



Colusa Unified School District

Adopted Budget

Fiscal 2019.2020

June 17, 2019

Major Parts of the 2019.2020 Budget

- *Revenue projections are based on the LCFF calculator (v20.1b) and increase by 3.26%; down from 3.46%. Gap funding % used in the budget is 100.00%*
- *Funds Year #3 of the 2017.18 thru 2019.20 Local Control and Accountability Plan at \$3,227,111 (all funding sources)*
- *Does not include one-time discretionary revenues. Prior year funding philosophy not continued in Governor Newsom's first budget*
- *Funding outside of the LCFF receives a 3.26% cost of living adjustment*
- *Multi-Year Projection does not include budgeted expenses for salary and/or benefit increases*



Maintaining a Positive Budget Certification

- Positive – a district will be able to meet its financial obligations for the current year and two subsequent fiscal years
- Qualified – a district may not be able to meet its financial obligations for the current year or two subsequent fiscal years
- Negative – a district will not be able to meet its financial obligations for the remainder of the current year or subsequent fiscal year



Colusa Unified (61598) - 2019.20 Budget Adoption

LOCAL CONTROL FUNDING FORMULA

2019-20

CALCULATE LCFF TARGET

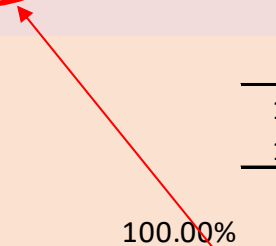
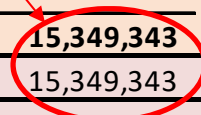
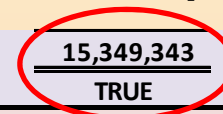
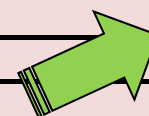
Unduplicated as % of Enrollment	3 yr average			COLA & Augmentation		3.260%
	ADA	Base	Gr Span	73.52%	73.52%	2019-20
Grades TK-3	423.96	7,702	801	1,250	787	4,468,818
Grades 4-6	345.33	7,818		1,150	724	3,346,768
Grades 7-8	210.85	8,050		1,184	745	2,104,094
Grades 9-12	447.64	9,329	243	1,407	886	5,311,622
Subtract NSS	-	-	-			-
NSS Allowance						-
TOTAL BASE	1,427.78	11,838,507	448,368	1,806,661	1,137,765	15,231,301
Targeted Instructional Improvement Block Grant						72,847
Home-to-School Transportation						45,195
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						15,349,343
Funded Based on Target Formula <i>(based on prior year P-2 certification)</i>						TRUE



**LCFF
Target and
Entitlement**

CALCULATE LCFF PHASE-IN ENTITLEMENT

	2019-20
LOCAL CONTROL FUNDING FORMULA TARGET	15,349,343
LOCAL CONTROL FUNDING FORMULA FLOOR	14,810,820
LCFF Need <i>(LCFF Target less LCFF Floor, if positive)</i>	-
Current Year Gap Funding	100.00%
ECONOMIC RECOVERY PAYMENT	-
Miscellaneous Adjustments	-
LCFF Entitlement before Minimum State Aid provision	15,349,343
LCFF Phase-In	15,349,343
CHANGE OVER PRIOR YEAR	3.64% 539,267
LCFF Entitlement PER ADA	10,750
PER ADA CHANGE OVER PRIOR YEAR	3.63% 377
BASIC AID STATUS (school districts only)	Non-Basic Aid



Funding the LCAP

GOAL #1 - Improve Student Achievement and Close Gap			
Action 1A		2019.20 Budget	
	1A.1 ELA	4,000.00	-
	1A.4 Training non-ELA Teachers	10,000.00	-
	1A.5.a BPS Staff	711,073.89	-
	1A.5.b EMS Staff	635,356.53	-
	1A.5.c CHS Staff	402,682.62	-
	1A.5.d.i-iii Districtwide Staff/Site Supply	224,251.60	-
	1A.5.d.iv Staff retention thru increase	210,000.00	-
	Includes Tutoring and Summer School		
	1A.5.d.v Technology Staff/Supply	226,145.77	-
	1A.5.d.vi MOT Facility Staff/Supply	172,001.76	-
	1A.5.d.vii Title ROP Support	201,199.17	-
		2,796,711.34	-
Action 1B		2019.20 Budget	
	1B.1-7 Training/Gradebook/Cum Files	5,000.00	-
	1B.8 Train Teacher Evaluation Document	2,000.00	-
	1B.9 Iready	-	60,000.00
		7,000.00	60,000.00
Action 1C		2019.20 Budget	
	1C.1-4 AP Training & Materials	4,000.00	-
	1C.5 Strengths Finder	2,400.00	-
	1C.6 CTE Business Pathway	-	25,000.00
	1C.7 Broadcasting	-	25,000.00
		6,400.00	50,000.00



Funding the LCAP

GOAL #2 - Improve Atmosphere and Home Communication			
Action 1		<u>2019.20 Budget</u>	
	1.1 Discipline Handbook Rewrite	1,000.00	-
	1.11 DELAC	20,000.00	-
		<u>21,000.00</u>	<u>-</u>
GOAL #3 - Improve Access / Use of Technology and Modern Facilities			
Action 1		<u>2019.20 Budget</u>	
	1.1 Purchase Devices for 1:1	120,000.00	
	1.5 Remodel 500 Wing Rroom	-	130,000.00
	1.6 Bleachers for athletic fields	-	15,000.00
	1.7 New Doors KG Building	-	5,000.00
	1.8 Security Cameras BPS/EMS	16,000.00	
		<u>136,000.00</u>	<u>150,000.00</u>
		<u>2,967,111.34</u>	<u>260,000.00</u>
	Minimum Proportional Percent (MPP)	2,944,426.00	
	(surplus)/deficit	(22,685.34)	PERCENTAGE

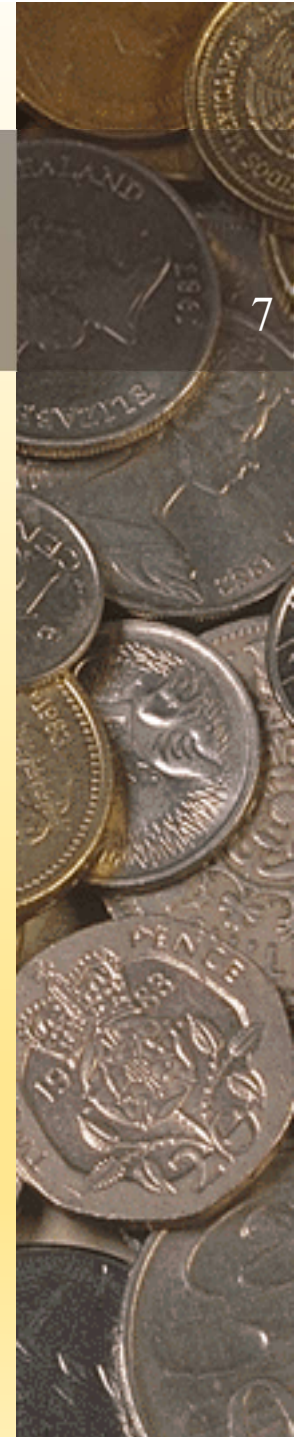
	2019-20	20
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 2,944,426	\$ 3
Current year Percentage to Increase or Improve Services	23.96%	

Chart #3 – Minimum Proportionality Percentage (MPP)



Risks Associated with the 2019.2020 Budget

- State funding model risky
 - Governor points to next recession being just around the corner but State budget forecast reflects continued growth
 - Reliance on the top 1% of wage earners tax revenues
- Prop 98
 - first-time deposit to the Public School System Stabilization Account (PSSSA); almost entire \$389M increase to Prop 98 from January
 - First time that all four (4) criteria for local reserve spend-down met
 - LCFF fully funded; have to recognize slow down in revenues and adjust with slow down in expense
- Enrollment to ADA Ratio
 - Although enrollment grew, ADA saw a net loss in 2018.19
 - Trend needs to be addressed to ensure future year solvency
 - Enrollment ADA budgeted as flat



2019.2020 Budget – Three Year Forecast

	Est. Funded Increase @ 3.26%		Est. Funded Increase @ 3.00%		Est. Funded Increase @ 2.80%	
	2019/2020		2020/2021		2021/22	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Total Revenues	\$ 15,789,838	\$ 1,588,169	\$ 16,210,402	\$ 1,804,532	\$ 16,656,508	\$ 1,839,488
Total Expenditures / Uses / Sources	15,723,340	1,588,169	16,088,529	1,595,017	16,321,900	1,612,560
Net Increase/Decrease	\$ 46,498	\$ -	\$ 141,873	\$ 9,515	\$ 334,608	\$ 26,928
Beginning Fund Balance	1,830,728	12,060	1,877,224	12,060	2,019,097	21,575
Ending Fund Balance	\$ 1,877,224	\$ 12,060	\$ 2,019,097	\$ 21,575	\$ 2,353,705	\$ 48,503

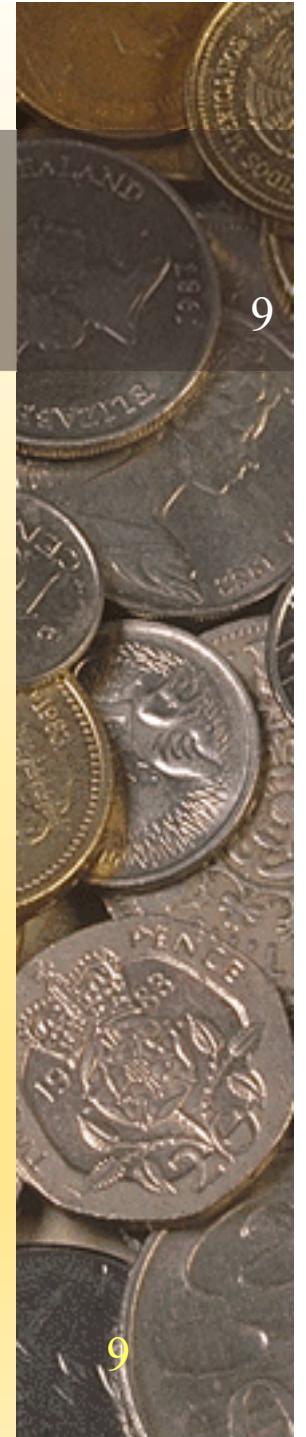
CALCULATE LCFF PHASE-IN ENTITLEMENT		2019-20	2020-21
LOCAL CONTROL FUNDING FORMULA TARGET		15,349,343	15,781,667
LOCAL CONTROL FUNDING FORMULA FLOOR		14,810,820	14,810,820
LCFF Need (LCFF Target less LCFF Floor, if positive)		-	-
Current Year Gap Funding	100.00%	-	100.00%
ECONOMIC RECOVERY PAYMENT		-	-
Miscellaneous Adjustments		-	-
LCFF Entitlement before Minimum State Aid provision		15,349,343	15,781,667
LCFF Phase-In Entitlement		15,349,343	15,781,667
CHANGE OVER PRIOR YEAR	3.64% 539,267		2.82% 432,324
LCFF Entitlement PER ADA		10,750	11,053
PER ADA CHANGE OVER PRIOR YEAR	3.63% 377		2.82% 303
BASIC AID STATUS (school districts only)		Non-Basic Aid	Non-Basic Aid

MYP assumes no increase(s) in salary / benefits / or LCAP Plan



What is Not Currently Included in the 2019.2020 Budget

- *Additional salary and benefit cost(s) are not included in the budget or multi-year projection*
- *Benefit cost savings due to the employer contribution rate decrease of CalPERS and CalSTRS*
- *Special Education contribution savings*
- *What plans are being developed at the Federal level and how will that impact us?*



Next Steps:

- *45-Day Revise?*
 - *When the governor signs the budget, a revised budget will be presented to the BOE in August if material revisions are required and may include:*
 - *Updated CalPERS and CalSTRS Employer Contribution Rates*
 - *Reduction in Special Education Contribution*
- *First Interim Report*
 - *Will include carryover funds that are not estimated at budget development*
 - *Updates to revenue (enrollment) and expenses (staffing) that has occurred through 10.31.2019*

