



DISTRICT AND SCHOOL SITE BUDGETING DAC-DELAC MEETING



October 22, 2019

The background image is a composite of three elements: a green apple on the left, a pencil holder with several pencils in the center, and several stacks of US dollar bills on the right. The entire image has a semi-transparent green overlay. The text 'School District Budgeting' is centered over the image in a large, white, bold, sans-serif font.

School District Budgeting



District's Fiscal Responsibility Is to "Meet its Fiscal Obligations"

**3%
Minimum
Reserve for
Economic
Uncertainties
(REU)**

**Three-Year
Fiscal
Certification**

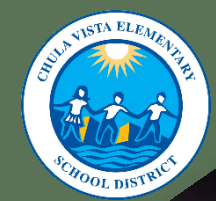
**June:
Proposed Budget
Report**

**August :
Revised
Budget
(if needed)**

**September:
Unaudited
Actuals
Report**

**December:
First Interim
Report**

**March:
Second Interim
Report**



State Budget Certifications

Positive

- A district will be able to meet its financial obligations for the current and subsequent two fiscal years.

Qualified

- A district may not be able to meet its financial obligations for the current fiscal year or subsequent two fiscal years.

Negative

- A district will be unable to meet its financial obligations for the remainder of the fiscal year or subsequent fiscal year.

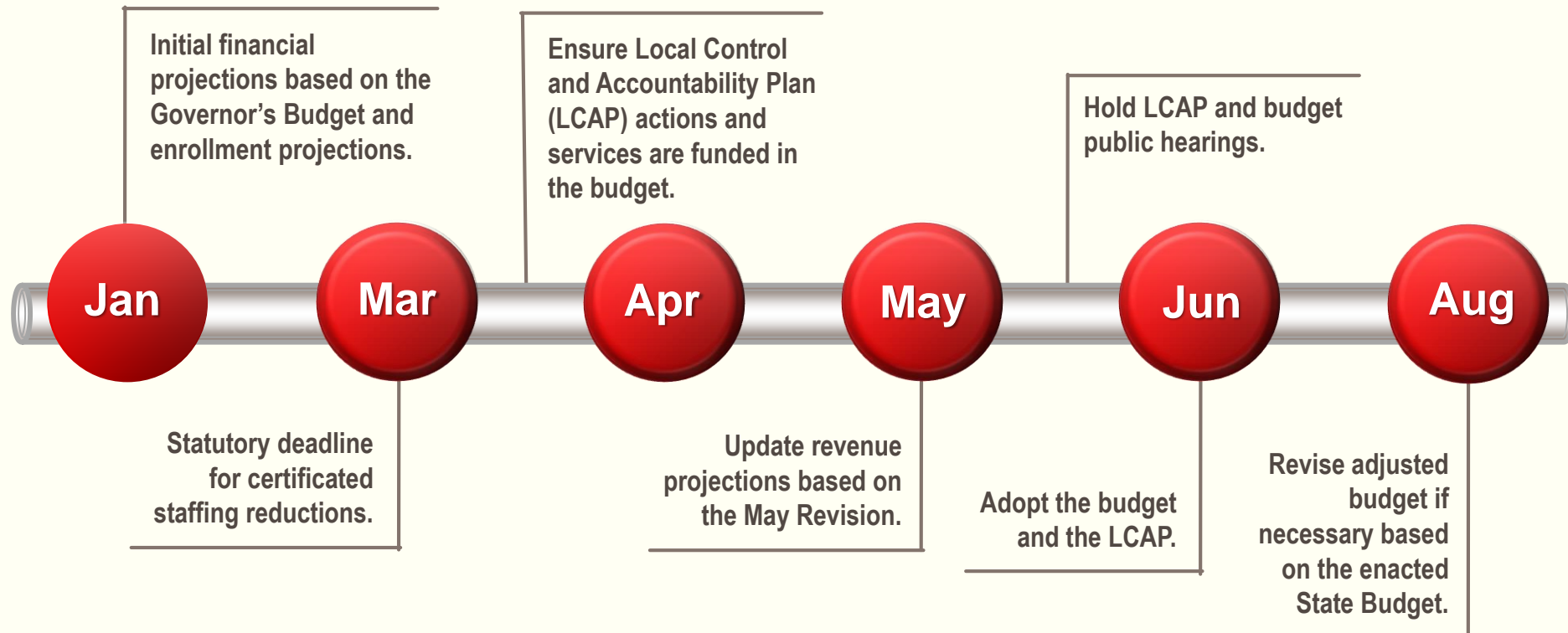
NOTE: San Diego County Office of Education (SDCOE) has fiscal oversight responsibilities over school districts as required by the State and can change a district's self certification based upon their review of fiscal data. Negative certification could trigger a takeover by SDCOE or State.



District Budget Development



- ▶ Budget development can vary significantly from district to district, but generally would include critical milestones such as:

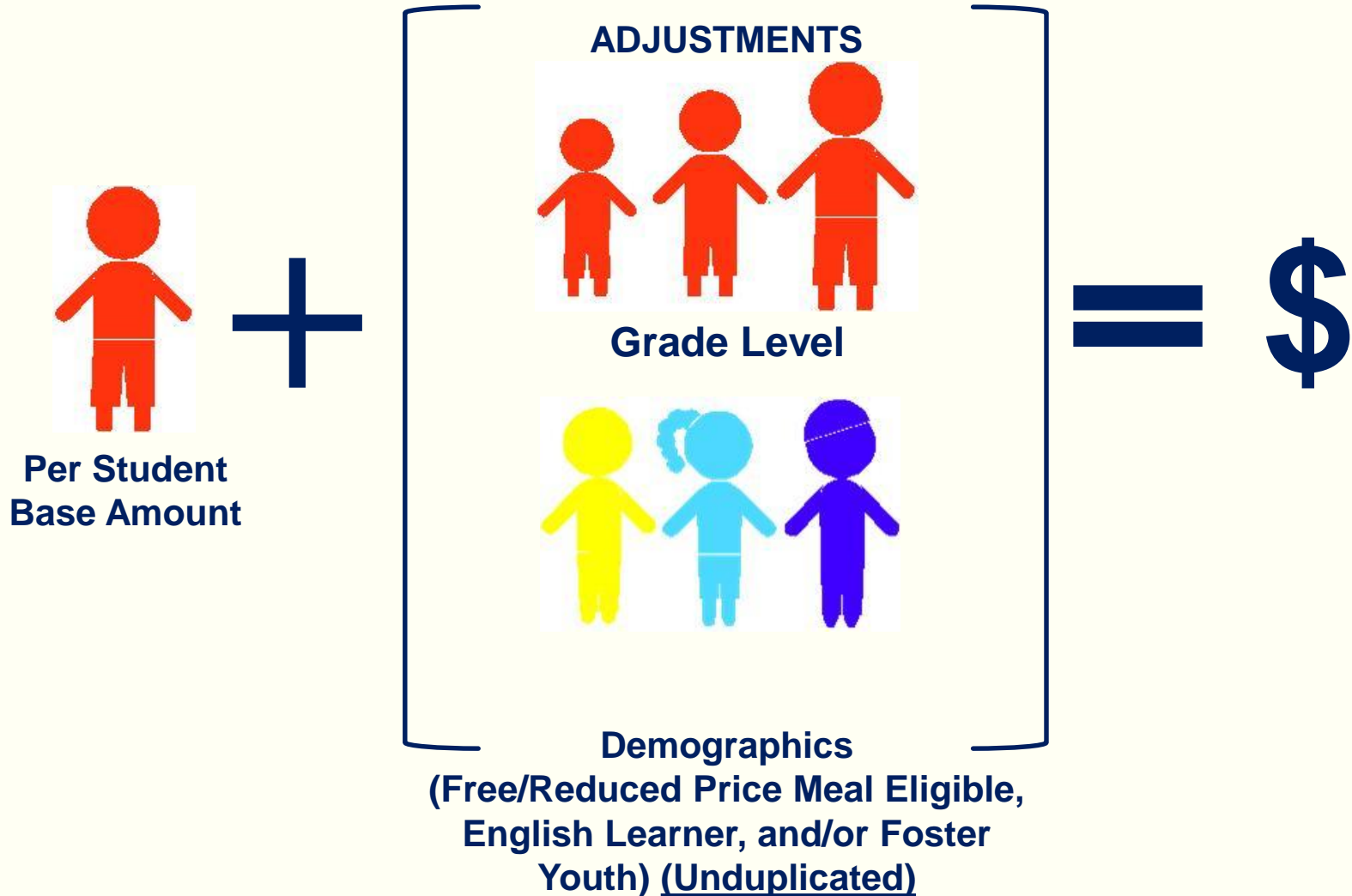




Revisiting the LCFF

Greatly simplifies state funding for Local Educational Agencies (LEAs)

Supplemental and Concentration Grants





2019-20 General Fund Budget Summary



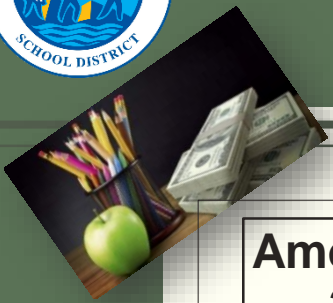
	<i>2018-19 Unaudited Actuals</i>	<i>2019-20 Budget Update*</i>	<i>Increase/ <Decrease></i>
<i>Revenues</i>	\$ 292,547,709	\$284,743,074	\$<7,804,635>
<i>Expenditures</i>	294,337,362	294,898,038	560,676
<i>Increase/ <Decrease></i>	<1,789,653>	<10,154,964>	<8,365,311>
<i>Beginning Balance</i>	\$ 46,034,142	\$ 44,244,489	<1,789,653>
<i>Ending Balance</i>	\$ 44,244,489	\$ 34,089,525	\$<10,154,964>
<i>Designations</i>	6,219,469	1,085,000	5,134,469
<i>Reserve for Economic Uncertainties (REU)</i>	\$ 38,025,020	\$33,004,525	\$<5,020,495>
<i>REU Percentage</i>	12.92%	11.19%	<1.73%>



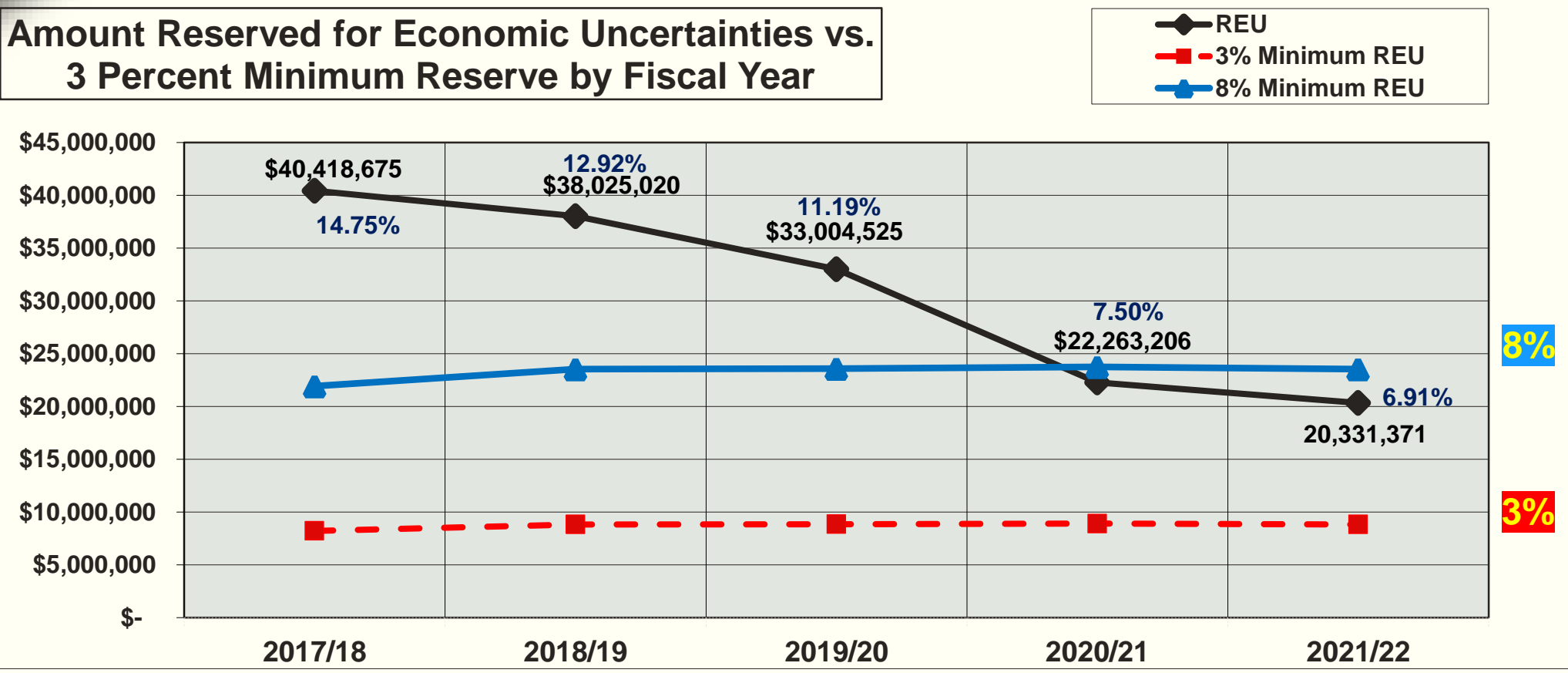
Multiyear Projections 2018-19 Through 2021-22

(Budget cuts: \$6.2M in 19-20; \$7.5M in 20-21; \$10M in 21-22)

(One-Time Special Education Preschool Grant)



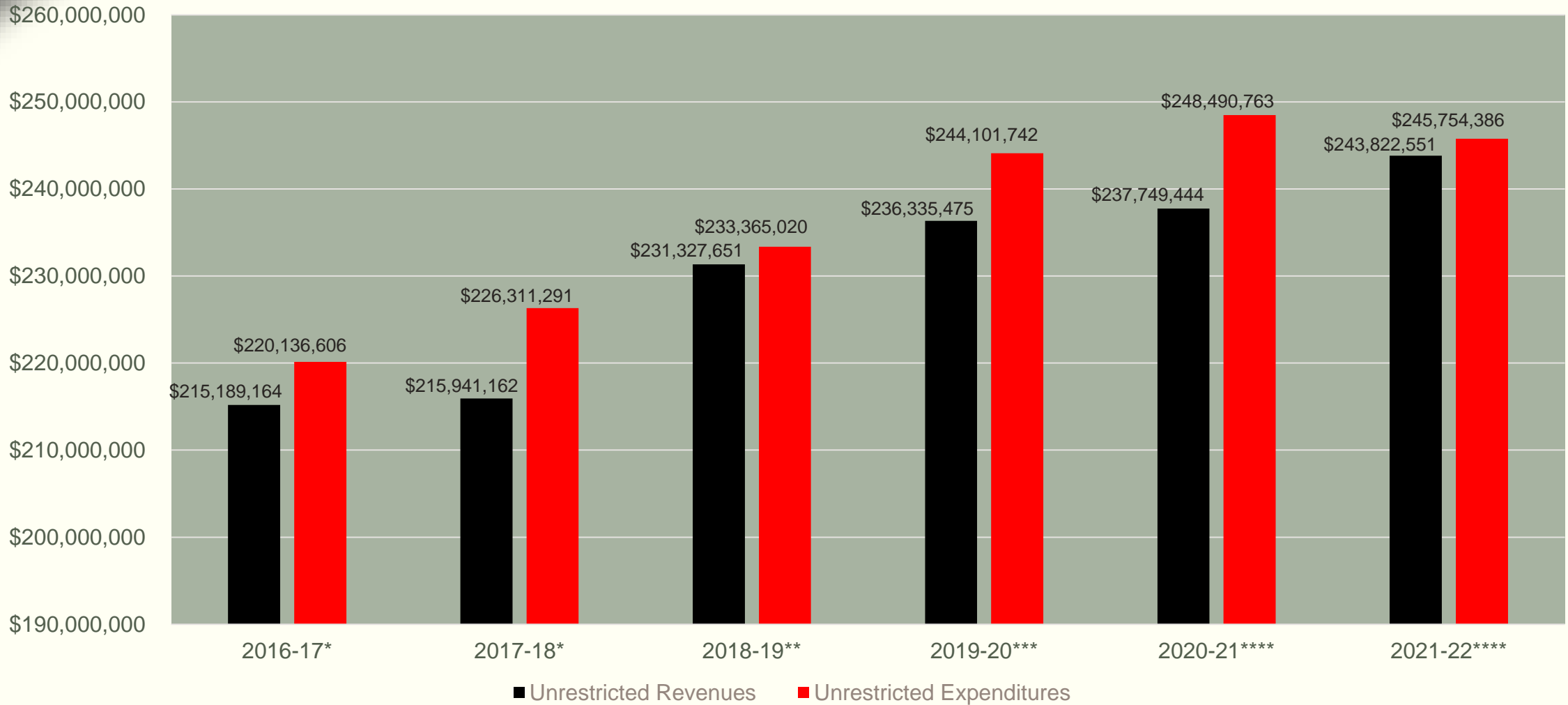
Amount Reserved for Economic Uncertainties vs. 3 Percent Minimum Reserve by Fiscal Year



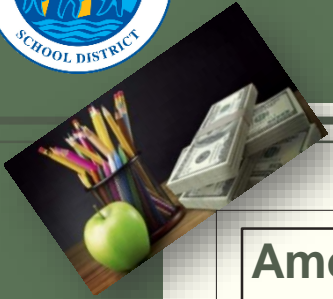
Budget Cuts Included	2018/19	2019/20	2020/21	2021/22	
Budget Cuts Included	\$1.8M	\$3.5M	\$6.2M	\$7.5M	\$10M
REU Decrease	<\$10.4M>	<\$2.4M>	<\$5.0M>	<\$10.7M>	<\$1.9M>



District Unrestricted Revenues vs Expenditures/Contributions (Including Budget Cuts: \$6.2M in 2019-20; \$7.5M in 2020-21; \$10M in 2021-22)

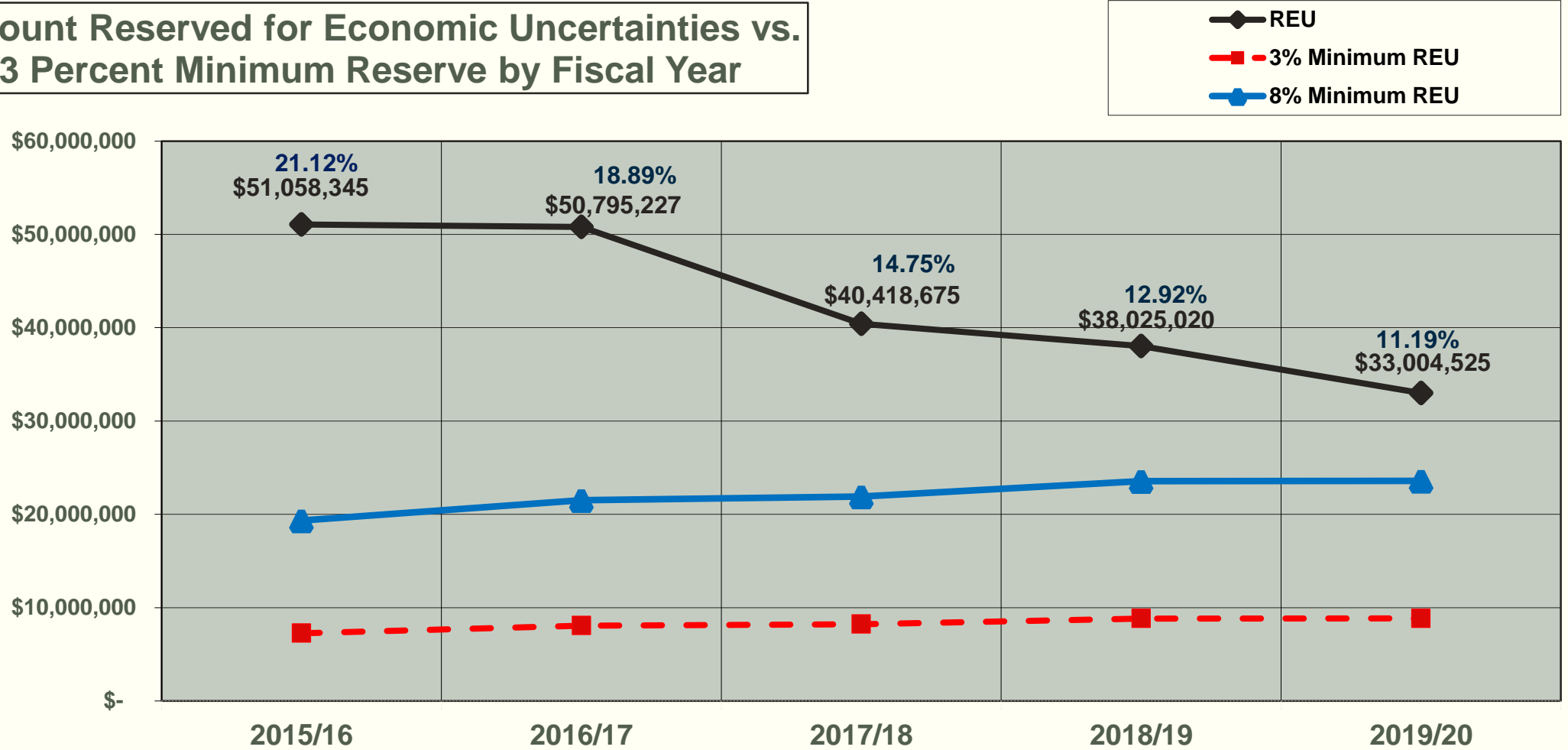


Audited Actuals; **Unaudited Actuals; *Revised Budget**



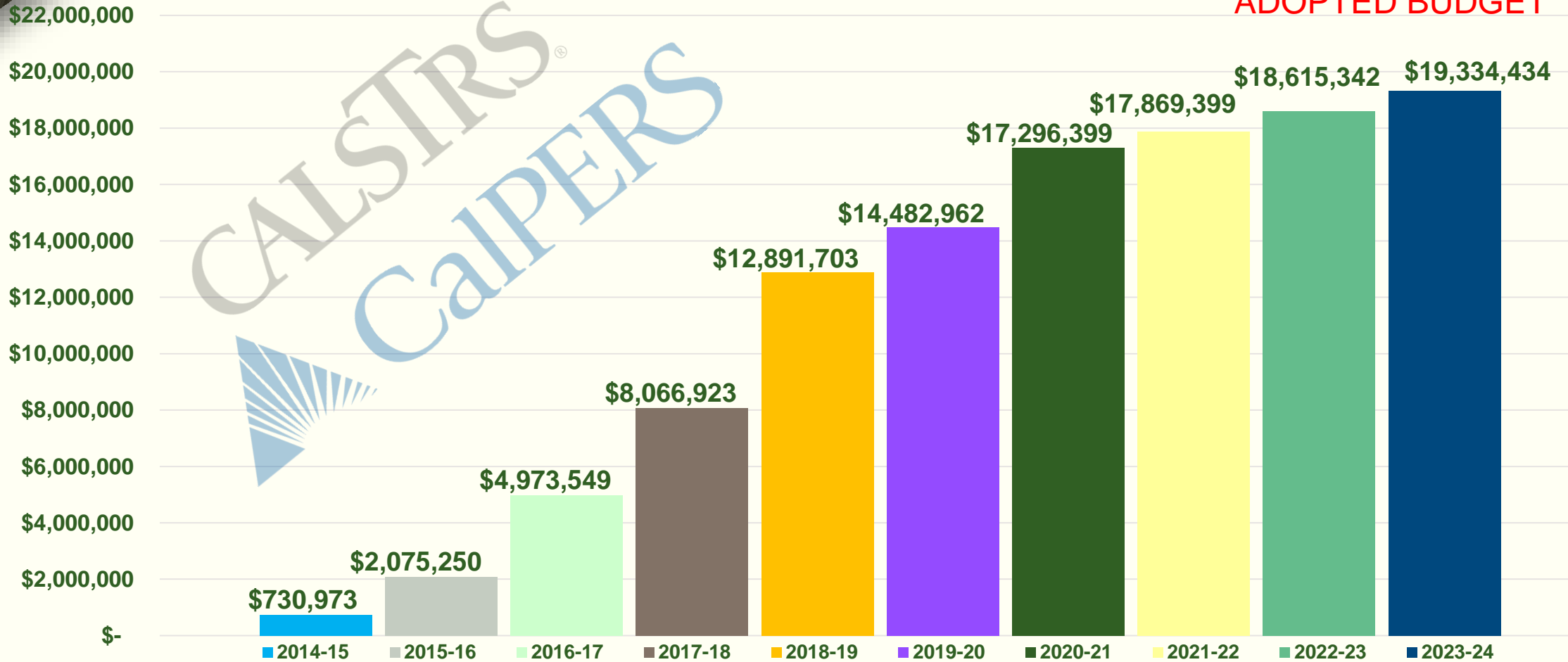
Historical Reserves

Amount Reserved for Economic Uncertainties vs. 3 Percent Minimum Reserve by Fiscal Year





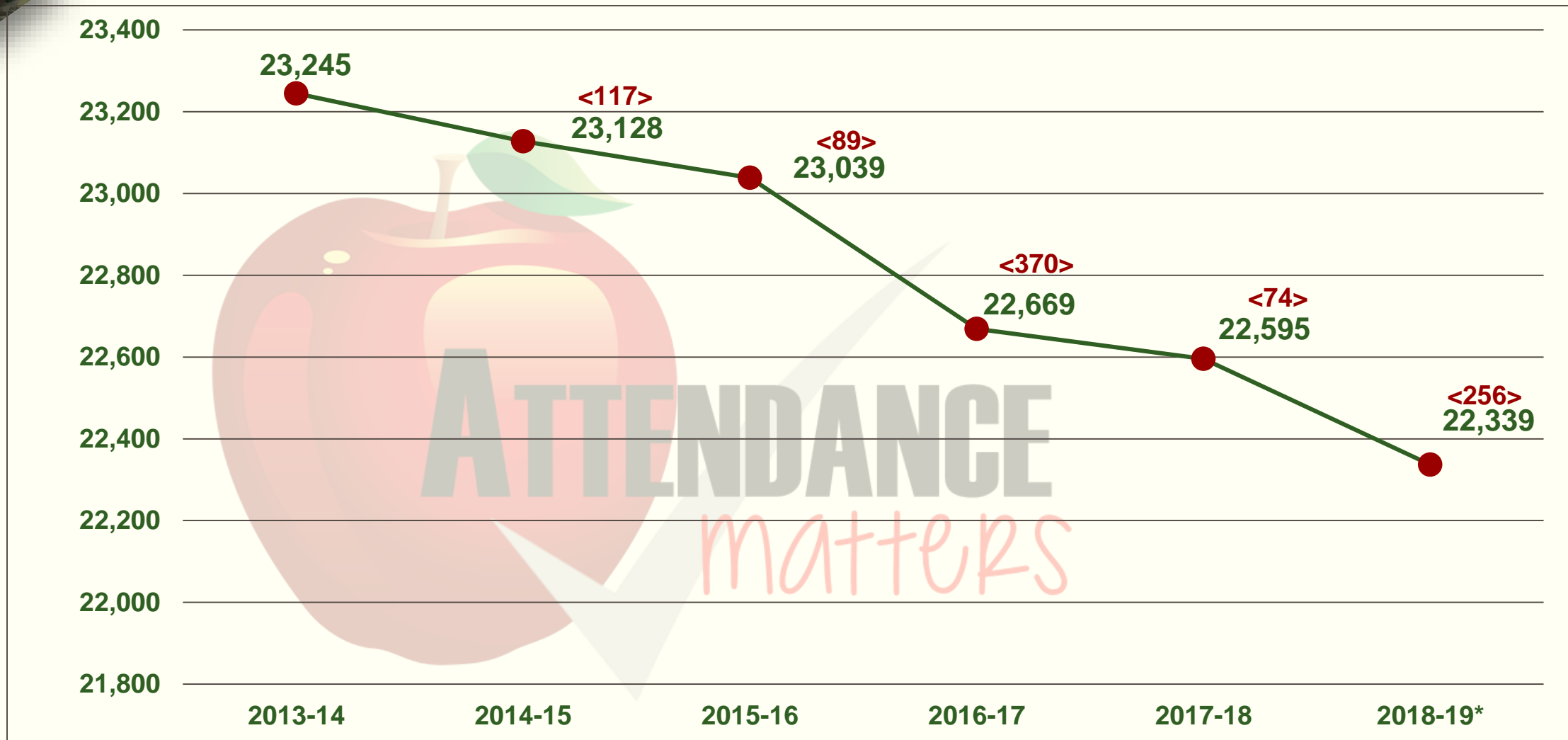
Cumulative Employer Retirement Costs Increase (CalSTRS and CalPERS)



CalSTRS rate	8.88%	10.73%	12.58%	14.43%	16.28%	16.7%	18.10%	17.8%	17.8%	17.8%
CalPERS rate	11.771%	11.847%	13.888%	15.531%	18.062%	20.733%	23.6%	24.9%	25.7%	26.4%



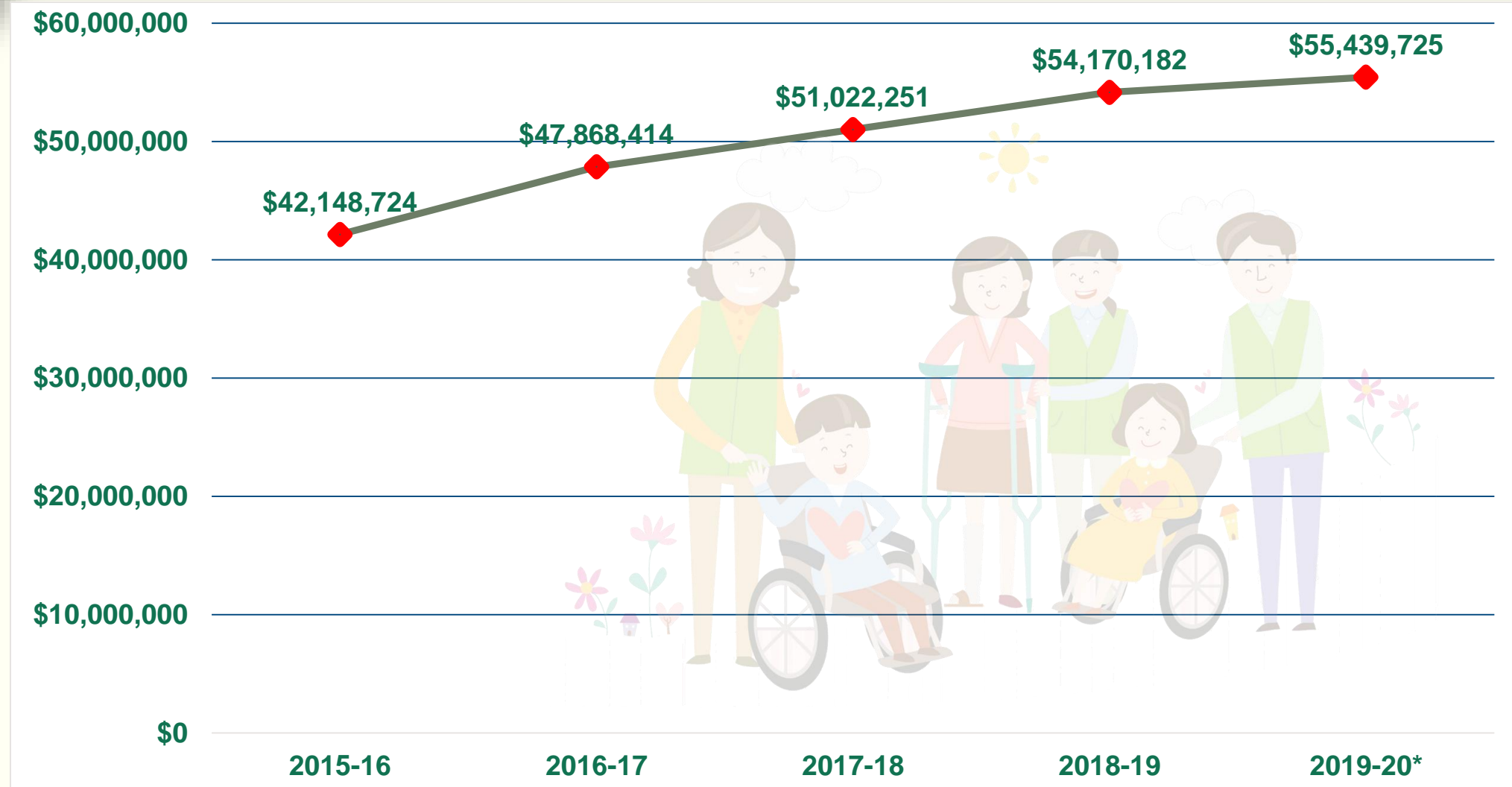
CVESD Attendance District Only (K-6)



* Source: 2018-19 State Reports



Special Education Expenditures



*As of 2019-20 Adopted



Additional District Budget Information

- District Budget Reports are available at the following link.
- <https://chulavista.ss12.sharpschool.com/cms/One.aspx?portalId=412034&pageId=1610586>





School Site Budget

- Connecting to School Site Council and School Community





Action Steps- Input



Staff



Parent
Advisory
Groups



School Site
Council





Suggested SSC Timeline

<i>Timeline</i>	<i>Action</i>
Before School Begins	<ul style="list-style-type: none">• Review Site SSC Bylaws• Determine SSC composition and unfilled positions
First 2 weeks of school	Plan and implement outreach for SSC and other parent organizations <ul style="list-style-type: none">• Newsletter, email, SchoolMessenger, etc.
Early August	Create/modify an election ballot
Early to Mid August	Hold elections for open positions <ul style="list-style-type: none">• Follow the process set forth in your site's bylaws
Mid and Late August	Hold first and second SSC meetings
September	Hold third SSC meetings to finalize School Plan for Student Achievement (SPSA).
October/November	Hold SSC meeting to discuss possible reductions/eliminations of classified positions for following year
December	Hold SSC meeting to vote on any reductions or eliminations. Provide this information to HR before leaving for Winter Break



Suggested SSC Timeline

<i>Timeline</i>	<i>Action</i>
January	Hold SSC meeting to discuss possible changes to site-funded certificated staffing for the following year
February	Hold SSC meeting to vote on site-funded certificated staffing changes. Inform HR in case March 15 th notices must be prepared
March	Hold SSC meeting to review budget, sign the Budget Assurance Page, and send to District Budget Department.
April/May	Hold SSC meeting to finalize school year and celebrate successes



Suggested SSC Meeting Actions

<i>Description</i>	<i>Action</i>
First SSC Meeting: Mid-August	<ul style="list-style-type: none">• Provide binders/electronic copies to SSC members to organize bylaws, agendas, and minutes• Determine meeting schedule for the year• Review SSC roles
Second SSC Meeting: Late August	<ul style="list-style-type: none">• Review prior year student achievement data• Discuss SPSA and gather input<ul style="list-style-type: none">✓ Garner input from staff✓ Develop goals with staff and SSC• Discuss Safety Plans, garner input<ul style="list-style-type: none">✓ Get input from staff✓ Develop goals with staff and SSC
Third SSC Meeting: Early September	<ul style="list-style-type: none">• Present and approve SPSA• Present and approve Safety Plans



First SSC Meeting

- Explain the budget
 - What does it all mean?
 - What programs are being used, for whom, how often, and are they effective?
 - What areas are you spending the most in?
 - Impact on students
 - Connect to SPSA Goals
- Future Needs
 - Identify where future \$\$ needs to be spent that may not be currently in the budget
 - Identify what areas could be reduced if budget cuts are needed?
 - Share teacher input from surveys



During SSC Meetings



➤ Budget

- Review quarterly (at least)

- Beginning of the year, each time new budget projection is shared by the Budget Department, and last meeting of the year to review spending and to approve next year projected budget.

➤ SPSA

- Round table with space for parents to write questions, ideas, and concerns around current SPSA goals and budget connected to goals.
- SPSA Writing team- include teachers and invite SSC and PTA members to join on the date.

➤ Programs/Big Budget Costs

- Teachers and SSC may identify a need for a Math supplementary program and share with SSC. For example, Math program recommended by teachers and SSC confirmed and agreed to add the program to the budget and SPSA Math goal.



Throughout the Year

- Take your time - in SSC take multiple looks at the budget to ensure there are no questions about why and how \$\$\$ is spent.
- Be Transparent- communicate outcomes, results, and any changes.
- Parent Advisory Groups- As a Title I school, it is important to share and get input from ELAC/DAC/PTA groups.
 - Roundtable around SPSA goals and budget developed by Teachers and SSC.
 - Share any programs that are linked directly to supporting target groups represented in the parent advisory groups.
 - Share budget and any needs at monthly PTA Board Meetings as part of principal's report.



Conversation

- What questions do you have about your site Budget and SPSA plan?
- What guidelines or steps are needed to improve the site budget development process?
- Thinking about what was discussed, what would you change in your current communication process?



THANK YOU.



“Each Child is An Individual of Great Worth”