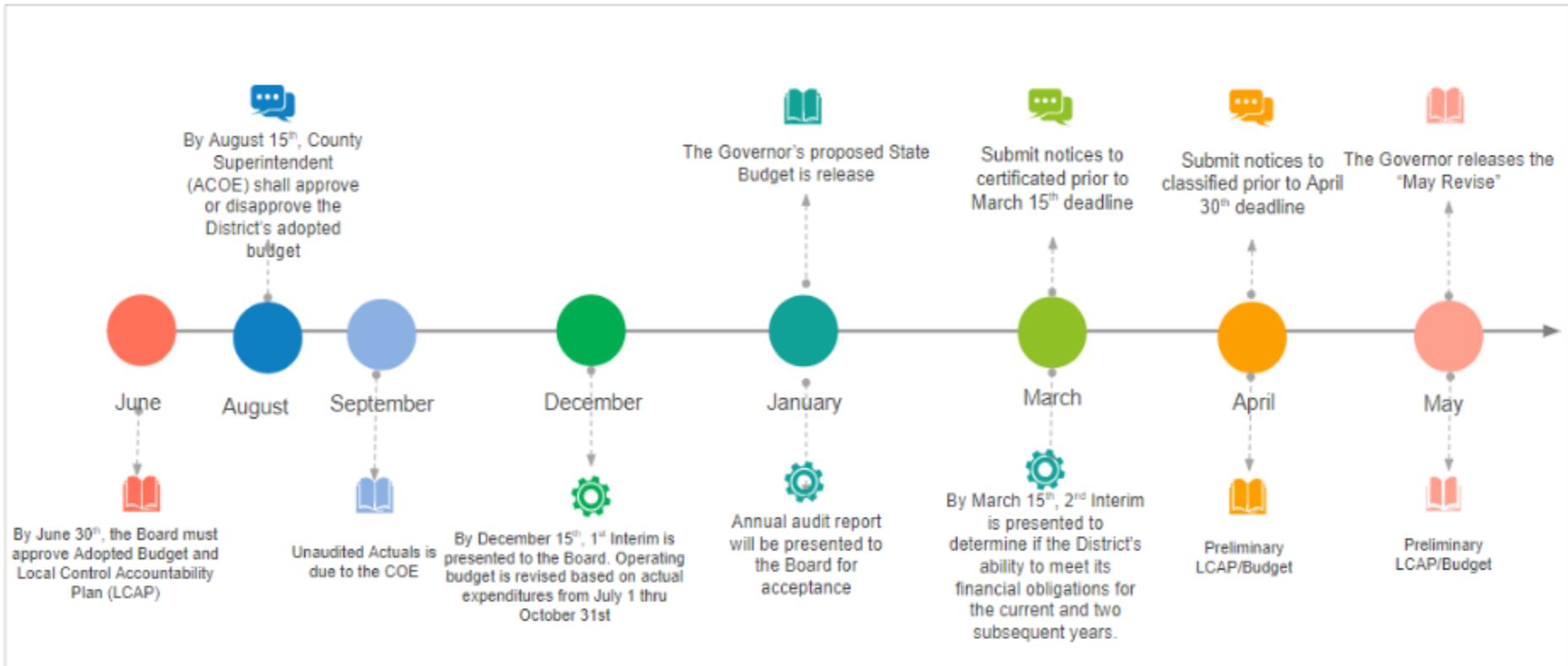


Walnut Creek School District



2019-20 Budget
June 17, 2019

Budget Process Timeline



Enrollment, ADA, & UPP

Year	Enrollment	ADA	ADA%	UPP	UPP%
2013-14	3,569	3,472.05	97.28%	610	17.09%
2014-15	3,613	3,493.19	96.68%	691	19.13%
2015-16	3,615	3,505.95	96.98%	612	16.93%
2016-17	3,592	3,507.45	97.65%	577	16.06%
2017-18	3,597	3,486.62	96.93%	703	19.54%
2018-19	3,550	3,473.00	97.83%	704	19.83%
2019-20*	3,545	3,429.12	96.73%	700	19.75%
2020-21*	3,539	3,429.12	96.90%	699	19.75%
2021-22*	3,513	3,418.66	97.31%	694	19.76%

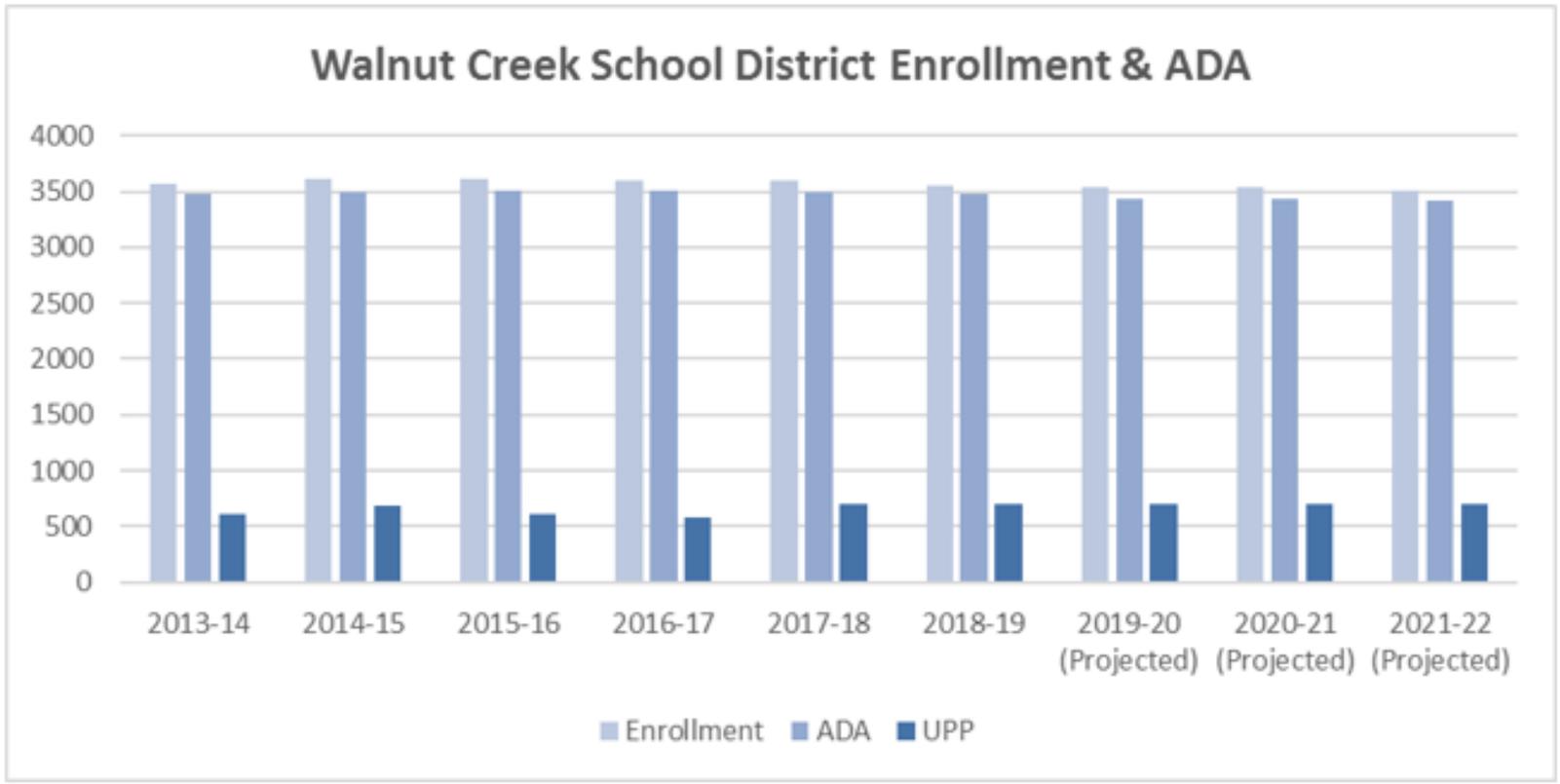
**Projected*

ADA - Average Daily Attendance

UPP – Unduplicated Pupil Percentage



Enrollment, ADA, & UPP



ADA - Average Daily Attendance
UPP - Unduplicated Pupil Percentage

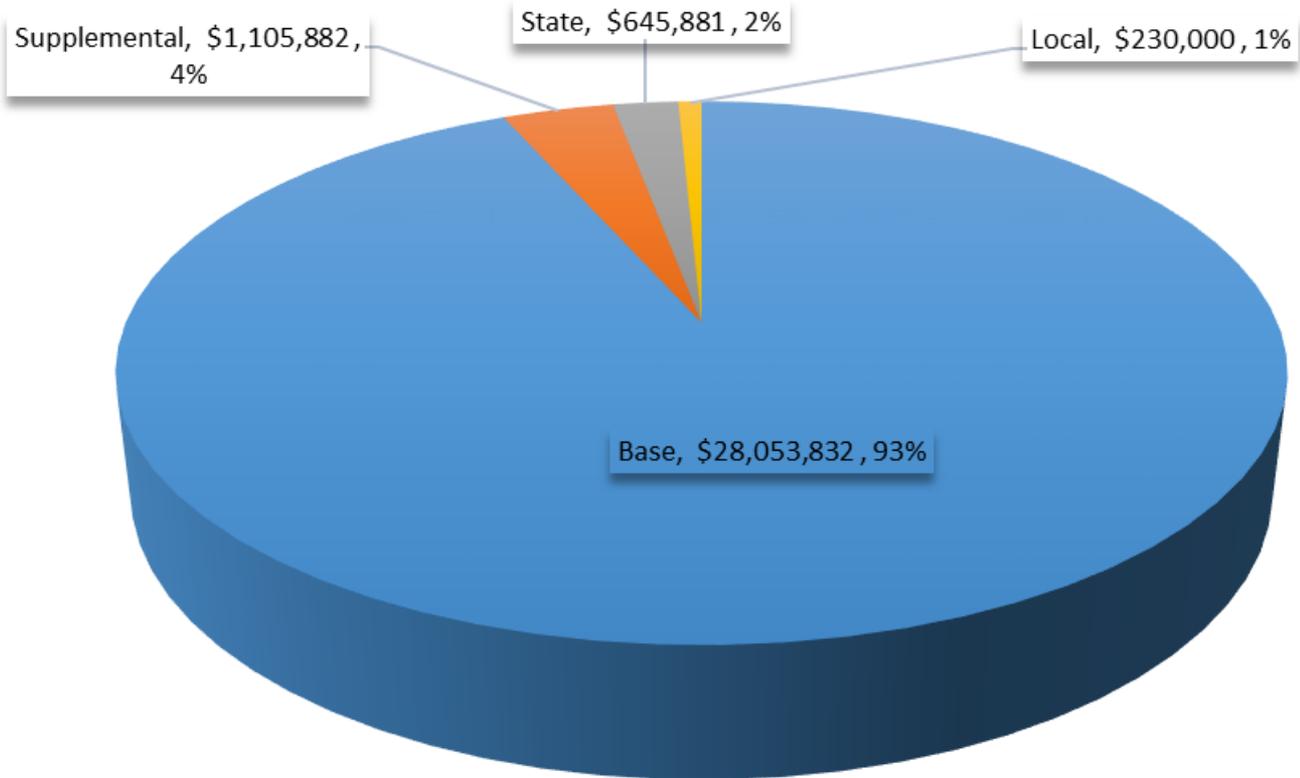


General Fund (01)

	2019-20	2020-21	2021-22
Revenues	\$37,174,105	\$38,053,635	\$38,793,511
Expenses	\$38,328,149	\$38,581,253	\$39,313,876
Excess / (Deficiency)	(\$1,154,044)	(\$527,618)	(\$520,365)
GF Ending Fund Balance	\$3,015,766	\$2,488,148	\$1,968,784
Reserves (Unrestricted + Fund 17)	11%	10%	8%

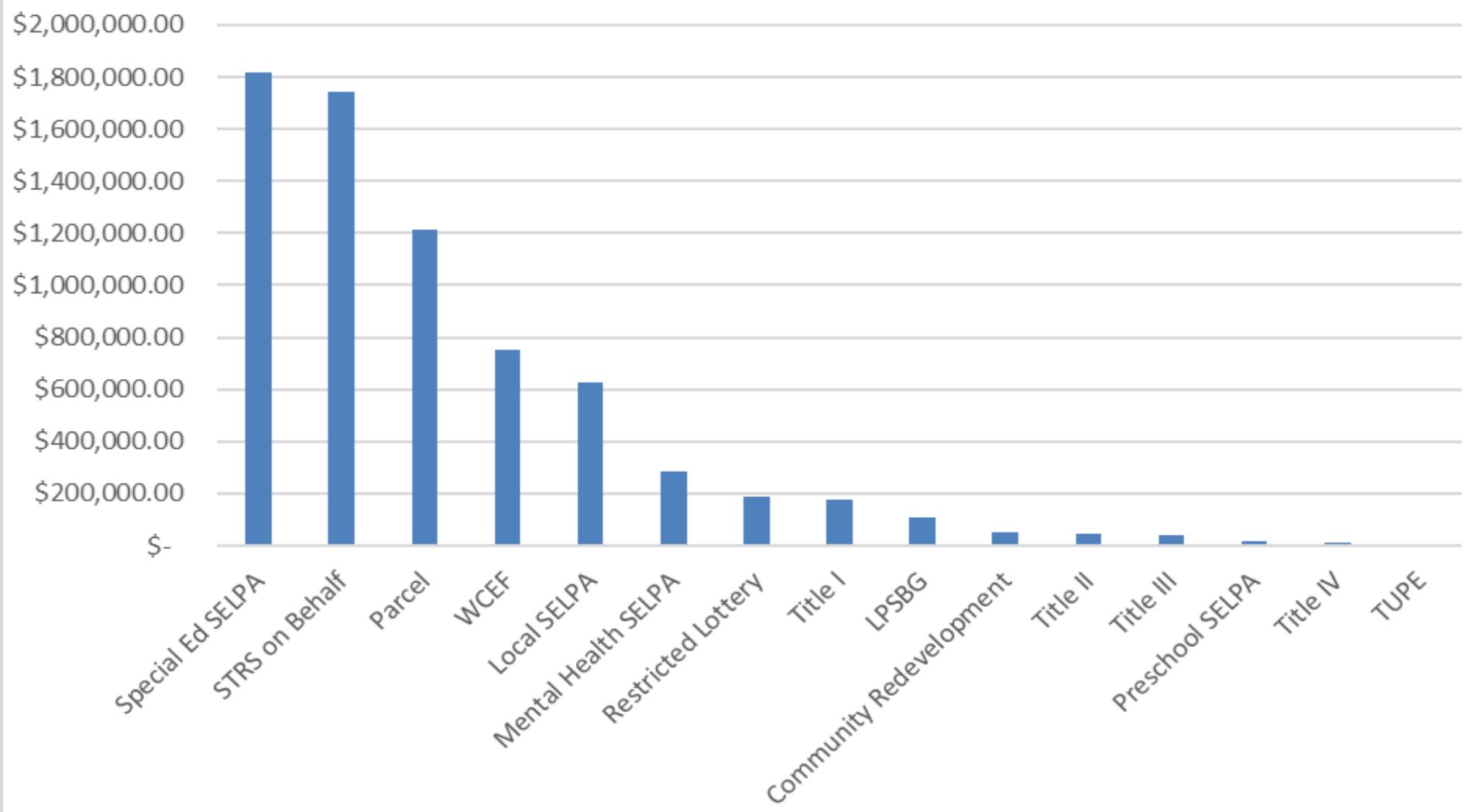


2019-20 Original Budget Unrestricted Revenues \$30,035,595



2019-20 Original Budget

Restricted Revenue \$7,073,4200



2019-20 Original Budget

Unrestricted Expenses \$26,160,733

Other Operating Expenditures, \$2,000,290 , 8%

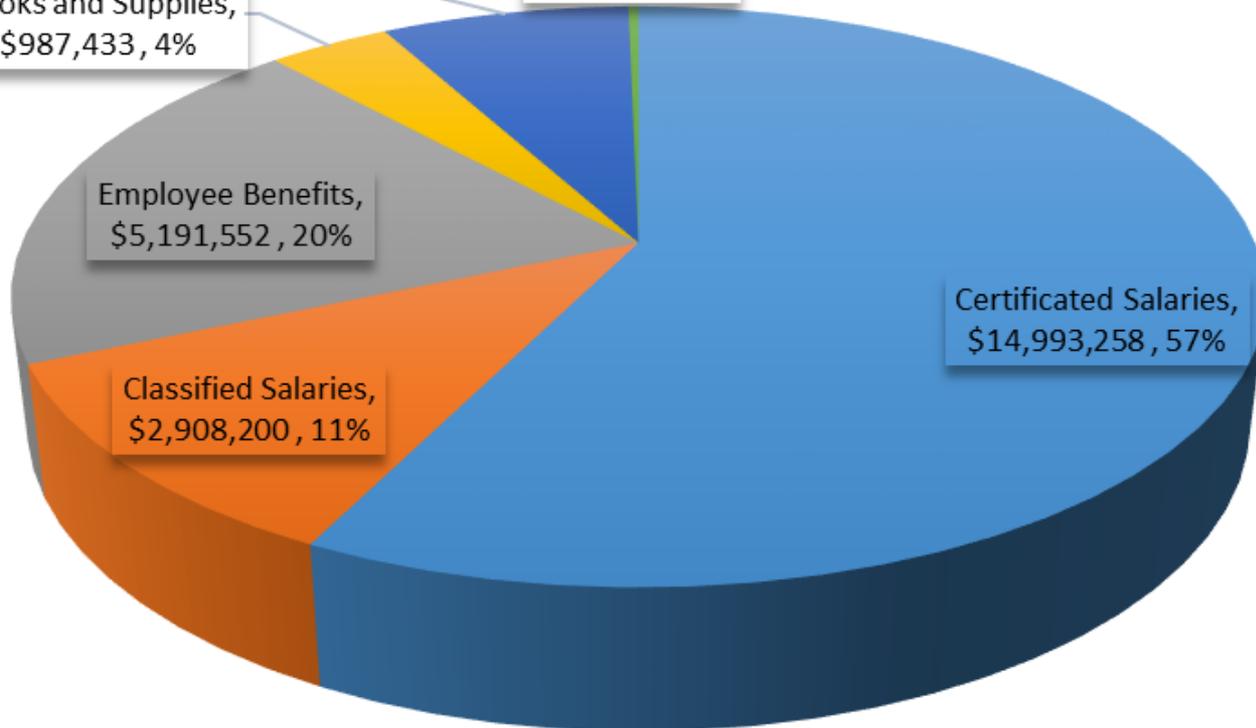
Books and Supplies, \$987,433 , 4%

Transfers Out, \$80,000 , 0%

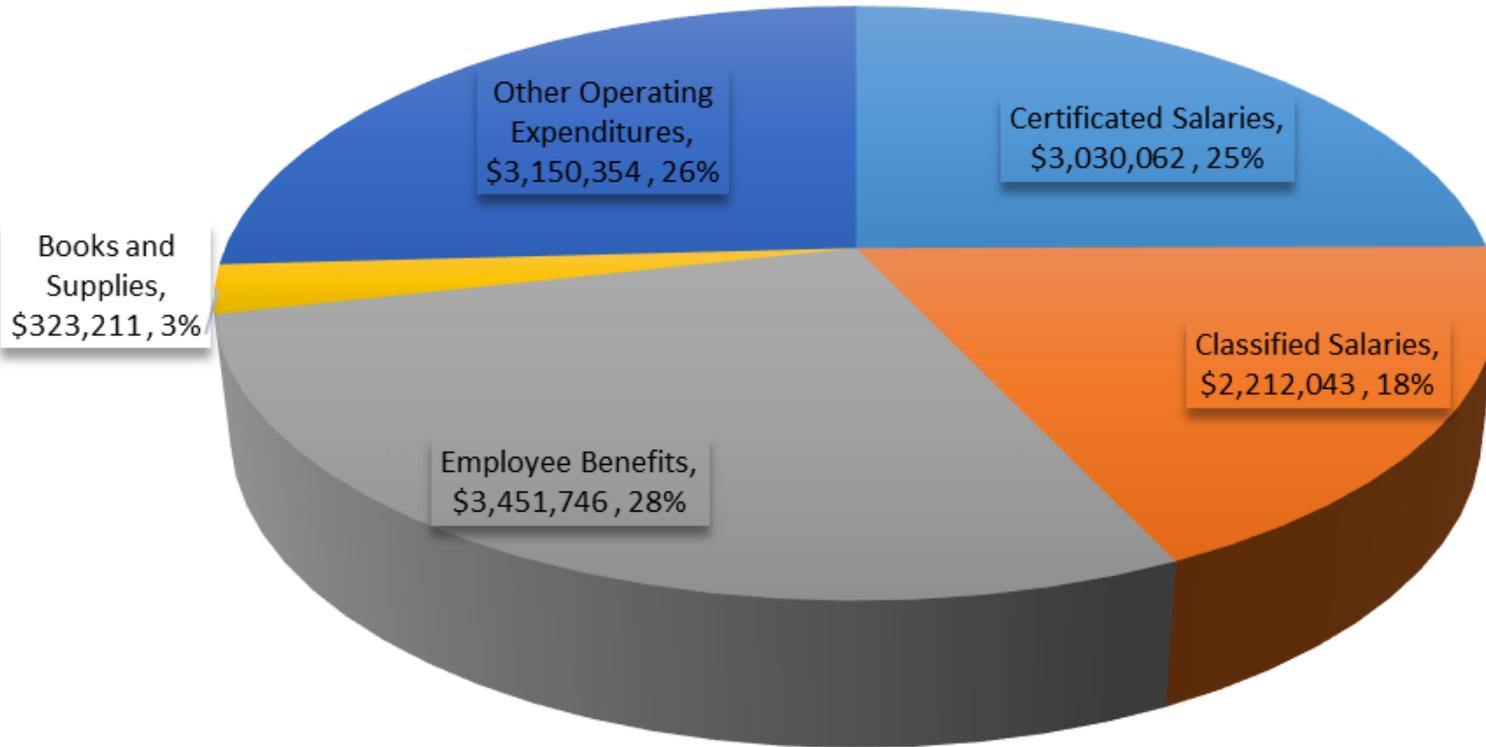
Employee Benefits, \$5,191,552 , 20%

Classified Salaries, \$2,908,200 , 11%

Certificated Salaries, \$14,993,258 , 57%



2019-20 Original Budget Restricted Expenses \$12,167,416



Multi-Year Projection Factors

	2018-19	2019-20	2020-21	2021-22
P-2 ADA	3420.62	3429.12	3429.12	3418.66
Funded on Prior Year ADA	Yes	Yes	Yes	Yes
Funded COLA	2.71%	3.26%	3.00%	2.80%
Average LCFF per current year ADA	\$8,400	\$8,525	\$8,760	\$8,975
District STRS Rate	16.28%	16.70%	18.10%	17.80%
District PERS Rate	18.06%	20.73%	23.60%	24.90%
Workers Comp	1.87%	1.82%	1.82%	1.82%
Step & Column	1.50%	1.50%	1.50%	1.50%
Benefit Increase	5.00%	5.00%	5.00%	5.00%
California CPI	3.58%	3.38%	3.16%	3.05%



All Other Funds

	Fund 13	Fund 17	Fund 21	Fund 25	Fund 40	Fund 51
REVENUES						
Federal Revenues	\$195,000					
State Revenues	\$ 10,000					\$ 12,500
Local Revenues	\$594,000	\$ 23,000		\$ 285,000	\$ 8,500	\$5,114,675
Transfers In	\$ 80,000					
TOTAL - REVENUES	\$879,000	\$ 23,000	\$ -	\$ 285,000	\$ 8,500	\$5,127,175
EXPENSES						
Certificated Salaries						
Classified Salaries	\$411,450					
Employee Benefits	\$149,107					
Books and Supplies	\$294,969		\$ 100,000			
Other Services/Expenses	\$ 23,474		\$ 9,850			
Capital Outlay			\$ 15,967,451	\$ 285,000		
Other Outgo		\$ 65,000				\$5,088,000
TOTAL - EXPENSES	\$879,000	\$ 65,000	\$ 16,077,301	\$ 285,000	\$ -	\$5,088,000
EXCESS (DEFICIENCY)	\$ -	\$ (42,000)	\$ (16,077,301)	\$ -	\$ 8,500	\$ 39,175
FUND BALANCE						
Beginning Balance	\$ 28,356	\$1,847,452	\$ 16,077,302	\$1,947,370	\$497,245	\$3,441,832
Ending Balance, June 30	\$ 28,356	\$1,805,452	\$ 1	\$1,947,370	\$505,745	\$3,481,007



Next Steps

Budget	Current Data	Approved
Adopted	Prior to Fiscal Year	By June 30
*Revised Budget	State Budget Adopted	August 15
1 st Interim	July 1 to October 31	December 15
2 nd Interim	July 1 to January 31	March 15
*3 rd Interim For Qualified or Negative Certifications	July 1 to April 30	June 1
Unaudited Actuals	July 1 to June 30	September 15



Questions?

