



**SAUGUS**

Union School District  
*Excellence in Elementary Education*

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# 2019-2020 Adoption Budget

## with 2018-2019 Estimated Actuals

June 11, 2019

**GOVERNING BOARD:** Laura Arrowsmith · David Barlavi · Julie Olsen · David Powell · Christopher Trunkey

**SUPERINTENDENT:** Colleen Hawkins, Ed.D.

# Education Code

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Per Education Code (EC) Sections 42127 and 52062, school districts are required to hold two separate Governing Board public meetings:

- The LCAP and Budget public hearing
- The LCAP and Budget Board adoption

The LCAP item must precede the Budget item at each meeting and be held at least one day apart.

The public hearings require 72 hours public notice.

The 2019-2020 LCAP and the 2019-2020 Budget must be adopted on or before July 1, 2019.

# Budget Calendar

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## **June/July**

Adoption of the State budget, may determine changes to the Adopted Budget.

## **August/September**

Closing of the books from prior year. Determining carry-over for current year.

## **October**

State census day. Based on student population the first Wednesday of October.

## **December**

First Interim reporting, which reflects projected revenues, expenses, and year-end fund balances based on data through October 31.

## **January**

Certification of P1 (principal apportionment) attendance reports (average daily attendance – ADA). Proposed State budget for the succeeding fiscal year.

## **March**

Second Interim reporting, which reflects projected revenues, expenses, and year-end fund balances based on data through January 31.

## **April/May**

Certification of P2 (principal apportionment) attendance reports (average daily attendance – ADA). P2 determines revenue.

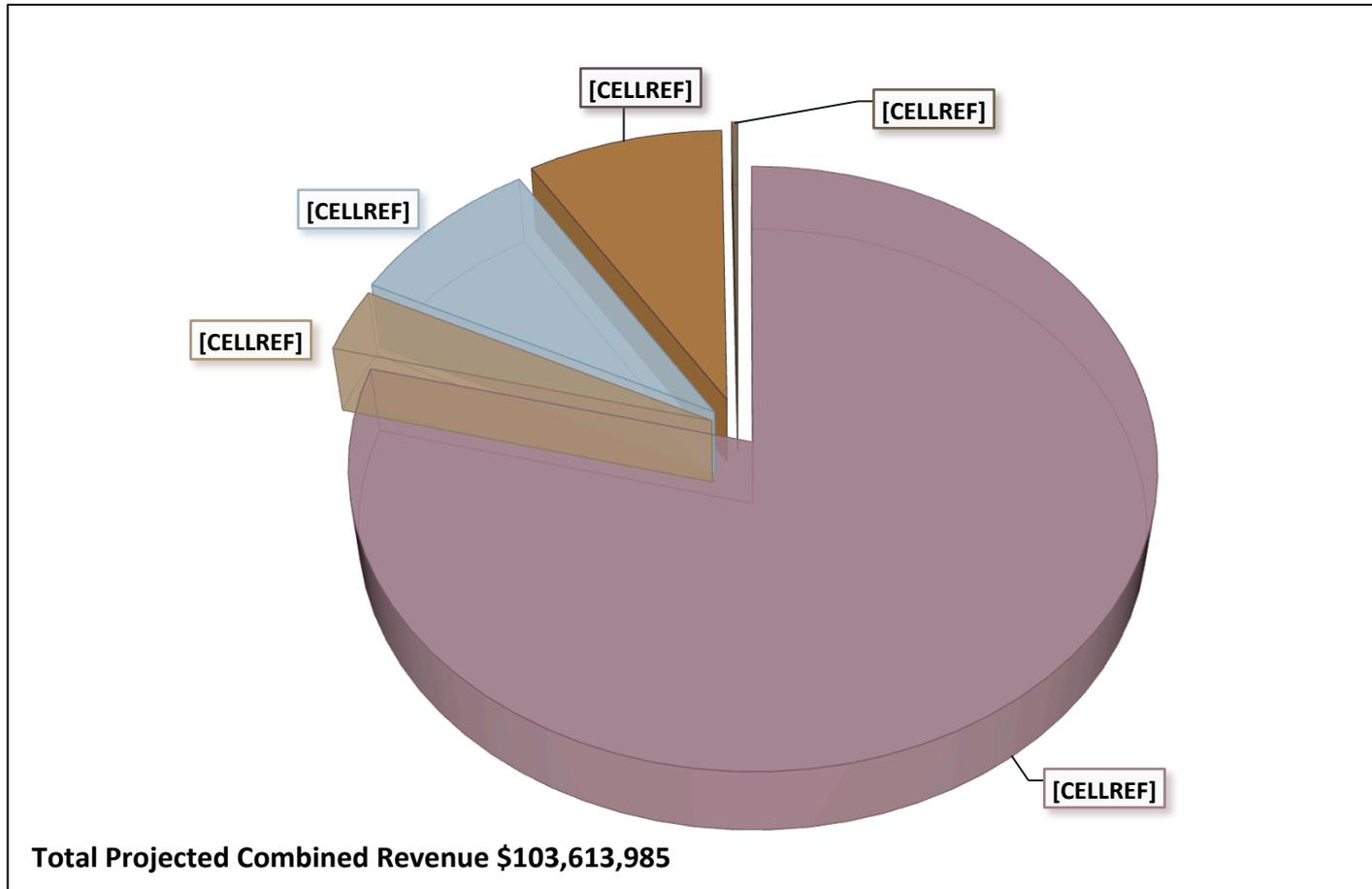
## **January - May**

District budget development for subsequent fiscal year.

# 2018-19 Estimated Actuals Revenue

General Fund (01.0 and 01.1)	2018-2019 Second Interim Combined	2018-2019 Estimated Actuals Combined	2018-2019 Combined Variance
LCFF Revenue	\$ 81,751,682	\$ 81,864,424	\$ 112,742
Federal Revenue	\$ 3,643,506	\$ 3,505,471	\$ (138,035)
State Revenue	\$ 5,382,063	\$ 5,451,104	\$ 69,041
STRS On-Behalf	\$ 3,221,386	\$ 3,588,034	\$ 366,648
Local Revenue	\$ 8,719,502	\$ 8,929,727	\$ 210,225
Transfers In	\$ 275,225	\$ 275,225	\$ -
Contributions - SPED/Maint	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$102,993,364</b>	<b>\$ 103,613,985</b>	<b>\$ 620,621</b>

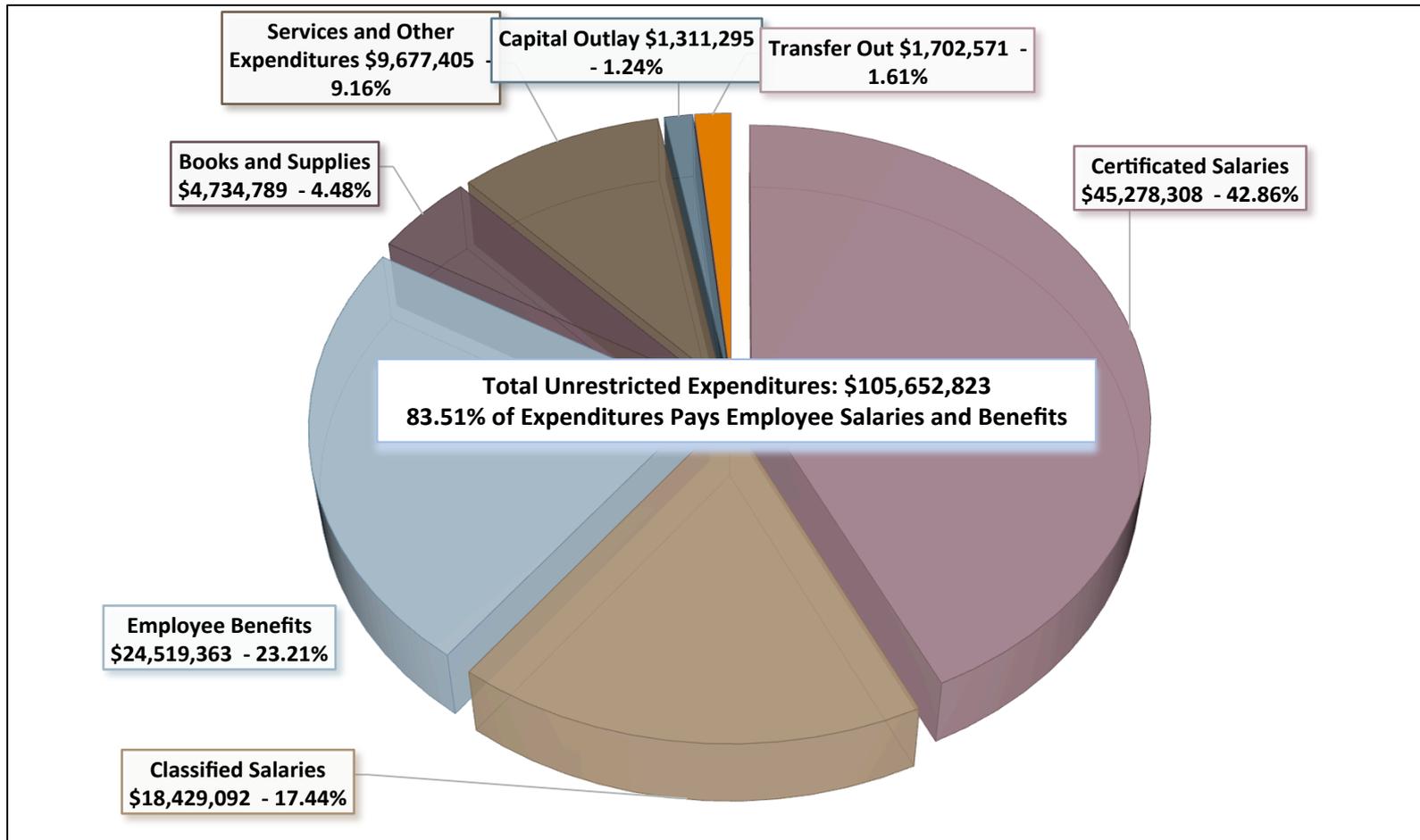
# 2018-2019 Estimated Actuals Combined Revenue



# 2018-2019 Estimated Actuals Expenditures

General Fund (01.0 and 01.1)	2018-2019 Second Interim Combined	2018-2019 Estimated Actuals Combined	2018-2019 Combined Variance
Certificated Salaries	\$ 45,238,341	\$ 45,278,308	\$ 39,967
Classified Salaries	\$ 18,351,621	\$ 18,429,092	\$ 77,471
Benefits	\$ 21,058,482	\$ 20,931,329	\$ (127,153)
STRS On-Behalf	\$ 3,221,386	\$ 3,588,034	\$ 366,648
Books and Supplies	\$ 5,579,374	\$ 4,734,789	\$ (844,585)
Services and Operating Expenses	\$ 10,422,413	\$ 9,677,405	\$ (745,008)
Capital Outlay	\$ 1,390,850	\$ 1,311,295	\$ (79,555)
Other Outgo-(excludes indirects)	\$ 1,725,005	\$ 1,725,005	\$ -
Other Outgo-(indirects)	\$ (22,433)	\$ (22,434)	\$ (1)
<b>Total Expenditure</b>	<b>\$106,965,039</b>	<b>\$ 105,652,823</b>	<b>\$ (1,312,216)</b>

# 2018-2019 Estimated Actuals Expenditures



# 2018-2019 Estimated Actuals Ending Fund Balance

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General Fund (01.0 and 01.1)	2018-2019 Estimated Actuals	2018-2019 Estimated Actuals	2018-2019 Estimated Actuals
	Unrestricted	Restricted	Combined
<b>Subtotal Surplus/(Deficit)</b>	<b>\$ (920,233)</b>	<b>\$ (1,118,605)</b>	<b>\$ (2,038,838)</b>
<b>Fund Balance</b>			
Beginning Fund Balance - July 1	10,046,508	3,443,693	13,490,201
Ending Fund Balance - June 30	9,126,275	2,325,088	11,451,363
Nonspendable	2,500	-	2,500
Restricted	-	2,325,088	2,325,088
Reserve - Fund 01	9,123,775	-	9,123,775
Reserve - Fund 17	-	-	2,958,210
Unassigned Ending Fund Balance	-	-	-
<b>Total Available Reserves by Amount</b>			<b>12,081,985</b>
<b>Total Available Reserves by Percent</b>			<b>11.44%</b>

# 2018-2019 Estimated Actuals - Other Funds

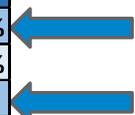
Other Funds	July 1, 2018 Beginning Balance	2018-2019 Projected Revenues (+)	2018-2019 Projected Expenditures (-)	June 30, 2019 Projected Ending Balance
Special Education Local Plan Area (SELPA) Pass-Through (Fund 10)	7,173	37,304,332	37,304,332	7,173
Child Development Program - Federal Preschool (Fund 12)	53,062	474,370	474,370	53,062
Deferred Maintenance (Fund 14)	1,387,212	387,151	557,192	1,217,171
Special Reserve Other Than Capital Outlay Projects (Fund 17)	2,904,767	53,443	-	2,958,210
Building (Fund 21)	34,870,968	75,000	13,765,444	21,180,524
Capital Facilities (Fund 25)	12,880,074	3,777,057	6,320,000	10,337,131
Capital Project Blended Component Units (Fund 49)	29,128,420	1,679,750	6,787,453	24,020,717
Debt Services for Blended Component Units (Fund 52)	22,959,994	12,922,401	12,343,459	23,538,936
Debt Services (Fund 56)	12,792,434	1,310,019	800,000	13,302,453
Other Enterprise/Child Development Program (Fund 63) *	6,272,064	5,977,930	5,843,406	6,406,588

\*Ending Balance includes fixed assets of \$3.95MM and a reduction of \$2.67MM for net pension liability

# 2019-20

## Budget Assumptions

Multi-Year Projection Assumptions	2018-2019 Estimated Actuals	2019-2020 Proposed Budget	2020-2021 Multi-Year Projection	2021-2022 Multi-Year Projection
Statutory COLA - LCFF	3.70%	3.26%	3.00%	2.80%
Statutory COLA	2.71%	3.26%	3.00%	2.80%
Enrollment (CALPADS)	9,791	9,694	9,681	9,800
Year to Date Change in Enrollment	-1.70%	-0.99%	-0.13%	1.23%
P2 ADA	9,492.88	9,397.52	9,384.92	9,500.29
Funded ADA	9,646.67	9,467.94	9,397.52	9,500.29
Attendance Factor	96.96%	96.94%	96.94%	96.94%
Unduplicated Count % (3-year average)	27.81%	28.47%	27.81%	27.81%
MBG - One time funding	\$1,775,373	\$0	\$0	\$0
Lottery-Unrestricted; per ADA	\$151	\$151	\$151	\$151
Lottery-Restricted; per ADA	\$53	\$53	\$53	\$53
Certificated Step & Colum	1.00%	2.00%	2.00%	2.00%
Certificated Teacher FTEs	443.6	409.5	409.5	409.5
Classified Step & Colum	1.00%	1.50%	1.50%	1.50%
CalSTRS Employer Rate	16.28%	16.70%	18.10%	17.80%
CalPERS Employer Rate	18.062%	20.733%	23.600%	24.90%
CPI	3.58%	3.18%	3.05%	2.94%
Interest Rate for Ten-Year Treasuries	2.87%	3.19%	3.19%	3.40%
LCFF Supplemental	\$4,268,416	\$4,427,701	\$4,417,617	\$4,586,731
LCFF Supplemental Percent of Total Revenue	5.57%	5.69%	5.56%	5.56%
Routine Restricted Maintenance Contribution	\$3,106,252	\$3,091,946	\$3,161,077	\$3,215,029
Special Education Contribution (Ages 3 to 12)	\$13,184,619	\$12,237,398	\$12,617,544	\$12,994,861



# 2019-2020 Base Grant

2019-2020 BASE GRANT							
Grades	Base Grant 2018-2019	COLA 3.26%	Base Grant Adjusted	Grade Span Adjustment	Base Grant Total	P-2 ADA 2018-2019*	TOTAL 2019-2020
TK-3	\$7,459	\$243	\$7,702	\$801	\$8,503	5,460.52	\$46,430,802
4-6	\$7,571	\$247	\$7,818	\$0	\$7,818	4,007.42	\$31,330,011
<b>Subtotal</b>							<b>\$77,760,812</b>
<b>Targeted Instructional Improvement Block Grant</b>							<b>\$433,649</b>
<b>Home-to-School Transportation</b>							<b>\$386,613</b>
<b>Supplemental and Concentration Grants (Unduplicated Student Count)</b>							<b>\$4,427,701</b>
<b>TOTAL LOCAL CONTROL FUNDING FORMULA (LCFF) APPORTIONMENT</b>							<b>\$83,008,775</b>

*\*Prior year funding rule applies*

# 2019-2020 Supplemental Grant Percentage

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## **Supplemental and Concentration Grants (2017-2020)**

<b>3 Year Average Enrollment</b>	<b>9,815</b>
<b>3 Year Average Unduplicated Pupil Count</b>	<b>2,795</b>
<b>3 Year Unduplicated Pupil Percentage</b>	<b>28.47%</b>
<b>Supplemental Grant Allocation</b>	<b>\$ 4,427,701</b>

Supplemental and Concentration grant funding is based on the District's unduplicated pupil population. The unduplicated pupil population consists of English learners, economically disadvantaged, and foster youth. To qualify for the concentration portion of the grant the District's unduplicated pupil percentage must be above 55%. The District's unduplicated pupil percentage is projected to be 28.47%, therefore we do not qualify for a concentration grant.

# 2019-2020 Contributions

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<b>Resources</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
<b>Routine Restricted Maintenance (M&amp;O)</b>	<b>\$3,091,946</b>	<b>\$3,161,077</b>	<b>\$3,215,029</b>
<b>Special Education (Ages 3 to 12)</b>	<b>\$9,663,970</b>	<b>\$9,970,936</b>	<b>\$10,272,821</b>
<b>Special Education Regional Autism Program (RAP)</b>	<b>\$2,573,428</b>	<b>\$2,640,608</b>	<b>\$2,722,040</b>
<b>Total</b>	<b>\$15,329,344</b>	<b>\$15,772,621</b>	<b>\$16,209,890</b>

# 2019-2020 Budget and MYP Revenues

General Fund (01.0 and 01.1)	2018-2019 Estimated Actuals Combined	2019-2020 Proposed Budget Combined	2020-2021 Multi-Year Projection Combined	2021-2022 Multi-Year Projection Combined
LCFF Revenue	\$ 81,864,424	\$ 83,008,775	\$ 84,662,844	\$ 87,872,500
Federal Revenue	\$ 3,505,471	\$ 3,570,527	\$ 3,370,527	\$ 3,370,527
State Revenue	\$ 5,451,104	\$ 3,407,108	\$ 3,005,079	\$ 3,026,983
STRS On-Behalf	\$ 3,588,034	\$ 3,588,034	\$ 3,588,034	\$ 3,588,034
Local Revenue	\$ 8,929,727	\$ 9,036,534	\$ 9,249,863	\$ 9,454,944
Transfers In	\$ 275,225	\$ 284,280	\$ 284,280	\$ 284,280
Contributions - SPED/Maint	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 103,613,985</b>	<b>\$ 102,895,258</b>	<b>\$ 104,160,627</b>	<b>\$ 107,597,268</b>

# 2019-2020 Budget and MYP Expenditures

General Fund (01.0 and 01.1)	2018-2019 Estimated Actuals Combined	2019-2020 Proposed Budget Combined	2020-2021 Multi-Year Projection Combined	2021-2022 Multi-Year Projection Combined
Certificated Salaries	\$ 45,278,308	\$ 44,170,464	\$ 45,045,993	\$ 46,249,977
Classified Salaries	\$ 18,429,092	\$ 17,881,441	\$ 18,147,809	\$ 18,418,173
Benefits	\$ 20,931,329	\$ 22,228,095	\$ 23,577,507	\$ 24,072,569
STRS On-Behalf	\$ 3,588,034	\$ 3,588,034	\$ 3,588,034	\$ 3,588,034
Books and Supplies	\$ 4,734,789	\$ 3,588,508	\$ 3,650,375	\$ 3,981,739
Services and Operating Expenses	\$ 9,677,405	\$ 9,715,921	\$ 9,930,444	\$ 10,246,782
Capital Outlay	\$ 1,311,295	\$ 293,603	\$ 293,603	\$ 293,603
Other Outgo-(excludes indirects)	\$ 1,725,005	\$ 1,622,671	\$ 1,690,091	\$ 1,891,271
Other Outgo-(indirects)	\$ (22,434)	\$ (27,020)	\$ (27,020)	\$ (47,620)
<b>Total Expenditure</b>	<b>\$ 105,652,823</b>	<b>\$ 103,061,717</b>	<b>\$ 105,896,836</b>	<b>\$ 108,694,528</b>

# 2019-2020 Budget and MYP Ending Balances

General Fund (01.0 and 01.1)	2018-2019 Estimated Actuals Combined	2019-2020 Proposed Budget Combined	2020-2021 Multi-Year Projection Combined	2021-2022 Multi-Year Projection Combined
<b>Unrestricted Total Surplus/(Deficit)</b>	\$ (920,233)	\$ (166,459)	\$ (1,250,690)	\$ (301,395)
<b>Restricted Total Surplus/(Deficit)</b>	\$ (1,118,605)	\$ -	\$ (485,519)	\$ (795,865)
<b>Total Surplus/(Deficit)</b>	\$ (2,038,838)	\$ (166,459)	\$ (1,736,209)	\$ (1,097,260)
<b>Fund Balance</b>				
<b>Beginning Fund Balance - July 1</b>	13,490,201	11,451,363	11,284,903	9,548,694
<b>Ending Fund Balance - June 30</b>	11,451,363	11,284,904	9,548,694	8,451,434
<b>Nonspendable</b>	2,500	2,500	2,500	2,500
<b>Restricted</b>	2,325,088	2,325,088	1,839,569	1,043,704
<b>Reserve - Fund 01</b>	9,123,775	8,957,315	7,706,625	7,405,230
<b>Reserve - Fund 17</b>	2,958,210	3,008,210	3,098,456	3,191,410
<b>Unassigned Ending Fund Balance</b>	-	-	-	-
<b>Total Available Reserves by Amount</b>	12,081,985	11,965,525	10,805,081	10,596,640
<b>Total Available Reserves by Percent</b>	11.44%	11.61%	10.20%	9.75%

# Next Steps

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State budget expected to be approved on or about June 15th.

- If the State Budget includes major changes to revenue they will be reflected in the 45-day budget revise, if applicable.

2019-2020 LCAP and Budget Board Approval on June 25, 2019.

# Questions

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*Saugus Union School District*

