

West Contra Costa  
Unified School District

2013-14  
45 Day Budget Revision  
Executive Summary  
Board Meeting  
July 24, 2013

# State Budget Impact on District Planning

The 2013-

The LCFF funding is broken into two major categories, Base and then adjustments to the base for K-3 Class Size Reduction and Career Technical Education (CTE), Supplemental and Concentration. The Base grant is provided by and differentiated by grade level. The add on of K-3 Class Size Reduction then ties directly to the K-3 grade levels, while the CTE ties to grades 9-12. The Supplemental and Concentration grants are funded as a percentage add on to the base grant, using District demographics for free and reduced lunch participants and English Language Learners.

The LCFF will require new types of spending requirements and a budget and accountability reporting model to be determined by the State Board of Education. It is expected that the guidelines and rules will be available sometime after January of 2014. The new plan model, the Local Control Accountability Program (LCAP) will have specific



sizes in grades K-3 by 12% in 2013-14. Using the District staffing model from 2012-13 as a base and applying the 12% reduction, on average, our schools would be at 25:1 for 2013-14. However, many schools had lower average class sizes than 25:1, such as schools that had QEIA or other special funding. Those schools must stay at or below 24:1 in order to avoid severe district wide penalties for class size. During the Board's budget adoption there was direction to work on eliminating combination classes as a part of the K-3 program. Eliminating combinations typically will result in smaller class size



communications, LEAs should refer to the CEC's Proposition 39 webpage

Appendix A  
45 Day General Fund Budget  
Revision Chart  
July 24, 2013

Revenues	Total Unrestricted	New Restricted	Old Restricted	Net
Adopted June 26	\$ 175,229,242		\$ 80,188,762	\$ 255,418,004
LCFF Change	\$ 196,584,658		\$ 65,306,635	\$ 261,891,293
Net Change	\$ 21,355,416		\$ (14,882,127)	\$ 6,473,289
Supplemental Concentration	\$ 21,441,495			
Subtotal	\$ 31,370,375			
Supplemental Concentration		\$ 21,441,495		
Supplemental Concentration		\$ 9,928,880		
(A) 45 Day Revision /New Revenue Base	\$ 165,214,283	\$ 31,370,375	\$ 65,306,635	\$ 261,891,293
Adopted Expenses as of June 26	\$ 152,270,275	\$ -	\$ 117,446,011	\$ 269,716,286
Add Expenses - CSR and SROs & Full Service Comm. Schools	\$ 2,000,000	\$ 510,000		\$ 2,510,000
Add Expenses previously restricted now rolled into LCFF	\$ 12,820,805	\$ 6,514,214	\$ (19,335,019)	\$ -
Sweep Expenses to Supplemental from Unrestricted	\$ (14,973,901)	\$ 14,973,901		\$ -
PERS Adjustment	\$ (241,073)		\$ (101,078)	\$ (342,151)
(B) 45 Day Revision of Expenses	\$ 151,876,106	\$ 21,998,115	\$ 98,009,914	\$ 271,884,135
(B.1) Contribution to Special Education/Adult Education	\$ (28,471,039)		\$ 27,158,455	\$ (1,312,584)
(F) Estimated Net Increase/Decrease to Fund Balance ((A)-(B+B1))	\$ (15,132,862)	\$ 9,372,260	\$ (5,544,824)	\$ (11,305,426)
(F.1) Estimated Beginning Fund Balance- June 2013	\$ 23,189,129	\$ -	\$ 13,889,085	\$ 37,078,214
(F.2) Estimated Ending Fund Balance - June 2014	\$ 8,056,267	\$ 9,372,260	\$ 8,344,261	\$ 25,772,788
(F.3) Special Reserve Balance Estimate - June 2013	\$ 10,700,000	\$ -	\$ -	\$ 10,700,000
(F.4) Reserve for Economic Uncertainty - June 2013	\$ 8,400,000	\$ -	\$ -	\$ 8,400,000
(G) Estimated Net Ending Fund Balance June 2014 (F.2+F.3-F.4)	\$ 10,356,267	\$ 9,372,260	\$ 8,344,261	\$ 28,072,788