

WASHINGTON UNIFIED SCHOOL DISTRICT

2018-2019

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July 1 Budget

Superintendent:

Joey Campbell

Assistant Superintendent

Randy Morris

CBO

Chris Vaz

Governing Board:

Mark Aguilar, President

Terry Ruiz, Vice President

Darrell Carter, Clerk

Steven Barra, Member

Anna Campbell, Member

Eddie Ruiz, Member

Henry Hendrix, Member




Introduction: July 1 Budget Report

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- 2018-19 Budget Report was prepared using the most current information:
 - Governor's May Revise Proposal, 2018-19
 - School Services of California-Financial Projection Dartboard
 - 2017-18 Estimated Actuals/2018-19 projected spending
 - LCFF Calculator, 2017-2018 version 19.1a – May 13, 2018
- Multi-Year Projections are included in the Budget Report. Board approval confirms that the district will be:
 - Solvent and able to meet its financial obligations for the current fiscal year, and the next two fiscal years
 - WUSD is filing a **POSITIVE CERTIFICATION** for July 1 Budget 2018-2019

Introduction: July 1 Budget Report

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- **2018-19 Original Budget**
 - Assumptions Developed in 2017-18, District Finance Staff
 - Built in Financial Database: April to June, 2018
 - Includes Expenditures Listed in the Local Control Accountability Plan (LCAP)
 - **2018-2019 First Interim Report:**
 - Changes Since July 1, 2018 – October 31, 2018
 - **2018-2019 Second Interim Report:**
 - Changes Since November 1, 2018 – January 31, 2019
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Fund Balance:

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Description:	2017-2018 2nd Interim Report	2018-2019 July 1 Budget Report	Dollar Change:
Revenue, Total:	\$36,260,846	\$36,693,141	\$432,295
<u>Expenditures, Total:</u>	<u>\$35,948,146</u>	<u>\$36,110,362</u>	\$180,504
Excess(Deficiency):	\$312,700,	\$582,779	\$251,791
Transfers Out:	\$0.00	\$0.00	\$0.00
* Increase(Decrease), Fund Balance:	\$312,700	\$582,779	
Beginning Fund Balance:	\$1,987,370	\$2,300,070	
Ending Fund Balance:	\$2,300,070	\$2,882,849	

MULTI-YEAR PROJECTION – General Fund

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	2018-19	2019-20	2020-2021
REVENUES	\$36,693,141	\$36,589,272	\$37,370,250
EXPENDITURES/TRANSFERS OUT	<u>\$36,110,362</u>	<u>\$36,354,243</u>	<u>\$37,126,472</u>
Excess(Deficiency):	\$582,779	\$235,029	\$243,778
Beginning Balance	\$2,300,070	\$2,864,561	\$3,099,590
Ending Balance	\$2,882,849	\$3,099,590	\$3,343,368
Restricted/Non-Spendable Balance:	\$882,037	\$794,561	\$574,814
Assigned Fund Balance:	\$0	\$0	\$0
Reserve, Economic Uncert. (3%)	\$1,083,859	\$1,090,627	\$1,113,794
Available Reserves, Fund 01	\$2,000,812	\$2,035,029	\$2,768,554
Total Available Reserves:	\$2,000,812	\$2,035,029	\$2,768,554
Requirement Met?	YES	YES	YES
Total Reserves By Percent:	7.98%	8.58%	9.05%

Summary of Changes, Revenue:

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Description (General Fund):	2017-18 Second Interim Report:	2018-19 July 1 Budget Report:	Dollar Change:	Percent Change:
Revenue				
LCFF Sources:	\$27,832,564	\$28,980,931	\$1,148,367	4.1%
Federal Revenues	\$3,076,975	\$3,093,465	\$16,490	.05%
State Revenues	\$2,907,200	\$2,833,270	(\$73,930)	-2.5%
<u>Local Revenues</u>	<u>\$2,444,107</u>	<u>\$1,785,475</u>	<u>(\$658,632)</u>	<u>-26.9%</u>
	\$36,260,846	\$36,693,141	\$432,295	

Summary of Changes, Revenue:

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Description (General Fund):	Description:	Amount
LCFF Sources:	State Adjustment to Gap Funding Percentage	\$1,148,367
	Net, Misc. Adjustments	\$0.0
	Total Dollar Change, LCFF Sources:	
Federal Revenues:	21 st Century	\$14,951
	Net, Misc. Adjustments	\$1,539
	Total Dollar Change, Federal Revenues:	

Summary of Changes, Revenue:

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Description (General Fund):	Description:	Amount
State Revenue:	One time Mandated Allocation	\$486,595
	CTEIG	(\$114,519)
	Prior year Lottery, Prior year CTEIG	(\$451,494)
	ASES	\$5,488
	Net, Misc. Adjustments	\$0.
	Total Dollar Change, State Revenue: (\$73,930)	
Local Revenue:	California Career Pathways Trust	(\$471,883)
	Local Revenue, Interest, Charter	(\$186,749)
	Net, Misc. Adjustments	\$0
	Total Dollar Change, Local Revenue: (\$658,632)	

Summary of Changes, Expenses:

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Description (General Fund):	2017-18 Second Interim:	2018-19 July 1 Budget Report:	Dollar Change:	Percent Change:
Expenses				
Certificated Salaries:	\$12,998,564	\$13,227,768	\$229,204	1.8%
Classified Salaries:	\$4,590,665	\$4,623,314	\$32,649	0.7%
Employee Benefits:	\$9,110,850	\$9,532,338	\$421,448	4.6%
Supplies & Materials:	\$1,911,060	\$1,614,594	(\$296,466)	-15.5%
Services/Operating:	\$5,427,903	\$5,314,024	(\$113,879)	-2.5%
Capital Outlay:	\$817,771	\$800,426	(\$17,345)	.1%
<u>Other Outgo:</u>	<u>\$1,091,333</u>	<u>\$997,898</u>	<u>(\$93,435)</u>	<u>-8.0%</u>
TOTAL:	\$35,948,146	\$36,110,362	\$180,464	

Summary of Changes, Personnel:

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Description (General Fund):	Description:	Amount
Certificated Salaries:	Increase: Step and Column, .5% on salary schedule	\$229,204
	Decrease: Staffing Adjustments	
	Total Dollar Change, Certificated Salaries:	\$229,204
Classified Salaries:	Increase: Step and Column, .5% on salary schedule	\$32,649
	Decrease: Staffing Adjustments	
	Total Dollar Change, Classified Salaries:	\$32,649
Benefits:	Increase: STRS, PERS, Health and Welfare	\$421,448
	Total Dollar Change, Employee Benefits:	\$421,448

Summary of Changes – Non- Personnel Expenses

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Description:	Description:	Amount
	California Careers Pathway Trust	(\$296,466)
Supplies & Materials:		
	Total Dollar Change, Supplies/Materials:	(\$296,466)
Services & Operating:	Unrestricted, Title 1, Special Education, Perkins, Title II, 21 st Century, Afterschool Program, Educator Effectiveness, Health Science Grant, RRMA, California Careers Pathway Trust	(\$113,879)
	Total Dollar Change, Services & Operating:	(\$113,879)
	Unrestricted	\$943
Capital Outlay:	Total Dollar Change, Capital Outlay:	(\$17,345)
Other Outgo:	Total Dollar Change, Other Outgo:	(\$93,435)

Summary of Changes – Non- Personnel Expenses

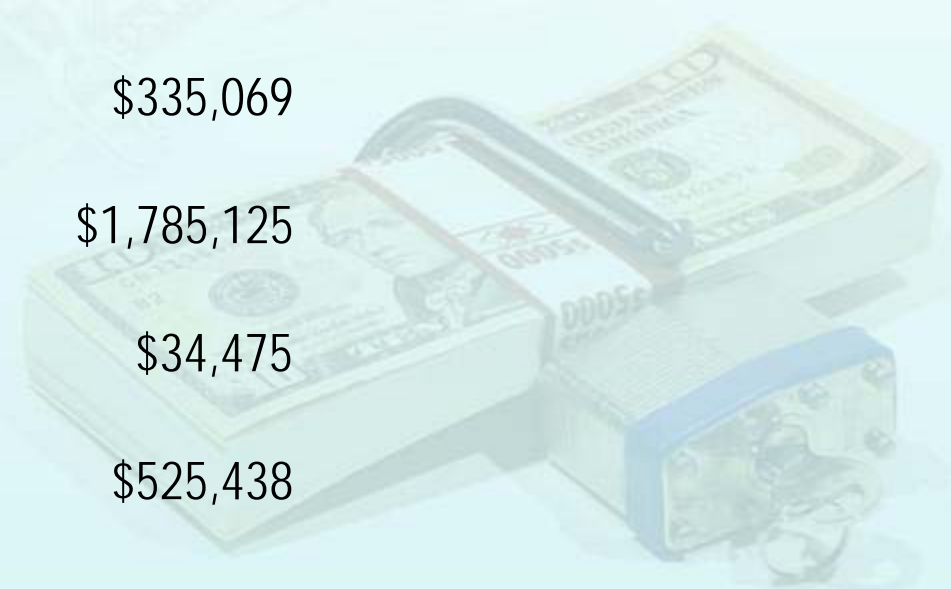
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Description:	Description:	Amount
	California Careers Pathway Trust	(\$296,466)
Supplies & Materials:		
	Total Dollar Change, Supplies/Materials:	(\$296,466)
Services & Operating:	Unrestricted, Title 1, Special Education, Perkins, Title II, 21 st Century, Afterschool Program, Educator Effectiveness, Health Science Grant, RRMA, California Careers Pathway Trust	(\$113,879)
	Total Dollar Change, Services & Operating:	(\$113,879)
	Unrestricted	\$943
Capital Outlay:	Total Dollar Change, Capital Outlay:	(\$17,345)
Other Outgo:	Total Dollar Change, Other Outgo:	(\$93,435)

Other Funds

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- 12 - Child Development Fund \$0
- 13 - Cafeteria Fund \$527,985
- 17 - Special Reserve Fund \$426
- 21 - Building Fund \$153,392
- 25 - Capital Facilities Fund \$335,069
- 35 - County School Facilities Fund \$1,785,125
- 40 - Special Reserve Fund \$34,475
- 51 - Bond Fund \$525,438



Next Steps:

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- 2017-18 Unaudited Actuals: September, 2018
 - 2018-19 First Interim, December 2018
 - 2017-18 Financial Audit: Due December 15, 2018
 - Governor's January Budget Proposal, 2019-20 State Budget
 - 2018-19 Second Interim, March 2019
 - 2019-20 LCAP and District 2019-20 Budget Hearing: May, 2019
 - 2019-20 LCAP and District Budget Approval: June, 2019
 - 2018-19 Unaudited Actuals: September, 2019
 - 2018-19 Financial Audit: Due December 15, 2019
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Recommendation:

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Approve the 2018-19 July 1 Budget Report

