



# Fiscal Year 2019-20

## Tentative Budget Work Session

Presented by:

Mark Mathers, Chief Financial Officer

Mike Schroeder, Budget Director

April 9, 2019



*Washoe County School District*

Every Child, By Name And Face, To Graduation™



# Agenda

1. Review of Baseline Tentative Budget
2. Additional Budget Scenarios and Issues
  - a. Charter School Equity Adjustment Impact
  - b. 3% COLA Impact
3. Board Requests for Special Analysis - Athletic Transportation Fees
4. 5%-10%-20% Budget Reduction Options
5. Other District Funds
6. FY20 Budget Timeline



# Review of Baseline Tentative Budget

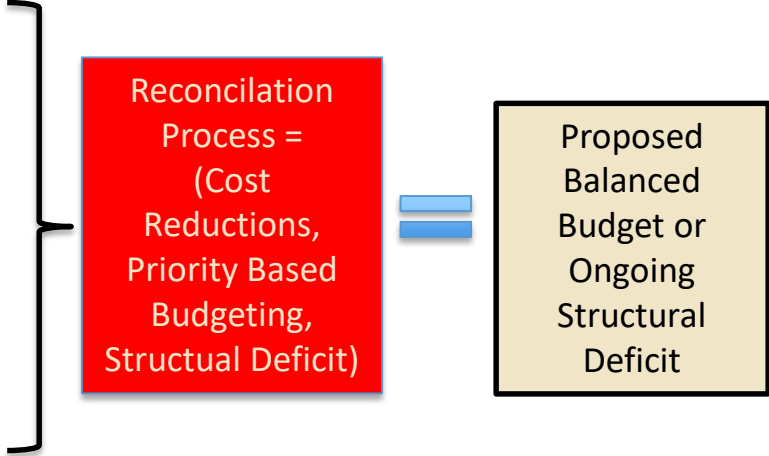


# FY20 Early Budget Assumptions

- Revenue Budget
- LSST (Direct Decrease to DSA)
  - Property Taxes (Dept. of Taxation Pro Forma)
  - GST (Dept. of Taxation)
  - Per-Pupil Basic Support (Economic Forum, Legislative Approval, Equity Allocation Model)
  - New Funding Formula

- Expenditure Budget
- Ongoing Structural Deficit (\$7.5M)
  - New Schools +\$3.4 M
  - Staffing Allocations and Operating Cost for Existing Schools = Flat
  - Support/Central Service/Operations
  - Rollup Costs
  - Medical Insurance Increases
  - PERS Rate Increase
  - Cost of Living Adjustment (COLA)

Enrollment Projections = Estimating Flat Growth





# FY20 Budget Preparation

## **FY19 Deficit Rolling Forward**

- a. Current Deficit
- b. Operating Costs for New Schools
- c. Budget Changes – shifts of costs to other funds
- d. March 12 – identified \$1.27 million of cost reductions + \$400K for bell schedule changes

**February-March**

## **Impact of FY20 State Budget**

- a. Revenue Forecast
  - Per-Pupil Funding
  - Local Revenues
- b. Salaries & Benefits
- c. Other Cost Changes
- d. New funding model

**April-June**

**FY20 Final  
WCSD Budget**





## Previously in March....

<b><u>Portion of Deficit Within Our Control</u></b>	
FY19 Ongoing Structural Deficit	\$7.50
Net Costs of New Schools	<u>\$3.40</u>
Sub-Total	\$10.90
Shift of Fleet Debt Service to GST Fund	(\$2.60)
Increase to Salary & Benefit Contra	<u>(\$2.00)</u>
<b>Deficit Within Our Control</b>	<b>\$6.30</b>
Reductions Approved on March 12	(\$1.27)
Savings due to Uniform Bell Schedule	(-\$0.40)
<b>Revised Deficit Within Our Control</b>	<b>\$4.63</b>



# Revenue Assumptions for Tentative Budget

- Revenues Inside Nevada Plan – assumes a 1.42% increase, consistent with the 1.42% statewide per-pupil average
  - Funded through a combination of sales tax (LSST), State DSA, and 1/3 of property taxes
  - Slightly higher deduction for charter schools (net offset to revenue)
- Local Revenues
  - Property Taxes – up 6.0%, consistent with State pro forma projection
  - Government Services Tax (GST) – up 7.5%
- Investment Earnings – projected to increase from \$350,000 budgeted in FY19 to \$1 million in FY20
- Increase Indirect Cost revenue of \$340,000



# Expense Assumptions for Tentative Budget

- Salaries
  - Includes roll-up's (merit increases) – estimated at 2.27%
  - Salary increases consistent with prior years
- Benefits
  - Factors in retirement rate increases adopted by NVPERS Board
  - Group insurance – up 10%
- Special Education –revenue increases for SpEd will not offset salary/benefit increases
- Known increases to contract costs are budgeted, but otherwise no inflation assumed for services and supplies.
- No new mandates assumed





# Revenues versus Expenditures

## Tentative Budget Sources and Uses

	FY 18/19 Adj. Budget	FY 18/19 Estimated	FY 19/20 Tentative	% Chg.
<b><u>Revenues and Other Sources:</u></b>				
Revenues Inside Nevada Plan	364.76	364.76	369.34	1.26%
Revenues Outside Nevada Plan				
Property Taxes (2/3)	73.59	73.59	77.98	5.97%
Government Services Tax	18.70	18.70	20.10	7.49%
Other/Federal	6.37	6.37	8.86	39.00%
<b>Total Sources</b>	<b>463.42</b>	<b>463.42</b>	<b>476.28</b>	<b>2.78%</b>
<b><u>Expenditures and Other Uses</u></b>				
Salaries and Other Benefits	343.84	343.84	353.39	2.78%
Group Insurance	38.58	38.58	42.69	10.65%
Other	45.73	42.80	44.76	-2.12%
Transfers Out	44.57	41.97	44.05	-1.17%
Contingency	0.83	0.83	0.83	0.00%
<b>Total Uses</b>	<b>473.55</b>	<b>468.02</b>	<b>485.72</b>	<b>2.57%</b>
Surplus/Deficit	<b>(10.13)</b>	<b>(4.60)</b>	<b>(9.44)</b>	
Available Fund Balance	<b>29.47</b>	<b>35.00</b>	<b>25.56</b>	
	6.2%	7.5%	5.3%	



# Tentative Budget Deficit

<b><u>Portion of Deficit Within Our Control</u></b>	
Revised Deficit Within Our Control	\$4.63
New Revenues	(\$11.36)
New Expenditures	<u>\$16.17</u>
Deficit Outside Our Control	<u>\$4.81</u>
<b>Revised Budget Deficit</b>	<b>\$9.44</b>



# FY20 Tentative Budget

	<u>FY 18/19 Adj. Budget</u>	<u>FY 18/19 Estimated</u>	<u>FY 19/20 Tentative</u>	<u>% Chg.</u>
<b><u>Revenues and Other Sources:</u></b>				
Revenues Inside Nevada Plan	364.76	364.76	369.34	1.26%
Revenues Outside Nevada Plan				
Property Taxes (2/3)	73.59	73.59	77.98	5.97%
Government Services Tax	18.70	18.70	20.10	7.49%
Other/Federal	6.37	6.37	8.86	39.00%
<b>Total Sources</b>	<b>463.42</b>	<b>463.42</b>	<b>476.28</b>	<b>2.78%</b>
<b><u>Expenditures and Other Uses</u></b>				
Total expenditures	428.15	425.22	440.84	2.96%
Transfers Out	44.57	41.97	44.05	-1.17%
Contingency	0.83	0.83	0.83	0.00%
<b>Total Uses</b>	<b>473.55</b>	<b>468.02</b>	<b>485.72</b>	<b>2.57%</b>
Surplus/Deficit	<b>(10.13)</b>	<b>(4.60)</b>	<b>(9.44)</b>	
Available Fund Balance	<b>29.47</b>	<b>35.00</b>	<b>25.56</b>	
	6.2%	7.5%	5.3%	



# Additional Budget Scenarios and Issues Still to be Determined



# Charter School Equity Adjustment





## Proposed Equity Allocation Model (NV Plan) Per Pupil

- SB508 requires review of equity allocation model
- 2018 Equity Allocation Model Working Group recommended changes
- Proposed revisions presented to the Legislative Committee on Education for consideration and recommendations
- State Superintendent considers LCE recommendations and determines incorporation
- Final adopted model submitted to Governor and Director of Legislative Counsel Bureau



## Proposed Equity Allocation Model (NV Plan) Per Pupil

- Problem: Current model accounts for just district expenses but divides it by enrollment of districts + charter schools.
- Impact: By including charter school enrollment but not charter school expenses, this artificially reduced per-pupil basic support for some districts
- New Model: Corrects this, but has a large negative impact to the per pupil amounts for many districts, including Washoe



## Proposed Equity Allocation Model (NV Plan) Per Pupil

- Working group on this issue recommended a phase-in of the total changes.
- Legislative Committee on Education did not have time to review and provide recommendations
- Due to turnover at NDE, current model has no phase-in.



## Proposed Equity Allocation Model (NV Plan) Per Pupil

<b>District</b>	<b><u>FY19 Corrected</u></b>	<b><u>FY20 (Prelim)</u></b>	<b><u>% Chg</u></b>
Carson City	7,199	7,060	-1.93%
Churchill	7,137	6,929	-2.91%
Clark	5,772	5,900	2.22%
Douglas	6,190	5,933	-4.15%
Elko	8,005	7,682	-4.03%
Esmeralda	21,181	22,948	8.34%
Eureka	13,945	11,768	-15.61%
Humboldt	7,203	7,055	-2.05%
Lander	3,438	2,260	-34.26%
Lincoln	10,801	11,412	5.66%
Lyon	7,355	7,671	4.30%
Mineral	9,505	9,929	4.46%
Nye	8,012	7,850	-2.02%
Pershing	9,205	9,271	0.72%
Storey	7,538	8,067	7.02%
<b>Washoe</b>	5,868	5,866	<b>-0.03%</b>
White Pine	7,955	8,515	7.04%
<b>Statewide</b>	<b>5,967</b>	<b>6,052</b>	<b>1.42%</b>



## Proposed Equity Allocation Model (NV Plan) Per Pupil

Impact to WCSD's per pupil funding:

Tentative Budget Per Pupil (+1.42%)	\$5,924
Preliminary Equity Allocation Amount	<u>\$5,866</u>
Decrease Per Pupil	\$( 58)

X Budgeted Enrollment	<u>63,555.4</u>
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<b>Decrease To DSA Per Pupil Funding</b>	<b><u>\$(3,686,213)</u></b>
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# 3% Cost of Living Adjustment (COLA) Scenario





## Cost Of Living Adjustments (COLA)

- The current per-pupil increase in the State budget of 1.42% does not support a 3% COLA + 2% roll-up's.
- State's assumed increase for health insurance is only 3.7%.
- On a statewide basis, the shortfall between these costs and the current per-pupil basic support in the State budget is approx. \$180/pupil.



## Cost Of Living Adjustments (COLA)

- Total projected salaries and benefit costs of a 3% COLA\* and roll-up's scenario is \$20.4 million.
- WCSD revenue increases assuming a 1.42% per-pupil increase + local revenues are \$11.4 million.
- Estimated shortfall of roll-up's and 3% COLA is thus \$9 million.\*
- In addition, the health insurance shortfall (3.7% versus 10%) is \$2.4 million.

\* Some of the 3% COLA has already been factored in the Tentative Budget.



## Potential Increase to Budget Deficit

Tentative Unresolved Budget Deficit	\$9.44 Million
Additional COLA not included	<u>\$8.32</u>
Budget Deficit with 3% COLA	\$17.76 Million
Per Pupil Decrease without Phase-in	<u>\$3.69 Million</u>
Budget Deficit with Prelim Per Pupil	<u>\$21.45 Million</u>



# FY20 Budget with a 3% COLA

## Tentative Budget Sources and Uses

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Total expenditures	428.15	425.22	449.16	4.91%
Transfers Out	44.57	41.97	44.05	-1.17%
Contingency	0.83	0.83	0.83	0.00%
<b>Total Uses</b>	<b>473.55</b>	<b>468.02</b>	<b>494.04</b>	<b>4.33%</b>
Surplus/Deficit	<b>(10.13)</b>	<b>(4.60)</b>	<b>(17.76)</b>	
Available Fund Balance	<b>29.47</b>	<b>35.00</b>	<b>17.24</b>	
	6.2%	7.5%	3.5%	

*\* Does not include the impact of the charter school equity adjustment.*





# FY20 Budget Deficit

## Current Status

- a. \$9.9 million unresolved deficit for Tentative Budget
- b. Potential decrease in per pupil funding
- c. Negotiations
- d. Add'l budget requests

Reviewed Today

FY20 Final  
WCSD Budget

## To Be Determined

- a. Work with Legislature to increase funding & find solutions
- b. Push for phase-in of per pupil changes
- c. Identify reductions - review of 5-20% reductions, revisit original PBB reductions, possible reductions to schools
- d. Continue review of other areas – Benchmarking, TOSA's, health insurance, class sizes, Board requests

To be Determined in April-May



# Board Special Requests For Analysis



# Issues Previously Identified by Board

#	Action	Status
1.	Review different approaches (allocations, teacher bonuses, etc.) to close achievement gaps	Reviewing FY20 allocations
2.	High school transportation – can we look at different regions for our HS teams to reduce transportation mileage for sports events	Somewhat addressed by Mayer
3.	Examine costs to see if we can charge them to bond funds	Completed – saves \$2.6 million!
4.	Look at contracted services (consulting services) to cut instead of employees	Completed
5.	Look at IT Audit to see where we might need to spend more	Will report back in April/May
6.	Review of take home vehicles	Completed
7.	Review of Athletic Transportation Fees	Today



# Athletic Transportation Fee Analysis

## Methodology

- Compare the current cost recovery to cost recovery with potential increased fees
- Period of Review: FY 2017-18
- Costs included: Direct labor costs - \$785k
- Costs did not include: fuel, maintenance, etc.



# Athletic Transportation Fee Analysis

Current Fee Recovery				
Per Athlete				
Level	Cost	Athletes	Fee	Total Cost Recovery
MS	\$ 73,000	4,556	\$ 5	\$ 22,780
HS	<u>712,000</u>	5,215	35	<u>182,525</u>
	\$ 785,000			\$ 205,305
<b>Cost Recovery Percentage:</b>				<b>26%</b>





# Athletic Transportation Fee Analysis

50% MS Recovery, 50% HS Recovery									
Per Athlete					MS Per Athlete, HS Per Sport Played*				
Level	Cost	Athletes	Fee	Total Cost Recovery	Level	Cost	Athletes	Fee	Total Cost Recovery
MS	\$ 73,000	4,556	\$ 8	\$ 36,500	MS	\$ 73,000	4,556	\$ 8	\$ 36,500
HS	712,000	5,215	68	356,000	HS	712,000	6,678	53	356,000
	\$ 785,000			\$ 392,500		\$785,000			\$ 392,500
	<b>Cost Recovery Percentage:</b>			<b>50%</b>		<b>Cost Recovery Percentage:</b>			<b>50%</b>
	<b>Total Revenue Increase:</b>			<b>\$ 187,195</b>		<b>Total Revenue Increase:</b>			<b>\$ 187,195</b>



# Athletic Transportation Fee Analysis

75% MS Recovery, 75% HS Recovery									
Per Athlete					MS Per Athlete, HS Per Sport Played*				
Level	Cost	Athletes	Fee	Total Cost Recovery	Level	Cost	Athletes	Fee	Total Cost Recovery
MS	\$ 73,000	4,556	\$ 12	\$ 54,750	MS	\$ 73,000	4,556	\$ 12	\$ 54,750
HS	712,000	5,215	102	534,000	HS	712,000	6,678	80	534,000
	\$ 785,000			\$ 588,750		\$785,000			\$ 588,750
<b>Cost Recovery Percentage:</b>				<b>75%</b>	<b>Cost Recovery Percentage:</b>				<b>75%</b>
<b>Total Revenue Increase:</b>				<b>\$ 383,445</b>	<b>Total Revenue Increase:</b>				<b>\$ 383,445</b>



# Athletic Transportation Fee Analysis

100% MS Recovery, 100% HS Recovery									
Per Athlete					MS Per Athlete, HS Per Sport Played*				
Level	Cost	Athletes	Fee	Total Cost Recovery	Level	Cost	Athletes	Fee	Total Cost Recovery
MS	\$ 73,000	4,556	\$ 16	\$ 73,000	MS	\$ 73,000	4,556	\$ 16	\$ 73,000
HS	712,000	5,215	137	712,000	HS	712,000	6,678	107	712,000
	\$ 785,000			\$ 785,000		\$785,000			\$ 785,000
<b>Cost Recovery Percentage:</b>				<b>100%</b>	<b>Cost Recovery Percentage:</b>				<b>100%</b>
<b>Total Revenue Increase:</b>				<b>\$ 579,695</b>	<b>Total Revenue Increase:</b>				<b>\$ 579,695</b>



# Athletic Transportation Fee Analysis

## Survey of Other Agencies

- Carson City
- Douglas
- Lyon
- Churchill



# Priority Based Budgeting

## 5% to 10% to 20% Reductions







# Budget Instructions

- Original Department reduction targets were based on:
- Quartile 4 Programs
  - List program reductions equal to approx. 100% of cost
- Quartile 3 Programs
  - List program reductions equal to approx. 50% of cost
- This produced large reductions that appeared to be very harsh and unpalatable
- Board requested information for a lower level of reductions in a 5% to 10% to 20% range for those departments that had not been subject to reductions



# Office of School Leadership

**Total Cost of Quartile 3 and 4 Programs** **\$56,837**

Level of Reduction	Description	Cost Savings
<b>5% Reduction</b>	Reduce each of the four area superintendent's budgets for schools by \$710.50 = \$2,842	\$2,842
<b>10% Reduction</b>	Reduce each of the four area superintendent's budgets for schools by \$1,421 = \$5,684	\$5,684
<b>20% Reduction</b>	Reduce each of the four area superintendent's budgets for schools by \$2,841.75 = \$11,367	\$11,367



# Chief of Police

**Total Cost of Quartile 3 and 4 Programs  
(Sports Overtime - \$36,279 and Victim Advocate - \$117,237)**

**\$153,516**

Description	Cost Savings
<p><b>Option 1:</b> The freshman and JV games for both football and basketball typically have smaller crowds than the Varsity games. The two most feasible ways to reduce the overtime, while still providing coverage would be a rover system. Rather than having assigned officers to the freshman and JV games they would be covered by a group of roving officers and we would maintain having officers assigned to the Varsity games.</p>	<p>Estimated to result in a 54% to 72% reduction in overtime hours.</p>
<p><b>Option 2:</b> Go to a rover status for all game levels (freshman, JV and Varsity).</p>	
<p><b>Option 3:</b> Eliminate coverage for freshman and JV games while providing a roving or assigned status to the Varsity level games.</p>	



# Chief Student Support Services Officer Student Athletics & Activities

<b>Total Cost of Quartile 3 and 4 Programs</b>		<b>\$1,745,802</b>
<b>Level of Reduction</b>	<b>Description</b>	<b>Cost Savings</b>
<b>5% Reduction</b>	This is the cost for regional and state playoff travel and accommodations. Under this scenario, WCSD teams that qualify for state from our region with the new state playoff would no longer participate, or this cost would need to be covered from donations or fundraising.	\$113,537
<b>10% Reduction</b>	In addition to the above cut, we would reduce the Middle Schools Athletics budget by \$61,500 from \$210,954 to \$149,454. This is approx. a 30% cut to Middle Schools Athletics programs and would involve elimination of individual sports. Elimination of non-cut sports would impact the only sports that 6 <sup>th</sup> graders can participate in.	\$175,037
<b>20% Reduction</b>	In addition to the 5% reduction, this would eliminate the entire Middle Schools Athletics budget (all \$210,954) and payment of MS Athletic coaching stipends and other expenses (\$37,643).	\$362,134



# COO – Facilities Management

## 5% Reduction Scenario (\$474,011)

Total Cost of Quartile 3 and 4 Programs		\$11,026,016
Program/Position	Description	Cost Savings
<b>2.5 ES Custodians</b>	Two of the 3 impacted schools currently have higher student enrollments and are utilizing portable classrooms. With the opening of the new schools this August, the enrollment will be reduced and a number of the portables will be eliminated at those elementary school sites.	\$176,085
<b>1.0 MS Custodian</b>	The two new Middle Schools opening in August are currently allocated for 6 custodial positions each. This will be reduced to 5.5 allocations each, which is consistent with other District middle schools.	
<b>5.0 Groundskeepers</b>	Currently, 2 groundskeepers are assigned to each comprehensive HS. With this reduction, the groundskeeper allocations will be reduced at the HS level by 0.5 allocation at 10 separate sites.	281,900
<b>2% Budget Reduction Custodial Supply Warehouse</b>	<ul style="list-style-type: none"> <li>Reduction to this account will result in there being limited funds available for custodial equipment replacement.</li> <li>Sites may have to delay ordering needed custodial supplies if they run out of monies before the new fiscal year budget (July 1st), which may delay summer deep cleaning.</li> </ul>	16,026





# COO – Facilities Management

## 10% Reduction Scenario (\$984,445)

Total Cost of Quartile 3 and 4 Programs		\$11,026,016
Program/Position	Description	Cost Savings
<b>2.5 ES Custodians</b>	Two of the 3 impacted schools currently have higher student enrollments and are utilizing portable classrooms. With the opening of the new schools this August, the enrollment will be reduced and a number of the portables will be eliminated at those elementary school sites.	\$654,030 (total of 13 FTE's)
<b>1.0 MS Custodian</b>	The two new Middle Schools opening in August are currently allocated for 6 custodial positions each. This will be reduced to 5.5 allocations each, which is consistent with other District middle schools.	
<b>9.0 HS Custodians</b>	This will require that the cleaning process be greatly modified due to the increase in square footage of cleaning area.	
<b>0.50 Admin Custodian</b>	Reduction in service level	



# COO – Facilities Management

## 10% Reduction Scenario - Continued (\$984,445)

Program/Position	Description	Cost Savings
<b>5.0 Groundskeepers</b>	Currently, 2 groundskeepers are assigned to each comprehensive HS. With this reduction, the groundskeeper allocations will be reduced at the HS level by 0.5 allocation at 10 separate sites.	\$281,900
<b>Gym Floor Refinishing</b>	Gym floors are currently refinished every other year at each HS and MS. Some schools have funded the material costs to have their main gym refinished every year. The \$32,489 budget reduction is the materials cost for this gym floor refinishing program. Gym floors will no longer be refinished by Facilities Management and will need to be outsourced and funded by the sites or booster groups.	32,489
<b>2% Budget Reduction Custodial Supply Warehouse</b>	<ul style="list-style-type: none"> <li>Reduction to this account will result in there being limited funds available for custodial equipment replacement.</li> <li>Sites may have to delay ordering needed custodial supplies if they run out of monies before the new fiscal year budget (July 1st), which may delay summer deep cleaning.</li> </ul>	16,026



# COO – Facilities Management

## 20% Reduction Scenario (\$2,116,420)

Total Cost of Quartile 3 and 4 Programs		\$11,026,016
Program/Position	Description	Cost Savings
<b>16.0 ES Custodians</b>	<p>This will require that the cleaning process be greatly modified due to the increase in square footage of cleaning area. The modified cleaning process for all schools will focus primarily on the disinfection of student desks and tables; removal of trash from the classrooms, restrooms, and assembly areas; and the sanitation of restrooms on a daily basis.</p> <p>Tasks such as vacuuming, mopping, dusting, and scouring of sinks will be on a rotation of approximately once or twice per week. High School, middle school, and elementary school disinfection will NOT routinely include other high touch non-flat top areas</p>	<p>\$1,786,005 (total of 35.5 FTE's)</p>
<b>6.5 MS Custodians</b>		
<b>12.5 HS Custodians</b>		
<b>0.50 Admin Custodian</b>		



# COO – Facilities Management

## 20% Reduction Scenario - Continued (\$2,116,420)

Program/Position	Description	Cost Savings
<b>5.0 Groundskeepers</b>	Currently, 2 groundskeepers are assigned to each comprehensive HS. With this reduction, the groundskeeper allocations will be reduced at the HS level by 0.5 allocation at 10 separate sites.	\$281,900
<b>Gym Floor Refinishing</b>	Gym floors are currently refinished every other year at each HS and MS. Some schools have funded the material costs to have their main gym refinished every year. The \$32,489 budget reduction is the materials cost for this gym floor refinishing program. Gym floors will no longer be refinished by Facilities Management and will need to be outsourced and funded by the sites or booster groups.	32,489
<b>2% Budget Reduction Custodial Supply Warehouse</b>	<ul style="list-style-type: none"> <li>Reduction to this account will result in there being limited funds available for custodial equipment replacement.</li> <li>Sites may have to delay ordering needed custodial supplies if they run out of monies before the new fiscal year budget (July 1st), which may delay summer deep cleaning.</li> </ul>	16,026



# Other District Funds







# Building & Sites Fund

	FY19 Final	FY20 Tentative
<b>Sources</b>		
Local	\$ 100,000	\$ 100,000
Transfers In	-	-
Sale of Bonds	-	-
Opening Fund Balance	<u>100,000</u>	<u>100,000</u>
<b>Total Sources</b>	<b><u>\$ 200,000</u></b>	<b><u>\$ 200,000</u></b>
<b>Applications</b>		
Architecture/Engineering Services	\$ 25,000	\$ 25,000
Site Improvements	25,000	25,000
Building Improvements	50,000	50,000
Ending Fund Balance	<u>100,000</u>	<u>100,000</u>
<b>Total Applications</b>	<b><u>\$ 200,000</u></b>	<b><u>\$ 200,000</u></b>



# Capital Projects Funds Combined

	FY19 Final	FY20 Tentative
<b>Sources</b>		
Local	\$ 50,477,619	\$ 54,220,571
Sale of Bonds	75,000,000	360,000,000
Premium on Bonds Sold	-	4,092,824
Opening Fund Balance	<u>35,228,817</u>	<u>19,394,404</u>
<b>Total Sources</b>	<b><u>\$ 160,706,436</u></b>	<b><u>\$ 437,707,799</u></b>
<b>Applications</b>		
Central Services	\$ 3,277,000	\$ 8,585,357
Operations & Maintenance	181,000	180,000
Land Acquisitions	5,035,000	62,000,000
Architecture/Engineering Services	4,846,653	21,444,929
Building Acquisition/Construction	71,125,000	233,600,000
Site Improvements	3,082,000	2,945,000
Building Improvements	40,083,834	44,788,979
Transfer to Debt Service Fund	2,000,000	48,708,417
Ending Fund Balance	<u>31,075,949</u>	<u>15,455,117</u>
<b>Total Applications</b>	<b><u>\$ 160,706,436</u></b>	<b><u>\$ 437,707,799</u></b>



# Special Revenue Funds (Grants)

	FY19 Final	FY20 Tentative
<b>Sources</b>		
Local	\$ 4,146,953	\$ 3,582,273
State	27,460,000	31,053,893
Federal	42,700,000	46,287,971
Transfers In	-	-
Opening Fund Balance	2,770,103	3,110,402
<b>Total Sources</b>	<b>\$ 77,077,056</b>	<b>\$ 84,034,539</b>
<b>Applications</b>		
Other Instructional Programs	\$ 51,455,981	\$ 56,974,009
Special Programs	16,484,122	16,511,102
Vocational Programs	2,907,529	3,657,997
Adult Education Programs	1,375,000	1,508,529
Community Service Programs	768,363	732,424
Instructional Programs	553,352	532,820
Student Support Services	589,446	738,267
Instruction Support Services	63,316	62,595
General Administration	567,620	813,744
Central Services	564,756	668,775
Operation and Maintenance	34,039	25,381
Other Support	96	1,798
Ending Fund Balance	1,713,436	1,807,098
<b>Total Applications</b>	<b>\$ 77,077,056</b>	<b>\$ 84,034,539</b>



# Special Education Fund

	FY19 Final	FY20 Tentative
<b>Sources</b>		
State	\$ 30,450,397	\$ 31,851,397
Transfers In	<u>41,973,575</u>	<u>44,049,182</u>
<b>Total Sources</b>	<b><u>\$ 72,423,972</u></b>	<b><u>\$ 75,900,579</u></b>
<b>Applications</b>		
Instruction	\$ 47,111,527	\$ 48,218,513
Student Support Services	13,532,796	14,770,290
Instruction Support Services	2,170,986	2,497,933
General Administration	616,391	627,880
School Administration	596,247	894,296
Central Services	110,585	101,128
Operation and Maintenance	69,390	73,646
Student Transportation	<u>8,216,050</u>	<u>8,716,893</u>
<b>Total Applications</b>	<b><u>\$ 72,423,972</u></b>	<b><u>\$ 75,900,579</u></b>



# Class Size Reduction Fund

	FY19 Final	FY20 Tentative
<b>Sources</b>		
State	\$ 18,449,140	\$ 18,748,043
Other	-	-
Transfers In	-	-
<b>Total Sources</b>	<b><u>\$ 18,449,140</u></b>	<b><u>\$ 18,748,043</u></b>
<b>Applications</b>		
Instruction	\$ 18,449,140	\$ 18,748,043
Transfers to Other Funds	-	-
<b>Total Applications</b>	<b><u>\$ 18,449,140</u></b>	<b><u>\$ 18,748,043</u></b>





# Debt Service Fund

	FY19 Final	FY20 Tentative
<b>Sources</b>		
Local	\$ 58,160,508	\$ 61,764,490
Transfers In	4,600,904	48,708,417
Bond Proceeds	-	-
Other	1,688,018	1,580,087
Opening Fund Balance	39,363,399	51,214,505
<b>Total Sources</b>	<b><u>\$ 103,812,829</u></b>	<b><u>\$ 163,267,499</u></b>
<b>Applications</b>		
Principal	\$ 34,441,874	\$ 36,511,739
Interest	31,516,689	41,581,292
Building Improvements	-	-
Other	1,100,000	1,100,000
Ending Fund Balance	36,754,266	84,074,468
<b>Total Applications</b>	<b><u>\$ 103,812,829</u></b>	<b><u>\$ 163,267,499</u></b>



# Internal Service Funds

	FY20 Tent Property Insurance	FY20 Tent Health Insurance	FY20 Tent Workers' Comp Insurance	FY20 Tent Combined Insurance	FY19 Combined Insurance
<b>Revenues</b>					
Premiums Collected	\$ 2,609,362	\$ 86,213,512	\$ 2,228,593	\$ 91,051,467	\$ 80,080,702
Transfers In	-	-	-	-	
Other	140,000	3,827,424	50,000	4,017,424	5,193,535
<b>Total Revenues</b>	<b>\$ 2,749,362</b>	<b>\$ 90,040,936</b>	<b>\$ 2,278,593</b>	<b>\$ 95,068,891</b>	<b>\$ 85,274,237</b>
<b>Expenses</b>					
Salaries and Benefits	\$ -	\$ 519,586	\$ 316,726	\$ 836,312	\$ 813,053
Employee Benefits	3,317,786	90,581,006	2,705,897	96,604,689	92,830,760
Claims and Services	266,347	-	-	266,347	369,392
Depreciation	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 3,584,133</b>	<b>\$ 91,100,592</b>	<b>\$ 3,022,623</b>	<b>\$ 97,707,348</b>	<b>\$ 94,013,205</b>
Net Income (Loss)	(834,771)	(1,059,656)	(744,030)	(2,638,457)	(8,738,968)
Opening Net Position	2,086,623	50,600,543	1,304,461	53,991,627	21,204,097
<b>Closing Net Position</b>	<b>\$ 1,251,852</b>	<b>\$ 49,540,887</b>	<b>\$ 560,431</b>	<b>\$ 51,353,170</b>	<b>\$ 12,465,129</b>



# Enterprise (Nutrition Services) Fund

	FY19 Final	FY20 Tentative
<b>Revenues</b>		
Local Charges for Services	\$ 5,891,601	\$ 5,891,601
Federal Subsidies	18,268,626	18,268,626
Commodities	1,527,862	1,527,862
Other	76,735	76,735
<b>Total Revenues</b>	<b>\$ 25,764,824</b>	<b>\$ 25,764,824</b>
<b>Expenses</b>		
Food and Supplies	\$ 12,318,958	\$ 12,318,958
Salaries and Benefits	10,897,941	10,897,941
Purchased Services	1,504,862	1,504,862
Depreciation	290,355	290,355
Other	482,381	482,381
<b>Total Expenses</b>	<b>\$ 25,494,497</b>	<b>\$ 25,494,497</b>
Net Income (Loss)	270,327	270,327
Opening Net Position	353,872	(5,111,895)
<b>Closing Net Position</b>	<b>\$ 624,199</b>	<b>\$ (4,841,568)</b>

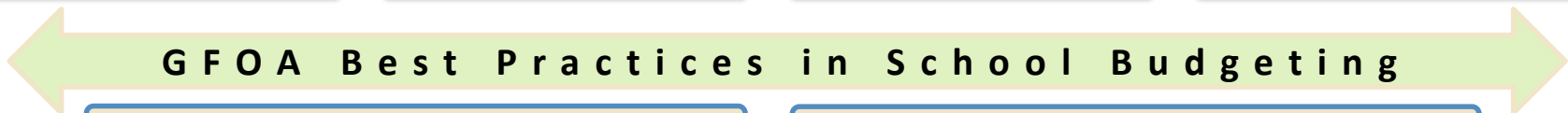
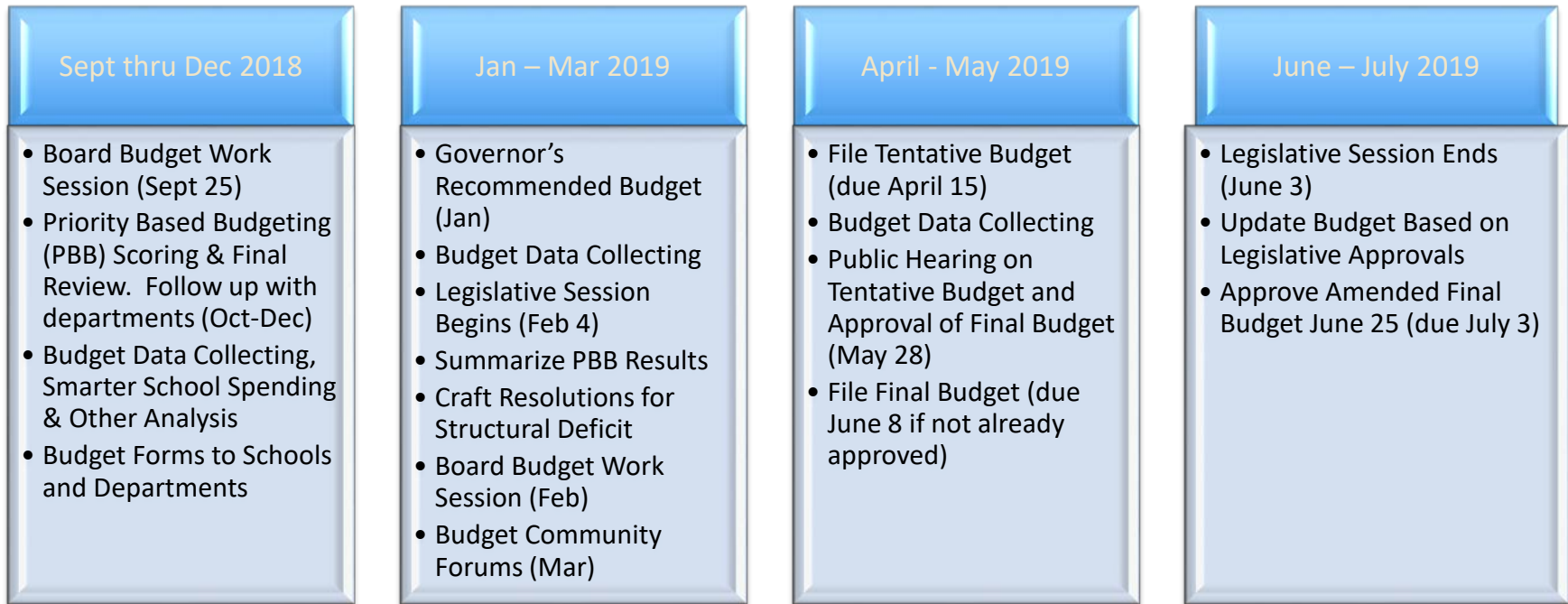


# FY20 Budget Timeline





# FY19-20 Budget Timeline



**PRIORITY BASED BUDGETING (PBB)**

**ALIGN BUDGET TO STRATEGIC PLAN**

**Staff Input, Board Workshops and Community Forums**

**ADDRESS STRUCTURAL DEFICIT**