



Sierra Sands Unified School District

2019-2020 Budget Workshop

Multi-Year Projection

- The Multi-Year Projection (MYP) is one of the most critical working documents.
- Done well, the MYP speaks with numbers and pictures, and becomes a living tool that focuses internal and external stakeholders on the key opportunities and issues facing the district.
- Strategically speaking, a well-structured MYP serves as the centerpiece for financial and budget related decisions related to future educational services and infrastructure improvements.

SSUSD Assumptions		18-19 Estimated Actuals	% Change	19-20 Projected Budget	% Change	20-21 Projected Budget	% Change	21-22 Projected Budget	% Change	22-23 Projected Budget
A. Revenues and Other Financing Sources	Object Codes									
1. LCFF/IRL	8010-8099	\$ 45,975,268.00	7.85%	\$ 49,585,616.00	4.91%	\$ 52,022,197.00	2.73%	\$ 53,444,528.00	3.19%	\$ 55,148,091.96
2. Federal Revenues	8100-8299	\$ 2,030,590.82	-11.36%	\$ 1,800,000.00	0.00%	\$ 1,800,000.00	0.00%	\$ 1,800,000.00	0.00%	\$ 1,800,000.00
3. Other State Revenues	8300-8599	\$ 1,879,347.00	-47.63%	\$ 984,228.00	0.00%	\$ 984,228.00	0.00%	\$ 984,228.00	0.00%	\$ 984,228.00
4. Other Local Revenues	8600-8799	\$ 414,189.76	-4.27%	\$ 396,500.00	0.00%	\$ 396,500.00	0.00%	\$ 396,500.00	0.00%	\$ 396,500.00
5. Other Financing Sources										
a. Transfers In	8900-8929	\$ 38,133.28	-49.53%	\$ 19,246.72	-100.00%	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -
b. Other Sources	8930-8979	\$ -	#DIV/0!	\$ -		\$ -		\$ -		\$ -
c. Contributions	8980-8999	\$ (8,040,588.65)	-6.30%	\$ (7,533,899.83)	3.16%	\$ (7,771,971.06)	3.05%	\$ (8,009,016.18)	3.13%	\$ (8,259,698.39)
6. Total (Sum Lines A1 minus A5c)		\$ 42,296,940.21	6.99%	\$ 45,251,690.89	4.82%	\$ 47,430,953.94	2.50%	\$ 48,616,239.82	2.99%	\$ 50,069,121.57
B. Expenditures and Other Financing Uses										
1. Certificated Salaries	1000-1999									
a. base salaries				\$ 18,328,538.06		\$ 19,395,410.50		\$ 19,686,341.66		\$ 19,981,636.78
b. step & column adjustment				\$ 274,928.07		\$ 290,931.16		\$ 295,295.12		\$ 299,724.55
c. cost of living adjustments				\$ -		\$ -		\$ -		\$ -
d. other adjustments				\$ -		\$ -		\$ -		\$ -
(BASE) d.1 - Music Teachers (3)				\$ 225,000.00		\$ -		\$ -		\$ -
(Sup/Conc) d.2 - Math Teachers (3)				\$ 225,000.00		\$ -		\$ -		\$ -
(Sup/Conc) d.3 - Secondary Student Support Inst. (3)				\$ 225,000.00		\$ -		\$ -		\$ -
(Sup/Conc) d.4 - Coordinator Student Services (1 75/25)				\$ 105,000.00		\$ -		\$ -		\$ -
(Sup/Conc) d.5 - PBIS Coach Stipends (6)				\$ 12,000.00		\$ -		\$ -		\$ -
e. Total Certificated Salaries		\$ 18,293,538.06	6.02%	\$ 19,395,410.50	1.50%	\$ 19,686,341.66	1.50%	\$ 19,981,636.78	1.50%	\$ 20,281,361.34
2. Classified Salaries	2000-2999									
a. base salaries				\$ 5,675,535.85		\$ 5,760,258.39		\$ 5,846,662.26		\$ 5,934,362.20
b. step & column adjustment				\$ 85,133.04		\$ 86,403.88		\$ 87,699.93		\$ 89,015.43
c. cost of living adjustments				\$ -		\$ -		\$ -		\$ -
d. Maintenance Helper				\$ -		\$ -		\$ -		\$ -
d. Skilled Craftsperson				\$ -		\$ -		\$ -		\$ -
e. other adjustments				\$ -		\$ -		\$ -		\$ -
e. Total Classified Salaries		\$ 5,675,535.85	1.49%	\$ 5,760,258.39	1.50%	\$ 5,846,662.26	1.50%	\$ 5,934,362.20	1.50%	\$ 6,023,377.63
3. Employee Benefits	3000-3999	\$ 11,968,595.15	8.72%	\$ 13,012,075.00	12.67%	\$ 14,660,577.00	4.86%	\$ 15,373,455.00	5.75%	\$ 16,257,428.66
4. Books and Supplies	4000-4999	\$ 2,602,272.70	19.26%	\$ 3,103,472.70	-29.17%	\$ 2,198,128.62	3.05%	\$ 2,265,171.54	3.13%	\$ 2,336,071.41
5. Services and Other Operating Expenditures	5000-5999	\$ 4,353,976.63	3.24%	\$ 4,494,976.63	3.16%	\$ 4,637,017.89	3.05%	\$ 4,778,446.94	3.13%	\$ 4,928,012.33
6. Capital Outlay	6000-6999	\$ 385,000.00	0.00%	\$ 385,000.00	3.16%	\$ 397,166.00	3.05%	\$ 409,279.56	3.13%	\$ 422,090.01
	7100-7299									
7. Other Outgo (excluding Indirect Costs)	7400-7499	\$ 247,906.00	0.00%	\$ 247,906.00	0.00%	\$ 247,906.00	0.00%	\$ 247,906.00	0.00%	\$ 247,906.00
8. Other Outgo Indirect Costs	7300-7399	\$ (193,268.73)	0.00%	\$ (193,268.73)	0.00%	\$ (193,268.73)	0.00%	\$ (193,268.73)	0.00%	\$ (193,268.73)
9. Other Financing Uses										
a. Transfers Out	7600-7629	\$ 26,262.00		\$ 175,000.00		\$ 175,000.00		\$ 175,000.00		\$ 175,000.00
b. Other Uses	7630-7699									
10. Other Adjustments (explain in section F)										
11. Total (Sum lines B1-B10)		\$ 43,359,817.66	6.97%	\$ 46,380,830.49	2.75%	\$ 47,655,530.70	2.76%	\$ 48,971,989.29	3.08%	\$ 50,477,978.65
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus Line B11)		\$ (1,062,877.45)		\$ (1,129,139.60)		\$ (224,576.77)		\$ (355,749.47)		\$ (408,857.07)
D. Fund Balance		18/19 Est. Act.		19/20 Projected		20/21 Projected		21/22 Projected		22/23 Projected
1. Net Beginning Fund Balance		\$ 5,779,441.08		\$ 4,716,563.63		\$ 3,587,424.03		\$ 3,362,847.27		\$ 3,007,097.79
2. Ending Fund Balance		\$ 4,716,563.63		\$ 3,587,424.03		\$ 3,362,847.27		\$ 3,007,097.79		\$ 2,598,240.72
3. Components of Ending Fund Balance										
* Reserved for Economic Uncertainties (5%)		\$ 3,031,805.39		\$ 3,116,232.15		\$ 3,215,634.94		\$ 3,302,358.13		\$ 3,394,765.87
Other Commitments		\$ 1,684,758.24		\$ 471,191.88		\$ 147,212.33		\$ (295,260.34)		\$ (796,525.15)
Total Components of Ending Fund Balance		\$ 4,716,563.63		\$ 3,587,424.03		\$ 3,362,847.27		\$ 3,007,097.79		\$ 2,598,240.72
* Special Reserve Fund - Non-Capital Outlay (FD 17)		\$ 5,899,359.31		\$ 5,899,359.31		\$ 5,899,359.31		\$ 5,899,359.31		\$ 5,899,359.31
Total Available Reserves (5% reserve + FD 17)		\$ 8,931,164.70		\$ 9,486,783.34		\$ 9,262,206.58		\$ 8,906,457.10		\$ 8,497,600.03

General Fund 2019-2020

- Assumptions:

- Statewide COLA of 3.26% has been applied to all projected LCFF Revenues
- P2 ADA increases
 - 18/19 P2 is 4861.75 - up 44.83 from 17/18
 - Projection of 66.5 ADA based on K-8 Charter enrollments
- Increased Unduplicated Pupil Counts of 62.56% - up 5.11% from 18/19
- Districtwide Step & Column adjustment of 1.5% has been applied
- STRS Employer rate of 16.70%
- PERS Employer rate of 20.733%
- Health & Welfare rate increase of 5.69%

General Fund 2019-2020

- Assumptions continued:
 - 3 Elementary Math Teachers*
 - 3 Secondary Student Support Instructors*
 - 8 Elementary PBIS Coach Stipends*
 - 1 Coordinator of Student Services*
 - 1 Maintenance Helper
 - 1 Skilled Craftsperson

* Supplemental/Concentration Funding

Funding Factors

- The K-12 COLA is 3.26% for 2019-2020, and is applied to the LCFF base grants for each grade span.

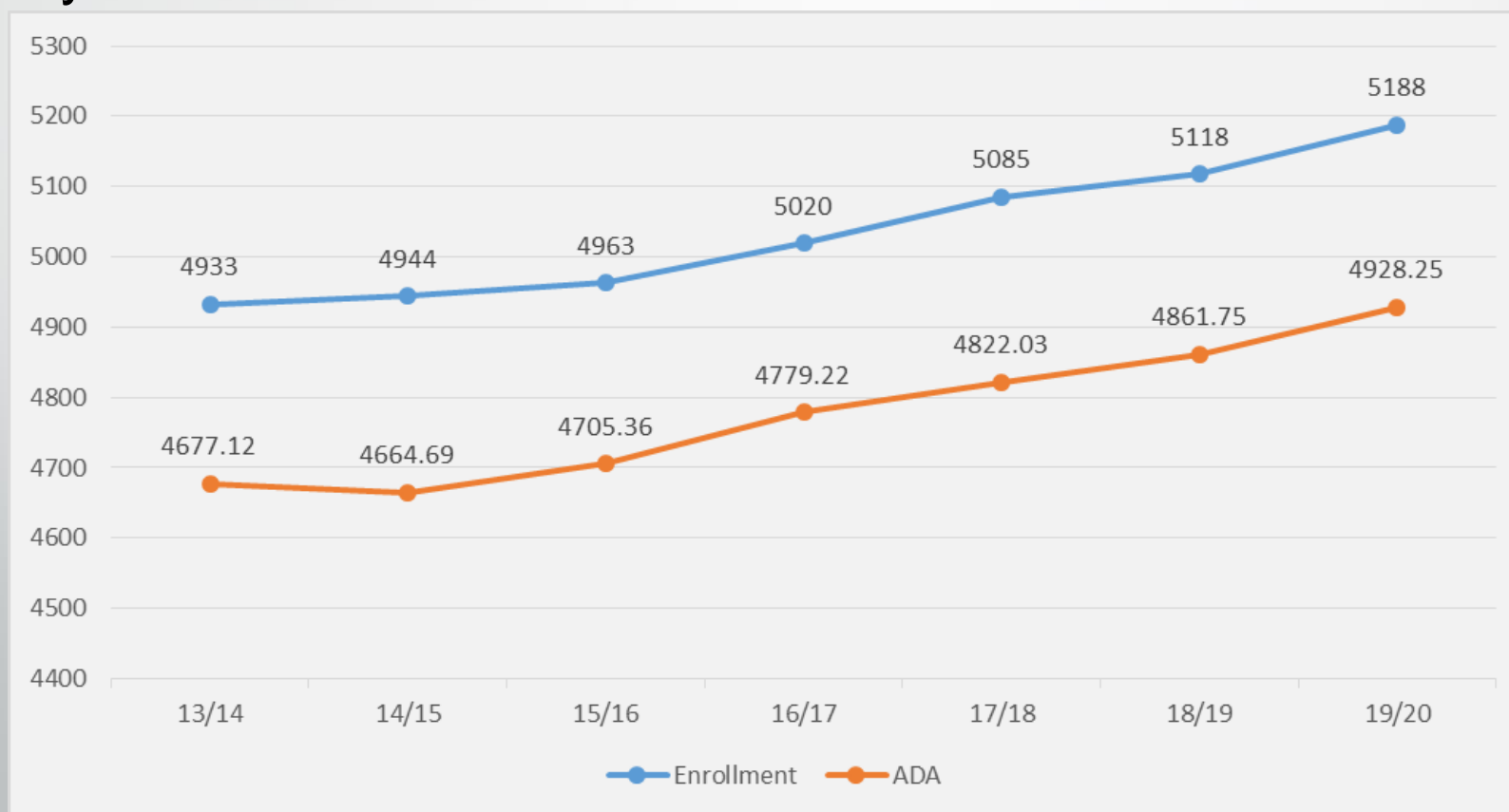
Grade Span	2018-2019 Base Grant per ADA	2019-2020 COLA	2019-2020 Base Grant per ADA	2019-2020 Grade Span Adjustment	2019-2020 Adjusted Base Grants
K-3	\$7,459	\$243	\$7,702	\$801	\$8,503
4-6	\$7,571	\$247	\$7,818		\$7,818
7-8	\$7,796	\$254	\$8,050		\$8,050
9-12	\$9,034	\$295	\$9,329	\$243	\$9,571

2019-2020 LCFF Funding Factors

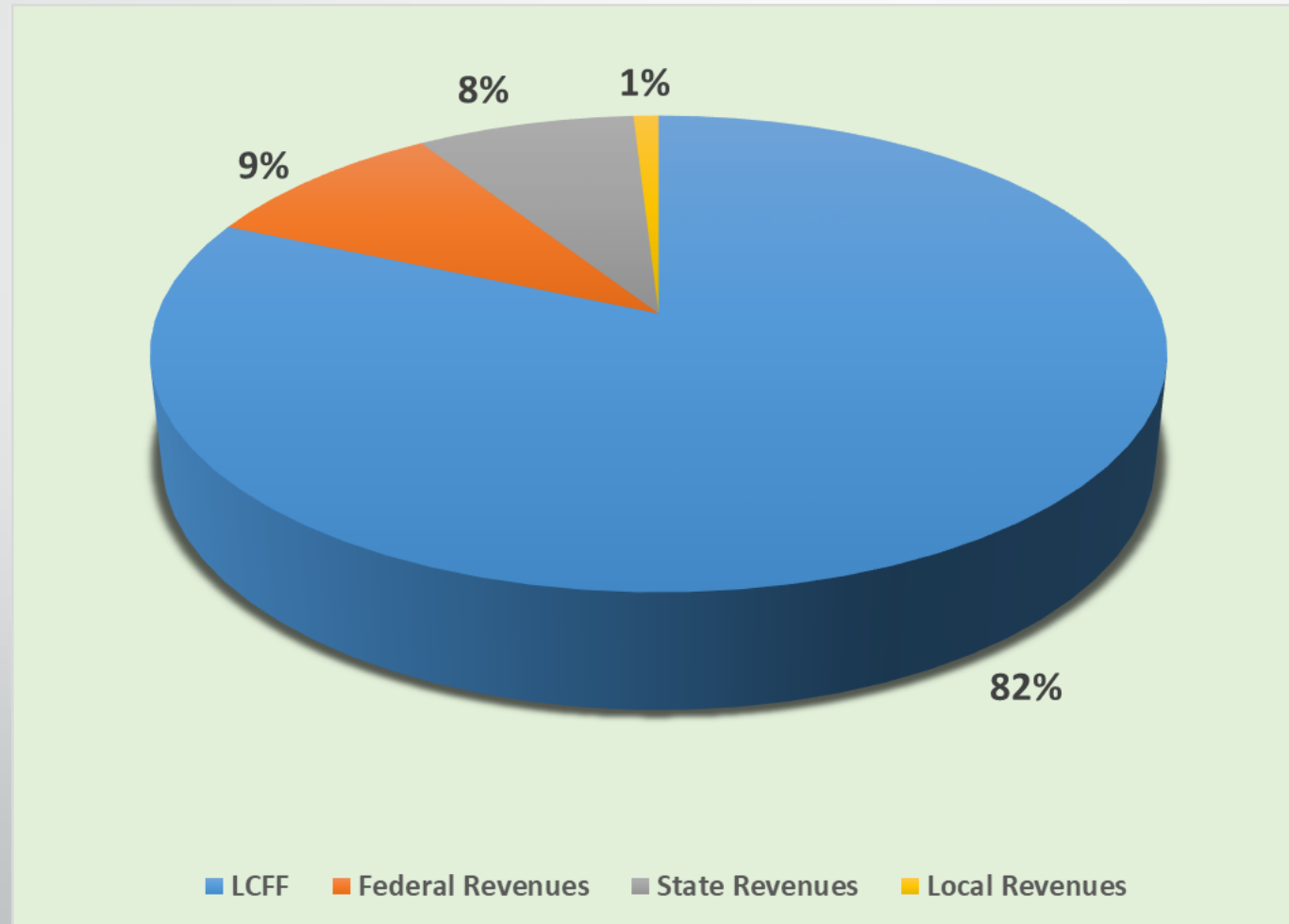
	2018-19	2019-20	2020-21	2021-22
Grade Span Adjustment	\$1,537,011	\$1,587,176	\$1,634,308	\$1,679,916
Supplemental Grant	\$4,658,068	\$5,304,811	\$5,737,396	\$5,890,717
Concentration Grant	\$496,618	\$1,602,636	\$2,334,174	\$2,381,516

Historical Enrollment & ADA

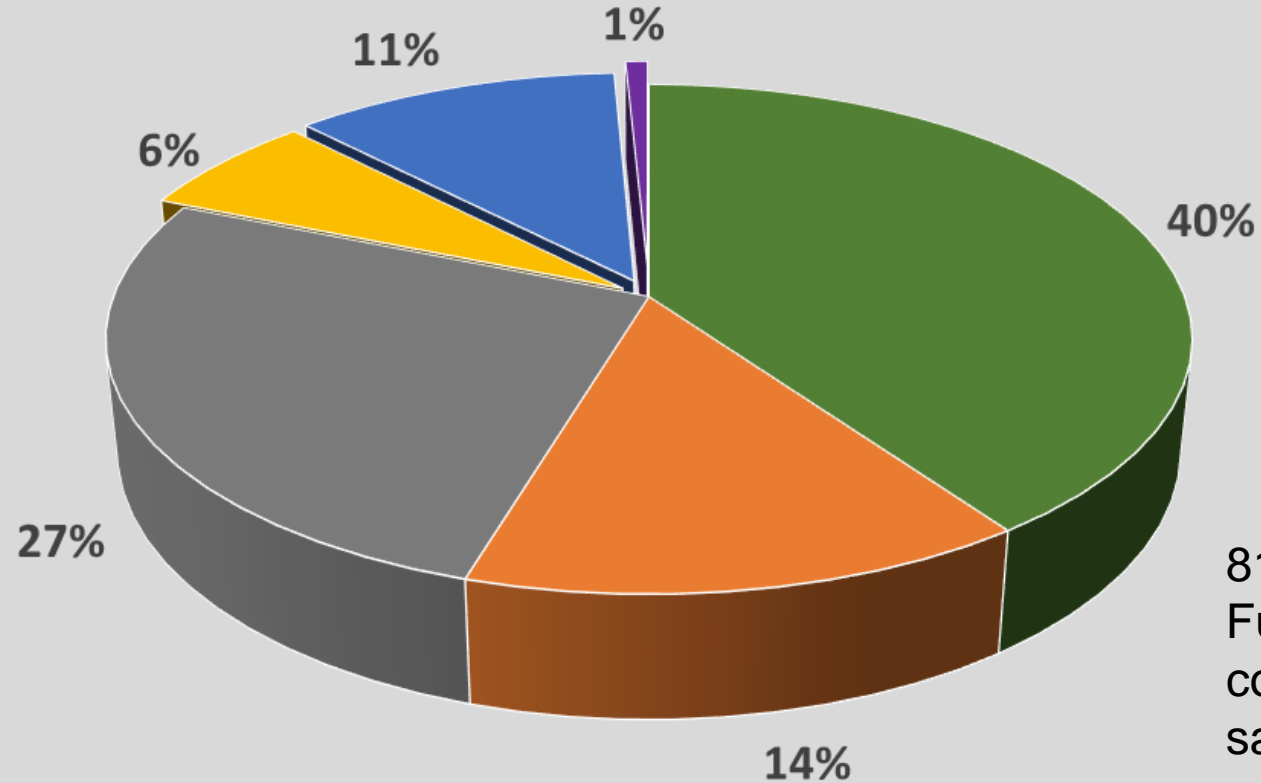
- The primary factor for determining District Revenue is ADA – the calculation of the average number of students who are in attendance on a daily basis.



2019-2020 General Fund Revenues



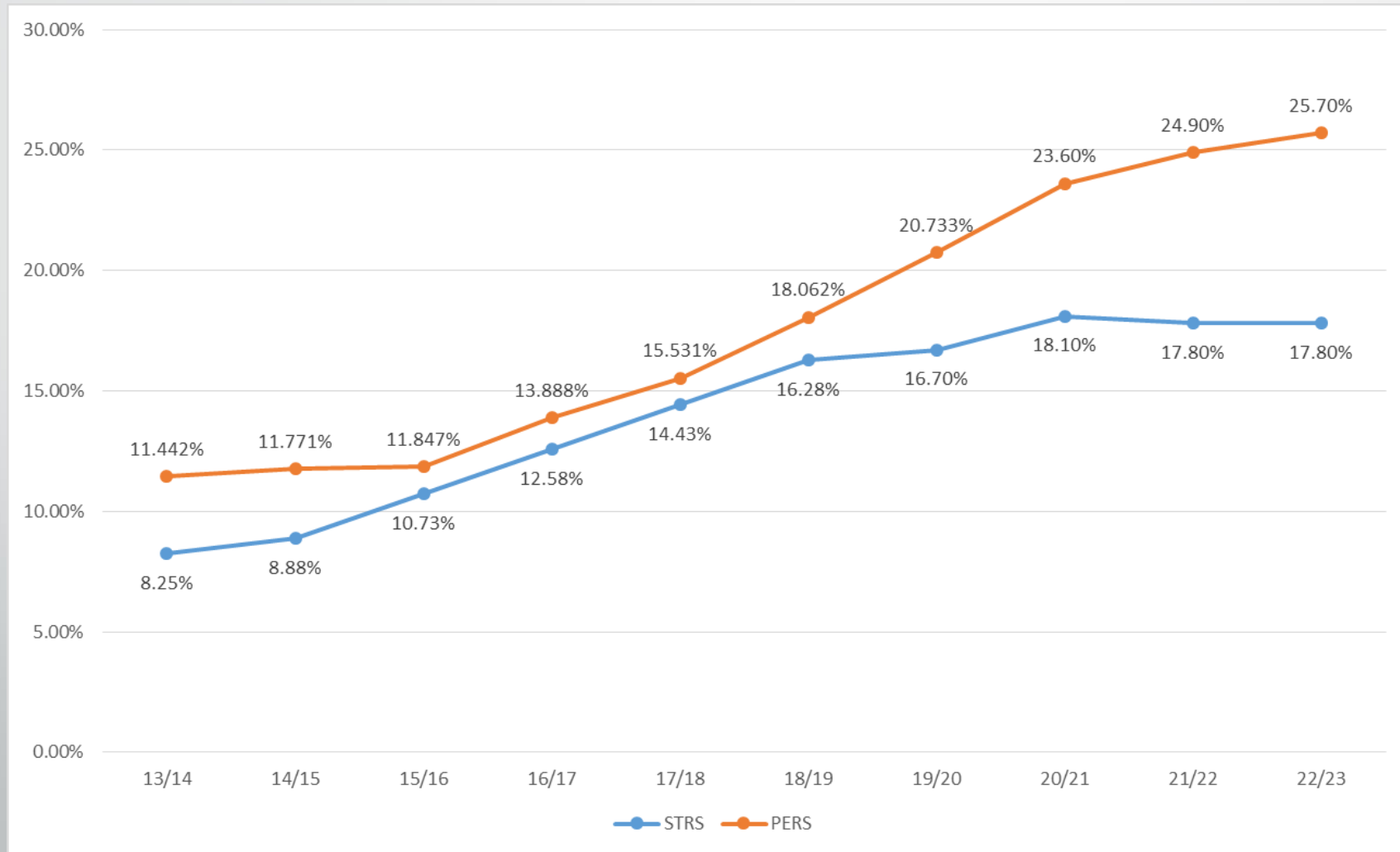
2019-2020 General Fund Expenditures



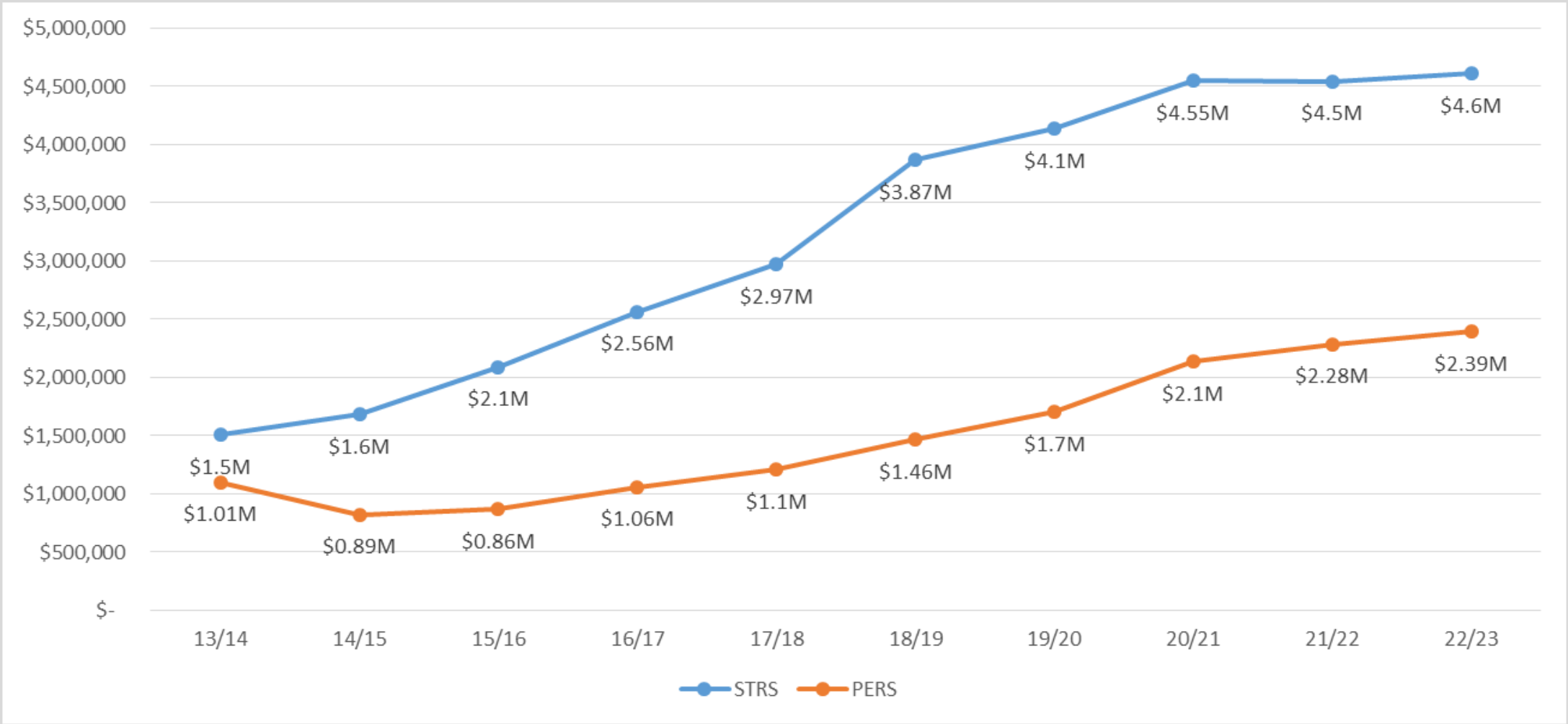
81% of the total General Fund Expenditures are committed to employee salaries and benefits

- Certificated Salaries
- Classified Salaries
- Employee Benefits
- Books & Supplies
- Services & Operations
- Capital Outlay

Pension Contribution Rates



Pension Contributions



Unrestricted General Fund Ending Balance

