

West Contra Costa
Unified School District
June 12, 2013



Preliminary Budget 2013-14

Local Control Funding Formula (LCFF)

- A compromise has been reached and an on time budget is expected
- What could it mean for our District?
- Previously restricted dollars become unrestricted – expenses follow unless the District cuts the program
- Landmark change in funding for California Schools



LCFF

- State Categorical Programs are rolled in and the separate revenue is eliminated
 - EIA
 - Career and Technical Grants for Secondary
 - Partnership Academies
 - All Tier III Programs
 - There is still a question on how Adult Ed is dealt with
- Some are not
 - Special Education
 - After School Programs

LCFF

- Since the revenue component is not the only major change...
- California Department of Education must
 - Create the new allocation model
 - Verify the underlying data
 - English Language Learners
 - Free and Reduced Lunch
- Provide the new resource tracking for each component – new account codes

LCFF

- Will not be included in June 30 budget adoption
- A budget revision within 45 days
- Funding is suppose to increase over 8 years toward full implementation

How Much will LCFF help?

- District Unrestricted Operational Deficit 2013-14
 - \$6 million
- This is under the current “OLD” Revenue Limit Funding Model
- Under that model the District is using Special Reserve funding and Fund Balance to pay for that deficit
- The amount the District will receive in additional funding is not yet known
 - Early estimates \$8 million or more

How Much will LCFF help?

- How will the LCFF be split?
 - Supplemental and Concentration Grant dollars will be restricted
- Previously restricted programs such as EIA, Partnership Academies will need to be supported with the new dollars
 - Estimated \$6.4 million in expenses for 2013-14
- Operational Deficit may be reduced or eliminated – depending upon how Adult Ed is dealt with
 - Adult Ed Estimated expenses \$2.4 million for 2013-14
- K-3 Class Size Reduction will need to be re-implemented to 24:1 by 2021-2022

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 Preparation

- District Planning 2013-14
- Assumptions



Unrestricted Revenues

- Revenue Limit
 - Based upon average daily attendance (ADA)
 - School Services “Dartboard” May Revision 2013-14
 - \$5,529 per ADA (after deficit factor)
- Tier III Flexibility Funding \$14.5 Million
- Parcel Tax \$9.8 Million
- MRAD \$5.5 Million

Expenditures

- Staffing Matrix & Calculations
 - Appendix A of the Executive Summary
 - Teachers are staffed per contract
- Class Size Reduction in grades K-3
 - 28:1 using Parcel Tax Funding
- Departmental staffing placed in the 2013-14 budget
- No program cuts
- Adult Education Funded at 2012-13 levels
- Programs outlined in May 1 Planning Document

Next Steps

- June 26th – Budget Adoption
- July 24th – 45 Day Revision
- Financial Reports are on our website

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