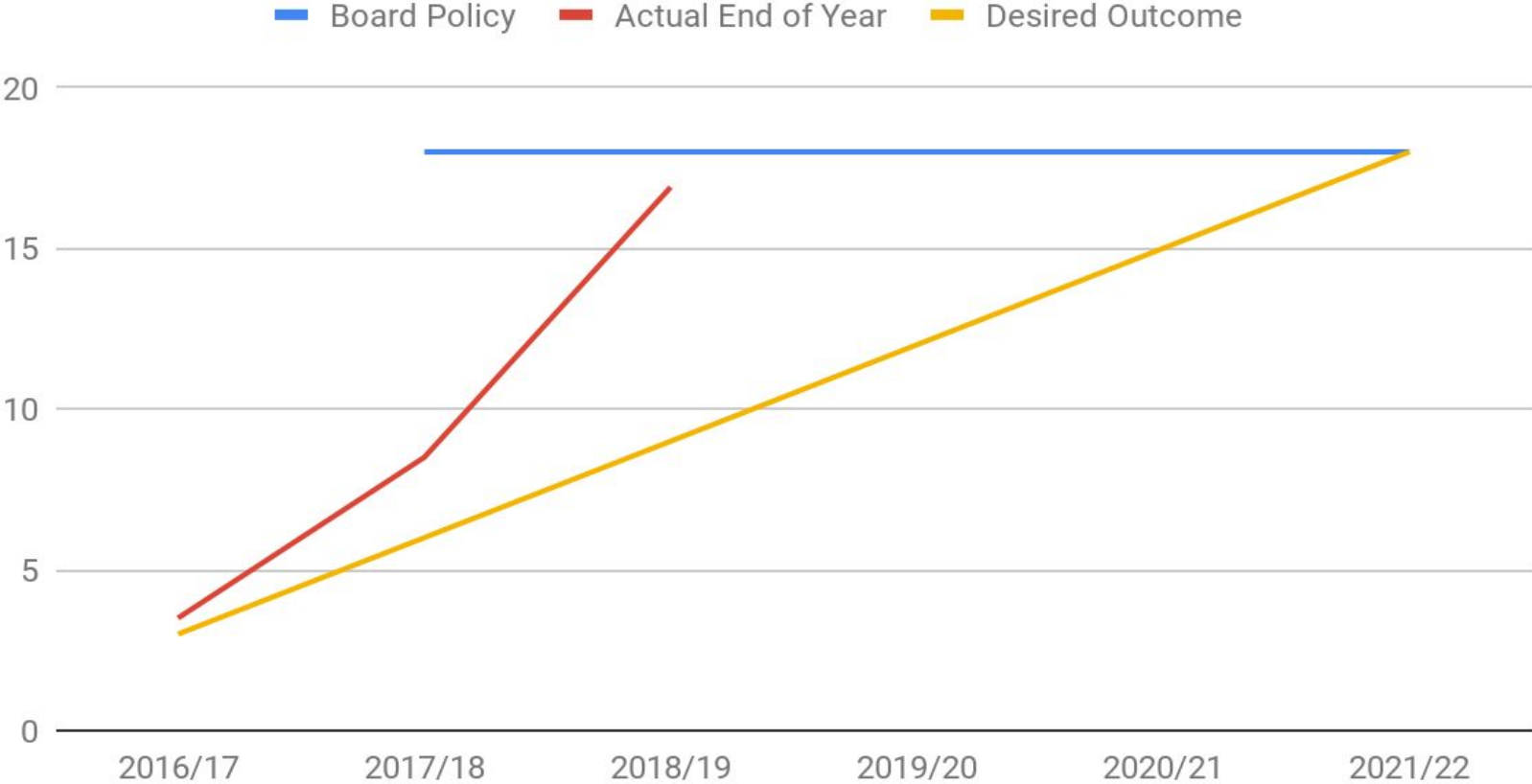
BUSD Board Policy 3100: Budget

“The Board intends to maintain a minimum assigned and unassigned fund balance in an amount the Board deems sufficient to maintain fiscal solvency and stability and to protect the district against unforeseen circumstances.

The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service-levels because of revenue shortfalls, unpredicted expenditures, or planned deficit spending. The Governing Board intends to maintain a minimum unassigned fund balance which includes a reserve for economic uncertainties equal to at least three months of general fund operating expenditures, or 18 percent of general fund expenditures and other financing uses. If the unassigned fund balance falls below 10 percent due to an emergency situation, unexpected expenditures, or revenue shortfalls, the plan to recover the fund balance shall be at a rate of 1 percent minimally, each year which may include dedicating new unrestricted revenues, reducing expenditures, and/or increasing revenues or pursuing other funding sources.

If the assigned and unassigned fund balance falls below the level set by the Board due to an emergency situation, unexpected expenditures, or revenue shortfalls, the Board shall develop a plan to recover the fund balance which may include dedicating new unrestricted revenues, reducing expenditures, and/or increasing revenues or pursuing other funding sources.”

Board Policy, Actual End of Year and Desired Outcome



Other considerations:

- Governor's Approved Budget and what lies ahead for CA schools
 - Various predictions
 - Student Services Evaluation
 - In Progress
 - Bond and/or Parcel Taxes
 - Both possible March 2020
 - Building Capacity requires resources
 - Educational Program Team
 - Investment for the Future: Build Capacity
- Timing
 - Planning
 - Implementation
 - Staffing
 - Work load
 - Turnover
 - Training/Coaching/Mentoring

2018/19 BUSD Focus/Direction



- Shared Vision/Goals/ District Staff Culture
- Student Success
- Family and Greater Community
- Business/Operations
- Facilities/Operations

This time, like all times,
is a very good one,
if we but know
what to do with it.

Ralph Waldo Emerson

Thank you!

Any questions?

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