

# Newman-Crows Landing Unified School District

2019-2020

BUDGET



STUDENTS • PARENTS • EDUCATORS • COMMUNITY

## **Vision Statement**

All learners graduate college and career ready, embracing the joy of lifelong learning; all are prepared to be responsible global citizens and leaders.

## **Mission Statement**

Through strong relationships, design, and orchestrate relevant and rigorous experiences that inspire and empower all learners.

## **Board of Trustees**

Janice Conforti-President

Roselee Hurst-Clerk

Tim Bazar-Member

Paul Wallace-Member

Vern Snodderly-Member

## **District Administration**

Randy Fillpot - Superintendent

Caralyn Mendoza - Chief Business Official

Kim Bettencourt - Director of Curriculum & Instruction

Ryan Smith - Director of Human Resources

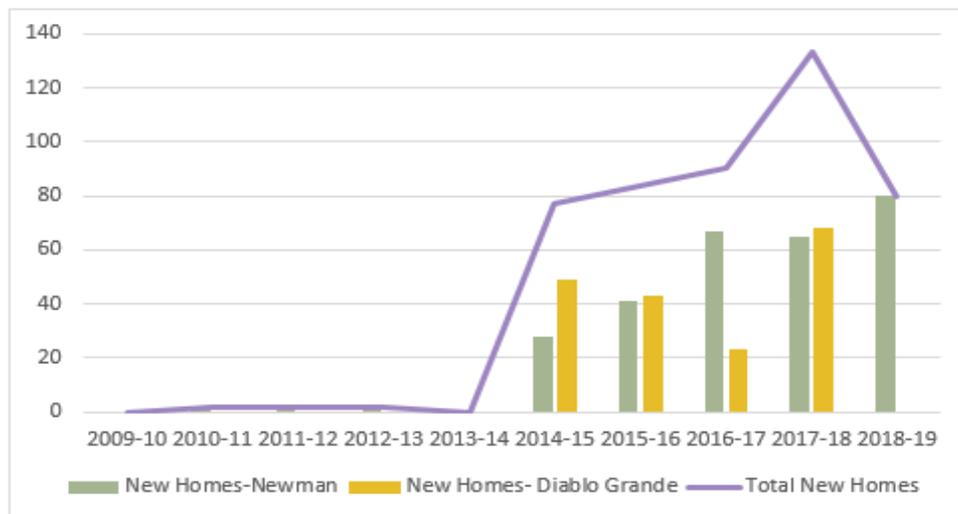
## DISTRICT DEMOGRAPHICS

As of the last official reporting period in October 2018, the District had a total enrollment of 3,225 TK-12 students. The District provides services to the communities of Newman, Crows Landing and Diablo Grande students. This includes the district's 4 schools: 1 middle school, 1 high school and 1 alternative school. The Dual Language Immersion Program (DLI) is housed at Von Renner and offers the students a model program that teaches them how to communicate in both Spanish and English. The District also provides Adult Education classes at the sites as well as online. Currently there are 60 students enrolled.

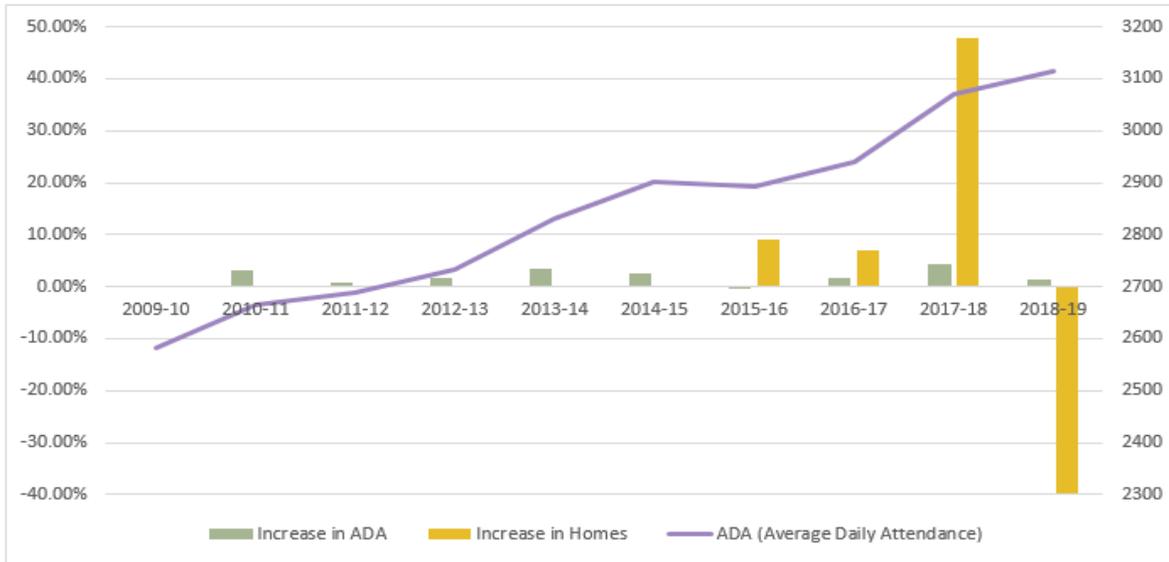
## DEVELOPMENT IN NEWMAN

Beginning in the 2014-2015 school year, development has grown dramatically in Newman and Diablo Grande. It continued to increase steadily until the recent school year. However, this growth has also increased the student population in the area.

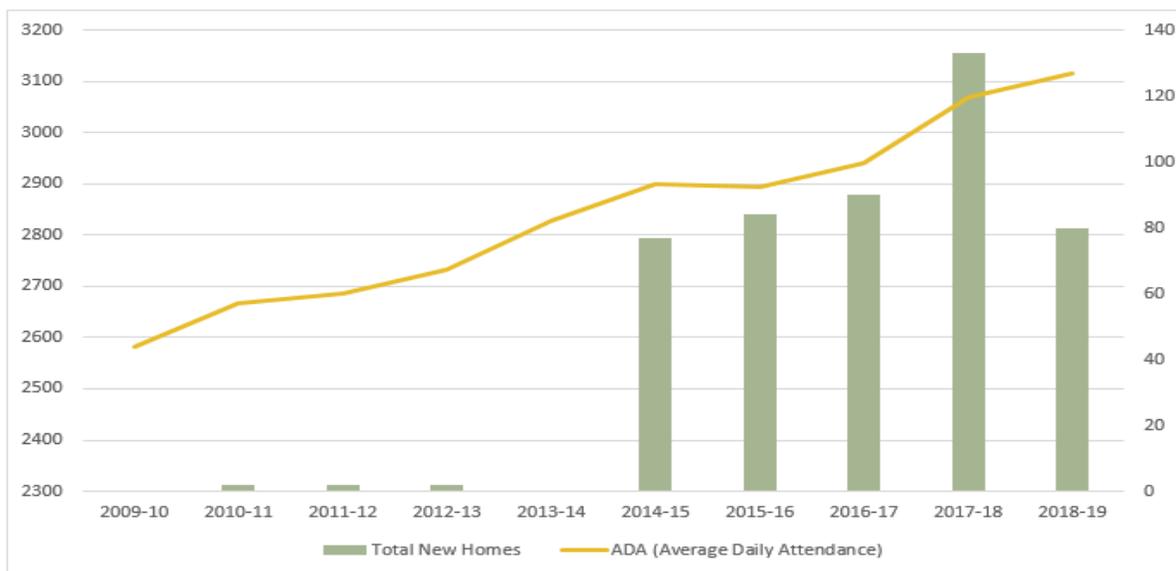
School Year	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
New Homes-Newman	0	2	2	2	0	28	41	67	65	80
New Homes- Diablo Grande	0	0	0	0	0	49	43	23	68	0
Total New Homes	0	2	2	2	0	77	84	90	133	80



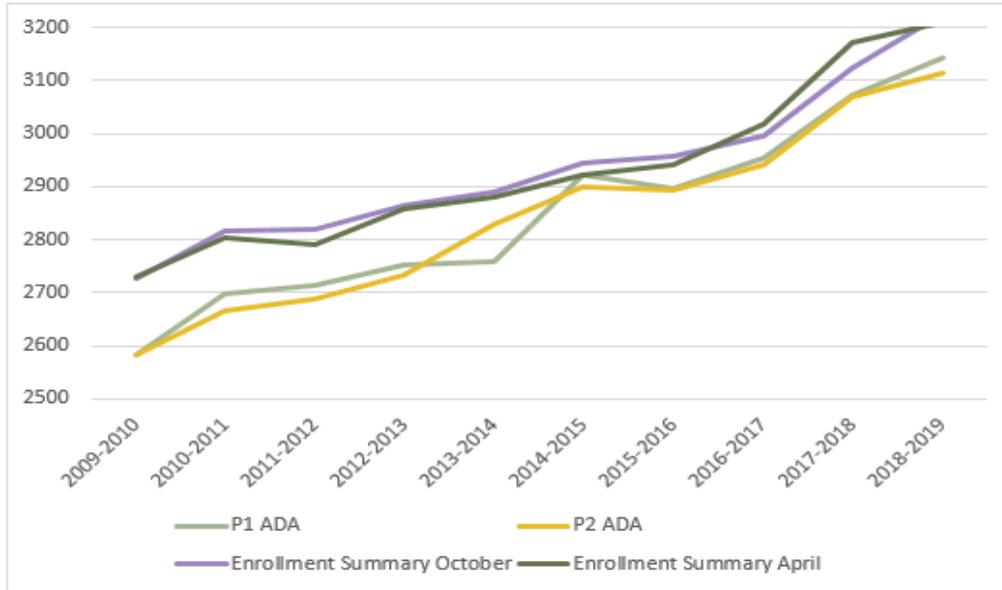
School Year	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Increase in ADA	NA	3.28%	0.80%	1.67%	3.55%	2.53%	-0.24%	1.65%	4.35%	1.48%
Increase in Homes	NA	0.00%	0.00%	0.00%	0.00%	0.00%	9.09%	7.14%	47.78%	-39.85%
ADA (Average Daily Attendance)	2581.35	2665.98	2687.22	2732.2	2829.29	2900.73	2893.67	2941.49	3069.34	3114.72



School Year	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Total New Homes	0	2	2	2	0	77	84	90	133	80
ADA (Average Daily Attendance)	2581.35	2665.98	2687.22	2732.2	2829.29	2900.73	2893.67	2941.49	3069.34	3114.72



School Year	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
<b>P1 ADA</b>	2581.65	2696.76	2713.35	2750.98	2759.28	2921.49	2897.41	2955.56	3073.91	3142.79
<b>P2 ADA</b>	2581.35	2665.98	2687.22	2732.2	2829.29	2900.73	2893.67	2941.49	3069.34	3114.72
<b>Enrollment Summary October</b>	2727	2815	2821	2864	2891	2945	2958	2995	3123	3225
<b>Enrollment Summary April</b>	2729	2805	2792	2859	2882	2923	2941	3019	3172	3209
<b>Average Increase in Enrollment</b>	NA	3%	0%	2%	1%	2%	1%	2%	5%	2%
<b>Increase in ADA</b>	NA	3%	1%	2%	4%	3%	0%	2%	4%	1%

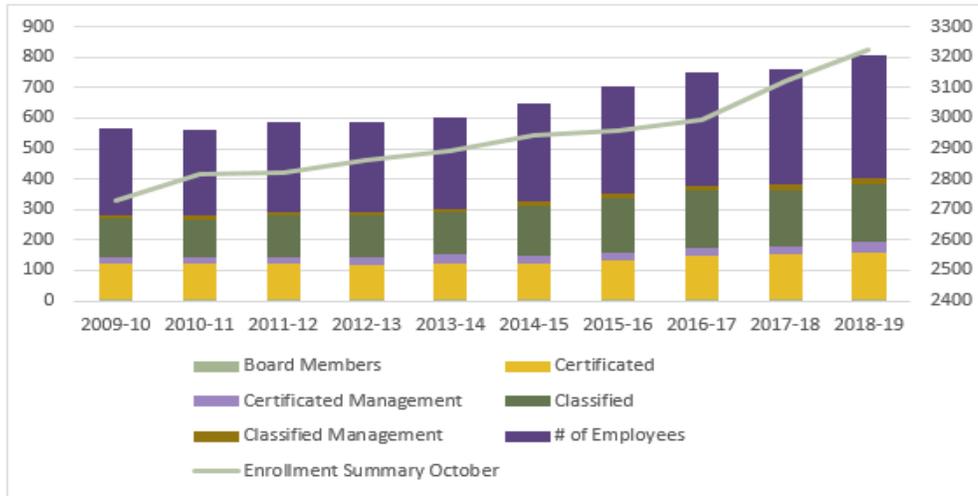


Since the 2014-2015 school years the District has grown almost 9% and is projected to continue to grow.

# STAFFING

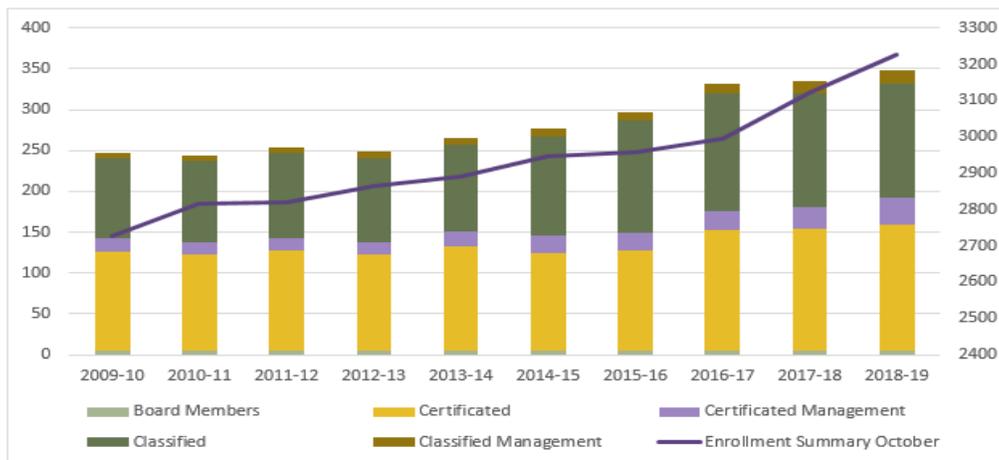
Total Employee Count by Classification

School Year	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Board Members	5	5	5	5	5	5	5	5	5	5
Certificated	119	117	118	115	120	116	127	142	146	154
Certificated Management	19	19	21	21	26	28	27	28	30	35
Classified	130	127	138	141	140	164	179	187	184	189
Classified Management	10	12	11	11	11	12	13	14	16	19
# of Employees	283	280	293	293	302	325	351	376	381	402
Growth	NA	-1%	5%	0%	3%	8%	8%	7%	1%	6%
Enrollment Summary October	2727	2815	2821	2864	2891	2945	2958	2995	3123	3225
Student/Teacher Ratio	29.4:1	25.6:1	20.:1	23.9:1	23.7:1	24.2:1	22.8:1	22.8:1	25.3:1	22.5:1



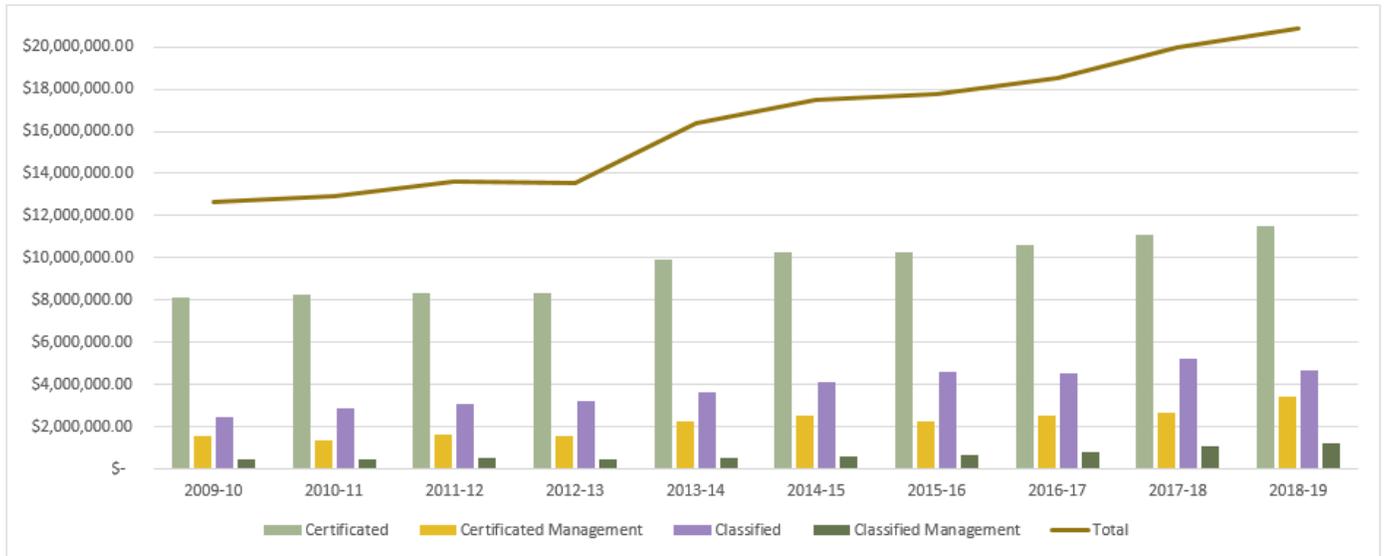
Total Employee Count by FTE

School Year	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Board Members	5	5	5	5	5	5	5	5	5	5
Certificated	121.775	117.86	122.86	117.4	127.4	119.9	122.4	147.4	148.5428	153.79
Certificated Management	15.5	15	14	15	19	21	22.6	22.6	27.6	33.6
Classified	98.8886	99.3887	104.5329	103.4205	105.8201	120.9892	136.1649	144.7713	138.3446	139.4761
Classified Management	6	6	8	7.75	8.75	10.75	11	12	16	17
Sum of FTE	247.1636	243.2487	254.3929	248.5705	265.9701	277.6392	297.1649	331.7713	335.4874	348.8661
Growth	NA	-2%	5%	-2%	7%	4%	7%	12%	1%	4%
Enrollment Summary October	2727	2815	2821	2864	2891	2945	2958	2995	3123	3225
Student/Staff Ratio	29.4:1	25.6:1	20.:1	23.9:1	23.7:1	24.2:1	22.8:1	22.8:1	25.3:1	22.5:1



### Total Annual Salary by Classification

School Year	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Certificated</b>	\$ 8,156,893.20	\$ 8,277,094.44	\$ 8,345,467.64	\$ 8,351,452.10	\$ 9,924,667.99	\$ 10,299,897.76	\$ 10,234,157.29	\$ 10,637,244.26	\$ 11,061,676.20	\$ 11,535,999.59
<b>Certificated Management</b>	\$ 1,560,586.75	\$ 1,332,953.41	\$ 1,648,308.77	\$ 1,538,493.69	\$ 2,268,740.01	\$ 2,521,110.00	\$ 2,218,538.20	\$ 2,524,102.85	\$ 2,633,550.59	\$ 3,448,132.62
<b>Classified</b>	\$ 2,441,330.27	\$ 2,838,764.44	\$ 3,078,279.55	\$ 3,226,487.49	\$ 3,615,340.52	\$ 4,092,093.99	\$ 4,622,529.53	\$ 4,536,855.02	\$ 5,215,142.49	\$ 4,671,698.92
<b>Classified Management</b>	\$ 463,349.73	\$ 479,885.04	\$ 534,284.32	\$ 462,456.74	\$ 557,007.54	\$ 597,086.54	\$ 693,502.48	\$ 806,439.84	\$ 1,089,373.90	\$ 1,233,876.88
<b>Total</b>	\$ 12,622,159.95	\$ 12,928,697.33	\$ 13,606,340.28	\$ 13,578,890.02	\$ 16,365,756.06	\$ 17,510,188.29	\$ 17,768,727.50	\$ 18,504,641.97	\$ 19,999,743.18	\$ 20,889,708.01



## **STAFFING ADDITIONS**

Due to the increasing enrollment, positions have been added to meet the needs of the expanding student population.

### **2018-2019**

### **2019-2020**

#### **Support Services**

District Wide Custodian  
Public Relations Grant Writing Coordinator  
Health Clerk OHS  
Food Service Worker Yolo  
Secretary III Maintenance & Operations  
Secretary III Support Services Center  
Fiscal Analyst DO

#### **Instructional Positions**

3rd Grade HBE  
5th Grade Hunt  
Study Hall OHS  
Intervention Teacher Hunt  
3rd Grade Bonita  
RSP Yolo/Bonita  
Severely Handicapped OHS  
Math OHS  
Ag Teacher/Orchard science OHS  
6th Grade Yolo  
5th Grade DLI VR (2)  
Design, Visual and Media Arts OHS

#### **Instructional Support**

ASP leader itinerant  
Learning Director OHS  
ASP leader VR  
Instructional Aide RS HBE  
Instructional Aide VR  
Student/Teacher Support Coordinator  
Assistant Principal OHS  
TK-5 Counselor VR  
TK-5 Counselor Hunt/Bonita  
TK-5 Counselor HBE  
Severely Handicapped Instructional Aide (2)  
Program Specialist  
Speech Language Pathologist

#### **Student Supervision**

Yard Duty Before School

#### **Support Services**

LVN VR  
LVN OHS  
Maintenance & Operations Supervisor

#### **Instructional Positions**

RS Teacher Yolo  
Secondary Science OHS  
Study Hall Yolo  
6th Grade Yolo (2)  
Instructional Support  
Learning Director Hunt  
School Psychologist  
Speech Language Pathologist  
Mental Health Clinician

## **THE BUDGET PROCESS**

The preparation of this budget began in January with the release of the Governor's proposed budget for the State of California for 2019-2020. The budget has been revised with Governor's May Revise funding changes. The District is dependent upon the State for the majority of its revenue each year.

The Governor's May Revise placed the Cost of Living Adjustment (COLA) for 2019-20 at 3.26%, a slight decrease from the 3.48% of the January Budget proposal. Cost of living adjustments apply to LCFF base grants and state categorical programs that fall outside of LCFF such as Special Education and Child Nutrition.

The Governor proposes fully funding LCFF in 2019-20. LCFF is intended to provide a funding mechanism that is simple and transparent while allowing districts maximum flexibility in allocating resources to meet local needs. The LCFF provides base grants which vary by grade span with augmentations for TK-3 class size reduction and 9-12 secondary education. Additionally, Supplemental and Concentration grants based on eligible student populations are added to establish a target funding level for each district, which has been reached.

## **LOCAL CONTROL ACCOUNTABILITY PLAN**

A major component of the Local Control Funding Formula is the Local Control and Accountability Plan (LCAP). This plan represents the priorities of the District in preparing all students to be college and career ready. Expenditure plans to support educational goals for all students, with the particular emphasis on eligible students (English Learners, Low Income, and Foster youth), are outlined in the LCAP. The District's budget reflects the expenditure goals included in the LCAP.

The District's LCAP has been developed with a great deal of engagement and input from students, staff, parents and community members. Public hearings for both the LCAP and this budget will be held June 3, 2019 to gather feedback on the final drafts.

Specific details of expenditures directly related to the District's goals are detailed in the LCAP in Goals, Actions & Services sections and are included in this budget.

## **FUNDS OF THE DISTRICT**

The District maintains a total of 13 different State-approved funds to record its financial transactions:

FUND 01            General Fund, the general operating fund for the District

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for a specific purpose. The District maintains five such funds:

Fund 11            Adult Education  
Fund 12            Child Development Fund (no longer used)  
Fund 13            Cafeteria Fund  
Fund 14            Deferred Maintenance Fund (no longer used)  
Fund 17            Special Reserve for other than Capital Outlay

Capital Projects Funds are used to account for the acquisition and /or construction of capital facilities. The District’s Capital Project Funds are the following:

- Fund 21 Building Fund - where Bond proceeds are deposited
- Fund 25 Capital Facilities Fund - where Developer Fees are tracked
- Fund 30 State School Building Lease Fund
- Fund 35 County School Facility Fund
- Fund 40 Special Reserve for Capital Outlay Projects

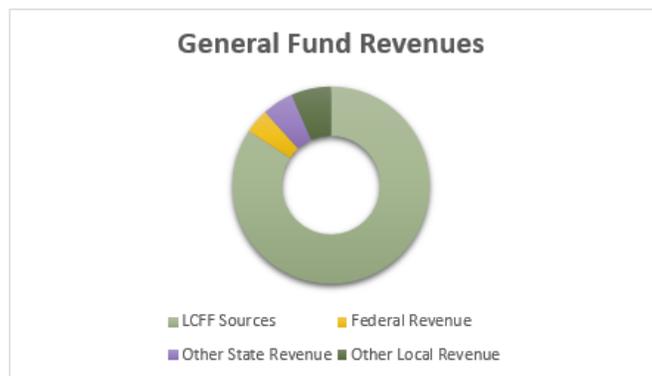
Other District Funds:

- Fund 51 Bond Interest and Redemption Fund
- Fund 73 Foundation Private-Purpose Trust Fund

**GENERAL FUND REVENUES 2019-20**

General fund revenue comes from three major sources: State Government, Federal Government, and local sources:

General Fund Revenues	2019-20 Projection
LCFF Sources	\$ 34,167,757.00
Federal Revenue	\$ 1,637,526.00
Other State Revenue	\$ 2,067,279.00
Other Local Revenue	\$ 2,670,617.00
<b>Total</b>	<b>\$ 40,543,179.00</b>



**LOCAL CONTROL FUNDING FORMULA**

The LCFF provides base grant funding by grade level with augmentations for K-3 class-size reduction and secondary education. The base grant is also increased by the supplemental and concentration grants calculated using the District’s unduplicated counts of pupils who (1) are English Learners, (2) meet income or categorical eligibility requirements for free or reduced-price meals under the National School Lunch Program, or (3) are foster youth. “Unduplicated count” means that each pupil is counted only once, even if the pupil meets more than one of these criteria. Using the required 3-year rolling average, the District projects 72.78% of its students will meet these criteria.

To assist districts with LCFF projections, State and local agencies developed an LCFF calculator. The FCMAT LCFF Calculator has been used for these revenue projections.

School Districts continue to be funded based on the greater of prior year or current ADA (average daily attendance). For that reason, student enrollment and attendance are critical components of district revenues. The District’s enrollment and ADA are projected to stay relatively stable over the next 3 years.

Projected Enrollment:	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
NCLUSUD students	3233	3248	3267	3280	3300	3320
Students enrolled in SCOE or NPS programs	24	24	24	24	24	24
Total enrollment	3257	3272	3291	3304	3324	3344

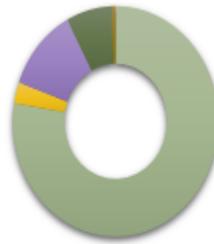
Many of the factors that impact the District’s budget are not known until after the initial budget is adopted and the year has started. Therefore the District must use a series of assumptions in order to develop the budget. The initial adopted budget is updated throughout the fiscal year as financial information changes.

A summary of budget assumptions for 2019-20 is presented below:

Local Control Funding Formula Factors	
Statutory Cost of Living Percent	3.26%
LCFF Target gap funding rate	100.00%
Unduplicated Student Percentage	72.78%
Projected Enrollment	
NCLUSUD Students	3233
Students enrolled in Regionalized or NPS	24
Total Enrollment	3257

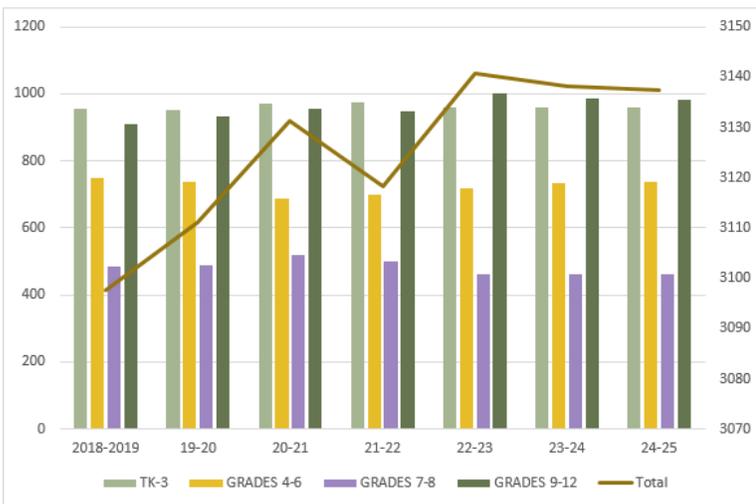
LCFF Entitlement	2019-20
Base Grant	\$ 26,107,560.00
Grade Span Add-On	\$ 1,003,076.00
Supplemental Grant	\$ 3,945,139.00
Concentration Grant	\$ 2,407,424.00
Add-ons	\$ 216,755.00
Total	\$ 33,679,954.00

### LCFF Entitlement



■ Base Grant ■ Grade Span Add-On ■ Supplemental Grant ■ Concentration Grant ■ Add-ons

### ENROLLMENT PROJECTIONS



	2018-2019	19-20	20-21	21-22	22-23	23-24	24-25
<b>K</b>	264	251.5	251.5	251.5	251.5	250.3333333	250.3333333
<b>1</b>	247	264	250.3333333	250.3333333	250.3333333	250.3333333	250.3333333
<b>2</b>	233	247	264	250.3333333	250.3333333	250.3333333	250.3333333
<b>3</b>	246	233	247	264	250.3333333	250.3333333	250.3333333
<b>4</b>	235	246	233	247	264	250.3333333	250.3333333
<b>5</b>	284	235	246	233	247	264	250.3333333
<b>6</b>	257	284	235	246	233	247	264
<b>7</b>	251	257	284	235	246	233	247
<b>8</b>	252	251	257	284	235	246	233
<b>9</b>	227	252	251	257	284	235	246
<b>10</b>	264	227	252	251	257	284	235
<b>11</b>	229	264	227	252	251	257	284
<b>12</b>	221	229	264	227	252	251	257
<b>Total</b>	3210	3240.5	3261.833333	3248.166667	3271.5	3268.666667	3268
	3058.82						
<b>TK-3</b>	955.35	952.9656	969.5582902	972.7492011	959.6664662	958.5496474	958.5496474
<b>GRADES 4-6</b>	748.84	737.4796	688.3142767	699.8825839	717.2350447	733.9448217	737.1582403
<b>GRADES 7-8</b>	485.395	487.9629	519.6612363	498.5289864	462.0278274	460.1067138	461.0672706
<b>GRADES 9-12</b>	908.065	932.6985	953.8089924	947.0920276	1001.787312	985.4746833	980.6768513
<b>Total</b>	3097.65	3111.107	3131.342796	3118.252799	3140.71665	3138.075866	3137.45201
	486.2129	517.9112363	496.7789864	460.2778274	458.3567138	459.3172706	
	0.952903427	928.0985	949.2089924	942.4920276	997.1873119	980.8746833	976.0768513

## OTHER REVENUE

Federal Revenue and Other State Revenue are funds received from the State and Federal Governments for special purposes or targeted for specific groups of students.

These “Categorical” dollars may only be used for the purpose for which they’re given.

The final source of revenue is from local sources which are primarily restricted grants and programs, and interest income.

In addition to General Education, the District receives General Fund revenue in the following resources:

*Federal Funding:* Special Education, Title I, Title II, Title III, Title IV, Title V, Carl Perkins Vocational and Technical Education Act, Medi-Cal reimbursement, and Migrant Education

*State Funding:* Special Education, Lottery, Instructional Materials Lottery, Career Technical Education Incentive Grant, Agriculture Education Incentive Grant, Low Performing Students Block Grant, After School Program

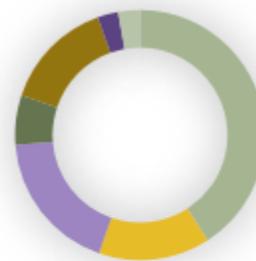
*Local Funding:* After School Program parent fees, TOSCA

## GENERAL FUND EXPENDITURES 2019-20

The District spends the majority of its funds on personnel costs - salary and benefits. Approximately 73.76% of the District’s total expenditures, and 79.59% of the District’s total unrestricted expenditures, are committed to employee costs:

General Fund Expenditures	Unrestricted	Total General Fund
Certificated Salaries	\$ 14,532,916.00	\$ 17,029,845.00
Classified Salaries	\$ 3,633,376.00	\$ 6,005,950.00
Employee Benefits	\$ 5,867,806.00	\$ 7,682,277.00
Books and Supplies	\$ 1,826,247.00	\$ 2,650,450.00
Services & Other Operating	\$ 3,503,031.00	\$ 5,988,825.00
Capital Outlay	\$ 849,532.00	\$ 1,112,321.00
Other Outgo / Indirect	\$ (14,411.00)	\$ 1,173,516.00
<b>Total Expenditure</b>	<b>\$ 30,198,497.00</b>	<b>\$ 41,643,184.00</b>

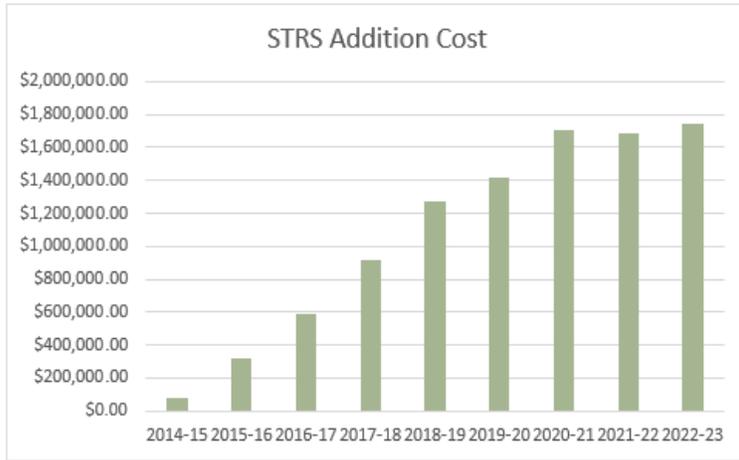
### General Fund Expenditures



## NEGOTIATIONS

Negotiations with bargaining groups concluded in 2018-19. Negotiated salary and benefit amounts are included in this budget. All financial items included in the signed Tentative Agreements between NCLTA and NCLUSD, as well as CSEA and NCLUSD have been included in the 2019-20 budget.

The State Teachers Retirement System (STRS) and the Public Employees Retirement System (PERS) employer contribution is projected to increase \$464,559 from 2018-19 to 2019-20 for ongoing salaries. The graphs below represent the gap of additional cost over what the cost would have been at the statutory rates. The County Office of Education asks the districts to calculate the additional cost over and above what normally would have been contributed by the employer. Beginning in 2014-2015, the rates increased from the statutory 8.25% for STRS and 13.02% for PERS.

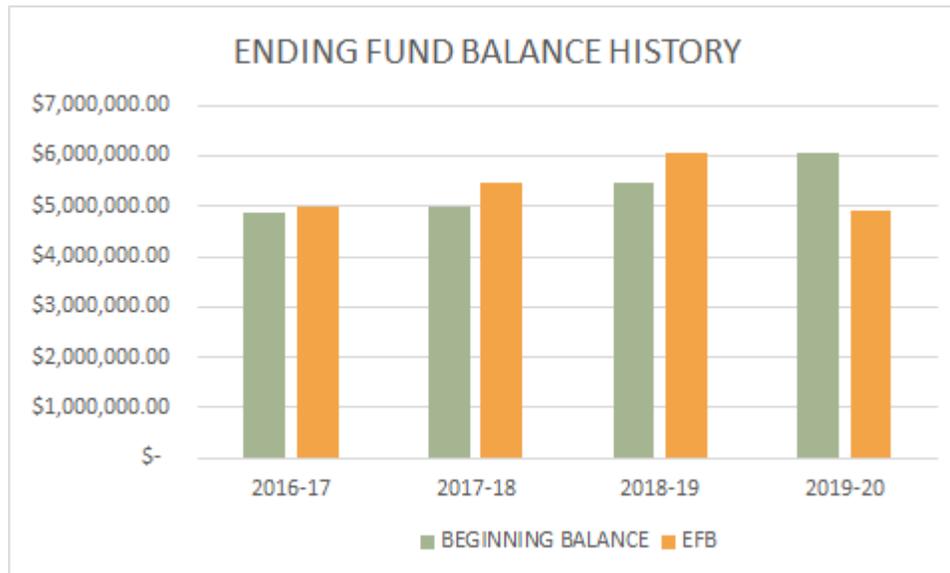


**BUDGET SUMMARY**

The 2019-20 General Fund Budget is summarized as follows:

2019-20 General Fund Budget	Unrestricted	Restricted	Total
Total Revenues	\$ 34,473,693.00	\$ 6,069,486.00	\$ 40,543,179.00
Total Expenditures	\$ (30,198,497.00)	\$ (11,444,687.00)	\$ (41,643,184.00)
Other Sources/Uses	\$ (5,066,247.00)	\$ 5,048,247.00	\$ (18,000.00)
Net Increase(Decrease) in Fund Balance	\$ (791,051.00)	\$ (326,954.00)	\$ (1,118,005.00)
Beginning Balance	\$ 5,402,725.96	\$ 1,216,043.04	\$ 6,618,769.00
Ending Balance	\$ 4,611,674.96	\$ 889,089.04	\$ 5,500,764.00
<b>Components of Ending Fund Balance</b>			
Revolving Cash	\$ 5,000.00		
Other Designations	\$ 4,062,023.44		
Unassigned Ending Balance	\$ 4,067,023.44		
Percent Reserves	9.76%		

During the 2016-17 through 2018-19, the State has appropriated funding over the Prop-98 guarantee as “one-time” funding sources. The District has banked those revenues along the way, restoring the Ending Fund balance after years of deficit spending. In 2019-20, there are no projected “one-time” funds, and the District will begin spending down these funding sources. Because there will be expenditures without corresponding revenue, the District will appear to be “deficit spending.” There will be additional adjustments not accounted for in the above charts which will affect the ending balance. At the end of 2018-2019, there is a projected ending balance of approximately \$6 million.



*One-time Expenditures:*

Included in the budget as one-time investments:

Asphalt work at McConnell (sealing and striping)	\$ 28,000
Asphalt work at Orestimba High School	\$ 525,000
Investments at the OHS School Farm	\$ 140,000
Social Studies Curriculum Adoption TK-12 (8 year adoption)	<u>\$ 350,000</u>
Total	<u>\$1,043,000</u>

**AREAS OF CONCERN:**

Areas of concern going into the 2019-20 school year are (1) the continuing increase in employer contributions to CalSTRS and CalPERS long-term affect and (2) the need to maintain adequate reserves. Negotiations will become more challenging in light of the increases to costs and the COLA-only funding model.

Special Education Costs continue to increase, and although there are various budget proposals currently circulating through the legislature, it is unclear at this time which, if any, will pass. If something does pass, how it will impact the district is also currently unknown.

The recommendation for reserves by the Government Finance Officers Association is two months general fund operating expenditures, or about 17%.

**ESTIMATED FUND BALANCE**

School Year	2013-2014 Actual	2014-2015 Estimate	2015-2016 Estimated	2016-2017 Estimated	2017-2018 Actual	2018-2019 Estimated	2019-2020 Estimated	2020-2021 Estimated
Historical Fund Balance	16.18%	12.65%	15.80%	15.20%	15.54%	15.43%	11.80%	11.38%

