



Winship-Robbins School District

2020-2021 Adopted BUDGET REPORT

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Winship-Robbins Elementary School District
TABLE OF CONTENTS
2020-21 Adopted Budget Report

Budget Introduction	Page 3
General Fund Revenue Assumptions	Page 4
State Priorities	Page 5
General Fund Revenues	Pages 6 - 7
General Fund Expenditures	Pages 8 - 10
General Fund Balance	Page 11
Revenues Versus Expenditures	Page 12
Other Funds	Page 13
Multi-Year Assumptions and MYP	Pages 14 - 15
Enrollment- ADA Trend	Page 16

Winship-Robbins Elementary School District

INTRODUCTION

2020-2021 Adopted Budget Report

- The County Office, under AB1200, requires districts to document and include written budget assumptions in the budget package submitted for approval to the district Board of Trustees. Each district should advise the Board, by way of budget documents, accompanied by a brief narrative, of the financial condition of the district. This report will provide the required information for the Board to certify the district's ability to meet its financial obligations.
- The Adopted Budget Report is presented by fund and major object account classification, reflecting 2019-2020 "*Estimated Actuals*" in columns A-C and the Proposed 2020-2021 "*Budget*" in columns D-F. The final column reflects the percentage of variance between the **2019-2020 Estimated Actuals** and the ***proposed* 2020-2021 Budget**.
- This report contains information and estimates that reflect the information contained in the Governor's May Revision State Budget proposal.

**Winship-Robbins Elementary School District
General Fund Revenue Assumptions
2020-2021 Adopted Budget Report**

Local Control Funding Formula

- Based on Projected 2020-2021 ADA of 115.37 (which includes 1.84 County Operated ADA)
- Property Taxes = \$833,566– \$759,949 In-Lieu = \$73,617
- State Aid = \$940,253

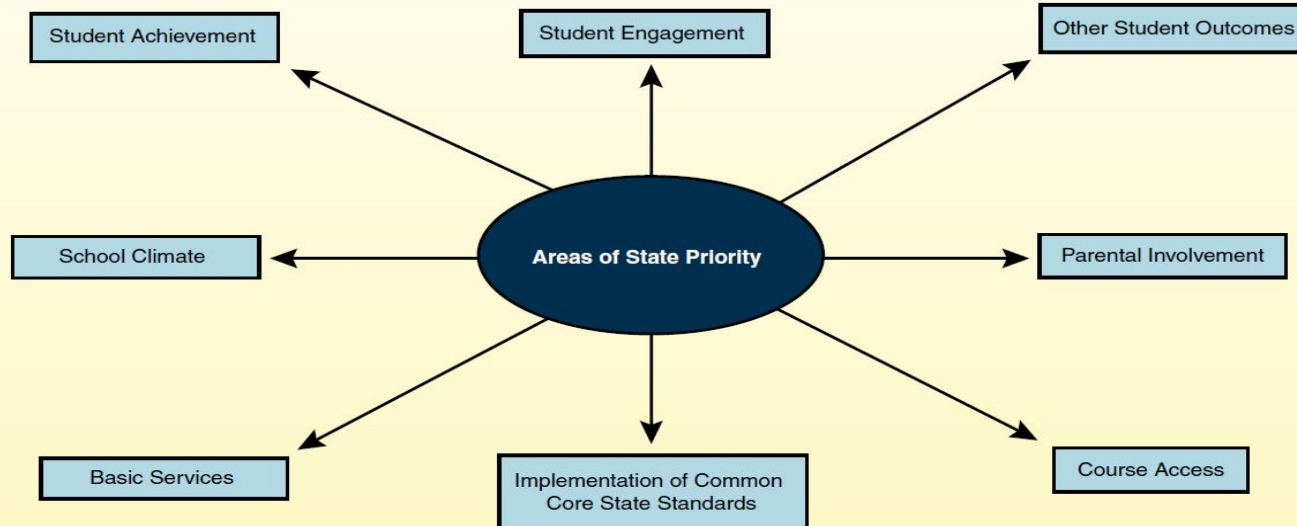
Other State and Federal Funding

- Unrestricted Lottery = \$153 per Annual ADA
- Restricted Lottery = \$54 per Annual ADA
- Federal No Child Left Behind (Title I \$19,632 & Title II \$1,934)
- REAP funding is projected at \$23,092

Eight State Priorities

2020-2021 ADOPTED BUDGET REPORT

Eight Areas of State Priority Must Be Addressed in LCAPs



LCAP = Local Control and Accountability Plan.

Winship-Robbins Elementary School District GENERAL FUND REVENUE SOURCES 2020-2021 Adopted Budget Report

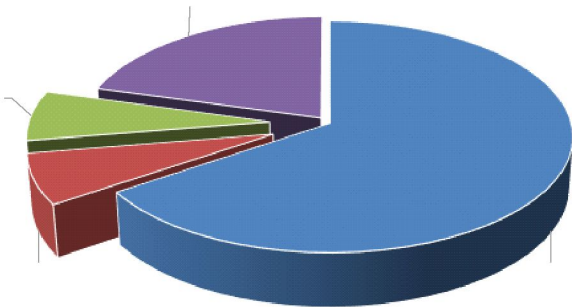
LCFF Sources	\$1,179,548
Federal Revenue	\$125,326
Other State Revenue	\$125,455
Other Local Revenue	\$371,762
TOTAL REVENUE	\$1,802,091

The largest part of the revenue (65%) comes from Local Control Funding and is to be aligned to meet the eight state priorities. These priorities are on the previous slide.

The district will continue to receive federal funds for specific purposes and must continue to follow federal regulations.

Other state funds consist of child nutrition, mandated costs, lottery and miscellaneous other awards.

Local resources include interest, donations, local grants, special education funds, and charter fiscal oversight fees.



Winship-Robbins Elementary School District
GENERAL FUND REVENUE SOURCES
2020-2021 Adopted Budget Report

Local Control Funding Formula \$1,179,548

This budget source is based on 20/21 projected ADA of 113.57 plus 1.84 of County Operated ADA. The LCFF calculator reflects a 0% COLA and a 7.92% decrease in base funding, based on the Governor's May Revision.

Federal Revenues \$125,326

This revenue source includes Title I, Title II, REAP, and Child Nutrition funding.

Other State Revenues \$125,455

This revenue includes Unrestricted and Restricted Lottery, Mandated Costs, and Child Nutrition.

Other Local Revenue \$371,762

This revenue includes Interest, Rental Income, and Charter Fiscal Oversight revenue. There is a reduction of \$55,000 primarily due to the removal of one-time funds received by the charter for an indemnification clause in their MOU for 19/20.

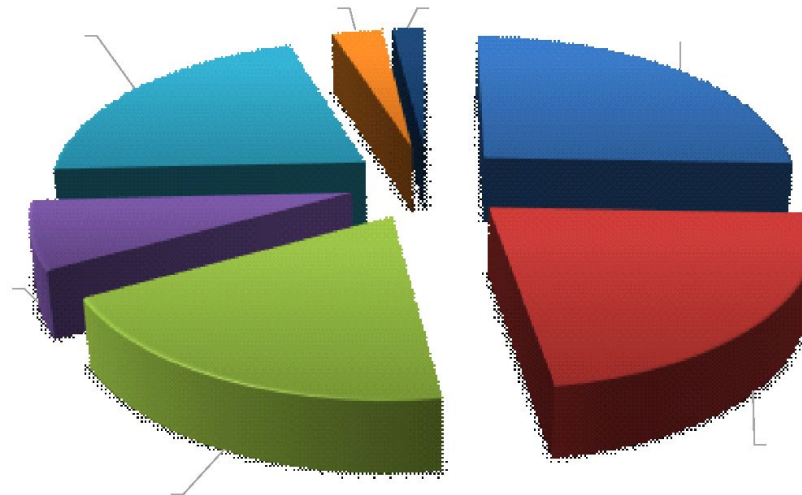
Winship-Robbins Elementary School District

GENERAL FUND EXPENDITURES

2020-2021 Adopted Budget Report

Certificated Salaries	\$ 500,382
Classified Salaries	\$ 431,396
Employee Benefits	\$ 376,734
Books and Supplies	\$ 142,593
Services and Other Operating Expenditures	\$ 407,705
Capital Expenditures	\$ 58,893
Other Outgo	\$ 37,867
TOTAL EXPENDITURES	\$1,955,570

Salaries and benefits represent 67% of the District's total budget.



Winship-Robbins Elementary School District

GENERAL FUND EXPENDITURES

2020-2021 Adopted Budget Report

CERTIFICATED SALARIES - \$500,382

Salary projections are based on 6.2 certificated FTE; and 1 management FTE, (.7 FTE Principal; .3 FTE Superintendent). There is a decrease in FTE and certificated salaries due to the retirement of one teacher effective 6/30/20, as well as a second retirement of one teacher effective October 2020.

CLASSIFIED SALARIES - \$431,396

Salary projections are based on 11.0 FTEs and known staffing needs, including extra-duty and overtime.

EMPLOYEE BENEFITS - \$376,734

Benefits are based on projections that reflect a increase in salary expenditures. 2020-2021 STRS rate is 16.15%. 2020-2021 PERS rate is 20.70%.

BOOKS AND SUPPLIES - \$142,593

Projected instructional materials and supplies expenses include core and supplemental instructional materials, custodial and maintenance supplies, and technology related expenditures. This expenditure is reduced by \$34,612 primarily due to the reduction of food and supply budgets in the cafeteria program. These reductions are due to a restructuring of the program.

SERVICES, OTHER OPERATING EXPENSES - \$407,705

Projected services and other operating expenses include professional development for classroom staff, classroom on-line instructional and intervention programs, maintenance, custodial repair, drinking water delivery, and servicing expenses and utilities. This expenditure is reduced by \$17,493 primarily due to the removal of several one-time, service expenditures related to maintenance and repairs, reductions in REAP, Classified Employee Professional Development grant, and MTSS expenditures.

Winship-Robbins Elementary School District
GENERAL FUND EXPENDITURES
2020-2021 Adopted Budget Report

CAPITAL OUTLAY - \$58,893

This includes budget for the Winship water well construction project, electricity for the corporation yard, and new windows. The decrease of \$224,084 is due primarily to the reduction of the solar project. The district also removed the fence project.

OTHER OUTGO - \$37,867

Includes Special Education Excess Cost.

INTERFUND TRANSFERS IN/OUT - \$0

No change.

CONTRIBUTIONS TO RESTRICTED PROGRAMS \$328,078

Contributions to restricted programs are projected to total \$328,078 and include contributions to Child Nutrition, Special Education, Routine Restricted Maintenance, and Preschool.

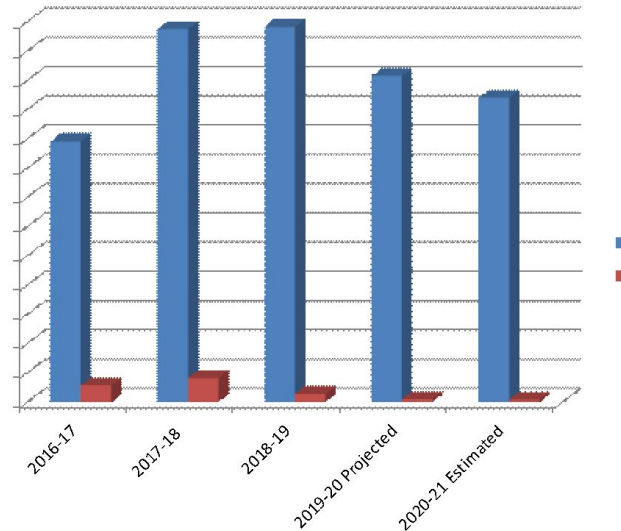
Winship-Robbins Elementary School District

GENERAL FUND BALANCE

2020-2021 Adopted Budget Report

The **estimated ending balance for the 2020-2021 year is \$2,096,381**. Of this amount, \$97,778.51 has been designated for economic uncertainties as required by the State of California.

Fiscal Year	Unrestricted	Restricted	Total
2016-17	1,782,642	113,475	1,896,117
2017-18	2,549,034	164,074	2,713,108
2018-19	2,566,147	57,057	2,623,204
2019-20 Projected	2,229,069	20,791	2,249,860
2020-21 Estimated	2,079,870	16,511	2,096,381

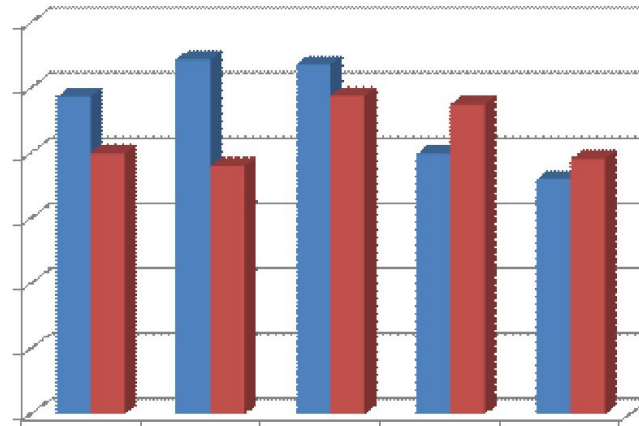


Winship-Robbins Elementary School District

REVENUES vs. EXPENDITURES

2020-2021 Adopted Budget Report

	Revenues	Expenditures
2016-17	2,434,086	2,000,420
2017-18	2,719,458	1,902,466
2018-19	2,680,256	2,440,263
2019-20 Projected	1,998,948	2,372,297
2020-21 Estimated	1,802,091	1,955,570



Winship-Robbins Elementary School District
OTHER FUNDS
2020-2021 Adopted Budget Report

- **Student Activities Fund** – 2020-2021 ending fund balance is projected to be \$240.00
- **Child Development Fund** – 2020-2021 ending fund balance is projected to be **\$5,065.00**
- **Deferred Maintenance Fund** – 2020-2021 ending fund balance is projected to be **\$19,297.00**
- **Special Reserve Fund** - 2020-2021 ending fund balance is projected to be **\$403,786.00**
- **Capital Facilities Fund (Developer Fees)** - 2020-2021 ending fund balance is projected to be **\$12,934.00**
- **County Schools Facilities Fund** - 2020-2021 ending fund balance is projected to be **\$1,819.00**

Winship-Robbins Elementary School District

MULTI-YEAR PROJECTION (MYP) ASSUMPTIONS

2020-2021 Adopted Budget Report

□ Winship-Robbins Local Control Funding for the future two years has been calculated using projected ADA of 115.41 in 21/22 and 22/23 (which includes 1.84 of County Operated ADA in each year). All one-time revenues and expenditures have been removed.

□ Expenditure adjustments are as follows:

□ Certificated 21/22 decreased due to the full reduction of one teacher salary that retired October 2020. Step & Column increases are projected for 21/22 and 22/23.

□ Classified Step and Column were projected for both 21/22 & 22/23.

□ Benefits Increased to cover the above salary adjustments, and increased to cover the increases in PERS & STRS in 21/22 & 22/23. STRS rates are projected to be 16.02% and 18.10 %, respectively. PERS rates are projected to be 22.84% and 25.50%, respectively.

□ Supplies Fiscal year 21/22 increased with CPI rate of 1.73%. Fiscal year 22/23 increased with CPI rate of 2.12%.

□ Services Removed one-time 20/21 expenditures. Fiscal year 21/22 increased with CPI rate of 1.73%. Fiscal year 22/23 increased with CPI rate of 2.12%.

□ Capital Outlay Removed one-time capital projects expected to be completed in 20/21. Budgeted land improvements in 21/22 and estimated costs for capital projects in 22/23.

□ Other Outgo No adjustments.

□ Transfers-Out No adjustments.

□ Contributions Contribution to Routine Restrict Maintenance; contribution to balance special education and contribution to balance child nutrition services.

□ Other Sources/Uses No adjustments.

**2020-21 Budget Development
Winship-Robbins Elementary School District**

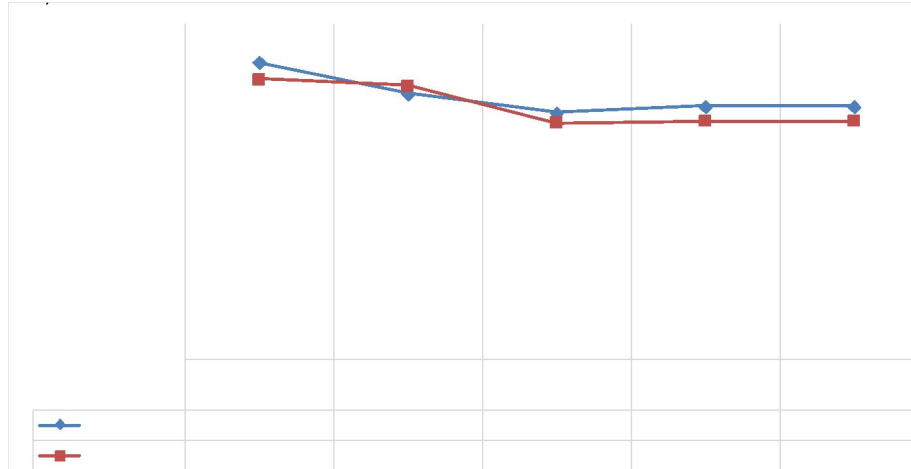
	PROJECTED 2020/21			Projected Increase / (Decrease)	PROJECTED 2021/22			Projected Increase / (Decrease)	PROJECTED 2022/23		
Funded ADA Includes County Operated ADA	ADA 115.41				ADA 115.41				ADA 115.41		
	Unrestricted	Restricted	Total		Unrestricted	Restricted	Total		Unrestricted	Restricted	Total
REVENUES											
1) Local Control Funding	1,179,548	0	1,179,548	-0.60%	1,172,427	0	1,172,427	0.00%	1,172,427	0	1,172,427
2) Federal Revenue	4,500	120,826	125,326	-12.90%	4,500	104,658	109,158	0.00%	4,500	104,658	109,158
3) Other State Resources	22,098	103,357	125,455	-23.03%	22,098	74,464	96,562	0.00%	22,098	74,464	96,562
4) Other Local Revenue	346,762	25,000	371,762	0.00%	346,762	25,000	371,762	0.00%	346,762	25,000	371,762
TOTAL REVENUES	1,552,908	249,183	1,802,091		1,545,787	204,122	1,749,909		1,545,787	204,122	1,749,909
EXPENDITURES											
1) Certificated	493,764	6,618	500,382	-1.92%	490,105	650	490,755	1.67%	498,285	650	498,935
2) Classified	193,257	238,139	431,396	3.19%	199,326	245,811	445,137	2.73%	204,795	252,483	457,278
3) Employee Benefits	229,285	147,449	376,734	3.46%	235,302	154,485	389,787	7.21%	254,470	163,425	417,895
4) Books & Supplies	72,804	69,789	142,593	1.73%	74,064	70,995	145,059	2.12%	75,634	72,501	148,135
5) Services, Other Operating	354,919	52,786	407,705	-3.37%	361,059	32,897	393,956	2.12%	368,714	33,595	402,309
6) Capital Outlay	30,000	28,893	58,893	-57.55%	25,000	0	25,000	-40.00%	15,000	0	15,000
7) Other Outgo	0	37,867	37,867	0.00%	0	37,867	37,867	0.00%	0	37,867	37,867
8) Restricted BB not budgeted			0				0				0
9) Direct Support/Indirect			0				0				0
TOTAL EXPENDITURES	1,374,029	581,541	1,955,570		1,384,856	542,705	1,927,561		1,416,899	560,521	1,977,419
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	178,879	(332,358)	(153,479)		160,931	(338,583)	(177,652)		128,889	(356,401)	(227,512)
OTHER FINANCING SOURCES											
1) Interfund Transfers											
a) Transfers In											
b) Transfers Out			0				0				0
2) Other Sources/Uses											
a) Sources											
b) Uses/Long Term Debt											
3) Contribute Restricted	(328,078)	328,078	0		(338,584)	338,584	0		(356,400)	356,400	0
TOTAL OTHER SOURCES	(328,078)	328,078	0		(338,584)	338,584	0		(356,400)	356,400	0
NET INCREASE (DECREASE) IN FUND BALANCE	(149,199)	(4,280)	(153,479)		(177,653)	1	(177,651)		(227,511)	(1)	(227,512)
BEGINNING BALANCE	2,229,069	20,791	2,249,860		2,079,870	16,511	2,096,381		1,902,217	16,512	1,918,729
Restatement of Charter Oversight Revenue	0	0	0								
ESTIMATED ENDING BALANCE	2,079,870	16,511	2,096,381		1,902,217	16,512	1,918,729		1,674,706	16,513	1,691,219
COMPONENTS OF ENDING FUND BALANCE											
Reserved for Economic Uncertainties	\$ 97,778.51				\$ 96,378.07				\$ 98,870.93		
ASSIGNMENTS											
Assigned for Textbook Adoptions	\$ -				\$ -				\$ -		
Assigned for Deferred Maintenance	\$ 400,000	(roof, flooring, maint shed, HVAC			\$ 300,000	(roof, flooring, maint shed, HVAC etc.			\$ -		
Assigned for Bus Purchase	\$ 100,000				\$ 100,000				\$ 100,000		
Assigned for New Classrooms/Portables	\$ -				\$ -				\$ -		
Assigned for 2 years of Future Charter Revenues	\$ 548,910				\$ 548,910				\$ 548,910		
Assigned for Restroom Rehab	\$ -				\$ -				\$ -		
Assigned for Metal Building	\$ -				\$ -				\$ -		
Child Nutrition	\$ -				\$ -				\$ -		
Prop 39	\$ -				\$ -				\$ -		
Restricted Lottery	\$ 4,323				\$ 4,324				\$ 4,324		
Special Education	\$ -				\$ -				\$ -		
Winship Water Well & Drinking Water Grants	\$ 11,584				\$ 11,584				\$ 11,584		
Low Performing Student Block Grant	\$ -				\$ -				\$ -		
REAP	\$ -				\$ -				\$ -		
Special Education MOU with COE	\$ 151				\$ 151				\$ 151		
Site Impact Bonus Grant	\$ 455				\$ 455				\$ 455		
Unassigned Ending Fund Balance	\$ 933,180				\$ 856,826				\$ 926,824		

Winship-Robbins Elementary School District

Enrollment – ADA TRENDS

2020-2021 Adopted Budget Report

YEAR	Enrollment*	P2 ADA	% of Enrollment
2016/17	142	134	94.37%
2017/18	127	131	103.15%
2018/19	118	113	95.76%
2019/20	121	114	94.21%
2020/21 Estimated	121	114	94.21%



*For the first four years, CBEDS enrollment is used. For the current year, projected enrollment is used.