

WILLITS UNIFIED SCHOOL DISTRICT

A **special meeting** of the Willits Unified School District Board of Education will be held on Wednesday, May 26, 2021. The Board of Education will call the meeting to order at 5:00 p.m.

FOR BOARD MEMBERS ONLY.

Willits High School Media Center

299 N Main St.

Willits, CA 95490

Audience will be via Zoom:

<https://us02web.zoom.us/j/81481511842?pwd=VmlzejR4MINsRjRWN3BSRzJWRlA2QT09>

You may also view the meeting at: <https://www.youtube.com/channel/UCm14iSqMtl-7TKLnLP5NkFQ>

MODIFIED MEETING PROCEDURES DURING COVID-19 (CORONAVIRUS) PANDEMIC:

As per Executive Order N-29-20 from Governor Newsom, the Willits Unified School District Board of Education meeting scheduled for Wednesday, May 26, 2021, at 5:00 p.m. will be in a virtual/teleconferencing environment using Zoom at this link:

<https://us02web.zoom.us/j/81481511842?pwd=VmlzejR4MINsRjRWN3BSRzJWRlA2QT09>

The purpose of the Governor’s executive order is to control the spread of Coronavirus (COVID-19) and to reduce and minimize the risk of infection by “limiting attendance at public assemblies, conferences, or other mass events.” The Governor’s executive order on March 12, 2020, already waived the requirement for a majority of board members to physically participate in a public board meeting at the same location. The May 17th agenda contains only time-sensitive items.

Agenda

1. Call Meeting to Order
2. Agenda Approval
3. Flag Salute
4. Action/Discussion
 - a. *Approval of Expanded Learning Opportunity Grant
 - b. *Discussion of Fund Balance Policy
 - c. Discussion of District K-3 Reading Initiative
 - d. Discussion of District English Learners Program
 - e. Bond Project Update
5. Adjournment

Agenda Packet & Supporting Documents Notice: The agenda packet and supporting materials, including materials distributed less than 72 hours prior to the scheduled meeting, can be viewed at the Willits Unified School District- Reception Desk, located at 1277 Blosser Lane., Willits, CA. For more information, please call (707) 459-5314. *Items so marked have supporting documents which have been distributed to School Board Members. An extra copy is available upon request.

ADA Compliance Notice: Willits Unified School District adheres to the Americans with Disabilities Act. Should you require special accommodations, or more information about accessibility, please contact the Superintendent, (707) 459-5314. All efforts will be made for reasonable accommodations.

BOARD MEETINGS ARE RECORDED AND UPLOADED TO DISTRICT WEB SITE: www.willitsunifed.com.
For technical assistance, please contact Jennifer Maples (707) 459-5314 ext. 1105

Expanded Learning Opportunities Grant Plan **Total Funds \$1,170,230**

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Willits Unified School District	Mark Westerburg, Superintendent of Schools	markwesterburg@willitsunified.com 707-459-5314

The following is the local educational agency's (LEA's) plan for providing supplemental instruction and support to students, including those identified as needing academic, social-emotional, and other supports, including the provision of meals and snacks. The plan will explain how the LEA will use the funds it receives through the Expanded Learning Opportunities (ELO) Grant to implement a learning recovery program for at least the students included in one or more of the following groups: low-income students, English learners, foster youth, homeless students, students with disabilities, students at risk of abuse, neglect, or exploitation, disengaged students, and students who are below grade level, including, but not limited to, those who did not enroll in kindergarten in the 2020–21 school year, credit-deficient students, high school students at risk of not graduating, and other students identified by certificated staff.

For specific requirements please refer to the Expanded Learning Opportunities Grant Plan Instructions.

Plan Descriptions

A description of how parents, teachers, and school staff were involved in the development of the plan.

Willits Unified School District involved parents, teachers and school staff in development of the plan through the Local Control Accountability Plan stakeholder engagement process. During the process input and feedback were received from the District English Learner Advisory Committee, Rotary, Kids Club Advisory, secondary Student Leadership, school board members, administrative staff, PTO at multiple sites, WTA Teachers Association, MTSS district team, Willits California School Employees Association, and the ad hoc committees for 3rd grade reading and EL students. Specific questions were asked that elicited input and feedback regarding the Expanded Learning Opportunities Grant. The stakeholder engagement occurred during January through April.

A description of how students will be identified and the needs of students will be assessed.

Approximately 70% of Willits Unified students are low-income, English Learner, and Foster Youth. Students will be identified through our MTSS process that includes the assessment and monitoring of students' academic, behavioral, and social and emotional needs. Formative and summative academic assessments are given to students throughout the school year and will be used to identify students needing additional support. District-wide assessments include but are not limited to: Acadience Reading Assessment, state

assessments, STAR Reading, STAR Math, IXL, I-ready and curriculum assessments. Behavioral and social emotional needs will be assessed through review of discipline data, referrals, attendance, counseling, teacher recommendations, and any other sources that become available throughout the school year. In addition, all school sites have counselors and referral systems that will identify students needing counseling and other services. In regards to other integrated services, all school sites have health assistants who assess and identify students with health needs and all students have access to free breakfast and lunch at all schools in the district.

A description of how parents and guardians of students will be informed of the opportunities for supplemental instruction and support.

Parents and guardians of students will be informed of the opportunities for supplemental instruction and support through a variety of communication methods. These include direct building site communication from the teacher, counselors, and other staff at the school site through Aeries Communication and Thrillshare (phone calls, emails and texts) and school websites and the school app. In addition, parents will be made aware of supplemental opportunities through district-wide communications through Aeries Communication (phone calls, emails and texts), the WUSD website, app and mailings home.

A description of the LEA's plan to provide supplemental instruction and support.

WUSD will provide supplemental instruction and support through expanded summer school opportunities, additional paraprofessionals, teacher coaches, create lower class sizes, professional development for teachers and paraprofessionals in the area of early reading, bilingual support for EL, a newcomer students class at the middle school, additional virtual evening tutoring, peer to peer mentoring and academic support after school, expanded after and before school programs at all sites with certificated and classified staff, additional counseling to address COVID-19 social and emotional impacts, and an additional Family Liaisons to provide support and outreach to families. WUSD will also be financially supporting Nuestra Alianza de Willits summer education program. The district will also purchase and maintain software that helps will enrichment and remediation. Staff professional develop will focus on the school board goal of increasing the number of students at grade level in reading and math. The district is also in the process of redesigning the English Language Learner program to focus on the California Roadmap for EL instruction that will require materials, training, and both certified and classified staff.

The supplemental instruction and support will be provided in a tiered framework. Universal supports will include, but are not limited to, expanded summer school, small group reading support in classrooms, and an additional Family Liaison who will be open to all students. More targeted supports, for which students will be identified, include bilingual paraprofessional support for EL newcomer students, before and after school programs, peer to peer mentoring and academic support, and during school reading intervention. Lastly, more intensive supports include intensive reading intervention with a focus on K-5 grade level standards and social-emotional counseling. Other universal integrated supports that are available to all students include health assistants at each school site to address health needs and free breakfast and lunch for all students is provided through the Community Eligibility Provision (CEP). The district will also strive to provide as much transportation as possible to students for increased access the summer and after school programs.

Expenditure Plan

The following table provides the LEA's expenditure plan for how it will use ELO Grant funds to support the supplemental instruction and support strategies being implemented by the LEA. This budget represents estimated costs the proposed strategies that are subject to change over time and move between goals but will to be used only for allowable expenses.

Supplemental Instruction and Support Strategies	Planned Expenditures	Actual Expenditures
Extending instructional learning time (K-8 Summer School, Transportation, Food Services)	\$150,000	[Actual expenditures will be provided when available]
Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports (Software, instructional materials, testing)	\$105,000	[Actual expenditures will be provided when available]
Integrated student supports to address other barriers to learning (MCYP services, MFT, maintain and expand paraprofessional staff at all school sites)	\$280,000	[Actual expenditures will be provided when available]
Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports (Nuestra Alianza de Willits and WUSD Family Liaisons)	\$100,000	[Actual expenditures will be provided when available]
Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students' college eligibility (Summer School at WHS and SHS)	\$20,000	[Actual expenditures will be provided when available]
Additional academic services for students (redesign and reestablish K-5 reading at grade level initiative and English Learner Program)	\$475,000	[Actual expenditures will be provided when available]
Training for school staff on strategies to engage students and families in addressing students' social-emotional health and academic needs. (professional development for certified, classified and administrative staff)	\$40,230	[Actual expenditures will be provided when available]
Total Funds to implement the Strategies	\$1,170,230	[Actual expenditures will be provided when available]

A description of how ELO Grant funds are being coordinated with other federal Elementary and Secondary School Emergency Relief Funds received by the LEA.

The district will be using the ELO funds in conjunction with all other available funds such as, LCAP, ESSR, Title Funds, grants, general fund and any other resources that become available. These funds are part of the district goals that are established in the LCAP process. These services include, but are not limited to, professional development, instructional technology, credit recovery, increased college going planning, take home materials and supplies, and technology to allow students to access technology in school and at home. In addition, ESSER funds are being coordinated to provide supplemental supports and instruction after the ELO Grant ends. These include supporting expanded summer school, mentoring and expanded before and after school programs, paraprofessional to support newcomer students and additional professional development.

Expanded Learning Opportunities Grant Plan Instructions: Introduction

The Expanded Learning Opportunities Grant Plan must be completed by school districts, county offices of education, or charter schools, collectively referred to as Local Educational Agencies (LEAs), that receive Expanded Learning Opportunities (ELO) Grant funds under California *Education Code (EC)* Section 43521(b). The plan must be adopted by the local governing board or body of the LEA at a public meeting on or before June 1, 2021, and must be submitted to the county office of education, the California Department of Education, or the chartering authority within five days of adoption, as applicable. The plan must be updated to include the actual expenditures by December 1, 2022.

For technical assistance related to the completion of the Expanded Learning Opportunities Grant Plan, please contact ELOGrants@cde.ca.gov.

Instructions: Plan Requirements

An LEA receiving ELO Grant funds under *EC* Section 43521(b) is required to implement a learning recovery program that, at a minimum, provides supplemental instruction, support for social and emotional well-being, and, to the maximum extent permissible under the guidelines of the United States Department of Agriculture, meals and snacks to, at a minimum, students who are included in one or more of the following groups:

- low-income,
- English learners,
- foster youth,
- homeless students,
- students with disabilities,
- students at risk of abuse, neglect, or exploitation,
- disengaged students, and
- students who are below grade level, including, but not limited to, those who did not enroll in kindergarten in the 2020–21 school year, credit-deficient students, high school students at risk of not graduating, and other students identified by certificated staff.

For purposes of this requirement

- “Supplemental instruction” means the instructional programs provided in addition to and complementary to the LEAs regular instructional programs, including services provided in accordance with an individualized education program (IEP).
- “Support” means interventions provided as a supplement to those regularly provided by the LEA, including services provided in accordance with an IEP, that are designed to meet students’ needs for behavioral, social, emotional, and other integrated student supports, in order to enable students to engage in, and benefit from, the supplemental instruction being provided.

- “Students at risk of abuse, neglect, or exploitation” means students who are identified as being at risk of abuse, neglect, or exploitation in a written referral from a legal, medical, or social service agency, or emergency shelter.

EC Section 43522(b) identifies the seven supplemental instruction and support strategies listed below as the strategies that may be supported with ELO Grant funds and requires the LEA to use the funding only for any of these purposes. LEAs are not required to implement each supplemental instruction and support strategy; rather LEAs are to work collaboratively with their community partners to identify the supplemental instruction and support strategies that will be implemented. LEAs are encouraged to engage, plan, and collaborate on program operation with community partners and expanded learning programs, and to leverage existing behavioral health partnerships and Medi-Cal billing options in the design and implementation of the supplemental instruction and support strategies being provided (*EC* Section 43522[h]).

The seven supplemental instruction and support strategies are:

1. Extending instructional learning time in addition to what is required for the school year by increasing the number of instructional days or minutes provided during the school year, providing summer school or intersessional instructional programs, or taking any other action that increases the amount of instructional time or services provided to students based on their learning needs.
2. Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports including, but not limited to, any of the following:
 - a. Tutoring or other one-on-one or small group learning supports provided by certificated or classified staff.
 - b. Learning recovery programs and materials designed to accelerate student academic proficiency or English language proficiency, or both.
 - c. Educator training, for both certificated and classified staff, in accelerated learning strategies and effectively addressing learning gaps, including training in facilitating quality and engaging learning opportunities for all students.
3. Integrated student supports to address other barriers to learning, such as the provision of health, counseling, or mental health services, access to school meal programs, before and after school programs, or programs to address student trauma and social-emotional learning, or referrals for support for family or student needs.
4. Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports.
5. Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students’ college eligibility.
6. Additional academic services for students, such as diagnostic, progress monitoring, and benchmark assessments of student learning.
7. Training for school staff on strategies, including trauma-informed practices, to engage students and families in addressing students’ social-emotional health needs and academic needs.

As a reminder, *EC* Section 43522(g) requires that all services delivered to students with disabilities be delivered in accordance with an applicable IEP.

Fiscal Requirements

The following fiscal requirements are requirements of the ELO grant, but they are not addressed in this plan. Adherence to these requirements will be monitored through the annual audit process.

- The LEA must use at least 85 percent (85%) of its apportionment for expenditures related to providing in-person services in any of the seven purposes described above.
- The LEA must use at least 10 percent (10%) of the funding that is received based on LCFF entitlement to hire paraprofessionals to provide supplemental instruction and support through the duration of this program, with a priority for full-time paraprofessionals. The supplemental instruction and support provided by the paraprofessionals must be prioritized for English learners and students with disabilities. Funds expended to hire paraprofessionals count towards the LEAs requirement to spend at least 85% of its apportionment to provide in-person services.
- An LEA may use up to 15 percent (15%) of its apportionment to increase or improve services for students participating in distance learning or to support activities intended to prepare the LEA for in-person instruction, before in-person instructional services are offered.

Instructions: Plan Descriptions

Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broad understanding among the LEA's local community.

A description of how parents, teachers, and school staff were involved in the development of the plan

Describe the process used by the LEA to involve, at a minimum, parents, teachers, and school staff in the development of the Expanded Learning Opportunities Grant Plan, including how the LEA and its community identified the seven supplemental instruction and support strategies that will be implemented. LEAs are encouraged to engage with community partners, expanded learning programs, and existing behavioral health partnerships in the design of the plan.

A description of how parents and guardians of students will be informed of the opportunities for supplemental instruction and support.

Describe the LEA's plan for informing the parents and guardians of students identified as needing supplemental instruction and support of the availability of these opportunities, including an explanation of how the LEA will provide this information in the parents' and guardians' primary languages, as applicable.

A description of how students will be identified and the needs of students will be assessed

Describe the LEA's plan for identifying students in need of academic, social-emotional, and other integrated student supports, including the LEA's plan for assessing the needs of those students on a regular basis. The LEA's plan for assessing the academic needs of its students may include the use of diagnostic and formative assessments.

As noted above in the Plan Requirements, "other integrated student supports" are any supports intended to address barriers to learning, such as the provision of health, counseling, or mental health services, access to school meal programs, before and after school programs, or programs to address student trauma and social-emotional learning, or referrals for support for family or student needs.

A description of the LEA's plan to provide supplemental instruction and support

Describe the LEA's plan for how it will provide supplemental instruction and support to identified students in the seven strategy areas defined in the Plan Requirements section. As a reminder, the LEA is not required to implement each of the seven strategies; rather the LEA will to work collaboratively with its community to identify the strategies that will be implemented. The plan must include a description of how supplemental instruction and support will be provided in a tiered framework that bases universal, targeted, and intensive supports on students' needs for academic, social-emotional, and other integrated student supports. The plan must also include a description of how the services will be provided through a program of engaging learning experiences in a positive school climate.

As a reminder, *EC* Section 43522(g) requires that all services delivered to students with disabilities be delivered in accordance with an applicable individualized education program. Additionally, LEAs are encouraged to collaborate with community partners and expanded learning programs, and to leverage existing behavioral health partnerships and Medi-Cal billing options in the implementation of, this plan (*EC* Section 43522[h]).

Instructions: Expenditure Plan

The 'Supplemental Instruction and Support Strategies' column of the Expenditure Plan data entry table lists the seven supplemental instruction and support strategies that may be supported with ELO Grant funds.

Complete the Expenditure Plan data entry table as follows:

In the 'Planned Expenditures' column of the data entry table, specify the amount of ELO Grant funds being budgeted to support each supplemental instruction and support strategies being implemented by the LEA and the total of all ELO Grant funds being budgeted.

The plan must be updated to include the actual expenditures by December 1, 2022. In the 'Actual Expenditures' column of the data entry table the LEA will report the amount of ELO Grant funds that the LEA actually expended in support of the strategies that it implemented, as well as the total ELO Grant funds expended.

A description of how these funds are being coordinated with other federal Elementary and Secondary School Emergency Relief Funds received by the LEA

Describe how the LEA is coordinating its ELO Grant funds with funds received from the federal Elementary and Secondary School Emergency Relief (ESSER) Fund provided through the federal Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (Public Law 116-260), also known as ESSER II, to maximize support for students and staff.

California Department of Education
March 2021

**WILLITS UNIFIED SCHOOL DISTRICT
SUPERINTENDENT'S OFFICE**

TO: Board of Trustees
FROM: Nikki Agenbroad, Director of Fiscal Services
DATE: May 26, 2021
RE: Consideration of Proposed Board Policy Revision: BP 3100 Budget

Objective

To review proposed revisions to Board Policy 3100.

Background

Current board policy does not set a specific reserve level. The board has requested further discussion of adopting a policy with a set reserve level. Adequate reserves allow a district to better weather economic downturns by allowing sufficient time to align expenditures with revenues and creates a safe cash flow position. During difficult budget years the State may choose to defer cash payments to districts. Districts without sufficient cash on hand must then borrow cash at an additional expense in order to meet obligations such as payroll and utility payments.

Funding/Source

Unrestricted General Fund. Potential savings when sufficient cash on hand preempts the need for borrowing.

Recommendation

Administration proposes revising the board policy to set a minimum reserve of two months of expenditures (17%).

Policy 3100: Budget

Status: DRAFT

Original Adopted Date: 06/12/2019

The Board of Trustees recognizes its critical responsibility for adopting a sound budget each fiscal year which is aligned with and reflects the district's vision, goals, priorities, local control and accountability plan (LCAP), and other comprehensive plans. The district budget shall guide decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the district.

(cf. 0000 - Vision)

(cf. 0200 - Goals for the School District)

(cf. 0400 - Comprehensive Plans)

(cf. 0460 - Local Control and Accountability Plan)

(cf. 3300 - Expenditures and Purchases)

(cf. 3460 - Financial Reports and Accountability)

(cf. 9000 - Role of the Board)

The district budget shall show a complete plan and itemized statement of all proposed expenditures and all estimated revenues for the following fiscal year, together with a comparison of revenues and expenditures for the current fiscal year. The budget shall also include the appropriations limit and the total annual appropriations subject to limitation as determined pursuant to Government Code 7900-7914. (Education Code 42122)

Budget Development and Adoption Process

In order to provide guidance in the development of the budget, the Board shall annually establish budget priorities based on identified district needs and goals and on realistic projections of available funds.

The Superintendent or designee shall oversee the preparation of a proposed district budget for approval by the Board and shall involve appropriate staff in the development of budget projections.

The Board shall hold a public hearing on the proposed budget in accordance with Education Code 42103 and 42127. The hearing shall occur at the same meeting as the public hearing on the district's LCAP and the local control funding formula (LCFF) budget overview for parents/guardians. (Education Code 42103, 42127, 52062, 52064.1)

(cf. 9320 - Meetings and Notices)

(cf. 9322 - Agenda/Meeting Materials)

(cf. 9323 - Meeting Conduct)

The Board shall adopt the district budget at a public meeting held after the date of the public hearing but on or before July 1 of each year. The Board shall adopt the budget following its adoption of the LCAP, or annual update to the LCAP, and the LCFF budget overview for parents/guardians. The budget shall include the expenditures necessary

to implement the LCAP or the annual update to the LCAP. (Education Code 42127, 52062)

The budget that is presented at the public hearing as well as the budget formally adopted by the Board shall adhere to the state's Standardized Account Code Structure as prescribed by the Superintendent of Public Instruction (SPI). (Education Code 42126, 42127)

The Superintendent or designee may supplement this format with additional information as necessary to effectively communicate the budget to the Board, staff, and public.

No later than five days after the Board adopts the district budget or by July 1, whichever occurs first, the Board shall file the adopted district budget with the County Superintendent of Schools. The budget and supporting data shall be maintained and made available for public review. (Education Code 42127)

(cf. 1340 - Access to District Records)

If the County Superintendent disapproves or conditionally approves the district's budget, the Board shall review and respond to the County Superintendent's recommendations at a regular public meeting on or before October 8. The response shall include any revisions to the adopted budget and any other proposed actions to be taken as a result of those recommendations. (Education Code 42127)

Budget Advisory Committee

The Superintendent or designee may appoint a budget advisory committee composed of staff, Board representatives, and/or members of the community.

The committee shall submit recommendations during the budget development process and its duties shall be assigned each year based on district needs. All recommendations of the committee shall be advisory only and shall not be binding on the Board.

(cf. 1220 - Citizen Advisory Committees)

(cf. 2230 - Representative and Deliberative Groups)

(cf. 3350 - Travel Expenses)

(cf. 9130 - Board Committees)

(cf. 9140 - Board Representatives)

Budget Criteria and Standards

The district budget shall be developed in accordance with state criteria and standards specified in 5 CCR 15440-15450 as they relate to projections of average daily attendance (ADA), enrollment, ratio of ADA to enrollment, LCFF revenue, salaries and benefits, other revenues and expenditures, facilities maintenance, deficit

spending, fund balance, and reserves. In addition, the Superintendent or designee shall provide the supplemental information specified in 5 CCR 15451 which addresses the methodology and budget assumptions used, contingent liabilities, use of one-time revenues for ongoing expenditures, use of ongoing revenues for one-time expenditures, contingent revenues, contributions, long-term commitments, unfunded liabilities, status of collective bargaining agreements, the LCAP, and LCAP expenditures. (Education Code 33128, 33129, 42127.01; 5 CCR 15440-15451)

The district budget shall provide for increased or improved services for unduplicated students at least in proportion to the increase in funds apportioned on the basis of the number and concentration of unduplicated students in accordance with 5 CCR 15496. Unduplicated students are students who are eligible for free or reduced-price meals, English learners, and/or foster youth. (Education Code 42238.07; 5 CCR 15496)

(cf. 3553 - Free and Reduced Price Meals)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6174 - Education for English Learners)

The Board may establish other budget assumptions or parameters which may take into consideration the stability of funding sources, legal requirements and constraints on the use of funds, anticipated increases and/or decreases in the cost of services and supplies, program requirements, and any other factors necessary to ensure that the budget is a realistic plan for district revenues and expenditures.

(cf. 2210 - Administrative Discretion Regarding Board Policy)

(cf. 3110 - Transfer of Funds)

Fund Balance

The district shall classify fund balances in compliance with Governmental Accounting Standards Board (GASB) Statement 54, as follows:

1. Nonspendable fund balance includes amounts that are not expected to be converted to cash, such as resources that are not in a spendable form (e.g., inventories and prepaids) or that are legally or contractually required to be maintained intact.
2. Restricted fund balance includes amounts constrained to specific purposes by their providers or by law.
3. Committed fund balance includes amounts constrained to specific purposes by the Board.

For this purpose, all commitments of funds shall be approved by a majority vote of the Board. The constraints shall be imposed no later than the end of the reporting period (June 30), although the actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements.

4. Assigned fund balance includes amounts which are intended for a specific purpose but do not meet the criteria to be classified as restricted or committed.

The Board delegates authority to assign funds to the assigned fund balance to the Superintendent and authorizes the assignment of such funds to be made any time prior to the issuance of the financial statements. The Superintendent shall have discretion to further delegate the authority to assign funds.

5. Unassigned fund balance includes amounts that are available for any purpose.

When multiple types of funds are available for an expenditure, the district shall first utilize funds from the restricted fund balance as appropriate, then from the committed fund balance, then from the assigned fund balance, and lastly from the unassigned fund balance.

The Board intends to maintain a minimum assigned and unassigned fund balance in an amount the Board deems sufficient to maintain fiscal solvency and stability and to protect the district against unforeseen circumstances.

If the assigned and unassigned fund balance falls below the level set by the Board due to an emergency situation, unexpected expenditures, or revenue shortfalls, the Board shall develop a plan to recover the fund balance which may include dedicating new unrestricted revenues, reducing expenditures, and/or increasing revenues or pursuing other funding sources.

Reserve Balance

The district budget shall include a minimum reserve balance for economic uncertainties ~~that is consistent with the percentage or amount specified in 5 CCR 15450.~~ **of 17%, which represents an average of two months of expenditures.**

In any year following the fiscal year in which the district is notified by the SPI that the amount of monies in the state Public School System Stabilization Account equals or exceeds three percent of the combined total of general fund revenues appropriated for school districts and allocated local proceeds of taxes, the district budget shall not contain a combined assigned or unassigned ending general fund balance that is in excess of 10 percent of these funds, unless the requirement is waived in accordance with Education Code 42127.01. (Education Code 42127.01)

Long-Term Financial Obligations

The district's current-year budget and multiyear projections shall include adequate provisions for addressing the district's long-term financial obligations, including, but not limited to, long-term obligations resulting from collective bargaining agreements, financing of facilities projects, unfunded or future liability for retiree benefits, and accrued workers' compensation claims.

(cf. 4141/4241 - Collective Bargaining Agreement)

(cf. 4154/4254/4354 - Health and Welfare Benefits)

(cf. 7210 - Facilities Financing)

(cf. 9250 - Remuneration, Reimbursement and Other Benefits)

The Board may approve a plan for meeting the district's long-term obligations to fund contributions to the California Public Employees' Retirement System (CalPERS) which, to the extent possible, minimizes significant increases in annual general fund expenditures towards pension obligations. The plan may include prefunding required pension contributions through the California Employers' Pension Prefunding Trust Program pursuant to Government Code 21710-21716.

The Board shall approve a plan for meeting the district's long-term obligations to fund nonpension, other postemployment benefits (OPEBs). This plan shall include a specific funding strategy and the method that will be used to finance the district's annual fiscal obligations for such benefits in a manner that continually reduces the deficit to the district to the extent possible. The Board reserves the authority to review and amend the funding strategy as necessary to ensure that it continues to serve the best interests of the district and maintains flexibility to adjust for changing budgetary considerations.

The Superintendent or designee shall annually present a report to the Board on the estimated accrued but unfunded cost of OPEBs. As a separate agenda item at the same meeting, the Board shall disclose whether or not it will reserve a sufficient amount of money in its budget to fund the present value of the benefits of existing retirees and/or the future cost of employees who are eligible for benefits in the current fiscal year. (Education Code 42140)

The Superintendent or designee shall annually present a report to the Board on the estimated accrued but unfunded cost of workers' compensation claims and the actuarial reports upon which the estimated costs are based. As a separate agenda item at the same meeting, the Board shall disclose whether it will reserve in the budget sufficient amounts to fund the present value of accrued but unfunded workers' compensation claims or if it is otherwise decreasing the amount in its workers' compensation reserve fund. The Board shall annually certify to the County Superintendent the amount, if any, that it has decided to reserve in the budget for these costs. The Board shall submit to the County Superintendent any budget revisions that may be necessary to account for this budget reserve. (Education Code 42141)

Budget Amendments

No later than 45 days after the Governor signs the annual Budget Act, the Superintendent or designee shall make available for public review any revisions in budgeted revenues and expenditures which occur as a result of the funding made available by that Budget Act. (Education Code 42127)

Whenever revenues and expenditures change significantly throughout the year, the Superintendent or designee shall recommend budget amendments to ensure accurate projections of the district's net ending balance. When final figures for the prior-year budget are available, this information shall be used as soon as possible to update the current-year budget's beginning balance and projected revenues and expenditures.

In addition, budget amendments shall be submitted for Board approval as necessary when collective bargaining agreements are accepted, district income declines, increased revenues or unanticipated savings are made available to the district, program proposals are significantly different from those approved during budget adoption, interfund transfers are needed to meet actual program expenditures, and/or other significant changes occur that impact budget projections.