



2019 – 2020  
Budget Story – Part 2  
Non-Salary Expenditures

West Contra Costa Unified School District  
October 23, 2019

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Associate Superintendent, Business Services

# Tonight's Presentation Agenda

## "The Story" Part 2

- Budget Development Timelines
- Budget Reduction Process – 5 Point Plan
- Historical Local Expenditures and Trend Data: Non-Salary
- Other Post Employment Benefits – OPEB
- District Reserves
- Next Steps and Future Calendar

# 2019 – 2020 Budget Calendar

Budgeting for a school district is a continuous, year-round process. Projections continually change based on new and changing information. There are 5 formal reports presented to the Board:

- ❖ June 30, 2019                      Adopted 2019 – 20 Budget
- ❖ September 18, 2019              Unaudited Actuals
- ❖ **December 11, 2019**              **1st Interim Budget** *(Data as of October)*
- ❖ March 11, 2020                    2nd Interim Budget *(Data as of January)*
- ❖ June 10/24, 2020                  Adopted 2020 – 21 Budget

Other than the presentation of the actual financial information (unaudited actuals) all other budget presentations are a combination of actuals and projections for the current and upcoming year.

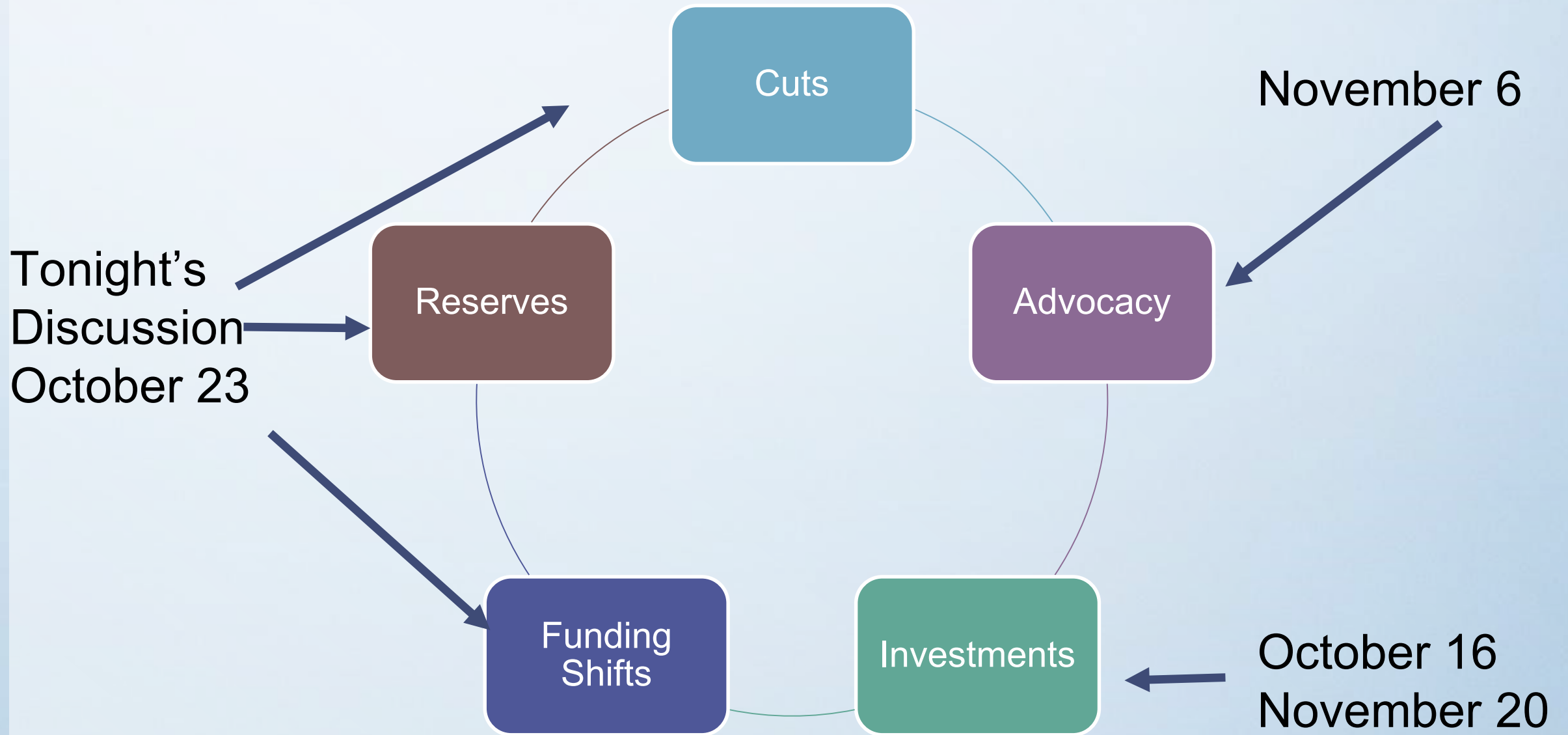
# Priorities of the Board & District

- Roadmap 2.0
- English Language Arts program elementary schools
- Dual language immersion program
- Support for African American students
- Positive school climate
- Stege Elementary School
- *Make necessary reductions to maintain a positive certification for the 2019 – 20 and two subsequent years budgets*

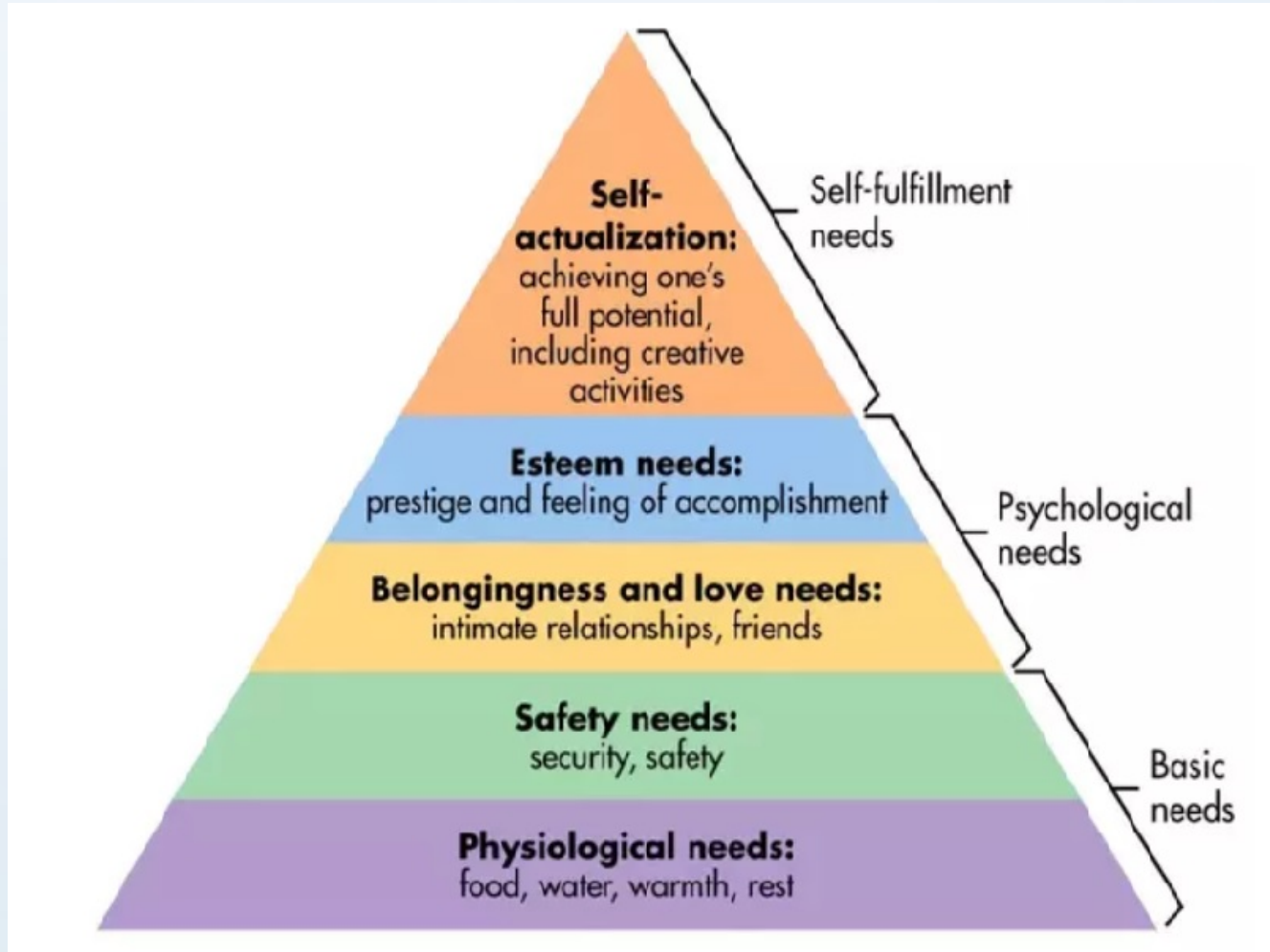
# Budget Reduction Cut Targets

- 2019 – 2020     \$39.9 million
- 2020 – 2021     \$7.9 million
- 2021 – 2022     \$0 million (at this time)

# Budget Reductions – Multiple Approaches



# Budget Reduction Considerations

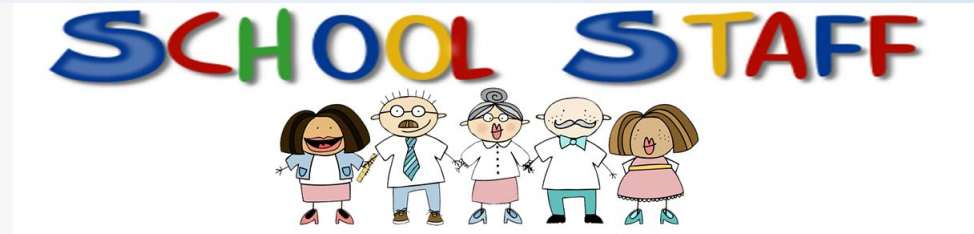
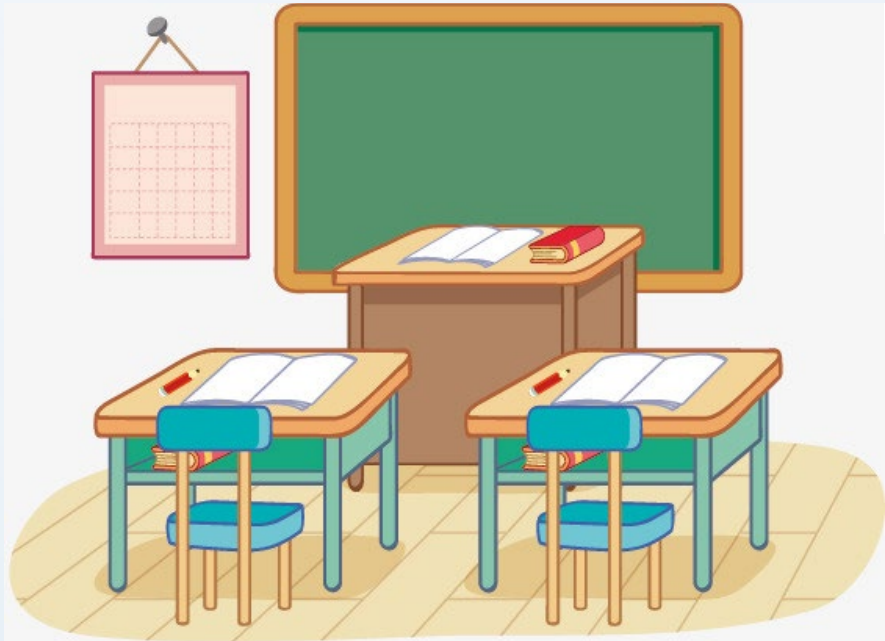


Maslow's Hierarchy of Needs

When identifying reductions the focus starts with the determination of base (essential) services

- Identify base program that supports instruction
- Prioritize auxiliary services that support student achievement
  - Hard decisions may be required regarding support services

# What must the Base Budget Cover?



Teachers  
Principal  
Office Staff  
Custodial Staff  
Support Staff (Payroll, Human Resources,  
Accounting)

Classroom Furniture and Technology\*  
Student Textbooks\* and Technology\*  
Teacher Supplies and Technology\*  
General Upkeep of Facilities

Everything that represents the base is  
necessary to support the classroom.

\*currently funded with one-time block funds and do not have ongoing funding identified

# Non – Salary Expenditures

- The Budget Reduction Process for 2020 – 2021 begins with an analysis of all non-salary expenditures
- The District will be providing detailed expenditure information to multiple stakeholder groups beginning the Week of October 28th with meetings scheduled with the following:
  - DBEC, Solutions Team, Cabinet Review, DLCAP, Site and District Admin
- Recommendations will be gathered and brought back to the Board at the First Interim presentation for consideration on December 11<sup>th</sup>
- After completing review of non-salary expenditures the same process will be undertaken to review Administrative staffing

# Non-Salary Evaluation Criteria

During Review of Non-Salary expenditures the following should be considered when identifying areas for possible reduction

- Is the Expenditure Required by law?
- Is this a District Obligation / Requirement?
- Does it align to District Priorities (Roadmap 2.0)?
- Is the Expenditure a Restricted Grant Obligation?
- Is the Expenditure a Long-term contractual obligation?
- Are there Measureable Outcomes identified?
- Is the Expenditure aligned to the District's Core Functions?

# Types of Expenditures

- “Fixed Cost” non-salary expenditures are those that are required to operate the school district and which there is little control regarding the total expense
  - Examples include: Utilities, Repairs, Audits, Legal Expenditures, Software Licenses, After School Programs, Special Education NPA/NPS placements, Classroom Furniture and Operational Supplies, Special Education Transportation
- “Discretionary” cost non-salary expenditures are those for programs which are additive to the educational program
  - Examples include: Professional Development, Supplemental Academic Software, Assessments, Classroom Libraries

# Non Salary Expenditures

- The District is projected to spend \$79,815,033 on non-salary operational expenses (includes carryover)
- These expenses are reported in the 4000 – 5999 Object Codes
  - 4000 Object Codes are Materials and Supplies
  - 5000 Object Codes are Operations and Services
- The Expenditures are divided into Unrestricted (General Fund) and Restricted Resources

<b>Expenditure</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
4000 – 5999 Object Code Non-salary	\$33,851,417	\$45,963,616	\$79,815,033

- Expenditures are then divided into “fixed” expenses and those that may be deemed “discretionary”

# Fixed vs. “Discretionary” Non-Salary Expense

- Most restricted non-salary expense is fixed cost supports for specific subgroups of students or based upon required contributions
- Of the \$33,851,417 in Unrestricted non-salary expense approximately \$25,703,955 is budgeted for fixed costs
- Of the \$8,147,462 of non-salary expense may fall into the “discretionary” category...
  - This is the first area to review for possible areas of reduction

# Examples of “Fixed” Non-salary Expense - Unrestricted

- Some Examples of the Unrestricted Fixed Costs within Non-Salary are costs related to Operations

Department	Contract (description)	Amount
Facilities - 5400	Property and Liability Insurance	\$2,400,000
Facilities - 5501	Gas and Electricity	\$4,050,000
Facilities – 5502	Water	\$1,100,000
Facilities – 5513	Garbage / Sewer	\$1,300,000
Sup. – 5895	Legal Fees	\$1,095,299
Pup. Sv. – 5890	Other Services Operations – Police*	\$1,650,000
Tech – 5858	Software Licenses – eg. Powerschool/Follet	\$967,003
Spec Ed – 5890	Other Services Operations – Special Ed. Transportation	\$8,445,500
Tech – 5900	Communications – Comcast/Broadband/NWN/T-Mobile	\$1,360,199
<b>SUB TOTAL</b>		<b>\$22,368,001</b>

# Examples of “Discretionary” Non-Salary Expense - Unrestricted

- Within the potential “discretionary” non-salary budgets the following are the larger amounts not yet encumbered:

Department	Contract (description)	Amount
IT - 4460	Non capitalized technology equipment (replacement)	\$430,448
Sup. – 5860	Consultant Reviews	\$33,000
Bus. – 4300	Materials and Supplies – Printer/Warehouse Supplies	\$252,619
Fac. – 4300	Materials and Supplies – Home Depot/Repair - Custodial	\$274,564
Pupil – 4300	Materials and Supplies – Site Discretionary Materials	\$668,658
Pupil – 5100	Sub Agreements – Site S3 replacement funds	\$517,880
Ed. Sv. – 5890	Other Services – College Board / SAT and PSAT	\$325,555
Ed. Sv. – 4300	Materials and Supplies – Site Material Allocation VAPA	\$281,163
HR – 5890	Other Services – CSU East Bay	\$84,650
Comm. – 5890	Other Services – Graphic Design/Advertising	\$33,454

# 2019-20 Current Budget

## Major Object Codes 4000's & 5000's

Fund 01- General Fund Objects 4000s & 5000s	UNRESTRICTED		RESTRICTED		TOTAL	TOTAL
	REVISED BUDGET	AVAILABLE BUDGET	REVISED BUDGET	AVAILABLE BUDGET	UNRESTRICTED AND RESTRICTED REVISED BUDGE	UNRESTRICTED AND RESTRICTED AVAILABLE
	\$ 33,851,417	\$ 10,103,603	\$ 45,963,616	\$ 20,867,991	\$ 79,815,033	\$ 30,971,594
4100 - TEXTBOOKS	\$ -	\$ -	\$ 1,426,602	\$ 223,519	\$ 1,426,602	\$ 223,519
4200 - BOOKS AND REFERENCE	\$ 235,668	\$ 87,663	\$ 299,427	\$ 129,989	\$ 535,095	\$ 217,652
4300 - MATERIALS AND SUPPLIES	\$ 3,175,140	\$ 1,704,357	\$ 7,912,460	\$ 5,915,619	\$ 11,087,600	\$ 7,619,976
4400 - NONCAPITAL ASSETS \$500-\$5000	\$ 665,129	\$ 483,754	\$ 354,969	\$ 278,100	\$ 1,020,098	\$ 761,854
5100 - SUB AGREEMENT SERVICES	\$ 2,480,180	\$ 609,888	\$ 4,948,097	\$ 1,112,207	\$ 7,428,277	\$ 1,722,095
5200 - TRAVEL AND CONFERENCES	\$ 360,080	\$ 313,967	\$ 855,691	\$ 687,144	\$ 1,215,771	\$ 1,001,111
5300 - DUES MEMBERSHIP	\$ 70,977	\$ 16,148	\$ 113,793	\$ 21,237	\$ 184,770	\$ 37,385
5400 - INSURANCE	\$ 2,400,000	\$ 2,400,000	\$ -	\$ -	\$ 2,400,000	\$ 2,400,000
5500 - UTILITIES AND SERVICES	\$ 6,511,847	\$ 4,696,278	\$ -	\$ -	\$ 6,511,847	\$ 4,696,278
5600 - RENT/LEASE/REPAIR	\$ 1,224,199	\$ 266,465	\$ 5,029,795	\$ 2,921,283	\$ 6,253,994	\$ 3,187,748
5700 - DIRECT COST TRANSFER	\$ (3,546,399)	\$ (3,546,399)	\$ 3,625,192	\$ 3,625,192	\$ 78,793	\$ 78,793
5800 - OTHER SERVICES	\$ 18,737,024	\$ 2,635,043	\$ 21,385,209	\$ 5,941,477	\$ 40,122,233	\$ 8,576,520
5900 - COMMUNICATIONS	\$ 1,537,572	\$ 436,439	\$ 12,381	\$ 12,224	\$ 1,549,953	\$ 448,663

# 2019-20 Current Non-Salary Budget

## By Department

Fund 01- General Fund Objects 4000s to 7000s	UNRESTRICTED		RESTRICTED			
Department / Division	REVISED BUDGET	AVAILABLE BUDGET	REVISED BUDGET	AVAILABLE BUDGET	TOTAL UNRESTRICTED AND RESTRICTED REVISED BUDGE	TOTAL UNRESTRICTED AND RESTRICTED AVAILABLE
	\$ 33,851,417	\$ 10,039,826	\$ 45,963,616	\$ 20,909,153	\$ 79,815,033	\$ 30,948,979
SUPERINTENDENT	\$ 1,536,394	\$ 153,778	\$ 267,880	\$ 180,388	\$ 1,804,274	\$ 334,166
PUPIL SERVICES (INCLUDES SITES)	\$ 4,957,343	\$ 2,015,391	\$ 6,238,359	\$ 1,626,262	\$ 11,195,702	\$ 3,641,653
EDUCATIONAL SERVICES	\$ 4,226,830	\$ 1,384,591	\$ 12,810,863	\$ 8,442,344	\$ 17,037,693	\$ 9,826,935
FACILITIES	\$ 6,364,021	\$ 3,881,004	\$ 10,231,845	\$ 6,966,459	\$ 16,595,866	\$ 10,847,463
HUMAN RESOURCES	\$ 521,900	\$ 214,185	\$ 566,152	\$ 271,341	\$ 1,088,052	\$ 485,526
BUSINESS SERVICES	\$ 3,090,122	\$ 921,543	\$ 494,723	\$ 472,558	\$ 3,584,845	\$ 1,394,101
SPECIAL EDUCATION	\$ 9,528,120	\$ 197,239	\$ 15,297,702	\$ 2,889,614	\$ 24,825,822	\$ 3,086,853
TECHNOLOGY	\$ 3,468,560	\$ 1,198,206	\$ 50,583	\$ 57,011	\$ 3,519,143	\$ 1,255,217
COMMUNICATIONS	\$ 158,127	\$ 73,889	\$ 5,509	\$ 3,176	\$ 163,636	\$ 77,065

# 2019-20 Current Budget

## Object Codes 4000's & 5000's – Superintendent's Office

Fund 01- General Fund Objects 4000s & 5000s	UNRESTRICTED		RESTRICTED		TOTAL UNRESTRICTED AND RESTRICTED REVISED BUDGE	TOTAL UNRESTRICTED AND RESTRICTED AVAILABLE
	REVISED BUDGET	AVAILABLE BUDGET	REVISED BUDGET	AVAILABLE BUDGET		
<b>100100 - EXECUTIVE ADMINISTRATION</b>	\$ 1,536,394	\$ 153,779	\$ 267,880	\$ 175,763	\$ 1,804,274	\$ 329,542
4300 - MATERIALS AND SUPPLIES	\$ 50,979	\$ 38,268	\$ 88,830	\$ 88,830	\$ 139,809	\$ 127,098
4305 - FOOD PURCHASES FOR MEETINGS	\$ 17,725	\$ 11,355	\$ 1	\$ 1	\$ 17,726	\$ 11,356
4320 - SUBSCRIPTIONS	\$ 315	\$ 137			\$ 315	\$ 137
4399 - PRIOR YEAR CARRYOVER			\$ 90,037	\$ 90,037	\$ 90,037	\$ 90,037
4400 - NONCAPITAL ASSETS \$500-\$5000	\$ 1,000	\$ 1,000			\$ 1,000	\$ 1,000
4460 - NONCAP ASSETS TECH \$500-\$5000	\$ 2,800	\$ 2,800			\$ 2,800	\$ 2,800
5100 - SUB AGREEMENT SERVICES	\$ 11,000	\$ -	\$ 30,000	\$ (2,313)	\$ 41,000	\$ (2,313)
5210 - IN DISTRICT MILEAGE-EMPLOYEE	\$ 7,000	\$ 6,554	\$ 1,020	\$ 1,020	\$ 8,020	\$ 7,574
5220 - CONFERENCE IN STATE	\$ 21,400	\$ 15,026	\$ 1,192	\$ 0	\$ 22,592	\$ 15,026
5225 - CONFERENCE OUT OF STATE	\$ 10,000	\$ 10,000			\$ 10,000	\$ 10,000
5300 - DUES MEMBERSHIP	\$ 32,740	\$ 3,993	\$ 6,300	\$ -	\$ 39,040	\$ 3,993
5610 - RENTAL	\$ 1,000	\$ 1,086			\$ 1,000	\$ 1,086
5640 - SERVICE REPAIR CONTRACT	\$ 28,476	\$ -			\$ 28,476	\$ -
5750 - INTERFUND SERVICES/FOOD SVC	\$ 11,000	\$ 11,000			\$ 11,000	\$ 11,000
5860 - CONSULTANTS REVIEWS	\$ 109,350	\$ 33,000	\$ 50,500	\$ (1,813)	\$ 159,850	\$ 31,188
5880 - TRANSPORTATION/STUDY TRIP FIEL	\$ 5,500	\$ 5,500			\$ 5,500	\$ 5,500
5890 - OTHER SERVICES OPERATIONS	\$ 129,560	\$ 3,263			\$ 129,560	\$ 3,263
5895 - LEGAL FEES	\$ 840,299	\$ 9,549			\$ 840,299	\$ 9,549
5896 - LEGAL FEES-SP ED	\$ 255,000	\$ -			\$ 255,000	\$ -
5901 - POSTAGE	\$ 1,250	\$ 1,250			\$ 1,250	\$ 1,250

# 2019-20 Current Budget

## Object Codes 4000's & 5000's – Pupil Services

	UNRESTRICTED		RESTRICTED			
Fund 01- General Fund Objects 4000s & 5000s	REVISED BUDGET	AVAILABLE BUDGET	REVISED BUDGET	AVAILABLE BUDGET	TOTAL UNRESTRICTED AND RESTRICTED REVISED BUDGE	TOTAL UNRESTRICTED AND RESTRICTED AVAILABLE
<b>200100 - PUPIL SERVICES</b>	<b>\$ 4,957,343</b>	<b>\$ 1,988,382</b>	<b>\$ 6,238,359</b>	<b>\$ 2,135,590</b>	<b>\$ 11,190,215</b>	<b>\$ 4,123,972</b>
4100 - APPROVED TEXT & CORE CURRIC			\$ 2,041	\$ 2,041	\$ 2,041	\$ 2,041
4200 - OTHER BOOKS & REFERENCE MATL	\$ 500	\$ 50	\$ 78,876	\$ 93,176	\$ 79,376	\$ 93,226
4300 - MATERIALS AND SUPPLIES	\$ 1,105,037	\$ 668,658	\$ 614,523	\$ 515,314	\$ 1,719,560	\$ 1,183,972
4305 - FOOD PURCHASES FOR MEETINGS	\$ 21,087	\$ 18,044	\$ 7,077	\$ 7,077	\$ 28,164	\$ 25,121
4310 - PE CLOTHES			\$ 65,176	\$ 91,787	\$ 65,176	\$ 91,787
4320 - SUBSCRIPTIONS			\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250
4350 - SUPPLIES - GASOLINE	\$ 3,000	\$ -	\$ 5,000	\$ -	\$ 8,000	\$ -
4360 - SUPPLIES - TECHNOLOGY	\$ 10,419	\$ 9,307	\$ 33,463	\$ 35,771	\$ 43,882	\$ 45,078
4399 - PRIOR YEAR CARRYOVER			\$ 218,296	\$ 218,296	\$ 218,296	\$ 218,296
4400 - NONCAPITAL ASSETS \$500-\$5000	\$ 3,256	\$ 3,256	\$ 3,715	\$ 3,715	\$ 6,971	\$ 6,971
4460 - NONCAP ASSETS TECH \$500-\$5000	\$ 10,513	\$ 9,848	\$ 6,121	\$ 6,171	\$ 16,634	\$ 16,019
5100 - SUB AGREEMENT SERVICES	\$ 993,225	\$ 517,880	\$ 3,055,818	\$ 546,149	\$ 4,049,043	\$ 1,064,029
5210 - IN DISTRICT MILEAGE-EMPLOYEE	\$ 10,500	\$ 10,017	\$ 591	\$ 591	\$ 11,091	\$ 10,608
5220 - CONFERENCE IN STATE	\$ 8,000	\$ 7,700	\$ 45,175	\$ 25,991	\$ 53,175	\$ 33,691
5225 - CONFERENCE OUT OF STATE			\$ 5,379	\$ 5,143	\$ 5,379	\$ 5,143
5300 - DUES MEMBERSHIP	\$ 2,100	\$ 2,100	\$ 69,173	\$ 1	\$ 71,273	\$ 2,101
5610 - RENTAL	\$ 28,000	\$ 28,030	\$ 38,500	\$ -	\$ 66,500	\$ 28,030
5620 - LEASE	\$ 18,000	\$ 7,500	\$ 107,054	\$ 13,054	\$ 125,054	\$ 20,554
5630 - OUTSIDE REPAIR			\$ 4,025	\$ 4,025	\$ 4,025	\$ 4,025
5640 - SERVICE REPAIR CONTRACT			\$ 75,000	\$ 5,000	\$ 75,000	\$ 5,000
5710 - INTERPROGRAM SERVICE	\$ 3,962	\$ 1			\$ 3,962	\$ 1
5750 - INTERFUND SERVICES/FOOD SVC	\$ 5,500	\$ 5,500	\$ 1,272	\$ 1,272	\$ 6,772	\$ 6,772
5850 - SOFTWARE LICENSES	\$ 50	\$ 50	\$ 11,144	\$ 7,144	\$ 11,194	\$ 7,194
5860 - CONSULTANTS REVIEWS	\$ 493,598	\$ 268,598	\$ 1,086,276	\$ 350,626	\$ 1,579,874	\$ 619,224
5880 - TRANSPORTATION/STUDY TRIP FIEL	\$ 22,815	\$ 19,888	\$ 51,800	\$ 51,800	\$ 74,615	\$ 71,688
5882 - TRANSPORTATION ATHLETICS			\$ 474,214	\$ 139,214	\$ 474,214	\$ 139,214
5890 - OTHER SERVICES OPERATIONS	\$ 2,217,781	\$ 411,955	\$ 171,485	\$ 10,644	\$ 2,389,266	\$ 422,599
5901 - POSTAGE			\$ 428	\$ 338	\$ 428	\$ 338

# 2019-20 Current Budget

## Object Codes 4000's & 5000's – Educational Services

Fund 01- General Fund Objects 4000s & 5000s	UNRESTRICTED		RESTRICTED		TOTAL UNRESTRICTED AND RESTRICTED REVISED BUDGET	TOTAL UNRESTRICTED AND RESTRICTED AVAILABLE
	REVISED BUDGET	AVAILABLE BUDGET	REVISED BUDGET	AVAILABLE BUDGET		
<b>300120 - EDUCATIONAL SERVICES</b>	<b>\$ 4,226,830</b>	<b>\$ 1,452,594</b>	<b>\$ 12,757,116</b>	<b>\$ 8,730,241</b>	<b>\$ 16,983,946</b>	<b>\$ 10,182,835</b>
4100 - APPROVED TEXT & CORE CURRIC			\$ 1,424,561	\$ 269,924	\$ 1,424,561	\$ 269,924
4200 - OTHER BOOKS & REFERENCE MATL	\$ 235,168	\$ 120,009	\$ 220,551	\$ 36,813	\$ 455,719	\$ 156,822
4300 - MATERIALS AND SUPPLIES	\$ 448,326	\$ 281,164	\$ 2,261,268	\$ 1,824,561	\$ 2,709,594	\$ 2,105,725
4305 - FOOD PURCHASES FOR MEETINGS	\$ 48,191	\$ 34,022	\$ 165,460	\$ 117,552	\$ 213,651	\$ 151,574
4320 - SUBSCRIPTIONS	\$ 250	\$ 250	\$ 2,011	\$ 173	\$ 2,261	\$ 423
4360 - SUPPLIES - TECHNOLOGY	\$ 2,500	\$ 1,238	\$ 134,434	\$ 124,243	\$ 136,934	\$ 125,481
4399 - PRIOR YEAR CARRYOVER			\$ 2,014,307	\$ 2,014,307	\$ 2,014,307	\$ 2,014,307
4400 - NONCAPITAL ASSETS \$500-\$5000	\$ 10,000	\$ 6,395	\$ 22,788	\$ 17,579	\$ 32,788	\$ 23,974
4460 - NONCAP ASSETS TECH \$500-\$5000	\$ 4,000	\$ 4,000	\$ 128,092	\$ 89,951	\$ 132,092	\$ 93,951
5100 - SUB AGREEMENT SERVICES	\$ 1,441,493	\$ 57,546	\$ 1,859,995	\$ 1,084,495	\$ 3,301,488	\$ 1,142,041
5210 - IN DISTRICT MILEAGE-EMPLOYEE	\$ 25,337	\$ 23,401	\$ 5,000	\$ 4,483	\$ 30,337	\$ 27,884
5220 - CONFERENCE IN STATE	\$ 88,563	\$ 82,123	\$ 382,582	\$ 339,066	\$ 471,145	\$ 421,189
5225 - CONFERENCE OUT OF STATE	\$ 8,200	\$ 8,200	\$ 168,949	\$ 122,142	\$ 177,149	\$ 130,342
5300 - DUES MEMBERSHIP	\$ 1,500	\$ 1,500	\$ 35,451	\$ 18,467	\$ 36,951	\$ 19,967
5310 - ACCREDITATION	\$ 17,500	\$ 275			\$ 17,500	\$ 275
5610 - RENTAL	\$ 24,938	\$ 25,938	\$ 1,800	\$ 1,050	\$ 26,738	\$ 26,988
5630 - OUTSIDE REPAIR	\$ 67,500	\$ 500	\$ 14,950	\$ -	\$ 82,450	\$ 500
5640 - SERVICE REPAIR CONTRACT			\$ 15,000	\$ 8,850	\$ 15,000	\$ 8,850
5710 - INTERPROGRAM SERVICE	\$ (3,961)	\$ 0			\$ (3,961)	\$ 0
5750 - INTERFUND SERVICES/FOOD SVC	\$ 26,100	\$ 26,100	\$ 18,570	\$ 18,570	\$ 44,670	\$ 44,670
5840 - LICENSES FEES ASSESSMENTS	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 10,000	\$ 10,000
5850 - SOFTWARE LICENSES	\$ 646,060	\$ 204,012	\$ 480,394	\$ 219,449	\$ 1,126,454	\$ 423,461
5860 - CONSULTANTS REVIEWS	\$ 581,307	\$ 178,407	\$ 2,695,774	\$ 1,821,743	\$ 3,277,081	\$ 2,000,150
5880 - TRANSPORTATION/STUDY TRIP FIEL	\$ 76,154	\$ 66,434	\$ 622,113	\$ 515,802	\$ 698,267	\$ 582,236
5890 - OTHER SERVICES OPERATIONS	\$ 472,179	\$ 325,556	\$ 77,673	\$ 75,673	\$ 549,852	\$ 401,229
5901 - POSTAGE	\$ 525	\$ 525	\$ 393	\$ 347	\$ 918	\$ 872

# 2019-20 Current Budget

## Object Codes 4000's & 5000's- Facilities

	UNRESTRICTED		RESTRICTED			
Fund 01- General Fund Objects 4000s & 5000s	REVISED BUDGET	AVAILABLE BUDGET	REVISED BUDGET	AVAILABLE BUDGET	TOTAL UNRESTRICTED AND RESTRICTED REVISED BUDGET	TOTAL UNRESTRICTED AND RESTRICTED AVAILABLE
<b>400100 - MAINTENANCE &amp; OPERATIONS</b>	\$ 6,364,021	\$ 3,128,631	\$ 10,231,845	\$ 7,215,840	\$ 15,720,866	\$ 10,344,471
4300 - MATERIALS AND SUPPLIES	\$ 412,318	\$ 274,564	\$ 1,029,350	\$ 307,987	\$ 1,441,668	\$ 582,551
4350 - SUPPLIES - GASOLINE	\$ 3,600	\$ -	\$ 111,200	\$ -	\$ 114,800	\$ -
4400 - NONCAPITAL ASSETS \$500-\$5000			\$ 63,590	\$ 55,380	\$ 63,590	\$ 55,380
4460 - NONCAP ASSETS TECH \$500-\$5000	\$ 1,000	\$ 1,000	\$ 1,300	\$ 1,300	\$ 2,300	\$ 2,300
5210 - IN DISTRICT MILEAGE-EMPLOYEE	\$ 5,600	\$ 5,136	\$ 6,300	\$ 5,921	\$ 11,900	\$ 11,058
5220 - CONFERENCE IN STATE	\$ 13,677	\$ 13,009	\$ 1,500	\$ 1,500	\$ 15,177	\$ 14,509
5300 - DUES MEMBERSHIP	\$ 1,452	\$ 500	\$ 300	\$ 300	\$ 1,752	\$ 800
5400 - INSURANCE	\$ 2,400,000	\$ 2,400,000			\$ 2,400,000	\$ 2,400,000
5501 - GAS AND ELECTRICITY	\$ 4,050,000	\$ 2,764,671			\$ 3,500,000	\$ 2,764,671
5502 - WATER	\$ 1,100,000	\$ 640,019			\$ 875,000	\$ 640,019
5513 - GARBAGE SEWER	\$ 1,300,000	\$ 520,000			\$ 1,200,000	\$ 520,000
5515 - PEST CONTROL	\$ 61,847	\$ 1,717			\$ 61,847	\$ 1,717
5610 - RENTAL	\$ 61,367	\$ 1	\$ 94,700	\$ 77,676	\$ 156,067	\$ 77,677
5620 - LEASE	\$ 18,000	\$ 12,718	\$ 290,000	\$ 7,000	\$ 308,000	\$ 19,718
5630 - OUTSIDE REPAIR			\$ 3,694,838	\$ 2,835,285	\$ 3,694,838	\$ 2,835,285
5640 - SERVICE REPAIR CONTRACT	\$ 2,826	\$ 1,266	\$ 715,000	\$ 209,052	\$ 717,826	\$ 210,318
5710 - INTERPROGRAM SERVICE	\$ (3,600,000)	\$ (3,600,000)	\$ 3,600,000	\$ 3,600,000	\$ -	\$ -
5750 - INTERFUND SERVICES/FOOD SVC			\$ 400	\$ 400	\$ 400	\$ 400
5830 - AUDIT EXPENSE	\$ 20,337	\$ 1			\$ 20,337	\$ 1
5840 - LICENSES FEES ASSESSMENTS	\$ 7,350	\$ -	\$ 18,000	\$ 18,000	\$ 25,350	\$ 18,000
5850 - SOFTWARE LICENSES	\$ 3,565	\$ 0	\$ 11,429	\$ 953	\$ 14,994	\$ 954
5860 - CONSULTANTS REVIEWS	\$ 135,806	\$ 71,036	\$ 47,542	\$ 12,616	\$ 183,348	\$ 83,652
5890 - OTHER SERVICES OPERATIONS	\$ 364,726	\$ 22,498	\$ 546,346	\$ 82,419	\$ 911,072	\$ 104,918
5901 - POSTAGE	\$ 550	\$ 494	\$ 50	\$ 50	\$ 600	\$ 544

# 2019-20 Current Budget

## Object Codes 4000's & 5000's – Human Resources

Fund 01- General Fund Objects 4000s & 5000s	UNRESTRICTED		RESTRICTED		TOTAL UNRESTRICTED AND RESTRICTED REVISED BUDGE	TOTAL UNRESTRICTED AND RESTRICTED AVAILABLE
	REVISED BUDGET	AVAILABLE BUDGET	REVISED BUDGET	AVAILABLE BUDGET		
<b>500100 - HUMAN RESOURCES</b>	<b>\$ 521,900</b>	<b>\$ 214,255</b>	<b>\$ 566,152</b>	<b>\$ 277,185</b>	<b>\$ 1,088,052</b>	<b>\$ 491,440</b>
4300 - MATERIALS AND SUPPLIES	\$ 45,000	\$ 30,819	\$ 411,941	\$ 216,455	\$ 456,941	\$ 247,273
4305 - FOOD PURCHASES FOR MEETINGS	\$ 2,000	\$ 2,000	\$ 1,374	\$ 894	\$ 3,374	\$ 2,894
4360 - SUPPLIES - TECHNOLOGY	\$ 800	\$ 800	\$ 1,610	\$ 1,610	\$ 2,410	\$ 2,410
4400 - NONCAPITAL ASSETS \$500-\$5000	\$ 1,000	\$ 1,000	\$ 392	\$ 392	\$ 1,392	\$ 1,392
4460 - NONCAP ASSETS TECH \$500-\$5000	\$ 4,000	\$ 4,000	\$ 3,606	\$ 3,606	\$ 7,606	\$ 7,606
5210 - IN DISTRICT MILEAGE-EMPLOYEE	\$ 3,000	\$ 2,886	\$ 540	\$ 540	\$ 3,540	\$ 3,426
5220 - CONFERENCE IN STATE	\$ 19,000	\$ 19,000	\$ 2,619	\$ 2,619	\$ 21,619	\$ 21,619
5225 - CONFERENCE OUT OF STATE	\$ 31,500	\$ 31,500	\$ 1,120	\$ 1,120	\$ 32,620	\$ 32,620
5300 - DUES MEMBERSHIP	\$ 6,100	\$ 4,497			\$ 6,100	\$ 4,497
5610 - RENTAL	\$ 15,000	\$ 15,000	\$ 439	\$ 439	\$ 15,439	\$ 15,439
5630 - OUTSIDE REPAIR	\$ 1,000	\$ 1,000			\$ 1,000	\$ 1,000
5640 - SERVICE REPAIR CONTRACT	\$ 2,000	\$ 401			\$ 2,000	\$ 401
5750 - INTERFUND SERVICES/FOOD SVC	\$ 4,000	\$ 4,000	\$ 4,950	\$ 4,950	\$ 8,950	\$ 8,950
5810 - RECRUITMENT EMPLOYMENT EXP	\$ 20,500	\$ 1,479	\$ 260	\$ 260	\$ 20,760	\$ 1,739
5811 - TB TESTING CHEST X-RAYS	\$ 14,000	\$ 4,000			\$ 14,000	\$ 4,000
5812 - FINGERPRINTING	\$ 50,000	\$ -			\$ 50,000	\$ -
5813 - PHYSICAL EXAMS	\$ 6,000	\$ 2,000			\$ 6,000	\$ 2,000
5850 - SOFTWARE LICENSES	\$ 60,000	\$ -	\$ 2,000	\$ 2,000	\$ 62,000	\$ 2,000
5860 - CONSULTANTS REVIEWS	\$ 12,500	\$ 3,800	\$ 5,844	\$ 2,844	\$ 18,344	\$ 6,644
5890 - OTHER SERVICES OPERATIONS	\$ 223,000	\$ 84,651	\$ 129,457	\$ 39,457	\$ 352,457	\$ 124,108
5901 - POSTAGE	\$ 1,500	\$ 1,423			\$ 1,500	\$ 1,423

# 2019-20 Current Budget

## Object Codes 4000's & 5000's – Business Services

Fund 01- General Fund Objects 4000s & 5000s	UNRESTRICTED		RESTRICTED		TOTAL UNRESTRICTED AND RESTRICTED REVISED BUDGE	TOTAL UNRESTRICTED AND RESTRICTED AVAILABLE
	REVISED BUDGET	AVAILABLE BUDGET	REVISED BUDGET	AVAILABLE BUDGET		
<b>600100 - BUSINESS FISCAL SERVICES</b>	<b>\$ 3,090,122</b>	<b>\$ 923,984</b>	<b>\$ 494,723</b>	<b>\$ 472,558</b>	<b>\$ 3,584,845</b>	<b>\$ 1,396,542</b>
4300 - MATERIALS AND SUPPLIES	\$ 722,905	\$ 252,619	\$ 25,699	\$ 24,034	\$ 748,604	\$ 276,653
4305 - FOOD PURCHASES FOR MEETINGS	\$ 700	\$ 700			\$ 700	\$ 700
4350 - SUPPLIES - GASOLINE	\$ 14,500	\$ -			\$ 14,500	\$ -
4360 - SUPPLIES - TECHNOLOGY	\$ 287	\$ 4			\$ 287	\$ 4
4400 - NONCAPITAL ASSETS \$500-\$5000	\$ 139,112	\$ 10,001			\$ 139,112	\$ 10,001
4460 - NONCAP ASSETS TECH \$500-\$5000			\$ 4	\$ 4	\$ 4	\$ 4
5100 - SUB AGREEMENT SERVICES	\$ 24,362	\$ 24,362			\$ 24,362	\$ 24,362
5210 - IN DISTRICT MILEAGE-EMPLOYEE	\$ 3,000	\$ 2,479			\$ 3,000	\$ 2,479
5220 - CONFERENCE IN STATE	\$ 33,300	\$ 21,120			\$ 33,300	\$ 21,120
5225 - CONFERENCE OUT OF STATE	\$ 5,000	\$ 5,000			\$ 5,000	\$ 5,000
5300 - DUES MEMBERSHIP	\$ 5,005	\$ 3			\$ 5,005	\$ 3
5620 - LEASE	\$ 439,364	\$ 8,485			\$ 439,364	\$ 8,485
5630 - OUTSIDE REPAIR	\$ 10,000	\$ 8,000			\$ 10,000	\$ 8,000
5640 - SERVICE REPAIR CONTRACT	\$ 229,550	\$ 15,810			\$ 229,550	\$ 15,810
5710 - INTERPROGRAM SERVICE	\$ -	\$ -			\$ -	\$ -
5830 - AUDIT EXPENSE	\$ 80,000	\$ 13,225			\$ 80,000	\$ 13,225
5840 - LICENSES FEES ASSESSMENTS	\$ 600	\$ 600			\$ 600	\$ 600
5850 - SOFTWARE LICENSES	\$ 41,518	\$ 6,000			\$ 41,518	\$ 6,000
5860 - CONSULTANTS REVIEWS	\$ 412,816	\$ 30,288	\$ 20,500	\$ -	\$ 433,316	\$ 30,288
5890 - OTHER SERVICES OPERATIONS	\$ 754,855	\$ 437,132	\$ 443,710	\$ 443,710	\$ 1,198,565	\$ 880,842
5901 - POSTAGE	\$ 173,248	\$ 88,157	\$ 4,810	\$ 4,810	\$ 178,058	\$ 92,967

# 2019-20 Current Budget

## Object Codes 4000's & 5000's – Special Education

	UNRESTRICTED		RESTRICTED			
Fund 01- General Fund Objects 4000s & 5000s	REVISED BUDGET	AVAILABLE BUDGET	REVISED BUDGET	AVAILABLE BUDGET	TOTAL UNRESTRICTED AND RESTRICTED REVISED BUDGET	TOTAL UNRESTRICTED AND RESTRICTED AVAILABLE
<b>700100 - SPECIAL EDUCATION PROGRAMS</b>	<b>\$ 9,528,120</b>	<b>\$ 198,616</b>	<b>\$ 15,297,702</b>	<b>\$ 3,729,587</b>	<b>\$ 24,825,822</b>	<b>\$ 3,928,204</b>
4300 - MATERIALS AND SUPPLIES	\$ 28,520	\$ 24,358	\$ 469,956	\$ 281,682	\$ 498,476	\$ 306,040
4305 - FOOD PURCHASES FOR MEETINGS			\$ 12,500	\$ 5,162	\$ 12,500	\$ 5,162
4320 - SUBSCRIPTIONS			\$ 125	\$ 125	\$ 125	\$ 125
4360 - SUPPLIES - TECHNOLOGY	\$ 10,000	\$ 8,038	\$ 57,271	\$ 46,559	\$ 67,271	\$ 54,596
4399 - PRIOR YEAR CARRYOVER			\$ 2,392	\$ 2,392	\$ 2,392	\$ 2,392
4400 - NONCAPITAL ASSETS \$500-\$5000	\$ 26,000	\$ 26,000	\$ 68,000	\$ 41,826	\$ 94,000	\$ 67,826
4460 - NONCAP ASSETS TECH \$500-\$5000	\$ 22,000	\$ 851	\$ 25,851	\$ 13,237	\$ 47,851	\$ 14,088
5100 - SUB AGREEMENT SERVICES	\$ 10,100	\$ 10,100			\$ 10,100	\$ 10,100
5210 - IN DISTRICT MILEAGE-EMPLOYEE	\$ 1,000	\$ 903	\$ 132,886	\$ 126,171	\$ 133,886	\$ 127,074
5220 - CONFERENCE IN STATE	\$ 2,000	\$ 2,000	\$ 100,518	\$ 72,192	\$ 102,518	\$ 74,192
5225 - CONFERENCE OUT OF STATE			\$ 4,100	\$ 3,000	\$ 4,100	\$ 3,000
5300 - DUES MEMBERSHIP			\$ 2,569	\$ 2,469	\$ 2,569	\$ 2,469
5610 - RENTAL			\$ 1,500	\$ 1	\$ 1,500	\$ 1
5630 - OUTSIDE REPAIR			\$ 1,500	\$ 500	\$ 1,500	\$ 500
5640 - SERVICE REPAIR CONTRACT			\$ 6,000	\$ -	\$ 6,000	\$ -
5840 - LICENSES FEES ASSESSMENTS	\$ 2,000	\$ -			\$ 2,000	\$ -
5850 - SOFTWARE LICENSES	\$ 88,000	\$ 2,353	\$ 12,500	\$ 5,250	\$ 100,500	\$ 7,603
5860 - CONSULTANTS REVIEWS	\$ 5,500	\$ 5,500	\$ 247,040	\$ 103,190	\$ 252,540	\$ 108,690
5880 - TRANSPORTATION/STUDY TRIP FIEL	\$ 115,400	\$ 107,530	\$ 4,042	\$ 4,042	\$ 119,442	\$ 111,572
5890 - OTHER SERVICES OPERATIONS	\$ 9,217,500	\$ 10,883	\$ 14,142,252	\$ 3,015,112	\$ 23,359,752	\$ 3,025,995
5901 - POSTAGE	\$ 100	\$ 100	\$ 6,700	\$ 6,679	\$ 6,800	\$ 6,779

# 2019-20 Current Budget

## Object Codes 4000's & 5000's - Technology

	UNRESTRICTED		RESTRICTED			
Fund 01- General Fund Objects 4000s & 5000s	REVISED BUDGET	AVAILABLE BUDGET	REVISED BUDGET	AVAILABLE BUDGET	TOTAL UNRESTRICTED AND RESTRICTED REVISED BUDGE	TOTAL UNRESTRICTED AND RESTRICTED AVAILABLE
<b>800100 - TECHNOLOGY</b>	<b>\$ 3,468,560</b>	<b>\$ 1,214,034</b>	<b>\$ 50,583</b>	<b>\$ 57,011</b>	<b>\$ 3,519,143</b>	<b>\$ 1,271,045</b>
4300 - MATERIALS AND SUPPLIES	\$ 36,117	\$ 27,691			\$ 36,117	\$ 27,691
4305 - FOOD PURCHASES FOR MEETINGS	\$ 3,000	\$ 2,931	\$ 324	\$ 324	\$ 3,324	\$ 3,255
4320 - SUBSCRIPTIONS	\$ 360	\$ 360			\$ 360	\$ 360
4360 - SUPPLIES - TECHNOLOGY	\$ 176,000	\$ 37,606	\$ 25,286	\$ 11,814	\$ 201,286	\$ 49,420
4400 - NONCAPITAL ASSETS \$500-\$5000	\$ 10,000	\$ 7,720			\$ 10,000	\$ 7,720
4460 - NONCAP ASSETS TECH \$500-\$5000	\$ 430,448	\$ 430,448	\$ 24,973	\$ 44,873	\$ 455,421	\$ 475,321
5210 - IN DISTRICT MILEAGE-EMPLOYEE	\$ 17,100	\$ 13,348			\$ 17,100	\$ 13,348
5220 - CONFERENCE IN STATE	\$ 17,555	\$ 15,264			\$ 17,555	\$ 15,264
5225 - CONFERENCE OUT OF STATE	\$ 10,000	\$ 8,948			\$ 10,000	\$ 8,948
5300 - DUES MEMBERSHIP	\$ 1,780	\$ 1,780			\$ 1,780	\$ 1,780
5610 - RENTAL	\$ 7,800	\$ -			\$ 7,800	\$ -
5630 - OUTSIDE REPAIR	\$ 10,000	\$ 10,000			\$ 10,000	\$ 10,000
5640 - SERVICE REPAIR CONTRACT	\$ 248,998	\$ 66,326			\$ 248,998	\$ 66,326
5750 - INTERFUND SERVICES/FOOD SVC	\$ 7,000	\$ 7,000			\$ 7,000	\$ 7,000
5850 - SOFTWARE LICENSES	\$ 967,003	\$ 186,894			\$ 967,003	\$ 186,894
5860 - CONSULTANTS REVIEWS	\$ 60,000	\$ 2,000			\$ 60,000	\$ 2,000
5890 - OTHER SERVICES OPERATIONS	\$ 105,000	\$ 50,973			\$ 105,000	\$ 50,973
5900 - COMMUNICATIONS	\$ 1,360,199	\$ 344,544			\$ 1,360,199	\$ 344,544
5901 - POSTAGE	\$ 200	\$ 200			\$ 200	\$ 200

# 2019-20 Current Budget

## Object Codes 4000's & 5000's – Communications

Fund 01- General Fund Objects 4000s to 5000s	UNRESTRICTED		RESTRICTED			
Fund 01- General Fund Objects 4000s & 5000s	REVISED BUDGET	AVAILABLE BUDGET	REVISED BUDGET	AVAILABLE BUDGET	TOTAL UNRESTRICTED AND RESTRICTED REVISED BUDGE	TOTAL UNRESTRICTED AND RESTRICTED AVAILABLE
<b>900100 - COMMUNICATIONS</b>	<b>\$ 158,127</b>	<b>\$ 73,890</b>	<b>\$ 5,509</b>	<b>\$ 4,142</b>	<b>\$ 163,636</b>	<b>\$ 78,032</b>
4300 - MATERIALS AND SUPPLIES	\$ 8,000	\$ 5,000	\$ 4,918	\$ 4,141	\$ 12,918	\$ 9,141
4305 - FOOD PURCHASES FOR MEETINGS	\$ 3,750	\$ 3,750	\$ 147	\$ 1	\$ 3,897	\$ 3,751
4320 - SUBSCRIPTIONS	\$ 404	\$ 404			\$ 404	\$ 404
4360 - SUPPLIES - TECHNOLOGY	\$ 1,050	\$ 1,050	\$ 444	\$ 1	\$ 1,494	\$ 1,051
5220 - CONFERENCE IN STATE	\$ 16,348	\$ 16,348			\$ 16,348	\$ 16,348
5225 - CONFERENCE OUT OF STATE	\$ 2,500	\$ 437			\$ 2,500	\$ 437
5300 - DUES MEMBERSHIP	\$ 2,800	\$ 1,500			\$ 2,800	\$ 1,500
5640 - SERVICE REPAIR CONTRACT	\$ 10,380	\$ 6			\$ 10,380	\$ 6
5840 - LICENSES FEES ASSESSMENTS	\$ 3,261	\$ 1,941			\$ 3,261	\$ 1,941
5860 - CONSULTANTS REVIEWS	\$ 20,000	\$ 5,000			\$ 20,000	\$ 5,000
5880 - TRANSPORTATION/STUDY TRIP FIEL	\$ 5,000	\$ 5,000			\$ 5,000	\$ 5,000
5890 - OTHER SERVICES OPERATIONS	\$ 84,634	\$ 33,454			\$ 84,634	\$ 33,454

# Other Post Employee Benefits - OPEB

- The District provides post-employment health and welfare benefits to retirees as stipulated in the collective bargaining agreements
  - **This is a guaranteed benefit**
- The total expenditure is built into the operational budget and is estimated at \$15.6 million for 2019 – 2020
  - These are required benefits and the funds are transferred from the General Fund to Fund 71 each year to pay the benefits
- An Irrevocable Trust for OPEB Expense was set up in Fund 71

# FUND 71 – Retiree Benefits

- The Ending Fund Balance in Fund 71 included two components

<b>Object Code</b>	<b>Fund Balance</b>
9100 – 9199 – Cash and Equivalents	\$5,535,425.95
9135 – Cash With Fiscal Agent	\$27,621,054.38
<b>TOTAL</b>	<b>\$33,156,480.33</b>

- Expenditures are paid out of the General Fund and the fund balance is saved for future payments if needed
- The projected expenditure is budgeted at \$15,604,986 for 2019 – 2020
  - This amount can be paid from the Fund balance as a one-time transfer up to the amount of the expense for the current school year



# Components of Unrestricted and Fund 17 2018-2019 Ending Fund Balance

Assignment / Designation	Amount
Revolving cash	\$70,000.00
Stores (values of Warehouse stock)	\$264,189.53
Unassigned/Unappropriated	\$3,710,443.05
Fund 17	\$34,037,843.12
<b>Total</b>	<b>\$38,082,475.70</b>

The District must maintain a minimum 3% reserve which is approximately \$12.4 million at the end of the year in the unrestricted ending fund balance

# Budget Reductions


## Current Year 2019 - 2020

Action	Description	Amount	Cut Target Remaining
	Utilization of Fund 71	\$15.6	\$24.3
	Fund 17	\$24.3	\$--

Utilization of One-time solutions resolves the Current Year Budget Situation, which was known as options by the County at Budget Adoption.

The District would be projected to maintain and Ending Fund Balance of approximately \$14 million at the end of the school year which is just over the minimum required amount of 3%.

# Budget Reductions Next year 2020 - 2021

Action	Description	Amount	Cumulative Total
	Initial Budget Reduction Target		\$7.9
	Utilization of Fund 17 reserves for 2019 - 2020	\$24.3	\$32.2
	Utilization of Fund 71 for 2019 - 2020	\$15.6	\$47.8

# Calendar of Budget Events

- Board Presentation October 23<sup>rd</sup> – Budget Story: Part 2  
“Non-salary expenditures”
- Community Input Meetings “Non-salary Expenditures” – Week of  
October 28<sup>th</sup>
- Board Presentation November 6<sup>th</sup> –Advocacy discussion
- Board Presentation November 20<sup>th</sup> – Budget Story: Part 3  
“Administration staffing and Investments discussion”
- Community Input Meetings “Administration staffing review” –  
Week of December 9<sup>th</sup>
- Board Presentation December 11<sup>th</sup> – First Interim

District's Goal is to continue to work collaboratively with our associations.



# Reduction Target - Next Steps

**Days Remaining to Identify 2019–20 Reductions**

**238**  
(as of October 23, 2019)



Date	Event or Activity
<b>December 11, 2019</b>	First Interim and identification of first round of <u>one-time and ongoing reductions</u>
<b>March 11, 2020</b>	Second Interim and identification of second round of <u>one-time and ongoing reductions</u>
<b>June 24, 2020</b>	Adopted Budget and identification of final round of <u>one-time and ongoing reductions</u>

**2019 - 20 Remaining Reduction Target = \$- million**  
**2020 – 21 Budget Reduction Target = \$47.8 million**  
**2021 – 22 Budget Reduction Target = \$0 million**