

West Contra Costa Unified School District



2013-14 Budget Planning Executive Summary Board Meeting May 1, 2013

Prepared by: Sheri Gamba, Associate Superintendent

The Average Daily Attendance (ADA) funding that drives the funding or Revenue Limit is reported in both the restricted and unrestricted revenues of the District because certain ADA, such as for students in Special Education, are earned by the ADA generated in restricted programs.

The funding model in the Governor's Budget Proposal maintains the construct of average daily attendance funding requirement. However, the concept of the "Revenue Limit" would be changed. The new funding model is called the Local Control Funding Formula (LCFF). The revenues would be generated on a combination of attendance, English language learner enrollment and free and reduced lunch counts.

The preliminary budget will rely on the old Revenue Limit model of funding until the State budget is passed and a revision can be prepared for the Board.

Fund Balance

After three fiscal years of decline the unrestricted ending fund balance increased in 2011 and 2012 based upon final financial reports ending each year. The following table illustrates the unrestricted ending fund balance for each year end closing. The following table illustrates the Districts actual fund balances through June of 2012.

June 2007	June 2008	June 2009	June 2010	June 2011	June 2012
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\$28,936,748

Parcel Tax – Local Support for Students

The parcel tax program includes support for a wide variety of services to students of the District. The parcel tax funding, renewed in November of 2012, is accounted for in a locally restricted account and is subject to the review by the Citizens Budget Advisory Committee. The parcel tax was passed with an overwhelming majority of 75%, illustrating the level of commitment for educational programs shared by this community. The parcel tax now expires in 2018-19. The District expects to collect \$9.8 million in 2013-14.

Maintenance and Recreation Assessment District – MRAD

In an effort to raise and sustain funding for the school district in 1994 the District formed a Maintenance and Recreation District. In 1996 the formation of MRAD was followed by a vote of the people to continue these levies. This allows the District to levy taxes to support the maintenance and operations of fields and outdoor areas for the purpose of public use. MRAD revenue is budgeted for 2013-14 in the amount of \$5.5 million which pays for evening/after school custodial services, gardeners and outdoor capital projects.

Local Control Funding Formula (LCFF)

The Governor's Budget Proposal for 2013-14 includes major reforms and restructuring of the way school districts receive funding in the State, the reform is known as the Local Control Funding Formula (LCFF). The proposal collapses the majority of categorical programs and establishes a targeted base rate funding model with four supplemental grant add-ons. The term targeted is used because the State does not expect to fully fund the LCFF until 2019-20 (7 year rollout). The targeted base rate funding model eliminates the current Revenue Limit funding model and creates a targeted base grant amount.

In addition to the targeted base funding school districts would be eligible for supplemental funding for specific student groups. Supplemental funding is provided for English Learners (EL) and Low Income (LI) categories, districts that have 50% or more of their students identified as EL or LI will receive additional concentration grants. Supplemental funding is also provided for K-3 grade levels and high school. K-3 provides an 11.2% augmentation to the targeted base per average daily attendance. High School augmentation is 2.8%, this augmentation is partially due to the "sweep" of funding for Partnership Academy grants.

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. The new reporting model is anticipated to have specific accountability measures including a student achievement component. EL and LI supplemental and concentration dollars must be spent for a purpose that benefits those students. EL students would have a funding limitation of five years to become fully English proficient tied to each individual student. When the targeted base funding levels are reached (2019-20) the K-3 program will be required to operate at a 24 to 1 student teacher ratio in order to be eligible for the add on, unless otherwise bargained with the teachers union.

Full Service Community Schools

In order to further the initiative of the Board a budget of \$1 per student district wide will be utilized in coordination with local resources provided by the City of Richmond and other local supporters.

Scholar in Residence

The position of Scholar in Residence effective 2013-14 will add up to \$100,000 in expenditures to the budget.

Music Program

An additional 2.5 FTE beginning in 2013-14 will be added to begin re-implementing the Elementary Music Program in the District.

Large Elementary Schools

There are four large elementary schools in the District where enrollment is over 600. These schools will receive a budget augmentation of \$75,000 each for additional services to incorporate programs of need identified by each site.

General Fund Restricted

The General Fund is the operating fund of the District; it is used to account for the day-to-day operations of the District. The fund is divided into two sections, unrestricted and restricted. Restricted funds are monies received by the District that are categorical in nature, i.e., they can only be used for the purposes allowed by the funding agency or for a designated purpose.

Restricted revenue funding is recognized in two different ways. For funding subject to deferred revenue, the revenue is only recognized once it is spent. This means that any funds received and not spent, with carryover provisions, are deferred into the next fiscal year. For funding subject to ending fund balance, the revenue is recognized in the year received and any funds remaining at the end of the year are recorded as a restricted ending fund balance.

New funding letters are received continually throughout the year adjusting and awarding various grants. Budgets and positions are added and removed based upon the funding received in any given year.

Multi Year Projection

The multi-year projection for the Districts adopted budget will utilize no-6.96 -1. Tw 4.23 0 Td (-)Tj 0.

The following are the assumptions used for the development of the multi

Fund Balance Summary				
Jun-08	Jun-09	Jun-10	Jun-11	Jun-12
\$21,567,077	\$20,049,661	\$15,439,421	\$18,438,898	\$23,376,077

	Kindergarten	1st Grade	2nd	3rd	Teachers Added	Estimated Cost Increase Per year
2013-14	27	28	28	28	5	\$ 450,000
2014-15	26	27	28	28	7	\$ 630,000
2015-16	25	26	27	28	8	\$ 720,000
2016-17	24	25	26	27	9	\$ 810,000
2017-18	24	24	25	26	10	\$ 900,000
2018-19	24	24	24	25	10	\$ 900,000
2019-20	24	24	24	24	11	\$ 990,000
			Total Teachers Added		60	\$ 5,400,000

These estimates do not include potential changes in student enrollment in grades K-3, or any salary or benefit increases that may occur during this period. This chart is only meant to illustrate a potential plan of reimplementation. Specific staffing and budgetary figures would have to be developed each year.

School Resource Officers

GASB 45 liability is now \$364 million, resulting in long term savings to the District of \$186 million. While this change has stabilized the program and protected the District from increases in costs for future retirees it has not changed the fact that the District has a pay-as-you go program where costs are escalating for those who retired prior to July of 2010.

School Closure

The West Contra Costa Unified School District has experienced a decline in enrollment of over 5,000 students since the 2002-03 school year. School sizes in the West Contra Costa Unified School District are smaller on average than comparable school districts in California. In order to address the structural deficit, the School Board passed a resolution on February 11, 2009 to close schools and other

Approved in March 7, 2012 by the California State Board of Education, the Common Core State Standards (CCSS) have now come to the forefront and require the adoption of new curriculum and the deployment of technology. The District has developed its own local plan for CCSS systems implementation based on local needs and resources. As the plan is implemented it will be important to identify the funding sources for the various activities and purchases required.

As the District opens and operates new campuses the Board should consider the level

Elementary

School Secretary

1

Principal

1

Proposal: Provide \$75,000 per year in site discretionary funding for additional services at Elementary sites that are over 600 in student enrollment.

Yard Duty

Supervisors

Per 100 enrollment

1 hour/day (Rounded up always)

Typist Clerk I

Under 500 enrollment

K-8

Principal

1

School Secretary Typist Clerk 1 Typist Clerk II

Stewart

1

1

Mira Vista

1

0.47

Yard Duty

Supervisors

Per 100 enrollment

1 hour/day (Rounded up always)

Librarian & Assistants

High Schools					
	Office Manager	Attendance Clerk	Typist Clerk II	Cashier	Registrar
Under 1000 enrollment	1	1	1	1	1
Over 1000 enrollment	1	1	2	1	1
Work Experience Office Support			0.47		
	Principal	Assistant Principal			
	1	2			
Enrollment divided by 800 (Parcel Tax funded)	Counselors	(Round up to full-time FTE)			
	1				
	Librarian	Information Media and Literacy Assistant			
Enrollment not a factor (Parcel Tax funded)	1.00	1.00			
	Campus Security Officer I				
Under 900	2				
Over 900	3				
	Campus Security Officer II				
All	1				
	Custodial Support				
	1 Custodial Supervisor				
Paid partially with Parcel Tax and MRAD funding	4-6 Custodians depending upon site size, complexity and enrollment				
	1 Building Maintenance/Utility Worker				
	Teachers				
By Enrollment	1 FTE for every 32 Students				

**Categorical Programs Governor Would Consolidate
Into Local Control Funding Formula**

**2012-13
Program Amount**

Currently Flexible/ Tier III

Adult Education	\$	3,010,706
School and Library Improvement Block Grant	\$	1,955,450
Summer School Programs	\$	605,960
Instructional Materials Block Grant	\$	1,662,531
Deferred Maintenance	\$	1,090,587
Professional Development Block Grant	\$	1,297,889
Grade 7.12 Counseling	\$	779,939
Teacher Credentialing Block Grant	\$	580,534
Arts and Music Block Grant	\$	420,824
School Safety	\$	188,673
Pupil Retention Block Grant	\$	1,162,036
California High School Exit Exam Tutoring	\$	271,761
Professional Development for Math and English	\$	223,463
Gifted and Talented Education	\$	190,648
Community Day School (extra hours)	\$	50,090
Community-Based English Tutoring	\$	272,212
Physical Education Block Grant	\$	410,919
Alternative Credentialing	\$	190,975
Staff Development	\$	122,950
Certificated Staff Mentoring	\$	147,779
Advanced Placement Fee Waiver Program	\$	2,088
Nat'l Board for Prof Teaching Standards Cert	\$	13,416
Principal Training	\$	33,946
Oral Health Assessments	\$	18,568
	<i>Subtotal</i> \$	<i>14,703,944</i>

Newly Consolidated

K-3 Class Consolidated
K-3 Clas416