

Denair Unified School District

Second Interim 2015–2016

March 10, 2016

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Average Daily Attendance (ADA)

- ▶ Estimate ADA district-wide at 1,253
 - Denair Middle and High School: 502
 - Denair Elementary Charter Academy: 473
 - Denair Charter Academy: 278
- ▶ Estimate a decline of approximately 13 ADA from 2014-15
 - Approximately 1% decline in 2015-16
- ▶ Estimate being funded on 2014-15 adjusted prior year ADA of 651
 - Accounts for the net transfer of students attending a District charter school that attended a non-charter school in the prior year

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ADA Continued

- ▶ ADA is estimated based on current year enrollment and past enrollment trends multiplied by our average attendance rate of 96.9%

Enrollment Trends									
	Grade Level								
	4	5	6	7	8	9	10	11	12
2009-10 CBEDS	92	113	103	104	115	97	93	77	88
2010-11 CBEDS	85	95	114	110	101	99	92	90	75
2011-12 CBEDS	92	81	100	105	108	98	94	83	86
2012-13 CBEDS	102	95	82	104	108	81	97	86	78
2013-14 CBEDS	106	99	82	104	108	81	97	86	78
2014-15 CBEDS	84	72	90	76	77	77	82	70	83
2015-16 CBEDS	76	83	80	83	75	54	73	75	67
2016-17 Projected Enrollment	73	72	85	74	83	56	50	66	72
2017-18 Projected Enrollment	77	67	74	78	74	61	52	45	63
Change	4	(5)	(11)	4	(9)	5	2	(21)	(9)

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Unduplicated Pupil Percentage

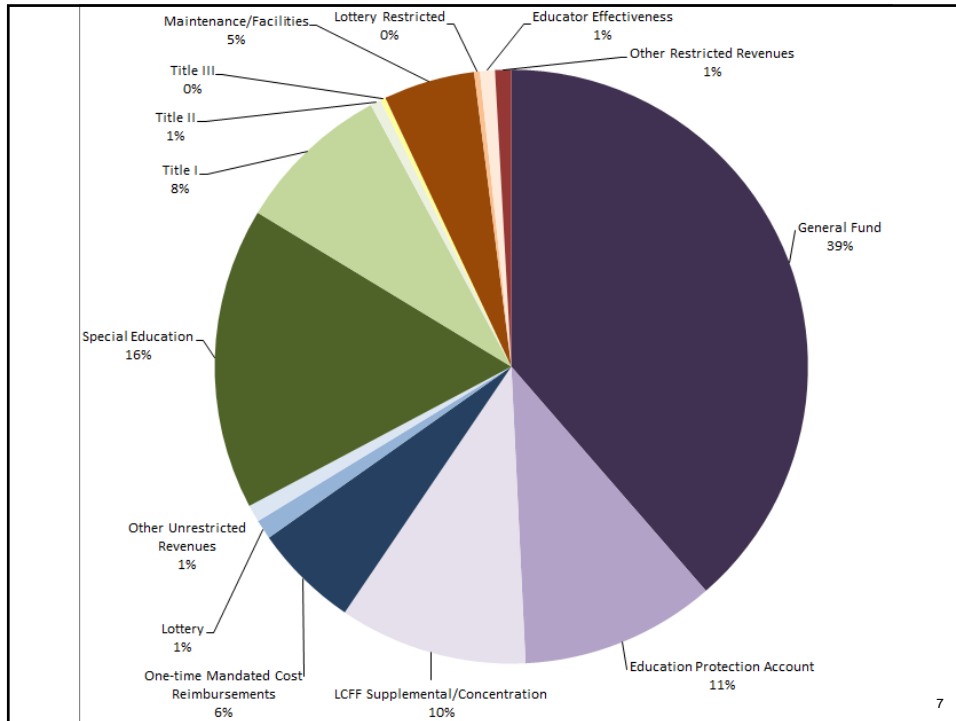
- ▶ LCFF revenues per ADA increase based on each District's unduplicated pupil percentage
 - The number of Low Income, English Language Learner, and Foster Youth students
- ▶ In previous years, our 3 year average was 63%
- ▶ Current year has declined to 56% bringing down our average as well as our LCFF Supplemental/Concentration targeted funds allocation
 - The District continues to utilize these funds District-wide as long as our average is above 55%

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Other General Fund Components

- ▶ Lottery is estimated to be funded at \$140 per ADA for unrestricted purposes, and \$41 for restricted purposes
- ▶ Mandated Cost Block Grant is \$28 for TK-8 ADA & \$56 for 9-12 ADA
- ▶ Assembly Bill 1469 increases employer contribution of CalSTRS from 8.88% to 10.73%
 - An Increase of about \$100,000 to DUSD expenses
- ▶ CalPERS increased employer contribution from 11.771% to 11.847%
 - An Increase of about \$1,500 to DUSD expenses

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Unrestricted General Fund Expenses

- ▶ General Fund: Ongoing Expenses such as Salaries and Benefits, Utility Costs, Annual Audits and Maintenance Agreements; Contributions to Restricted
- ▶ Education Protection Account: Teacher Salaries and Benefits only
- ▶ LCFF Supplemental/Concentration: Class Size Reduction, Transportation, English Learner Support, Professional Development
- ▶ One-time Mandated Cost Reimbursements: Alleviates the General Fund of any one-time costs over the next two years
- ▶ Unrestricted Lottery: Allocated to sites for site needs such as supplies and technology
- ▶ Other Unrestricted: Regional Occupation Programs (ROP), Medical Aid (MAA)

Restricted General Fund Expenses

- ▶ Special Education: Support for all students with identified special needs
- ▶ Title I: Intervention, Professional Development, Parent Communication, Supplemental Materials, Summer Program
- ▶ Title II: Professional Development
- ▶ Title III: Bilingual Aides, Immigrant and English Learner Support
- ▶ Maintenance/Facilities: Salaries and Benefits, Supplies, Summer Projects, Equipment Replacement
- ▶ Restricted Lottery: Instructional Materials, Textbooks
- ▶ Educator Effectiveness: BTSA, PAR, Evaluation Tool, Induction, Professional Development
- ▶ Other Restricted: Agriculture Incentive Grant, Perkins, TUPE, Access Success, CRSIG Safety Grant

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Contributions from Unrestricted General Fund to Restricted Programs

▶ Restricted Maintenance Account	\$	391,740
▶ Special Education	\$	<u>433,209</u>
▶ Total Contributions	\$	824,949

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2015-16 Summary (General Fund)

Description	Unrestricted	Restricted	Total
REVENUES & EXPENDITURES			
TOTAL BUDGETED REVENUES	\$ 6,593,357	\$ 1,986,438	\$ 8,579,795
TOTAL BUDGETED EXPENDITURES	4,544,768	2,700,788	7,245,556
EXCESS (DEFICIENCY)	2,048,589	(714,350)	1,334,239
OTHER ESTIMATED SOURCES/USES	(824,949)	824,949	-
NET INCREASE (DECREASE)	1,223,640	110,599	1,334,239
ADD: BEGINNING FUND BALANCE	549,567	302,907	852,474
ENDING FUND BALANCE (ESTIMATED)	\$ 1,773,207	\$ 413,506	\$ 2,186,713
ENDING CASH BALANCE (ESTIMATED)			\$ 2,182,813

A majority of the excess revenue is from the one-time payment to districts for mandates.

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Components of Estimated Ending General Fund Balance

► Components:

◦ Revolving Cash	\$ 3,900
◦ Legally Restricted	\$ 413,506
◦ Unassigned: Minimum Reserve for Economic Uncertainties	\$ 218,000
◦ Unassigned: One-Time	\$ 819,689
◦ Unassigned: Ongoing	\$ 731,618
◦ Total	\$ 2,186,713

Since one-time revenues can mask deficit spending, the unassigned has been split-up by one-time versus ongoing in both current year and subsequent years.

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2015-16 Estimated Ending Fund Balances

FUND	2014-15	Est. Net Change	2015-16
GENERAL (UNRESTRICTED & RESTRICTED)	\$852,474	\$1,334,239	\$2,186,713
GENERAL (CHARTER SCHOOL) FUND	\$538,650	\$860,981	\$1,399,631
CHILD DEVELOPMENT FUND	\$9,748	\$0	\$9,748
CAFETERIA	\$4,644	(\$1,728)	\$2,916
CAPITAL FACILITIES	\$405,956	(\$75,657)	\$330,299
COUNTY SCHOOL FACILITIES	\$132,076	\$0	\$132,076
BOND INTEREST FUND	\$1,031,488	\$879	\$1,032,367
TOTAL	\$2,975,036	\$2,118,714	\$5,093,750

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General Assumptions – Subsequent Years

- ▶ Based on DOF projections, LCFF is estimated to fund the gap between target & actual funding by 49.08% & 45.34% for 2016-17 & 2017-18, respectively
- ▶ Enrollment is expected to decline at the secondary schools by 4% in 2016-17 and 8% in 2017-18
 - With enrollment increasing at the Elementary level, our district-wide decline is projected to be 2%
- ▶ State Revenue is expected to decrease after 2015-16
 - District will receive one-time mandate cost reimbursements and educator effectiveness funds
- ▶ Local Revenue is expected to decrease after 2015-16
 - District received one-time MAA and ROP revenues

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General Assumptions – Subsequent Years

- ▶ Salary step increases are estimated to be 2% and 1.7% for certificated and classified employees, respectively
- ▶ Certificated FTE increases at secondary to eliminate shared staffing between DMS and DHS in 2016–17
 - Proposed funding is Title I by offering an intervention block
- ▶ Benefits were adjusted accordingly based on changes in the above salaries
- ▶ STRS increases are projected to be 1.85% for 2016–17 & another 1.85% for 2017–18
- ▶ PERS increases are projected to be 1.203% and 3.55% for 2016–17 & 2017–18, respectively

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2016–17 Summary General Fund

Description	Unrestricted	Restricted	Total
REVENUES & EXPENDITURES			
TOTAL BUDGETED REVENUES	\$ 4,912,724	\$ 1,589,225	\$ 6,501,949
TOTAL BUDGETED EXPENDITURES	4,627,959	2,428,399	7,056,358
EXCESS (DEFICIENCY)	284,765	(839,174)	(554,409)
OTHER ESTIMATED SOURCES/USES	(800,000)	800,000	-
NET INCREASE (DECREASE)	(515,235)	(39,174)	(554,409)
ADD: BEGINNING FUND BALANCE	1,773,207	413,506	2,186,7136
ENDING FUND BALANCE (ESTIMATED)	\$ 1,257,972	\$ 374,332	\$ 1,632,304
ENDING CASH BALANCE (ESTIMATED)			\$ 1,628,405

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Proposed Three Year Budget Projection (Unrestricted)

Description	2015-16	2016-17	2017-18
Change in Fund Balance	\$1,223,640	-515,235	-646,194
Beginning Fund Balance	549,567	1,773,207	1,257,972
Est. Ending Fund Balance	1,773,207	1,257,972	<u>\$611,778</u>

- District is meeting it's 3% economic uncertainty reserve requirement all three years due to implementing assumptions listed on previous slide
- Unassigned Ending fund balances in 2016-17 and 2017-18 are comprised solely of one-time revenues

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QUESTIONS?

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