

# 2020-2021 First Interim Budget

December 9, 2020



Presentation by:

Nick Taylor

Assistant Superintendent - Business Services

# Our Mission

*Students at Orcutt Union School District come first. Our mission is to safely nurture, educate, inspire, and empower our students to successfully navigate and thrive in an ever changing world.*

# Our Vision

*As the heart of the communities we serve, the Orcutt Union School District will foster high levels of student success through multiple pathways of learning. Our highly trained, dedicated staff will offer all students a world-class education, lead the way in innovation and creativity, and will be known for its caring, collaborative and inclusive culture.*

# Our Goals

**High Quality Instruction:** We will provide and support engaging, high quality instruction, which promotes active learning and maximizes student achievement.

**Future Ready:** We will provide students with an innovative curriculum, utilizing flexible learning environments that will prepare students to be future-ready, and thrive in a global society.

**Professional Development and Wellness:** We will provide our staff inspiring, relevant, and meaningful, learning and wellness opportunities in a safe and supportive environment, to prepare for the ever-changing needs of our district.

**Whole Child Approach:** We will provide inspiring, creative, healthy and safe environments that nurture imagination and compassion; fostering engaged, support and challenged students.

**Resources:** We will be good stewards of our resources and pursue new avenues to support the goals of the district .



# Budget Development Resources

## Business and Noninstructional Operations

BP 3100 (a)

### BUDGET

The Governing Board recognizes its critical responsibility for adopting a sound budget for 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.

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The budget that is  
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Superintendent of E

LCAP Year (select from 2017-18, 2018-19, 2019-20)

2019-20



## Local Control Accountability Plan and Annual Update (LCAP) Template

Appendix A: General Instructions & Regulatory requirements.

Appendix B: Priorities 5 and 6 and Rate Calculations

Appendix C: Guiding Questions: Use as prompts (not limits)

Appendix D: Strategic Plan: Essential data to support completion of this LCAP. Please analyze the LEA's full data set; specific lines to the rubrics are also provided within the template.

LEA Name	Contact Name and Title	Email and Phone
Orcutt Union School District	Dr. Holly Eds Assistant Superintendent	hedda@ocuttschools.net 855-938-8529

## 2017-20 Plan Summary

### The Story

Describe the students and community and how the LEA serves them.

The Orcutt Union School District is located in the unincorporated area of Santa Barbara County, just south of the city of Santa Maria, and is a part of the Santa Maria Valley. It is within 15 miles of the Western Space Complex located at Vandenberg Air Force Base. Local industries include aerospace, farming, oil production, service related occupations, and a growing number of small and large commercial businesses.

The Orcutt Union School District is comprised of six elementary schools and two junior high schools with a student population of 4,581 kindergarten through eighth grade students. Orcutt students attend Rightt High School, Delta High School (our local continuation school), St. Joseph High School (a private Catholic Los Angeles Archdiocese high school), or Orcutt Academy High School. The leadership at each Orcutt district school is facilitated by the utilization of site-based management.

Students attending the Orcutt Union School District come from a cross-section of socioeconomic levels, cultural backgrounds, and family structures. The ethnic composition of the school district is approximately 39% Anglo, 51.1% Hispanic, 4.4% Asian, 2.1% American Indian/Alaskan, 1.4% African American, with the remaining 2% representing diverse ethnic groups or multiple ethnicities.

Page 4 of 116

STRATEGIC PLAN TARGETS  
2019-2020  
RESOURCES

STRATEGIC PLAN TARGETS  
2019-2020  
WHOLE CHILD

STRATEGIC PLAN TARGETS  
2019-2020  
FLEXIBLE LEARNING ENVIRONMENT

STRATEGIC PLAN TARGETS  
2019-2020  
21<sup>ST</sup> CENTURY SKILLS

STRATEGIC PLAN TARGETS  
2019-2020  
HIGH QUALITY INSTRUCTION

TARGETS	ACTIONS
A.1.1 Provide targeted instruction and support for students in the lowest performing schools.	A.1.1.1 Provide targeted instruction and support for students in the lowest performing schools.
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## SSC School District and Charter School Financial Projection Dashboard

2019-20 Adopted State Budget

This version of School Services of California, Inc. (SSC) Financial Projection Dashboard is based on the 2019-20 adopted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

Enrollment Factors Per ADA	LCFF GRADES/SPAN FACTORS	1-4	5-12
2018-19 Base Grants	\$7,439	\$7,471	\$7,796
2019-20 Base Grants	\$7,762	\$7,818	\$8,050
Grade Span Adjustment Factors	10.4%	10.4%	10.4%
Grade Span Adjustment Amounts	\$801	\$801	\$801
2019-20 Adjusted Base Grants	\$8,563	\$8,619	\$8,851
Supplemental Grants to ADA: Base	20%	20%	20%
Supplemental Grants to ADA: Base	50%	50%	50%
Supplemental Grants to ADA: Base	50%	50%	50%
Average daily attendance (ADA)	50%	50%	50%

LCFF FUNDING FACTORS	2019-20	2020-21	2021-22	2022-23
Department of Finance Gap Funding Percentage	100.00%	100.00%	100.00%	100.00%
LCFF ADA	100.00%	100.00%	100.00%	100.00%
OTHER PLANNING FACTORS	2019-20	2020-21	2021-22	2022-23
Sanitary CSOA	2.71%	2.71%	2.71%	2.71%
California CPI	3.26%	3.26%	3.26%	3.26%
California Lottery	3.14%	3.14%	3.14%	3.14%
Mandate Block Grant (District)	\$11.16	\$11.16	\$11.16	\$11.16
Mandate Block Grant (Charter)	\$11.16	\$11.16	\$11.16	\$11.16
One-Time Discontinuation Funds per ADA	\$184	\$184	\$184	\$184
LCFF/SSC Employer Rate	18.96%	19.71%	22.70%	24.60%
LCFF/SSC Employer Rate	18.96%	19.71%	22.70%	24.60%
LCFF/SSC Employer Rate	18.96%	19.71%	22.70%	24.60%

STATE MINIMUM RESERVE REQUIREMENTS	District ADA Range
Reserve Requirement	301 to 1,000
The greater of 4% or \$0.007	1,001 to 10,000
1%	10,001 to 50,000
2%	50,001 to 100,000
3%	100,001 to 500,000
4%	500,001 and higher

California School DASHBOARD

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DISRICT PERFORMANCE OVERVIEW

Orcutt Union Elementary

Explore the performance of Orcutt Union Elementary under California's Accountability System.

Generate PDF Report

View All Schools

View Additional Reports

2019

Chronic Absenteeism

Yellow

Mathematics

Yellow

Local Climate Survey

STANDARD MET

Suspension Rate

Green

Basics: Teachers, Instructional Materials, Facilities

STANDARD MET

Access to a Broad Course of Study

STANDARD MET

English Learner Progress

No Performance Color

Implementation of Academic Standards

STANDARD MET

English Language Arts

Green

Parent and Family Engagement

STANDARD MET

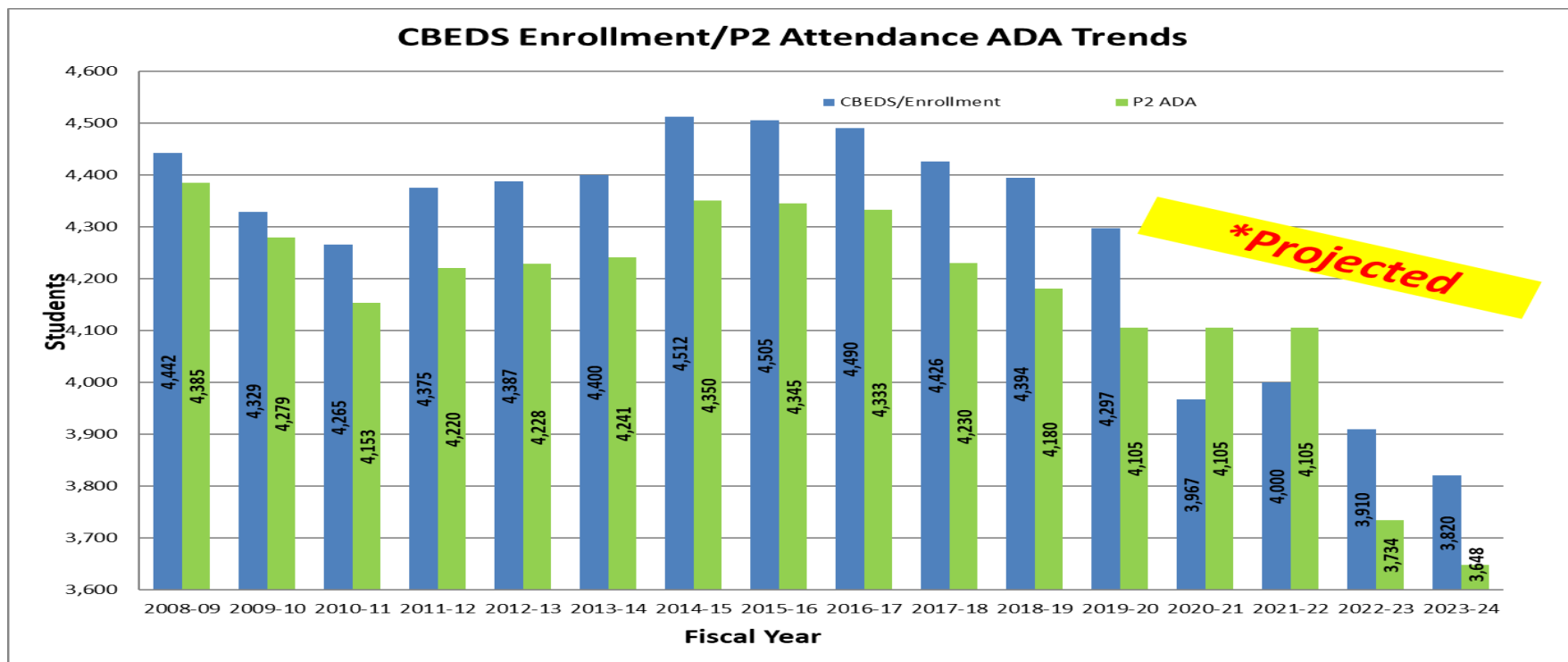


## California State Budget 2019-20

## The 2020-21 Budget: California's Fiscal Outlook



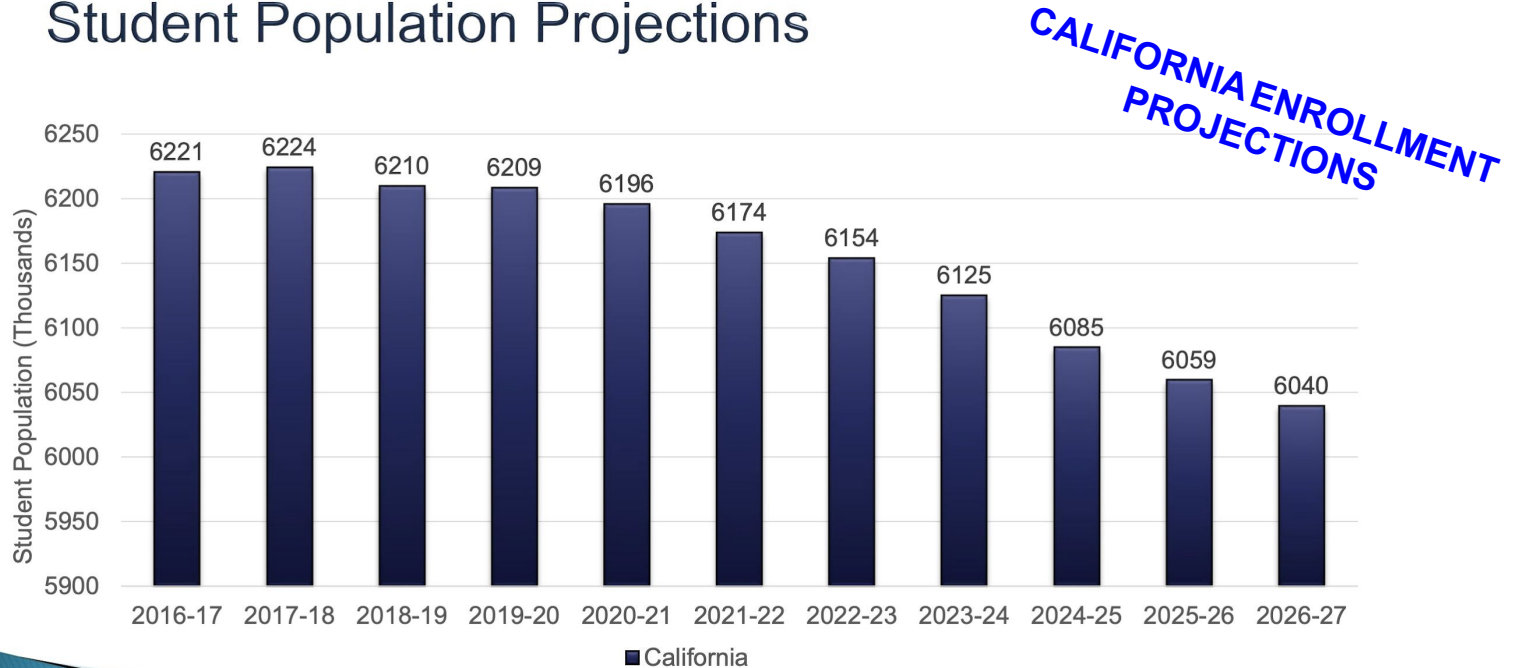
# Budget Development Resources



\*excludes Charter enrollment

# Budget Development Resources

## Student Population Projections



# Objectives

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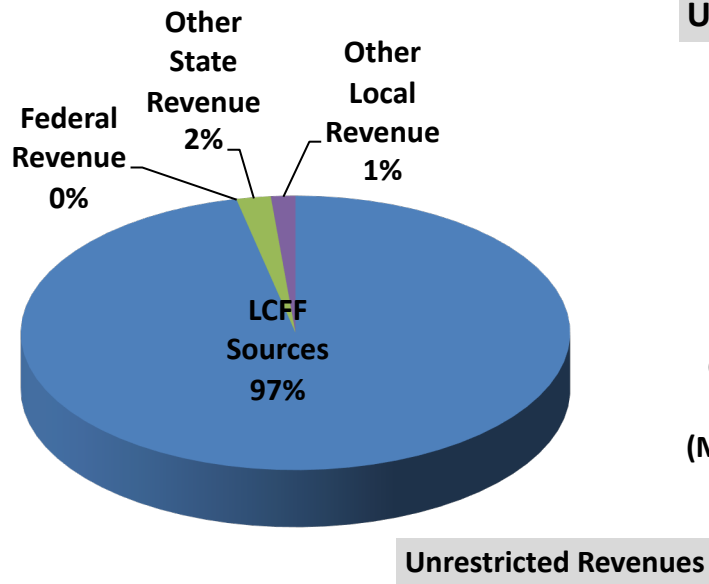
- 2020-21 First Interim Budget Overview
- 3-Year Multi-Year Projection
- Budget Calendar
- Next Steps



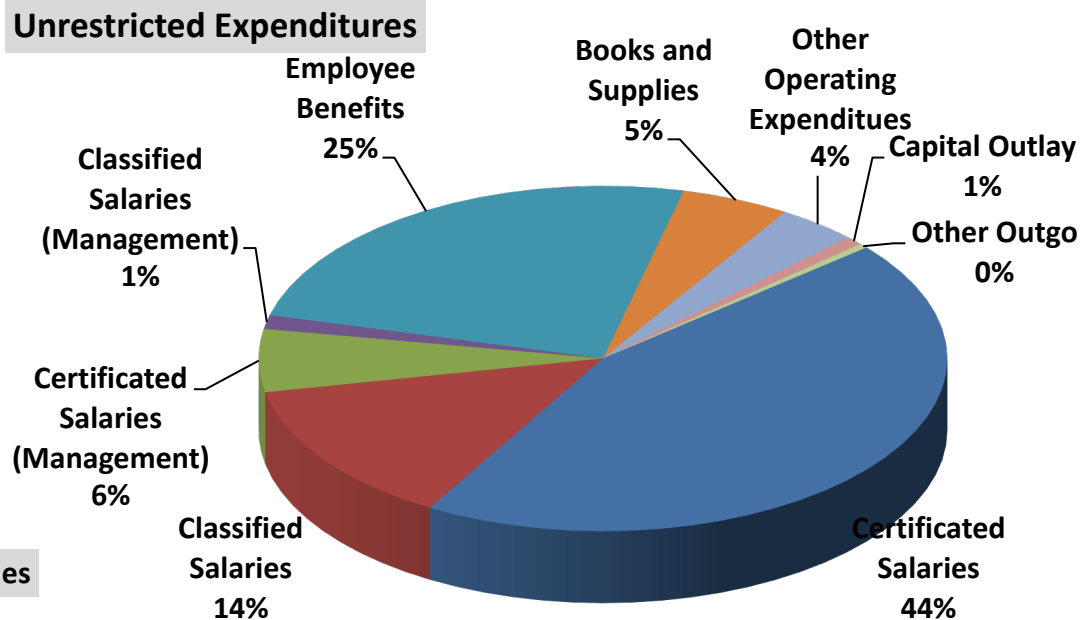
# 20-21 First Interim

- OUSD will meet financial obligations in the current and two subsequent fiscal years which includes maintaining a state required reserve of at least 3% = Positive Certification
- 20-21 Enrollment is 3,967 at CBEDS date.
- 20-21 Average Daily Attendance is projected at 3,788.49
- 20-21 LCFF Unduplicated Count is 43.98%

# General Fund - Unrestricted



**\$ 38,360,895**



**\$ 31,638,102**

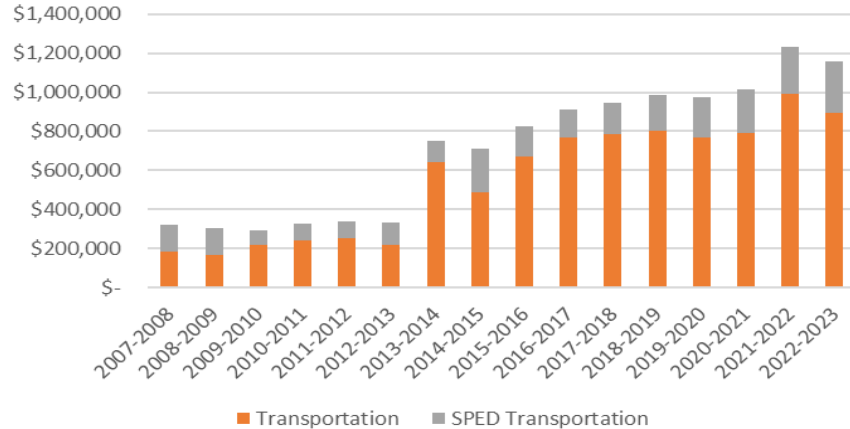
*\*\* \$6.1M of Unrestricted funds are contributed to underfunded Restricted funded programs*

*\*85% of the Unrestricted budget is people*

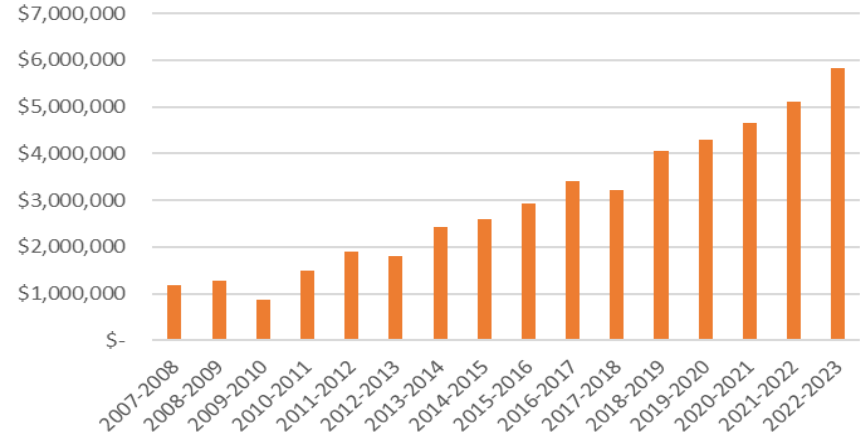
# Contributions Unrestricted to Restricted

Description	2020-21 1st Interim
Restricted Maintenance Account	\$1,450,000
Special Education	\$4,646,078
Transportation	\$897,638
Transportation (SPED)	\$172,874
<b>TOTAL</b>	<b>\$7,166,590</b>

OUSD Transportation Costs

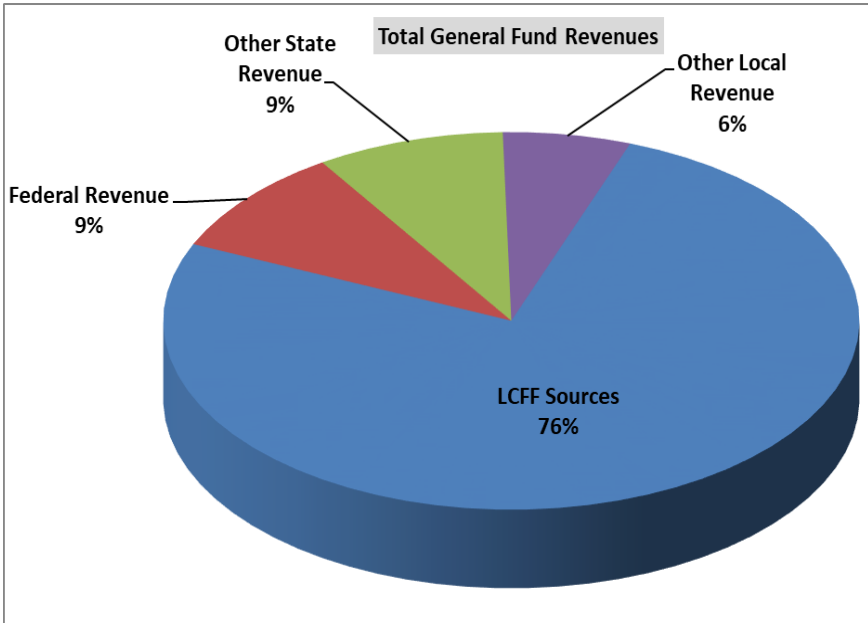


OUSD SPED Contributions

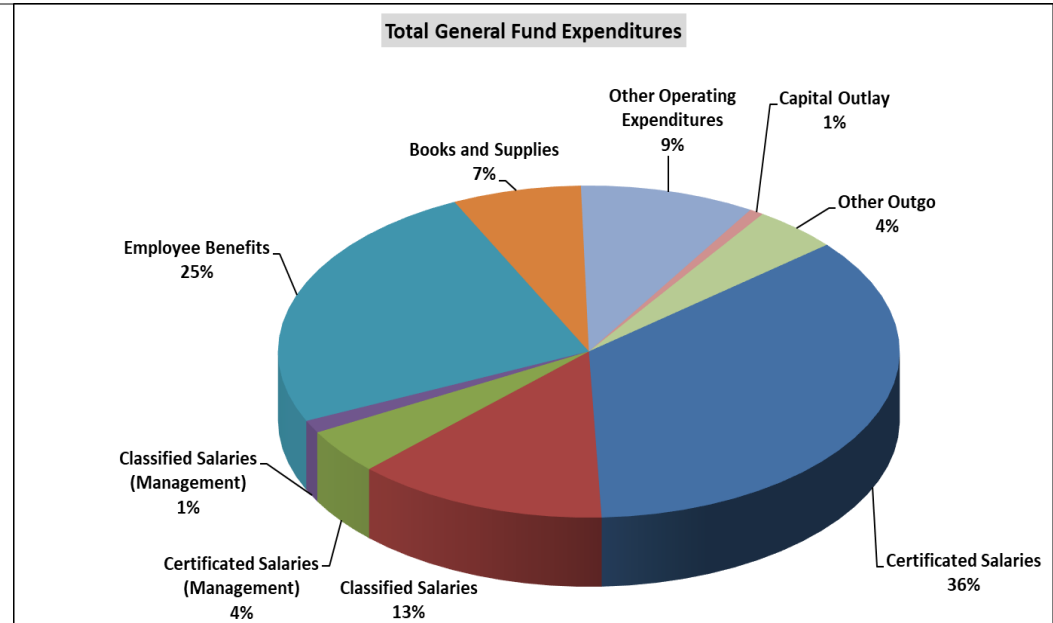


# General Fund

## Unrestricted and Restricted



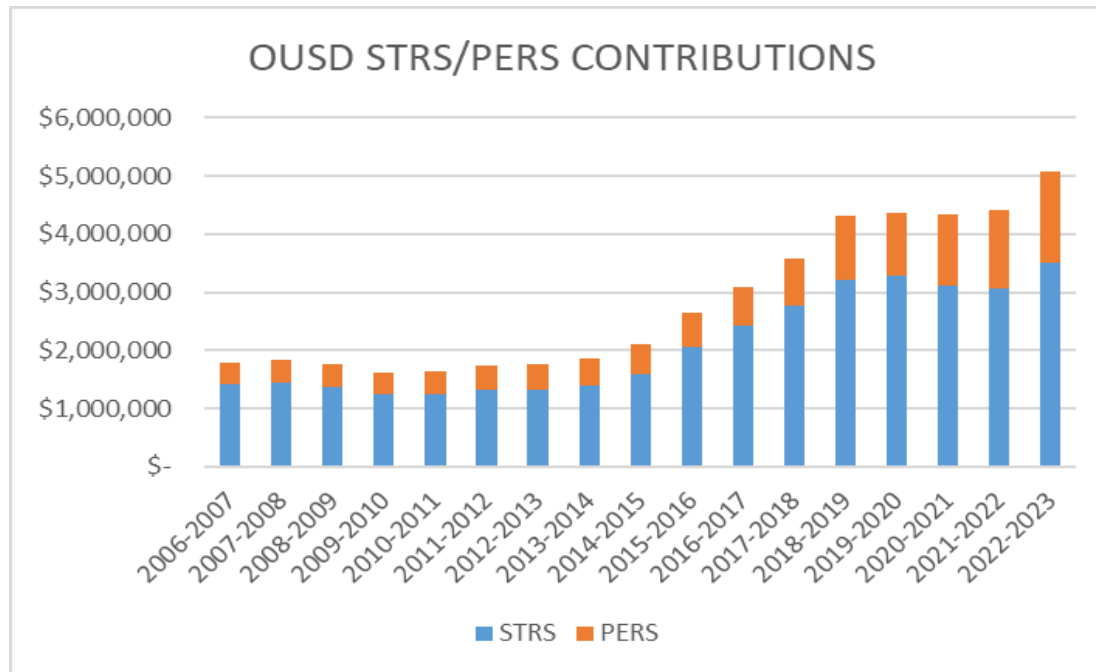
**\$ 50,220,537**



**\$ 48,862,049**

*(includes Restricted Categorical funding and Contributions)*

# Contributions Employer Pension Costs





# General Fund Fund Balance (one-time dollars)

Education Code, Governmental Accounting Standards Statement 54, and Board Policy 3100 requires the Governing Board to classify fund balances within five categories. The \$11M fund balance has been classified as follows:

	<b>Nonspendable</b>	<b>Restricted</b>	<b>Committed</b>	<b>Assigned</b>	<b>Unassigned / Unappropriated</b>
<b>Revolving Cash and Stores</b>	<b>\$46,959</b>				
<b>Restricted (Categoricals)</b>		<b>\$1,508,478</b>			
<b>Reserve For Cashflow/COVID Crisis</b>			<b>\$9,644,276</b>		
<b>Technology Update</b>			<b>\$1,000,000</b>		
<b>Textbook Adoption(s)</b>			<b>\$1,000,000</b>		
<b>LCAP Carryover</b>				<b>\$575,248</b>	
<b>Compensated Absences</b>				<b>\$28,000</b>	
<b>Reserve for Economic Uncertainty (minimum 3% - State Required)</b>					<b>\$1,495,069</b>
<b>Unassigned / Unappropriated</b>					<b>\$0</b>

# On the Horizon

- (CA) Personal Income Tax revenue higher than forecasted
- Tech sector, housing and corporation tax receipts stronger than expected
- Even so, declining enrollment locally and in the State
- Increasing pension costs
- Increasing special education and transportation costs
- Federal Relief package still in Congress (Heroes Act)
- Deferrals – TRANS may not be necessary in the near future
- Bond and BAN update

# Multi Year Budget Assumption

MULTI YEAR BUDGET ASSUMPTIONS			
	2020-21	2021-22	2022-23
Enrollment Projections	3,967	4,000	3,910
Funded ADA	4,105.24	4,105.24	3820
ADA	3,788.49	3820	3734.05
Additional Base Grant	\$0	\$0	(\$2,244,537)
Additional Supplemental Grant	(\$200,689)	(\$90,460)	(\$269,750)
Step and Column Increases	\$372,596	\$359,047	\$324,439
STRS Contribution	\$3,104,438	\$3,061,615	\$3,507,623
	16.15%	16.00%	18.10%
PERS Contribution	\$1,229,236	\$1,359,155	\$1,571,148
	20.70%	23.00%	26.30%
Certificated Staffing	-4	-2	-2
Classified Staffing	0	0	0
Post-Employment Benefits Transfer	\$600,000	\$600,000	\$0
Textbook Adoptions	0	0	\$1,000,000
Increased Cost of SPED Services	\$326,907	\$456,115	\$717,845



# Budget Calendar

- **December 2020 – School districts update 20-21 budgets (First Interim)**
- January 2021 – Governor releases proposed budget for 21-22
- March 2021 – School districts update 20-21 budgets (Second Interim)
- April 2021 – School districts update 20-21 budgets (Estimated Actuals)
- May 2021 - Governor releases the “May Revise” for the 21-22 budget
- June 2021 – State and school districts 20-21 fiscal year ends and adopts 2021-22 budgets
- September 2021 – School districts close 20-21 books (Unaudited Actuals)

# Next Steps

- Continue to monitor the budget, local, state, national, and global economic conditions
- Recession, declining enrollment, and other state and local fiscal factors
- Attend the SSC Governor's Proposed 21-22 Budget workshop in January
- Begin the LCAP Stakeholder Engagement and 21-22 Budget Development Calendar (December - June)
- Prepare the Second Interim (March 2021)

# QUESTIONS