



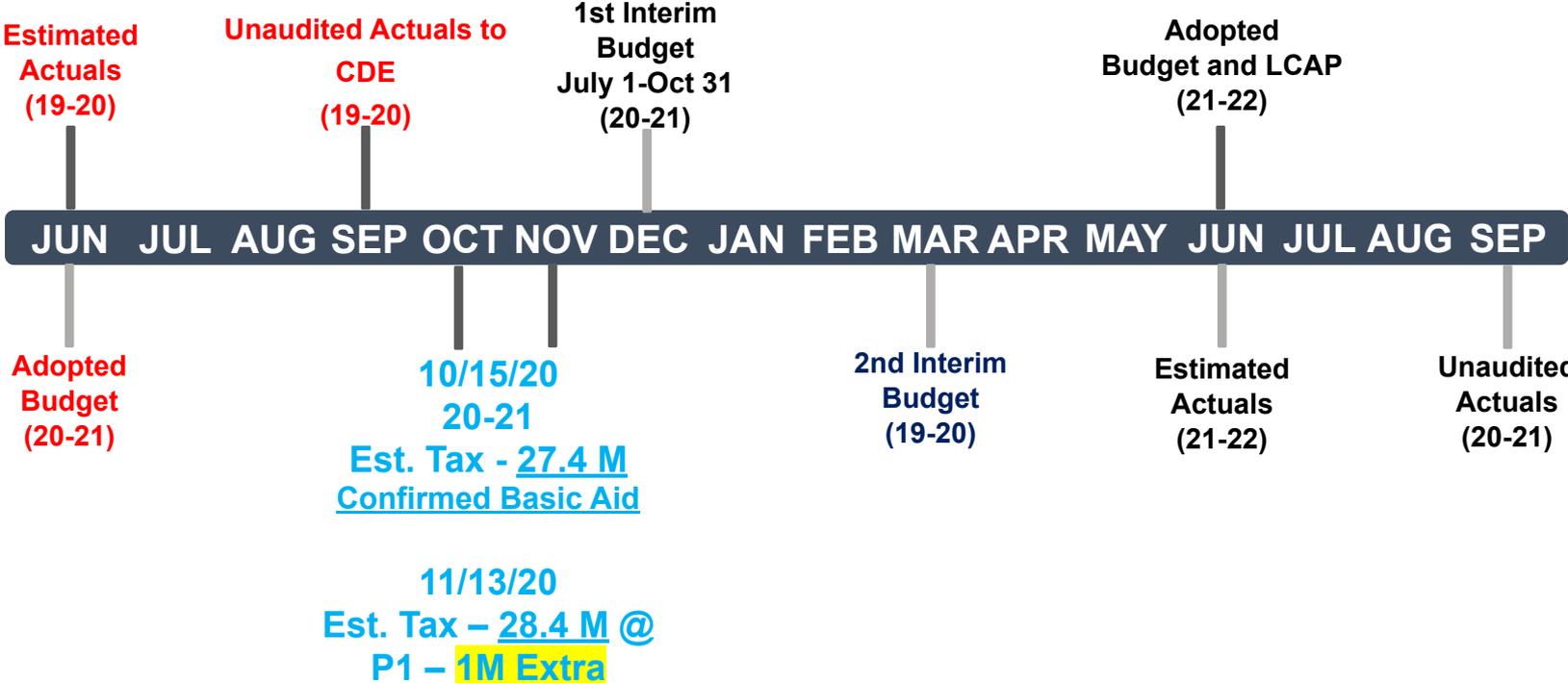
CUS
CABRILLO UNIFIED SCHOOL DISTRICT

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Budget Advisory Committee
6:30 PM – December 16, 2020

J Jesus Contreras
Chief Business Officer

2020-21 Budget Variances



2020-21 First Interim: Cabrillo USD Budget Summary and Multi-Year-Projections

	2020-21: Basic Aid			2021-22: Basic Aid			2022-23: Basic Aid			2023-24: Basic Aid		
	UNRESTRICTED	RESTRICTED	COMBINED									
LCFF	30,018,671	1,684,936	31,703,607	30,586,764	1,684,936	32,271,700	31,112,973	1,684,936	32,797,909	31,691,177	1,684,936	33,376,113
Federal Revenue	0	3,134,285	3,134,285	0	1,170,589	1,170,589	0	1,170,589	1,170,589	0	1,170,589	1,170,589
State Revenue	590,593	2,296,575	2,887,168	560,143	1,905,073	2,465,216	558,643	1,904,583	2,463,226	544,843	1,900,075	2,444,918
Local Revenue	448,591	2,310,589	2,759,180	125,450	2,238,138	2,363,588	125,450	2,238,138	2,363,588	125,450	2,238,138	2,363,588
Total Revenues	31,057,855	9,426,385	40,484,240	31,272,357	6,998,736	38,271,093	31,797,066	6,998,246	38,795,312	32,361,470	6,993,738	39,355,208
Certificated Salaries	11,133,968	3,465,668	14,599,636	11,373,827	3,493,351	14,867,178	11,601,304	3,563,218	15,164,522	11,833,330	3,634,482	15,467,812
Classified Salaries	2,669,442	3,076,406	5,745,848	2,719,329	3,065,304	5,784,633	2,766,917	3,118,947	5,885,864	2,822,255	3,181,326	6,003,581
Benefits	5,110,397	4,027,232	9,137,629	5,262,652	4,113,164	9,375,816	5,702,510	4,339,884	10,042,394	5,843,756	4,423,861	10,267,617
Supplies	307,360	3,105,070	3,412,430	307,360	637,005	944,365	307,360	637,005	944,365	307,360	637,005	944,365
Services	1,953,970	3,852,799	5,806,769	2,030,415	3,409,308	5,439,723	2,030,905	3,408,818	5,439,723	2,035,413	3,404,310	5,439,723
Capital Outlay	0	26,500	26,500	0	26,500	26,500	0	26,500	26,500	0	26,500	26,500
Other Outgo/Indirect	61,050	372,823	433,873	61,050	372,823	433,873	61,050	372,823	433,873	61,050	372,823	433,873
Total Expenses	21,236,187	17,926,498	39,162,685	21,754,633	15,117,455	36,872,088	22,470,046	15,467,195	37,937,241	22,903,164	15,680,307	38,583,471
Surplus/(Deficit)	9,821,668	(8,500,113)	1,321,555	9,517,724	(8,118,719)	1,399,005	9,327,020	(8,468,949)	858,071	9,458,306	(8,686,569)	771,737
Transfer in (891X)	0	0	0	0	0	0	0	0	0	0	0	0
Transfer out (761X)	500,000	0	500,000	500,000	0	500,000	500,000	0	500,000	500,000	0	500,000
Contribution	(7,881,971)	7,881,971	0	(8,118,719)	8,118,719	0	(8,468,949)	8,468,949	0	(8,686,569)	8,686,569	0
Other In / Out	(8,381,971)	7,881,971	(500,000)	(8,618,719)	8,118,719	(500,000)	(8,968,949)	8,468,949	(500,000)	(9,186,569)	8,686,569	(500,000)
Total Surplus/(Deficit)	1,439,697	(618,142)	821,555	899,005	0	899,005	358,071	0	358,071	271,737	0	271,737
3791	5,384,729	646,216	6,030,945	6,824,426	28,074	6,852,500	7,723,431	28,074	7,751,505	8,081,502	28,074	8,109,576
3795												
Beginning Balance	5,384,729	646,216	6,030,945	6,824,426	28,074	6,852,500	7,723,431	28,074	7,751,505	8,081,502	28,074	8,109,576
Ending Balance	6,824,426	28,074	6,852,500	7,723,431	28,074	7,751,505	8,081,502	28,074	8,109,576	8,353,239	28,074	8,381,313
Revolving Cash, Stores & Prepaid	35,500		35,500	35,500		35,500	35,500		35,500		35,500	35,500
Restricted Programs		28,074	28,074		28,074	28,074		28,074	28,074		28,074	28,074
3% REU (9789)	1,189,881	0	1,189,881	1,121,163	0	1,121,163	1,153,118	0	1,153,118	1,172,505	0	1,172,505
UNASSIGNED (9790)	5,599,045	0	5,599,045	6,566,768	0	6,566,768	6,892,884	0	6,892,884	7,145,234	0	7,145,234

Special Education Funding

California students with disabilities 725,000 □ 11.7%

Cabrillo USD students with disabilities 411 □ 14.01%

Federal law requires districts required to provide a comprehensive Individualized Education Program (IEP): *Free and Appropriate Public Education* (FAPE) – 34 CFR Section 300.320

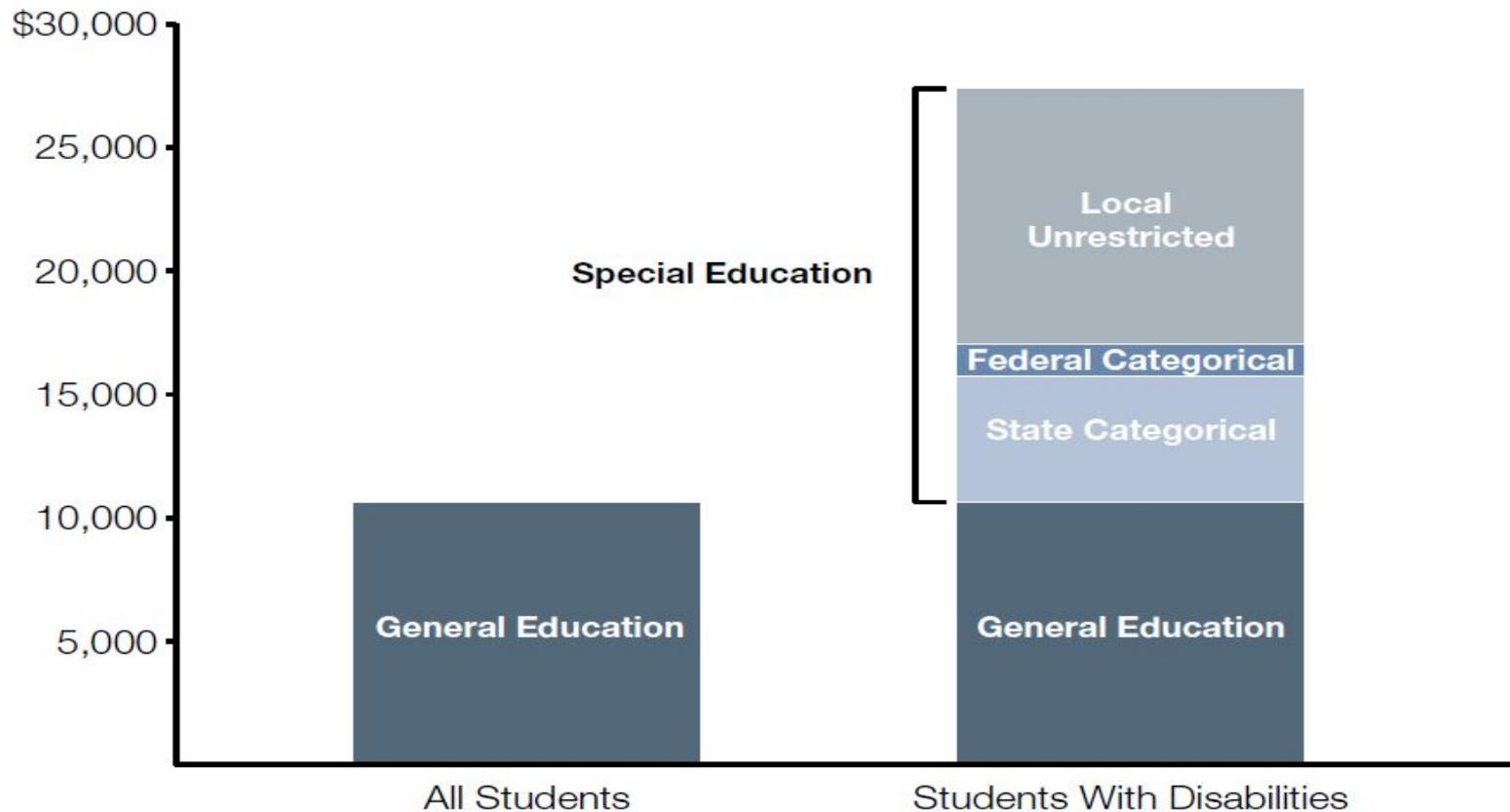
Sources:

California Special Ed. Funding System Study – WestEd, Oct. 2020

Overview of Special Ed. in California – Legislative Analyst’s Office, Nov. 2019



Average Expenditures Per Student, 2017-18



Special Education Funding (Cont.)

District unrestricted funds cover the majority of Special Education expenditures:

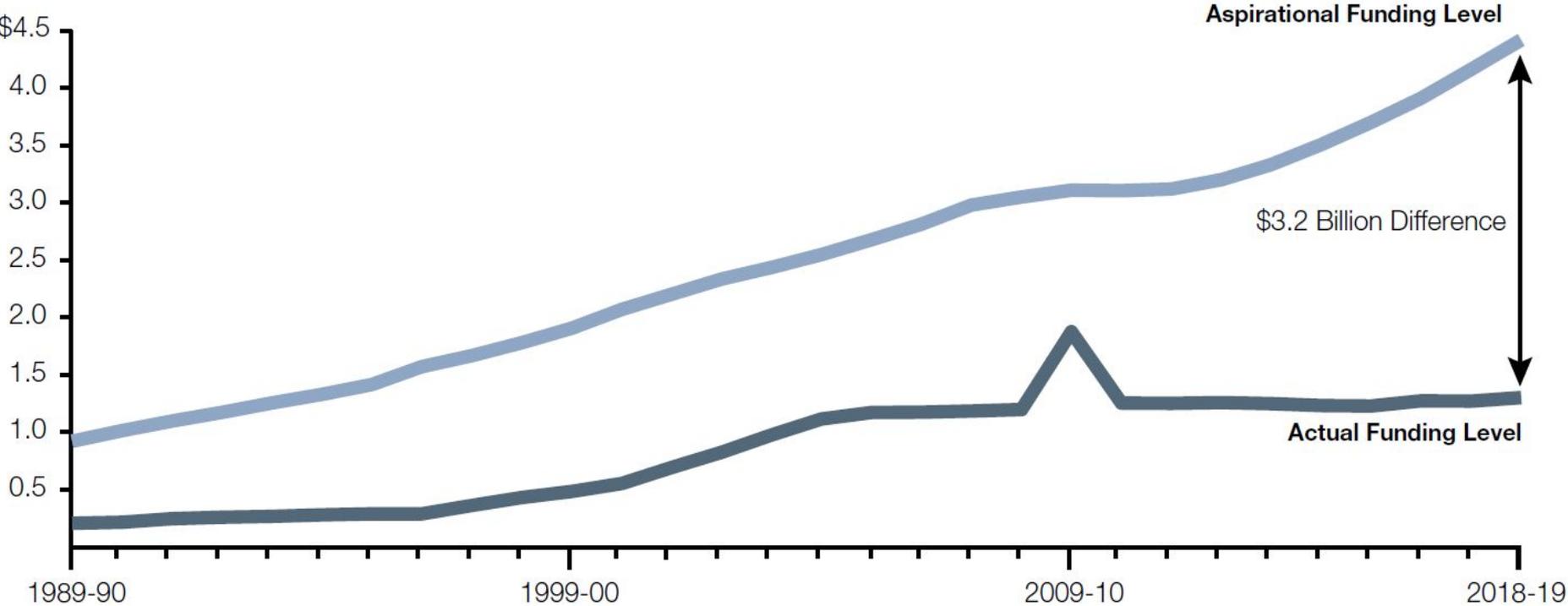
- District unrestricted 61%
- State of California funding 28%
- Federal funding 11%

Federal government is required to cover 40% of the states' special education cost.



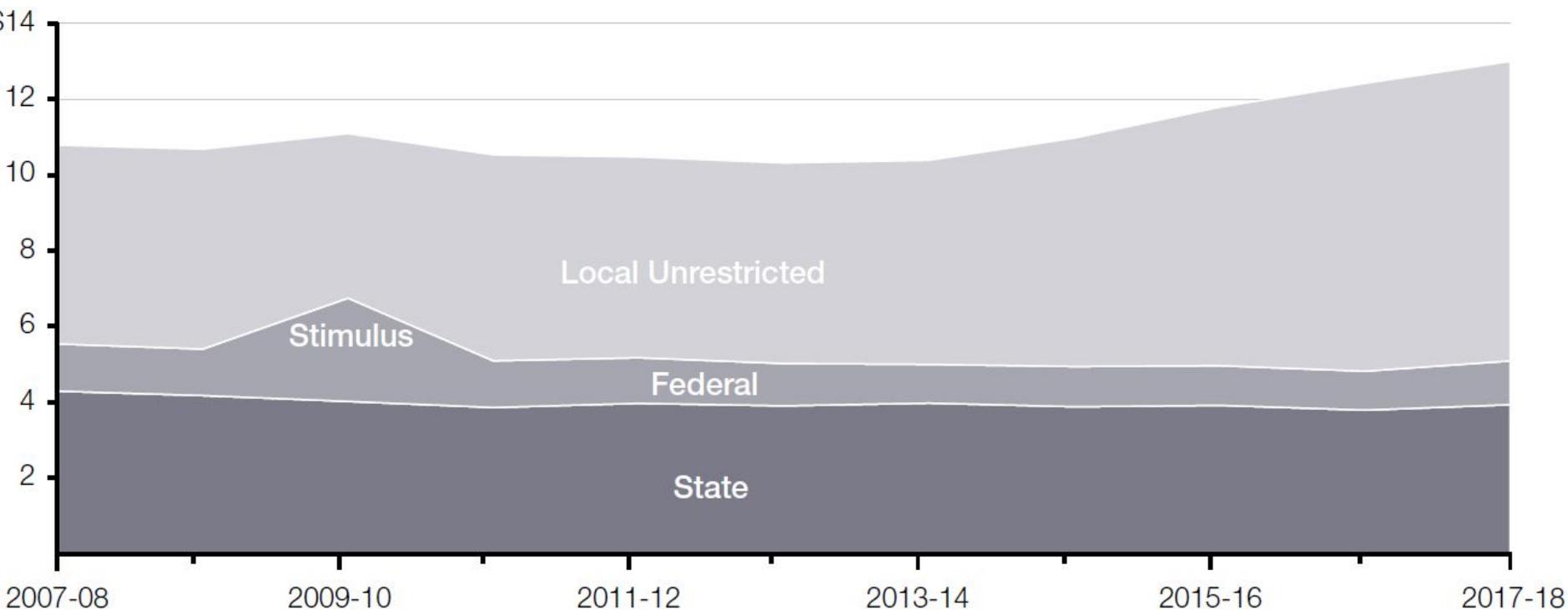
Federal Special Education Funding Falls Short of Aspirational Target

Federal Special Education Funding for California (In Billions)



Unrestricted Funds Covering Growing Share of Special Education Costs

Special Education Spending by Fund Source, 2017-18 Dollars (In Billions)



CUSD Special Education Cost Data:

	STATE REVENUE	FEDERAL REVENUE	TOTAL REVENUE	CUSD EXPENDITURES	CONTRIBUTION FROM GENERAL FUND	Federal % of Cost
2018-19	\$ 1,568,292	\$ 617,034	\$ 2,185,326	\$ 6,066,896	\$ 3,881,570	10.17%
2019-20	\$ 1,549,535	\$ 635,211	\$ 2,184,746	\$ 6,554,385	\$ 4,369,639	9.69%



CUSD Budget Committee:

Focus/Role: Advise CUSD Governing Board on Fiscal Issues

Comments:

- Overrepresentation issues; Embracing ALL; underrepresentation?
- How do we get the necessary funding to meet IEPs – Congress?
- Seeking efficiency
- **Advocacy**
- Equity

Funding Opportunities/Ideas:



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CUSD Budget Committee:

Comments:

- Multi-Tiered System of Supports
- **Proactive** Approaches to Education to mitigate Sp. Ed. Identification
- **Early assessment, early intervention** (before IEP)
- Fund services for students... whatever it takes!
- **Acknowledge cost** and look holistically across all expenditures
-

Funding Opportunities/Ideas:



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CUSD Budget Committee:

Comments:

- Value & Need – Alignment
- Targeted Early Interventions: Defined Indicators of Success and measurement of efficiency

Funding Opportunities/Ideas:



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Questions? / Thank you!



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