



West Contra Costa Unified School District
45 Day Revision
Board Meeting
July 24, 2013

2013-14

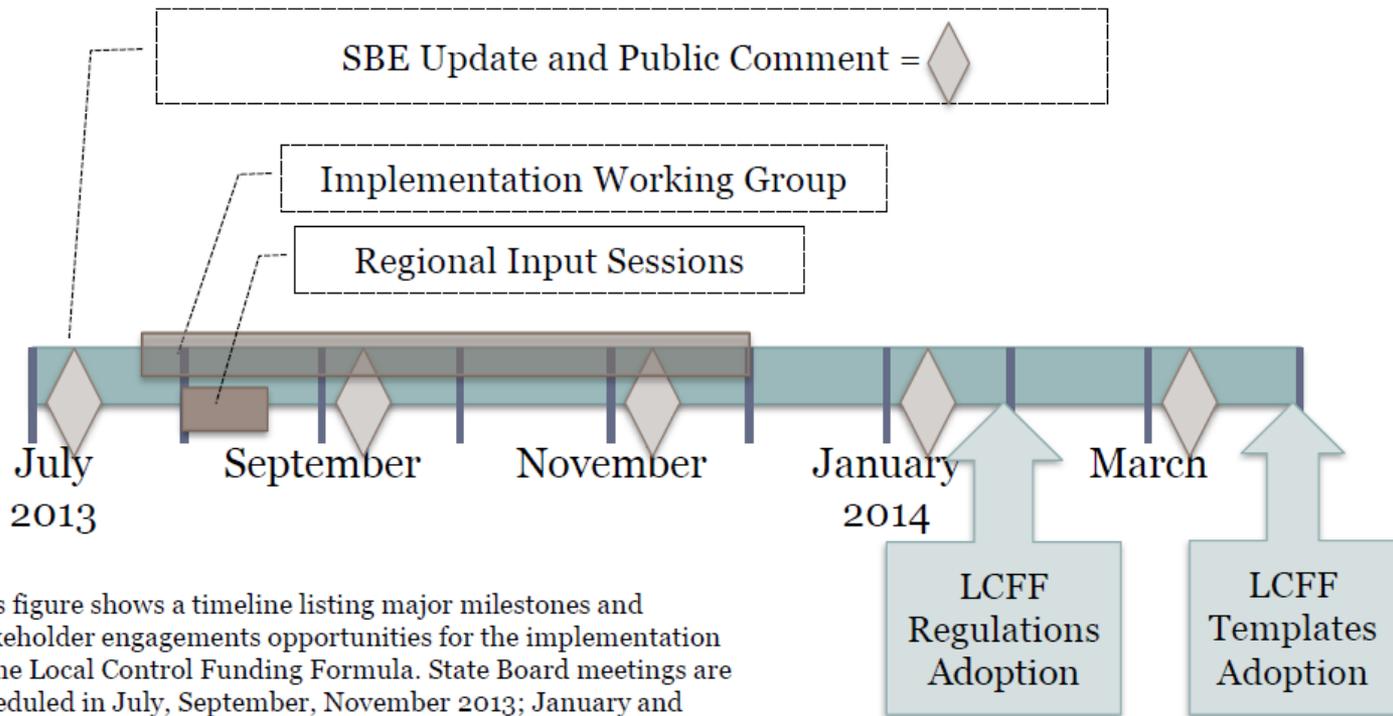
- ▶ Big Transition Year
 - ▶ The budget adopted in June was framed by the programs and revenues that were in place PRIOR to passage of the State Budget on June 14th
 - ▶ The District used this approach because the trailer bills and rule making, forms and procedures, were unavailable
- 

2013-14 Budget - 45 Day

- ▶ A 45 Day Revision is required when the State adopts a budget that causes the District adopted budget to have significant differences
 - ▶ The State has not provided any funding certifications or rules at this point
- 

State Timeline

Local Control Funding Formula Milestones



This figure shows a timeline listing major milestones and stakeholder engagements opportunities for the implementation of the Local Control Funding Formula. State Board meetings are scheduled in July, September, November 2013; January and March 2014 where updates and public comments may be provided. An Implementation Working Group will meet approximately from the end of July to December 2013. Regional Input Sessions will take place in early August 2013.

Unrestricted Revenues

- ▶ LCFF has been promised as unrestricted revenues for school districts
- ▶ Local Control Accountability Program information shared to date seems to indicate that restrictions on Supplemental and Concentration funding are likely

Local Control Accountability Program

- ▶ “LCAP”
- ▶ The accountability component
 - Outline how the supplemental and concentration grant revenues would benefit the targeted population – This will be a written plan submitted with the budget
 - Site level accountability for budget and outcomes
 - Improvement in those target populations will be expected
 - Intervention system for those school districts that are not showing improvement
 - Options available for the Superintendent of Public Instruction and the State Board of Education to intervene

Budget Assumptions 2013-14

45 Day Revision

- ▶ Average Daily Attendance 27,970 – unchanged from June adoption
- ▶ 67.5 % of District wide attendance is in the Free and Reduced Lunch and/or English Learner groups – This is the factor that provides the Supplemental and Concentration funding
- ▶ Net Increase to Revenue is \$6.4 million

K-3 Class Size Reduction

- ▶ 2013-14 Parcel Tax funding \$2.8
 - Supporting 28:1 Grades K-3
- ▶ Staffing added from Base Grant for additional staffing in grades K-3 \$2 million
- ▶ With the adoption of LCFF the Board has authorized additional K-3 class size reduction asked that staff make every effort to eliminate combination classes
- ▶ LCFF requires a school by school average class size reduction as a condition of funding, as opposed to a grade or class level

LCFF Funding

- ▶ Base funding Estimate \$158.8 million
- ▶ Supplemental \$21.4 million
- ▶ Concentration \$9.9 million

- ▶ District has many programs that might be considered supplemental
 - Staff has identified these programs and assumed that the Supplemental funding will be able to pick up the costs
- ▶ The Expenses and Programs for English Learners is charged to Concentration

LCFF – Supplemental/Concentration

- ▶ Five additional school days beyond current law
 - ▶ Professional Development/Non Teaching Days
 - ▶ Educational Intervention programs for students
 - ▶ School Safety
 - ▶ Full Service Community Schools
 - ▶ Services for English Language Learners
- 

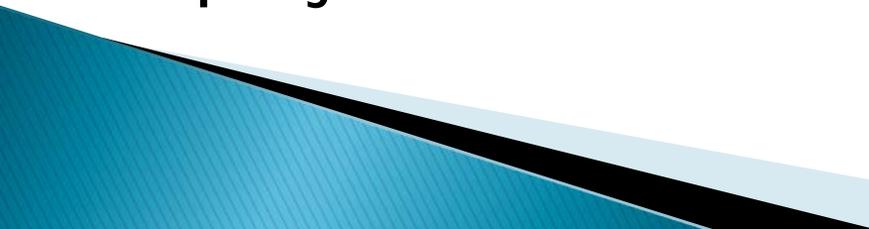
Expenditures

- ▶ **Additional Expenses**
 - K-3 Class Size Reduction \$2 million
 - Richmond School Resource Officers \$450,000
 - Adult Ed – now general fund \$1.3 million
- ▶ **Unable to access transfers from Adult Ed and Deferred Maintenance \$2 million**

Summary

	ADOPTED	BASE IS UNRESTRICTED	ALL LCFF IS UNRESTRICTED
	<u>2013-14</u>	<u>45 Day 2013-14</u>	<u>45 Day 2013-14</u>
Revenues	\$175,229	\$165,215	\$196,585
Expenses	180,949	180,347	202,145
Deficit Spending	(\$5,720)	(\$15,132)	(\$5,560)
Beginning Fund Balance	23,189	23,189	23,189
Special Reserve Transfer	3,800	10,700	10,700
Ending Fund Balance	21,268	18,757	28,329
Required Reserve	8,091	8,400	8,400
Balance	\$13,177	\$10,357	\$19,929
		INCLUDES USE OF SPECIAL RESERVE	

Budget Adoption – 45 Day

- ▶ Based upon current assumptions we have maintained a 3% reserve
 - ▶ Additional revisions will be presented to account for the passage of new State Budget with LCFF as rules and regulations are provided to school districts
 - ▶ What do the long term– Multi–Year projections show?
- 

Information Available at...

West Contra Costa Unified School District
Website

www.wccusd.net