



2018-19 District Budget Preparation

February 6, 2018

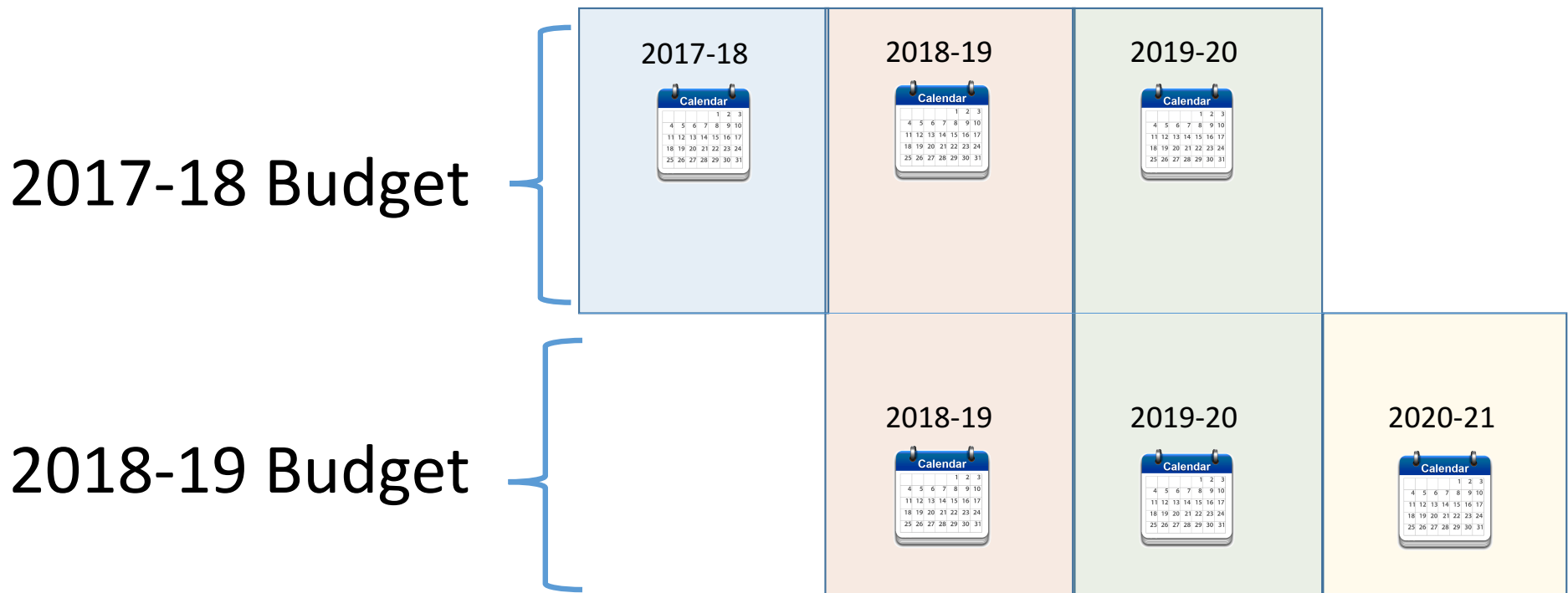
2018-19 District Budget - Preparation

- Focus on budget preparation starts with the turn of the calendar year
- School budgets run from July 1st through June 30th
- 2018-19 Budget must be approved by the Board by June 30th
- District budget is a consolidation of site and programmatic budgets
- Process must begin early to provide the Board ample time to review and approve the budget
- School site budget process begins in February
- Information is taken from the January Governor's Budget Proposal to inform the "out years" of the new budget

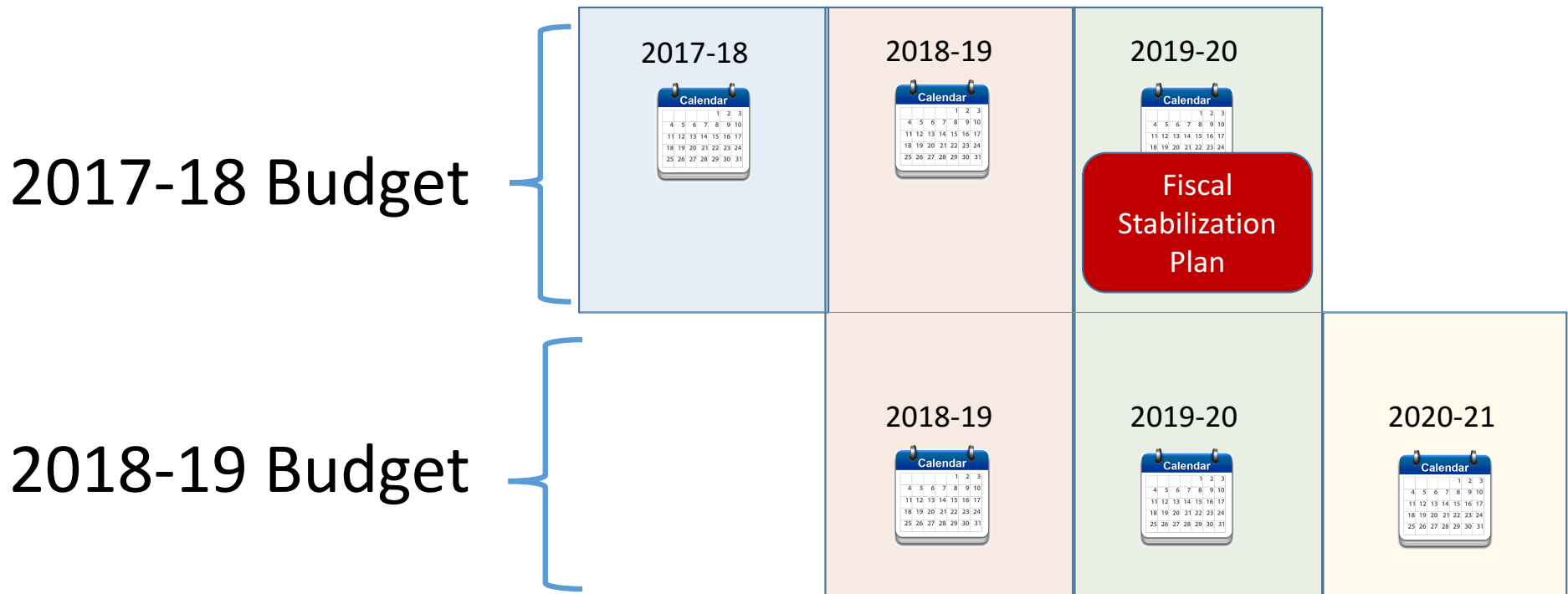
2018-19 School Budget Development Calendar

- February 2018
 - E-CAST enrollment projections / unduplicated student count
 - Norm position allocations (teachers, administrators, clerical, and support services)
 - Resource allocations (targeted student population (TSP), Title I, instructional materials, etc.)
- March 2018
 - Resource cost list distributed (estimated rate sheets)
 - Carryover memo released
 - Budget development window opens
- April 2018
 - Budget development window closes

Each New Budget Adds a Subsequent Third Year



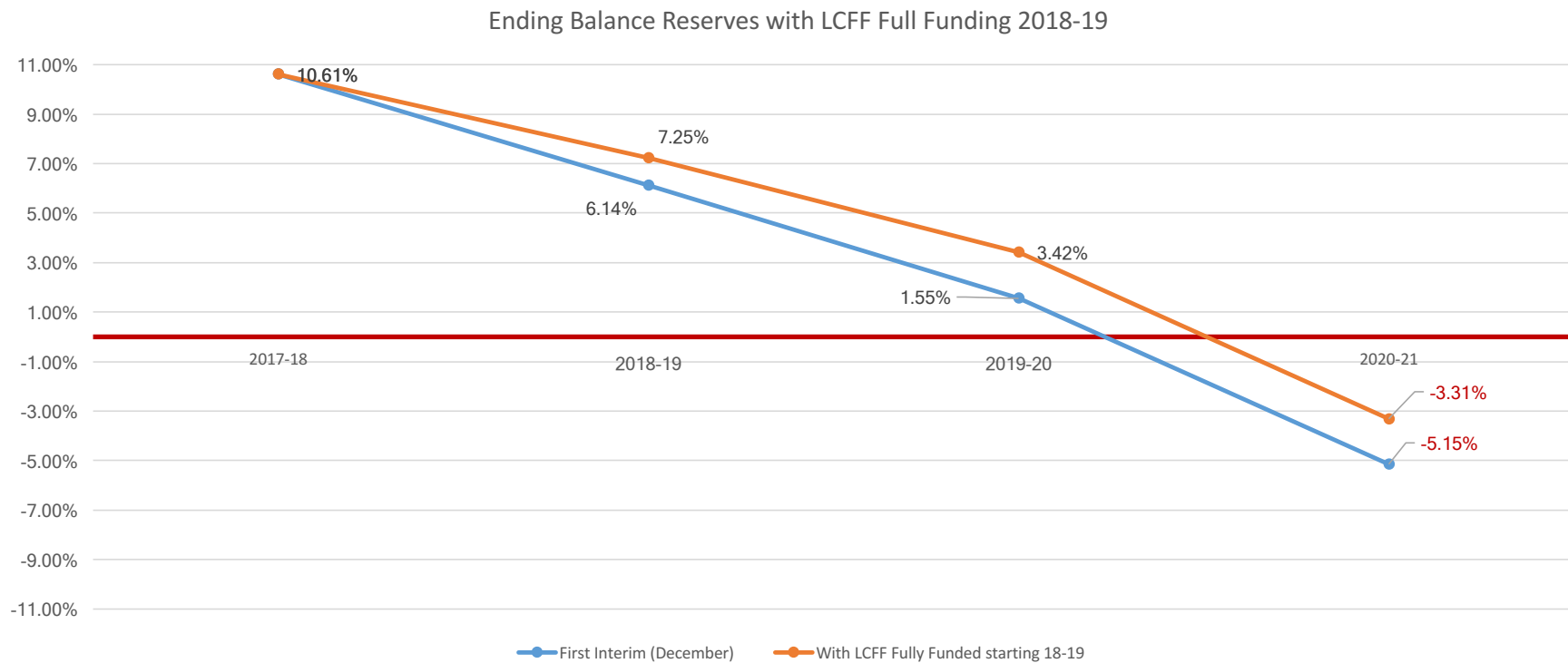
2017-18 Budget Required a Fiscal Stabilization Plan



Fiscal Stabilization Plan for the 2019-20 Year

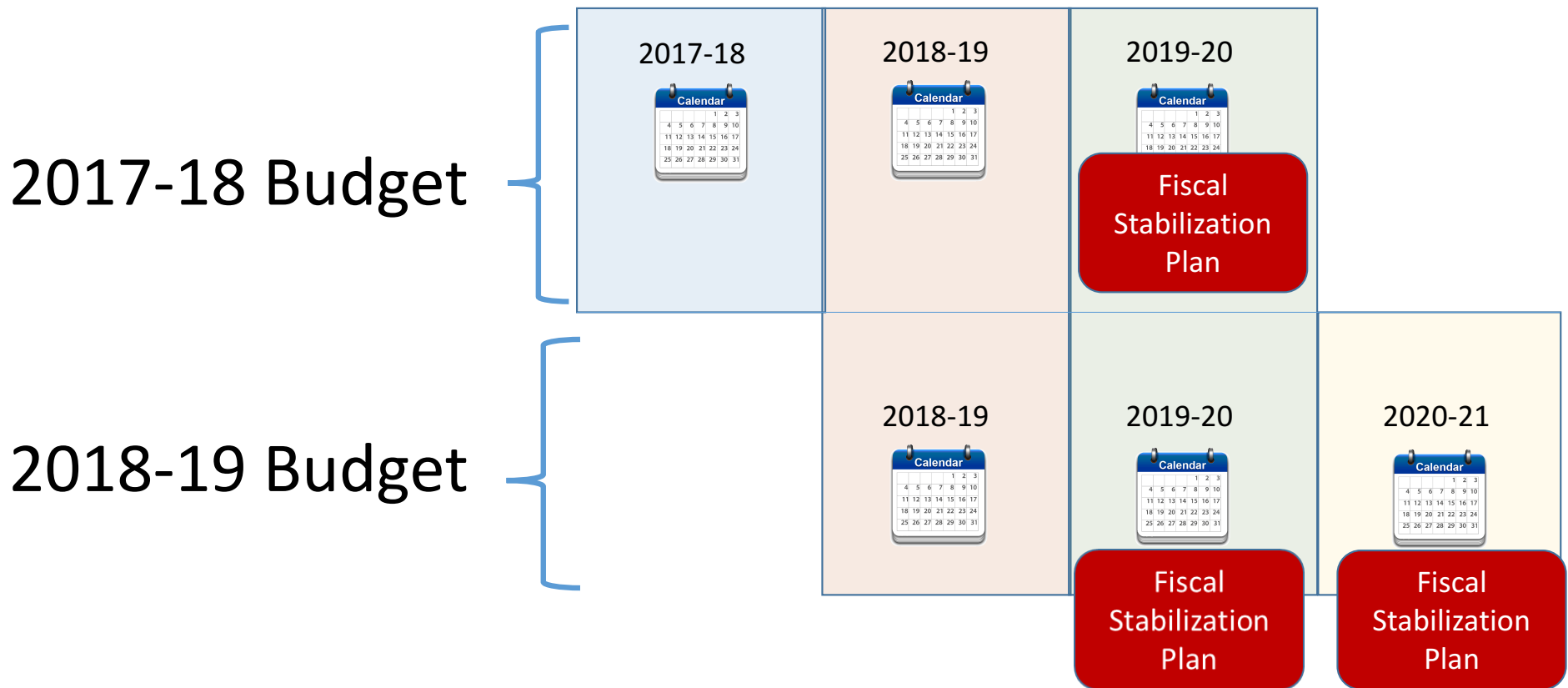
	Final Budget			First Interim	
	Adopted 2017-18	Adopted 2018-19	Adopted 2019-20	Reversed	Revised 2019-20
Central Office Reduction and Efficiencies	\$ 79.9	\$ 79.9	\$ 79.9	-	\$ 79.9
Central Office Clerical Reduction allocated to school sites	(4.1)	(4.1)	4.1	-	(4.1)
Resolution of Disproportionality Issue	20.0	20.0	20.0	-	20.0
Shifting of Telecom Maintenance Funding	4.4	4.7	5.0	-	5.0
Change in RRGGM Funding	5.0	5.0	5.0	-	\$5.0
Elimination of scheduled Other Post Employment Benefits (OPEB)	-	150.0	200.0	-	200.0
Redirection of School Site Carryover*	-	-	246.0	\$146.0	100.0
Equivalent to Class Size Increase by 4 (approximately 1,000 FTE)	-	-	76.0	76.0	-
Total Fiscal Stabilization Plan	\$105.2	\$255.5	\$627.8	\$222.0	\$405.8

Ending Balance Change from First Interim Report When Including an Accelerated 2018-19 Fully-Funded LCFF*



*this chart demonstrates all \$137 million from an accelerated, fully-funded LCFF being used to offset deficits

The 2018-19 Budget Will Require an Additional Fiscal Stabilization Plan for the Year 2020-21



Questions?