

WILLOWS UNIFIED SCHOOL DISTRICT

2019-20 Proposed Budget

Background

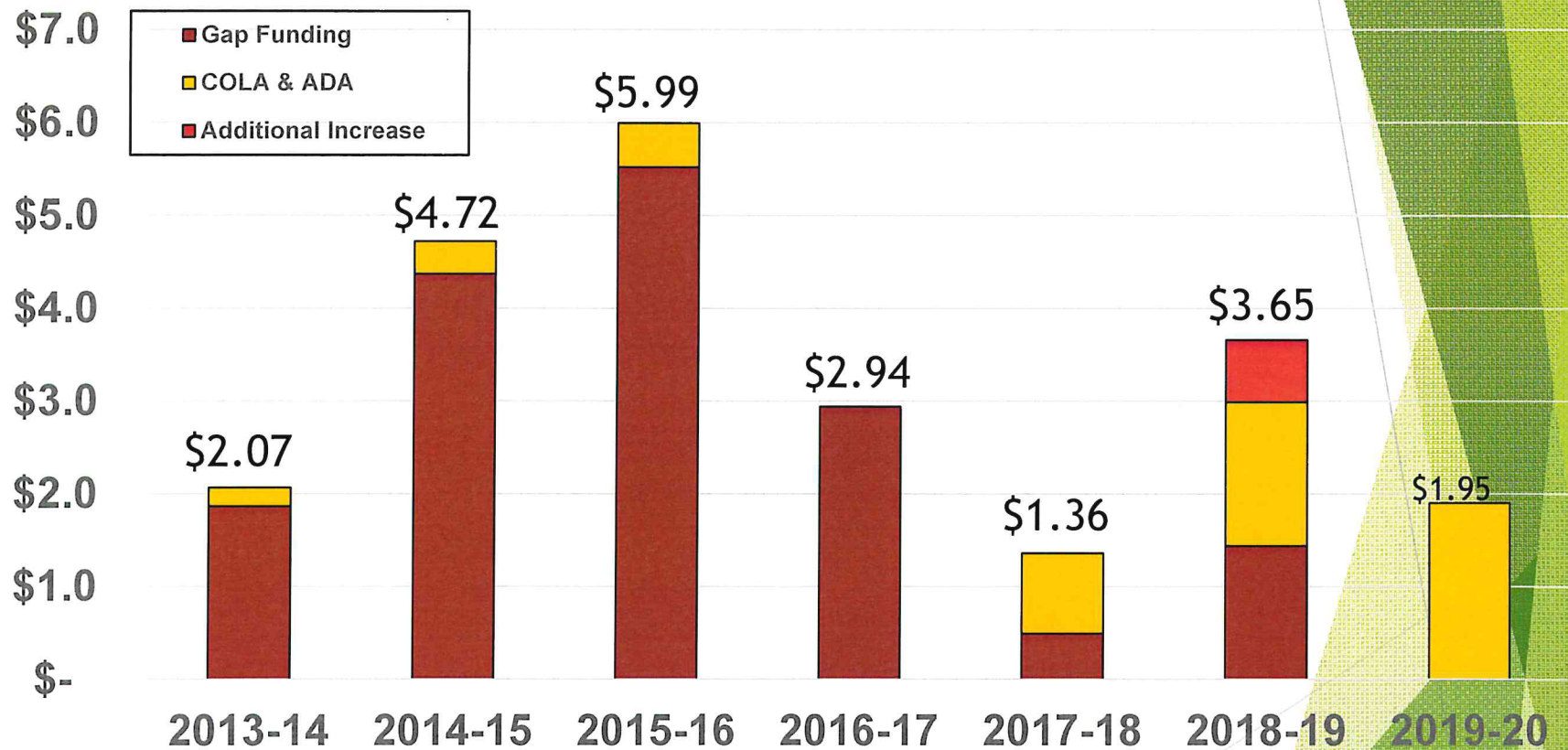
- ▶ A Budget Public Hearing and Board action for Budget Adoption are required in accordance with Education Code 42127
- ▶ Board Members must authorize an Operating Budget by June 30th of each year
- ▶ No later than five days after Adoption or by July 1st, whichever occurs first, the Operating Budget must be filed with the County Superintendent of Schools
- ▶ The 2019-20 District budget has been developed in accordance with provisions of Governor Newsom's May Revise Budget
- ▶ The District budget will be updated throughout the coming year based on the most current information available; K-12 funding changes reflected at State budget adoption, evolving District priorities and needs, changes in available resources, etc.

Statewide Education Proposal – Overview

- ▶ \$81.1 billion for Prop 98 (\$71.1 billion for K-12, not including PSSSA transfer and a few specified programs)
- ▶ \$3.15 billion (one-time, non-Prop 98) for school employer CalSTRS liabilities
- ▶ \$1.9 billion for LCFF to provide 3.26% COLA (total LCFF \$62.9 billion) (a decrease from projected COLA of 3.46% at the January Governor's Budget Proposal)
- ▶ \$696 million for special education
- ▶ \$600 million (one-time, non-Prop 98) for new or retrofitted full-day kindergarten facilities
- ▶ \$389 million transfer to PSSSA
- ▶ \$180 million to provide 3.26% COLA to some categorical programs outside of the LCFF
- ▶ \$148.5 million to address teacher/administrator shortage and training
- ▶ \$36 million (one-time, Prop 98) for Classified School Employees Summer Assistance Program
- ▶ \$20.2 million for county offices to provide technical assistance to school districts
- ▶ \$15 million for broadband infrastructure & \$8.5 million (e-rate subsidies, non-Prop 98) to K-12 High-Speed Network
- ▶ \$10 million (one-time, non-Prop 98) to plan for and develop P-20 longitudinal education data system
- ▶ Significant investments in early childhood

Statewide Increases in LCFF Funding

(Dollars in Billions)



LCFF Entitlement Targets

- ▶ Base Grant per ADA (with 3.26% COLA)

K-3 = \$7,702 (+\$243/-~~\$15~~)

7-8 = \$8,050 (+\$254/-~~\$16~~)

4-6 = \$7,817 (+\$246/-~~\$16~~)

9-12 = \$9,329 (+\$295/-~~\$18~~)

- ▶ Grade Span Adjustments: 10.4% = \$801 (+\$25/-~~\$2~~) per K-3 ADA;
2.6% = \$243 (+\$8/\$0) per 9-12 ADA
- ▶ Supplemental Grant = 20% of Adjusted Base Grant
- ▶ Concentration Grant = 50% of Adjusted Base Grant
- ▶ TIIG and Home to School Add-ons remain constant

CalSTRS Relief for School Employers

Part 1: Immediate Relief

- ▶ \$850 million to buy down employers' share of CalSTRS rate by:
 - ▶ 1.43% in 2019-20
 - ▶ 1.0% in 2020-21
- \$150 million increase from Gov's January Budget (one-time, GF)
- ▶ Starting in 2021-22, employer rate set by CalSTRS board

Effect on CalSTRS Employer Contribution Rates

	Current (statutory per AB 1469)	Jan. Budget (appx. \$700 million)	May Revision (appx. \$850 million)
2019-20	18.13	17.13 (-1.0)	16.7 (-1.43)
2020-21	19.1	18.1 (-1.0)	18.1 (-1.0)

CalSTRS Relief for School Employers

Part 2: Prepayment to Achieve Long-Term Savings

- ▶ Approximately \$2.3 billion to pay down employers' unfunded liability (one-time, non-Prop 98), which currently tops \$35 billion
- ▶ Projected to reduce employer contribution rate 0.5% (ongoing)
- ▶ Projected to save employers \$6.9 billion over the next three decades

CalSTRS

Fiscal Year	Current (statutory per AB 1469)	Jan. Budget	May Revision
2018-19	16.28	16.28	16.28
2019-20	18.13	17.13 (-1.0)	16.7 (-1.43)
2020-21	19.1	18.1 (-1.0)	18.1 (-1.0)
2021-22	18.3*	17.8* (-0.5)	17.8* (-0.5)
2022-23	18.3*	17.8* (-0.5)	17.8* (-0.5)
2023-24	18.3*	17.8* (-0.5)	17.8* (-0.5)
2024-25	18.3*	17.8* (-0.5)	17.8* (-0.5)
2025-26	18.3*	17.8* (-0.5)	17.8* (-0.5)

*Projected

CalPERS

Fiscal Year	Rates
2018-19	18.062
2019-20	20.733
2020-21	23.6*
2021-22	24.9*
2022-23	25.7*
2023-24	26.4*
2024-25	26.6*
2025-26	26.5*

* Projected as of April 16, 2019

State Funded Stand-Alone Categorical Programs

Proposed for Ongoing Funding (no COLA)

- ▶ After School Education and Safety Program
- ▶ Agricultural Education Incentive Program
- ▶ California Partnership Academies
- ▶ California School Information Services
- ▶ Child Nutrition – Breakfast Startup
- ▶ College Planning and Preparation Website
- ▶ County Office Fiscal Oversight
- ▶ Specialized Secondary Programs
- ▶ State Assessment Program
- ▶ Teacher Dismissal
- ▶ Safe Neighborhoods and Schools Fund

Proposed for Ongoing Funding (3.26% COLA)

- ▶ Adult Education Program
- ▶ Adults in Correctional Facilities
- ▶ American Indian Early Childhood Education Program
- ▶ American Indian Education Centers
- ▶ Child Nutrition
- ▶ Foster Youth Programs
- ▶ Mandate Block Grant
- ▶ Special Education

Federal FY 2019 Education Budget

- ▶ Signed September 2018, funds education programs through September 2019
 - ▶ Did not include Administration's plan to cut discretionary education spending by \$3.6 billion or \$1 billion in school choice Opportunity Grants
 - ▶ Also did not include Democrats' proposed prohibition on use of ESSA funds to arm educators
- \$71.4 billion for U.S. Department of Ed (\$581 million increase over FY 2018)
 - ▶ \$15.9 billion for Title I Grants (\$100 million increase)
 - ▶ \$12.5 billion for IDEA/SPED state grants (\$100 million increase)
 - ▶ \$1.27 billion for CTE state grants (\$70 million increase)
 - ▶ \$1.21 billion for after school programs (\$10 million increase)
 - ▶ \$2.1 billion for professional development and class-size reduction efforts
 - ▶ \$440 million for charter school grants (\$40 million increase)
- ▶ Two identical bills, H.R. 1878 and S. 866, propose to fully fund the federal government's original 40% commitment under IDEA (Special Education) by 2029

Willows Unified - Budget Comparisons

2018/19 Working Budget

Summary	
Beginning Fund Balance	6,667,451
LCFF	14,509,268
Federal	610,481
State	842,651
Local	<u>314,652</u>
Total Revenues	16,277,053
Expenditures	(16,699,836)
Transfers Out (Funds 13 & 21)	(1,425,050)
+/- Rev./Exp.	(1,847,832)
Ending Fund Balance	4,819,619

2019/20 Proposed Budget

Summary	
Beginning Fund Balance	4,819,619
LCFF	14,909,240
Federal	558,886
State	362,483
Local	<u>347,948</u>
Total Revenues	16,178,557
Expenditures	(16,716,986)
Transfers Out (Fund 13)	(50,000)
+/- Rev./Exp.	(588,429)
Ending Fund Balance	4,231,189

2019-20 Budget Assumptions

- ▶ Revenues:
 - ▶ The LCFF was calculated utilizing the FCMAT calculator with 2.46% Funded COLA, funded on 2018-19 P-2 ADA of 1409.43
 - ▶ 2019-20 Federal, State & Local revenue projections adjusted to reflect allocations / awards and to exclude one-time funding received in 2018-19;
 - ▶ Federal program decreases for Title I, Title II, Title III
 - ▶ 2018-19 one-time State programs: Low Performing Student Block Grant, Classified School Employee Professional Development Block Grant, One-Time Mandated Costs / Discretionary Funding
 - ▶ Local revenue reduced for donations and other one-time awards

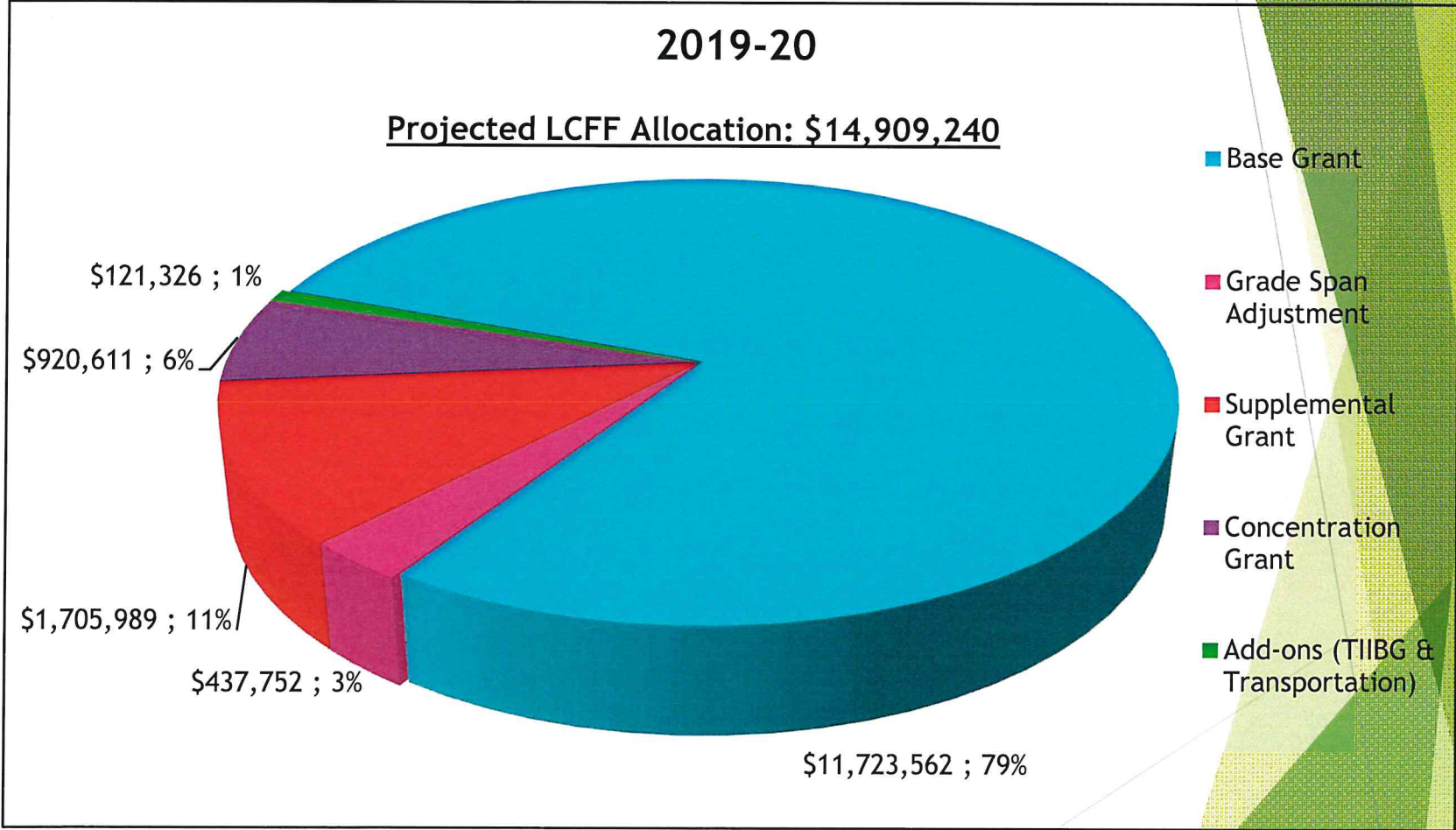
2019-20 Budget Assumptions

- ▶ Expenditures:
 - ▶ Certificated Salaries updated to reflect Board approved staffing changes, attrition, recruitment, and step and column movement
 - ▶ Classified Salaries updated to reflect Board approved staffing changes, attrition, recruitment, step movement, and longevity increments
 - ▶ Employee Benefits updated to reflect increased employer rates for STRS and PERS and adjustments to other benefits consistent with above staffing changes
 - ▶ Books and Supplies are reduced for expenditure of one-time funds in 2018-19, increased for inflationary factors, and increased for textbook and curriculum acquisition
 - ▶ Services and Other Operating Expenditures are reduced for expenditure of one-time funds in 2018-19 and increased for inflationary factors
 - ▶ Capital Outlay is reduced for 2018-19 one-time expenditures

2019-20 Budget Assumptions

- ▶ Other Outgo, Financing Sources & Uses:
 - ▶ Other Outgo is adjusted to reflect increased District costs for special education services resulting from the new SELPA allocation model and increases in students requiring services
 - ▶ Transfers Out are reduced by the 2018-19 transfers of district facility allocations from the General Fund to the Building Fund for Bond Projects. The remaining transfer out is the General Fund contribution to the Cafeteria Fund for 2019-20.

Willows Unified - Components of LCFF



SACS General Fund Summary

SACS2019 - 11-62661-0000000 Willows Unified - 2019-20 July 1 Budget - [01 - General Fund/County School Service Fund]									
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Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	14,509,268.00	0.00	14,509,268.00	14,909,240.00	0.00	14,909,240.00	2.8%
2) Federal Revenue		8100-8299	50,682.00	559,799.00	610,481.00	46,300.00	512,586.00	558,886.00	-8.5%
3) Other State Revenue		8300-8599	527,679.00	314,972.46	842,651.46	273,806.00	88,677.00	362,483.00	-57.0%
4) Other Local Revenue		8600-8799	237,448.00	77,204.96	314,652.96	311,948.00	36,000.00	347,948.00	10.6%
5) TOTAL REVENUES			15,325,077.00	951,976.42	16,277,053.42	15,541,294.00	637,263.00	16,178,557.00	-0.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	6,938,999.00	405,804.44	7,344,803.44	7,131,403.00	329,292.00	7,460,695.00	1.6%
2) Classified Salaries		2000-2999	1,517,340.00	319,530.00	1,836,870.00	1,524,250.00	302,033.00	1,826,283.00	-0.6%
3) Employee Benefits		3000-3999	2,702,256.10	291,165.00	2,993,421.10	2,830,989.00	271,572.00	3,102,561.00	3.6%
4) Books and Supplies		4000-4999	441,588.37	901,051.43	1,342,639.80	525,649.00	494,892.00	1,020,541.00	-24.0%
5) Services and Other Operating Expenditures		5000-5999	1,002,347.11	223,787.33	1,226,134.44	995,492.00	224,354.00	1,219,846.00	-0.5%
6) Capital Outlay		6000-6999	64,806.50	12,568.48	77,374.98	7,006.00	0.00	7,006.00	-90.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	500,133.00	1,414,459.00	1,914,592.00	500,133.00	1,617,921.00	2,118,054.00	10.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(65,014.00)	29,014.00	(36,000.00)	(69,879.00)	31,879.00	(38,000.00)	5.6%
9) TOTAL EXPENDITURES			13,102,456.08	3,597,379.68	16,699,835.76	13,445,043.00	3,271,943.00	16,716,986.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,222,620.92	(2,645,403.26)	(422,782.34)	2,096,251.00	(2,634,680.00)	(538,429.00)	27.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	187,649.00	1,237,400.96	1,425,049.96	50,000.00	0.00	50,000.00	-96.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,105,064.00)	2,105,064.00	0.00	(2,337,968.00)	2,337,968.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(2,292,713.00)	867,663.04	(1,425,049.96)	(2,387,968.00)	2,337,968.00	(50,000.00)	-96.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(70,092.08)	(1,777,740.22)	(1,847,832.30)	(291,717.00)	(296,712.00)	(588,429.00)	-68.2%

General Fund Summary - Fund Balance

SACS2019 - 11-62661-0000000 Willows Unified - 2019-20 July 1 Budget - [01 - General Fund/County School Service Fund]

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Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,367,363.06	4,300,088.12	6,667,451.18	2,297,270.98	2,522,347.90	4,819,618.88	-27.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,367,363.06	4,300,088.12	6,667,451.18	2,297,270.98	2,522,347.90	4,819,618.88	-27.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,367,363.06	4,300,088.12	6,667,451.18	2,297,270.98	2,522,347.90	4,819,618.88	-27.7%
2) Ending Balance, June 30 (E + F1e)			2,297,270.98	2,522,347.90	4,819,618.88	2,005,553.98	2,225,635.90	4,231,189.88	-12.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,275.00	0.00	4,275.00	4,275.00	0.00	4,275.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	1,500.00	1,839.85	3,339.85	0.00	0.00	0.00	-100.0%
All Others		9719	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
b) Restricted		9740	0.00	2,520,508.05	2,520,508.05	0.00	2,225,635.90	2,225,635.90	-11.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	276,547.00	0.00	276,547.00	151,547.00	0.00	151,547.00	-45.2%
Textbooks and Curriculum	0000	9760				151,547.00		151,547.00	
Textbooks and Curriculum	0000	9760	276,547.00		276,547.00				
d) Assigned									
Other Assignments		9780	655,000.00	0.00	655,000.00	457,618.00	0.00	457,618.00	-30.1%
Classified Vacation Accruals	0000	9780				65,000.00		65,000.00	
STRS/PERS 2021-21	0000	9780				135,000.00		135,000.00	
STRS/PERS 2021-22	0000	9780				140,000.00		140,000.00	
Title I & Title II shortfall, 2020-21	0000	9780				100,000.00		100,000.00	
WHS Athletics	1100	9780				17,618.00		17,618.00	
Classified Vacation Accrual	0000	9780	65,000.00		65,000.00				
STRS/PERS 2019-20	0000	9780	130,000.00		130,000.00				
STRS/PERS 2020-21	0000	9780	135,000.00		135,000.00				
Title I & Title II shortfall, 2019-20, 202	0000	9780	325,000.00		325,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,319,426.00	0.00	1,319,426.00	1,344,504.00	0.00	1,344,504.00	1.9%
Unassigned/Unappropriated Amount		9790	38,022.98	0.00	38,022.98	45,109.98	0.00	45,109.98	18.6%

Multiyear Projections

	Budget 2019/20	Projections 2020/21	Projections 2021/22
Beginning Fund Balance	4,819,619	4,231,189	3,857,135
LCFF	14,909,240	15,157,960	15,335,018
Federal	558,886	561,300	566,300
State	362,483	365,141	368,900
Local	<u>347,948</u>	<u>347,948</u>	<u>351,000</u>
Total Revenues	16,178,557	16,432,349	16,621,218
Expenditures	(16,716,986)	(16,806,404)	(17,140,816)
Transfers Out (Fund 13)	(50,000)	(50,000)	(50,000)
+/- Rev./Exp.	(588,429)	(374,055)	(519,598)
Ending Fund Balance	4,231,189	3,857,135	3,337,537

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	14,509,268.00	0.00	14,509,268.00	14,909,240.00	0.00	14,909,240.00	2.8%
2) Federal Revenue		8100-8299	50,682.00	559,799.00	610,481.00	46,300.00	512,586.00	558,886.00	-8.5%
3) Other State Revenue		8300-8599	527,679.00	314,972.46	842,651.46	273,806.00	88,677.00	362,483.00	-57.0%
4) Other Local Revenue		8600-8799	237,448.00	77,204.96	314,652.96	311,948.00	36,000.00	347,948.00	10.6%
5) TOTAL, REVENUES			15,325,077.00	951,976.42	16,277,053.42	15,541,294.00	637,263.00	16,178,557.00	-0.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	6,938,999.00	405,804.44	7,344,803.44	7,131,403.00	329,292.00	7,460,695.00	1.6%
2) Classified Salaries		2000-2999	1,517,340.00	319,530.00	1,836,870.00	1,524,250.00	302,033.00	1,826,283.00	-0.6%
3) Employee Benefits		3000-3999	2,702,256.10	291,165.00	2,993,421.10	2,830,989.00	271,572.00	3,102,561.00	3.6%
4) Books and Supplies		4000-4999	441,588.37	901,051.43	1,342,639.80	525,649.00	494,892.00	1,020,541.00	-24.0%
5) Services and Other Operating Expenditures		5000-5999	1,002,347.11	223,787.33	1,226,134.44	995,492.00	224,354.00	1,219,846.00	-0.5%
6) Capital Outlay		6000-6999	64,806.50	12,568.48	77,374.98	7,006.00	0.00	7,006.00	-90.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	500,133.00	1,414,459.00	1,914,592.00	500,133.00	1,617,921.00	2,118,054.00	10.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(65,014.00)	29,014.00	(36,000.00)	(69,879.00)	31,879.00	(38,000.00)	5.6%
9) TOTAL, EXPENDITURES			13,102,456.08	3,597,379.68	16,699,835.76	13,445,043.00	3,271,943.00	16,716,986.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,222,620.92	(2,645,403.26)	(422,782.34)	2,096,251.00	(2,634,680.00)	(538,429.00)	27.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	187,649.00	1,237,400.96	1,425,049.96	50,000.00	0.00	50,000.00	-96.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,105,064.00)	2,105,064.00	0.00	(2,337,968.00)	2,337,968.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,292,713.00)	867,663.04	(1,425,049.96)	(2,387,968.00)	2,337,968.00	(50,000.00)	-96.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(70,092.08)	(1,777,740.22)	(1,847,832.30)	(291,717.00)	(296,712.00)	(588,429.00)	-68.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,367,363.06	4,300,088.12	6,667,451.18	2,297,270.98	2,522,347.90	4,819,618.88	-27.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,367,363.06	4,300,088.12	6,667,451.18	2,297,270.98	2,522,347.90	4,819,618.88	-27.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,367,363.06	4,300,088.12	6,667,451.18	2,297,270.98	2,522,347.90	4,819,618.88	-27.7%
2) Ending Balance, June 30 (E + F1e)			2,297,270.98	2,522,347.90	4,819,618.88	2,005,553.96	2,225,635.90	4,231,189.88	-12.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,275.00	0.00	4,275.00	4,275.00	0.00	4,275.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	1,500.00	1,839.85	3,339.85	0.00	0.00	0.00	-100.0%
All Others		9719	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
b) Restricted			0.00	2,520,508.05	2,520,508.05	0.00	2,225,635.90	2,225,635.90	-11.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments			276,547.00	0.00	276,547.00	151,547.00	0.00	151,547.00	-45.2%
Textbooks and Curriculum	0000	9760				151,547.00		151,547.00	
Textbooks and Curriculum	0000	9760	276,547.00		276,547.00				
d) Assigned									
Other Assignments			655,000.00	0.00	655,000.00	457,618.00	0.00	457,618.00	-30.1%
Classified Vacation Accruals	0000	9780				65,000.00		65,000.00	
STRS/PERS 2021-21	0000	9780				135,000.00		135,000.00	
STRS/PERS 2021-22	0000	9780				140,000.00		140,000.00	
Title I & Title II shortfall; 2020-21	0000	9780				100,000.00		100,000.00	
WHS Athletics	1100	9780				17,618.00		17,618.00	
Classified Vacation Accrual	0000	9780	65,000.00		65,000.00				
STRS/PERS 2019-20	0000	9780	130,000.00		130,000.00				
STRS/PERS 2020-21	0000	9780	135,000.00		135,000.00				
Title I & Title II shortfall; 2019-20, 2020-2	0000	9780	325,000.00		325,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,319,426.00	0.00	1,319,426.00	1,344,504.00	0.00	1,344,504.00	1.9%
Unassigned/Unappropriated Amount			38,022.98	0.00	38,022.98	45,109.98	0.00	45,109.98	18.6%

LCFF Calculator Universal Assumptions				
Willows Unified (62661) - 2019-20 Propo				
Summary of Funding				
	2018-19	2019-20	2020-21	2021-22
Target Components:				
COLA & Augmentation	3.70%	3.26%	3.00%	2.80%
Base Grant	11,353,269	11,723,562	11,927,883	12,058,933
Grade Span Adjustment	423,899	437,752	452,227	454,693
Supplemental Grant	1,622,187	1,705,989	1,731,730	1,754,662
Concentration Grant	816,747	920,611	924,794	945,404
Add-ons	121,326	121,326	121,326	121,326
Total Target	14,337,428	14,909,240	15,157,960	15,335,018
Transition Components:				
Target	\$ 14,337,428	\$ 14,909,240	\$ 15,157,960	\$ 15,335,018
Funded Based on Target Formula (PY P-2)	FALSE	TRUE	TRUE	TRUE
Floor	13,295,277	14,337,424	14,140,113	13,923,762
<i>Remaining Need after Gap (informational only)</i>				
Gap %	100%	100%	100%	100%
Current Year Gap Funding	1,042,151	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 14,337,428	\$ 14,909,240	\$ 15,157,960	\$ 15,335,018
Components of LCFF By Object Code				
	2018-19	2019-20	2020-21	2021-22
8011 - State Aid	\$ 8,211,752	\$ 8,783,564	\$ 9,073,528	\$ 9,296,054
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	2,190,371	2,190,371	2,156,710	2,119,800
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	4,490,855	4,490,855	4,490,855	4,490,855
8096 - In-Lieu of Property Taxes	(555,550)	(555,550)	(563,133)	(571,691)
<i>Property Taxes net of in-lieu</i>	<i>3,935,305</i>	<i>3,935,305</i>	<i>3,927,722</i>	<i>3,919,164</i>
TOTAL FUNDING	\$ 14,337,428	\$ 14,909,240	\$ 15,157,960	\$ 15,335,018
<i>Basic Aid Status</i>				
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 14,337,428	\$ 14,909,240	\$ 15,157,960	\$ 15,335,018
EPA Details				
% of Adjusted Revenue Limit - Annual	28.56249995%	28.56249995%	28.56249995%	28.56249995%
% of Adjusted Revenue Limit - P-2	28.56249995%	28.56249995%	28.56249995%	28.56249995%
EPA (for LCFF Calculation purposes)	\$ 2,190,371	\$ 2,190,371	\$ 2,156,710	\$ 2,119,800
8012 - EPA, Current Year Receipt				
(P-2 plus Current Year Accrual)	2,190,371	2,190,371	2,156,710	2,119,800
8019 - EPA, Prior Year Adjustment				
(P-A less Prior Year Accrual)	(40,585)	-	0	(0)
Accrual (from Assumptions)	-	-	-	-
Summary of Student Population				
	2018-19	2019-20	2020-21	2021-22
Unduplicated Pupil Population				
Enrollment	1,464	1,437	1,412	1,398
COE Enrollment	24	24	24	24
Total Enrollment	1,488	1,461	1,436	1,422
Unduplicated Pupil Count	1,018	1,016	988	979
COE Unduplicated Pupil Count	15	15	15	15
Total Unduplicated Pupil Count	1,033	1,031	1,003	994
Rolling %, Supplemental Grant	68.8700%	70.1400%	69.9400%	70.1100%
Rolling %, Concentration Grant	68.8700%	70.1400%	69.9400%	70.1100%
FUNDED ADA				
Adjusted Base Grant ADA				
	Current Year	Prior Year	Prior Year	Prior Year
Grades TK-3	407.09	407.09	402.56	391.16
Grades 4-6	295.08	295.08	283.48	291.08
Grades 7-8	247.70	247.70	221.27	203.22
Grades 9-12	459.56	459.56	480.46	478.56
Total Adjusted Base Grant ADA	1,409.43	1,409.43	1,387.77	1,364.02
Necessary Small School ADA				
	Current year	Current year	Current year	Current year
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	1409.43	1409.43	1387.77	1364.02
ACTUAL ADA (Current Year Only)				
Grades TK-3	407.09	402.56	391.16	390.21
Grades 4-6	295.08	283.48	291.08	300.58
Grades 7-8	247.70	221.27	203.22	188.02
Grades 9-12	459.56	480.46	478.56	471.91
Total Actual ADA	1,409.43	1,387.77	1,364.02	1,350.72
Funded Difference (Funded ADA less Actual ADA)	-	21.66	23.75	13.30
LCAP Percentage to Increase or Improve Services				
	2018-19	2019-20	2020-21	2021-22
Current year estimated supplemental and concent \$	2,438,934	2,626,600	2,656,524	2,700,066
Current year Percentage to Increase or Improve Se	20.71%	21.60%	21.46%	21.58%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	575,000.00	575,000.00	0.0%
3) Other State Revenue		8300-8599	37,091.00	92,000.00	148.0%
4) Other Local Revenue		8600-8799	39,434.00	40,406.00	2.5%
5) TOTAL, REVENUES			651,525.00	707,406.00	8.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	279,450.00	234,775.00	-16.0%
3) Employee Benefits		3000-3999	133,370.00	92,088.00	-31.0%
4) Books and Supplies		4000-4999	378,754.00	403,000.00	6.4%
5) Services and Other Operating Expenditures		5000-5999	11,600.00	11,850.00	2.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	36,000.00	38,000.00	5.6%
9) TOTAL, EXPENDITURES			839,174.00	779,713.00	-7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(187,649.00)	(72,307.00)	-61.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	187,649.00	50,000.00	-73.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			187,649.00	50,000.00	-73.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(22,307.00)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	225,632.87	225,632.87	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			225,632.87	225,632.87	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			225,632.87	225,632.87	0.0%
2) Ending Balance, June 30 (E + F1e)					
			225,632.87	203,325.87	-9.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	2,500.00	2,500.00	0.0%
Stores					
		9712	5,000.00	5,000.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	218,132.87	195,825.87	-10.2%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(4,000.00)	0.00	-100.0%
5) TOTAL, REVENUES			(4,000.00)	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	16,199.02	0.00	-100.0%
6) Capital Outlay		6000-6999	3,988,102.92	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,004,301.94	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,008,301.94)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,237,400.96	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,237,400.96	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,770,900.98)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,770,900.98	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,770,900.98	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,770,900.98	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	92,500.00	57,500.00	-37.8%
5) TOTAL, REVENUES			92,500.00	57,500.00	-37.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	24,550.00	10,000.00	-59.3%
6) Capital Outlay		6000-6999	6,450.00	7,000.00	8.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,000.00	17,000.00	-45.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			61,500.00	40,500.00	-34.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			61,500.00	40,500.00	-34.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	441,244.13	502,744.13	13.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			441,244.13	502,744.13	13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			441,244.13	502,744.13	13.9%
2) Ending Balance, June 30 (E + F1e)			502,744.13	543,244.13	8.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	40,500.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	502,744.13	New
Facility Projects	0000	9760		502,744.13	
d) Assigned					
Other Assignments		9780	502,744.13	0.00	-100.0%
Facility Projects	0000	9780	502,744.13		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	2,100.00	New
4) Other Local Revenue		8600-8799	500.00	358,400.00	71580.0%
5) TOTAL, REVENUES			500.00	360,500.00	72000.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	363,602.35	360,500.00	-0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			363,602.35	360,500.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(363,102.35)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(363,102.35)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	363,102.35	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			363,102.35	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			363,102.35	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,950.00	2,700.00	-8.5%
5) TOTAL, REVENUES			2,950.00	2,700.00	-8.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,950.00	2,700.00	-8.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,950.00	2,700.00	-8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	73,439.20	73,439.20	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			73,439.20	73,439.20	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			73,439.20	73,439.20	0.0%
2) Ending Net Position, June 30 (E + F1e)			73,439.20	73,439.20	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	73,439.20	73,439.20	0.0%