



PERRIS UNION
HIGH SCHOOL DISTRICT

2018-19 1ST INTERIM

DECEMBER 2018



PUHSD.ORG



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SUMMARY OF CHANGES FROM ADOPTED BUDGET

- **State Budget Factors:**

- The District's Adopted Budget was built on the May Revision. With the enactment of the State Budget, the following changes were made:
 - COLA was increased from 3.0% to 3.7%
 - One-time funds were reduced from \$344 to \$184 per ADA

- **District Budget Factors:**

- Projected District enrollment growth did not materialize
- Significant increase Special Education expenditures
- Multi-year salary increases are now included in the multi-year projections
- ADA as a percentage of enrollment has been increased consistent with District goals
- Unduplicated Pupil Percentage (UPP) went down



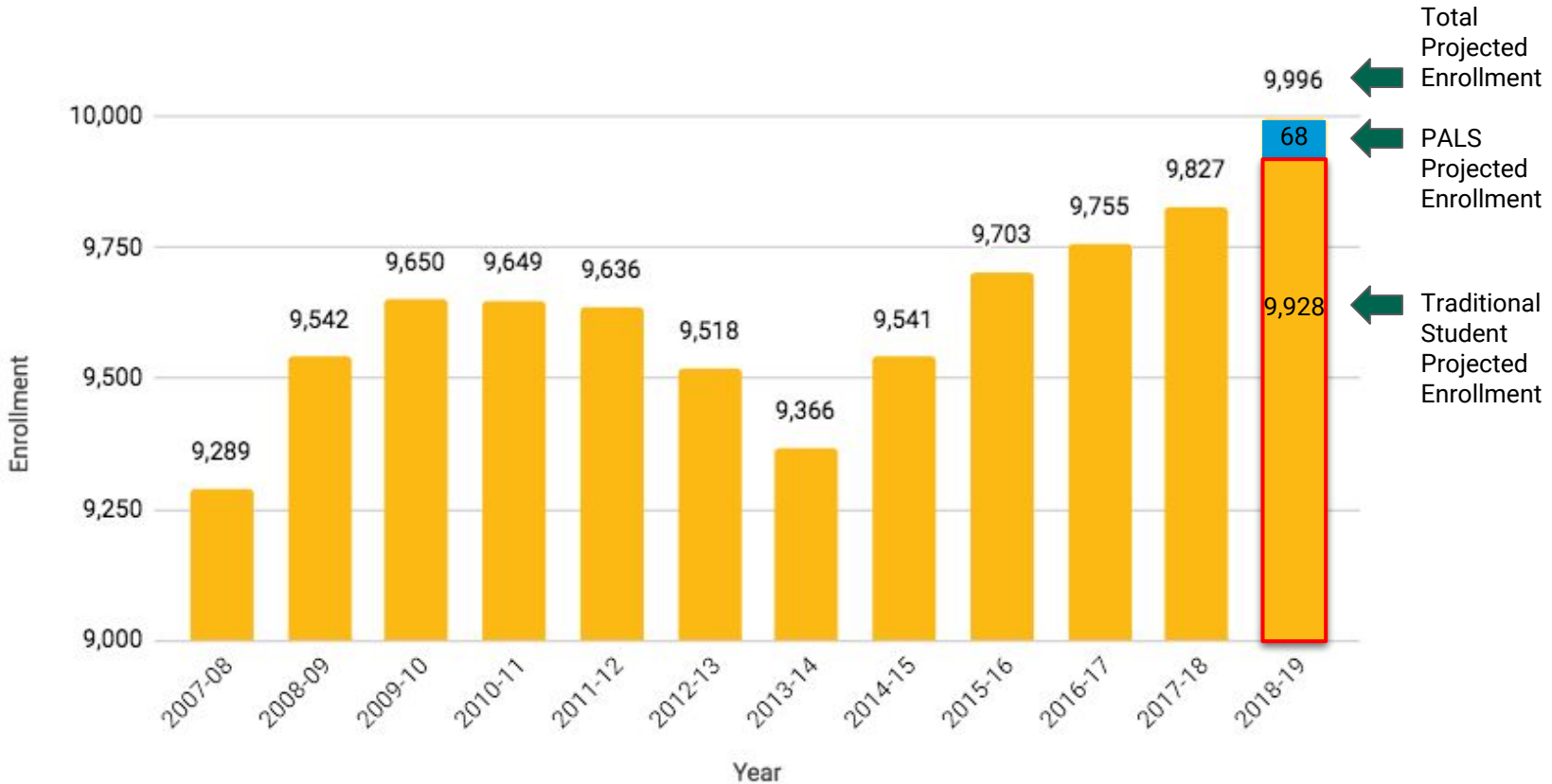
LCFF CALCULATION

Calculation Factors	7-8	9-12
2017-18 Initial Base Grants per ADA	\$7,518	\$8,712
3.7% COLA	\$278	\$322
2018-19 Base Grant per ADA	\$7,796	\$9,034
2.6% CTE Grade Span Adjustment		\$235
2018-19 Adjusted Base Grant per ADA	\$7,796	\$9,269
Supplemental*	\$1,143	\$1,359
Concentration*	\$714	\$849
Total LCFF Funding per ADA	\$9,653	\$11,477

**District specific calculation based on 71.42% unduplicated pupil count*

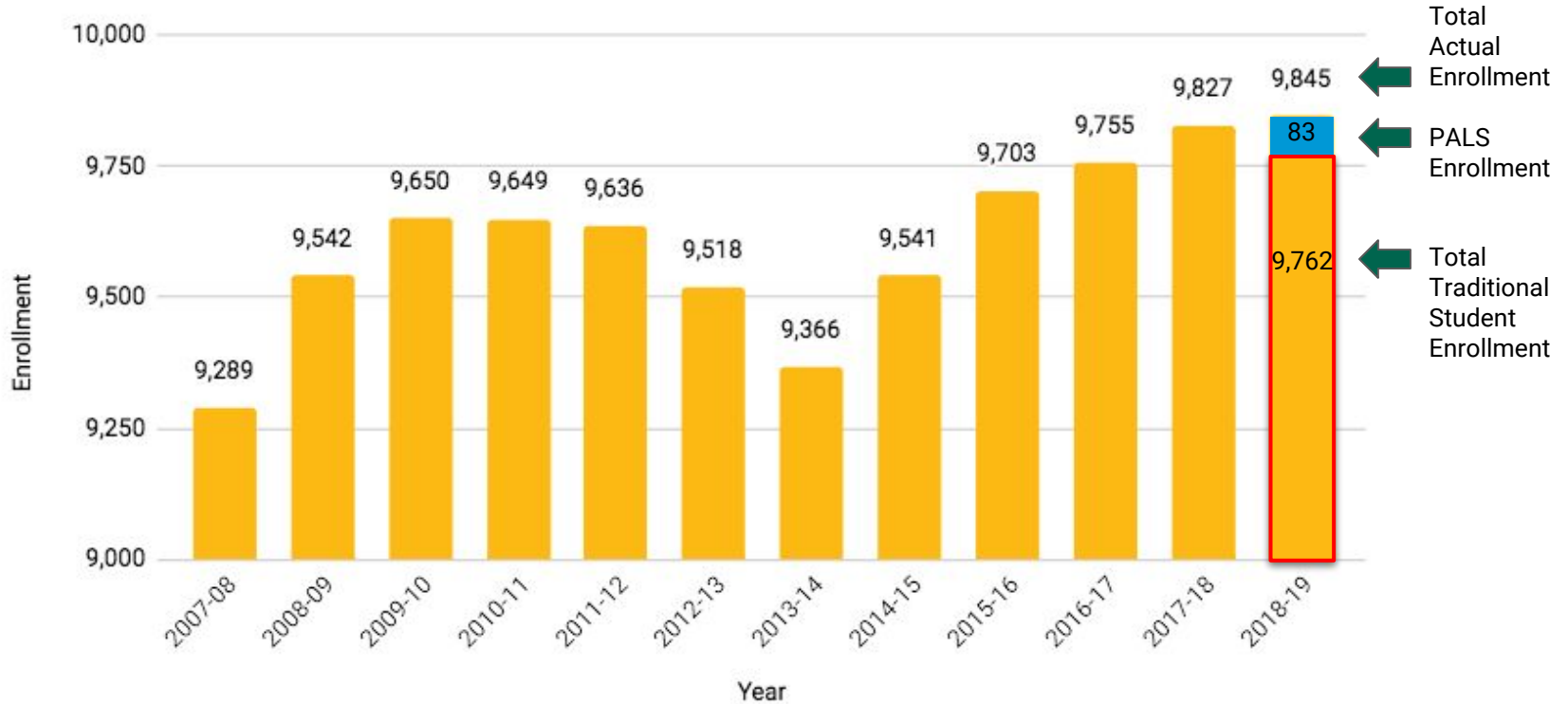


BUDGETED ENROLLMENT PROJECTION





ACTUAL DISTRICT ENROLLMENT



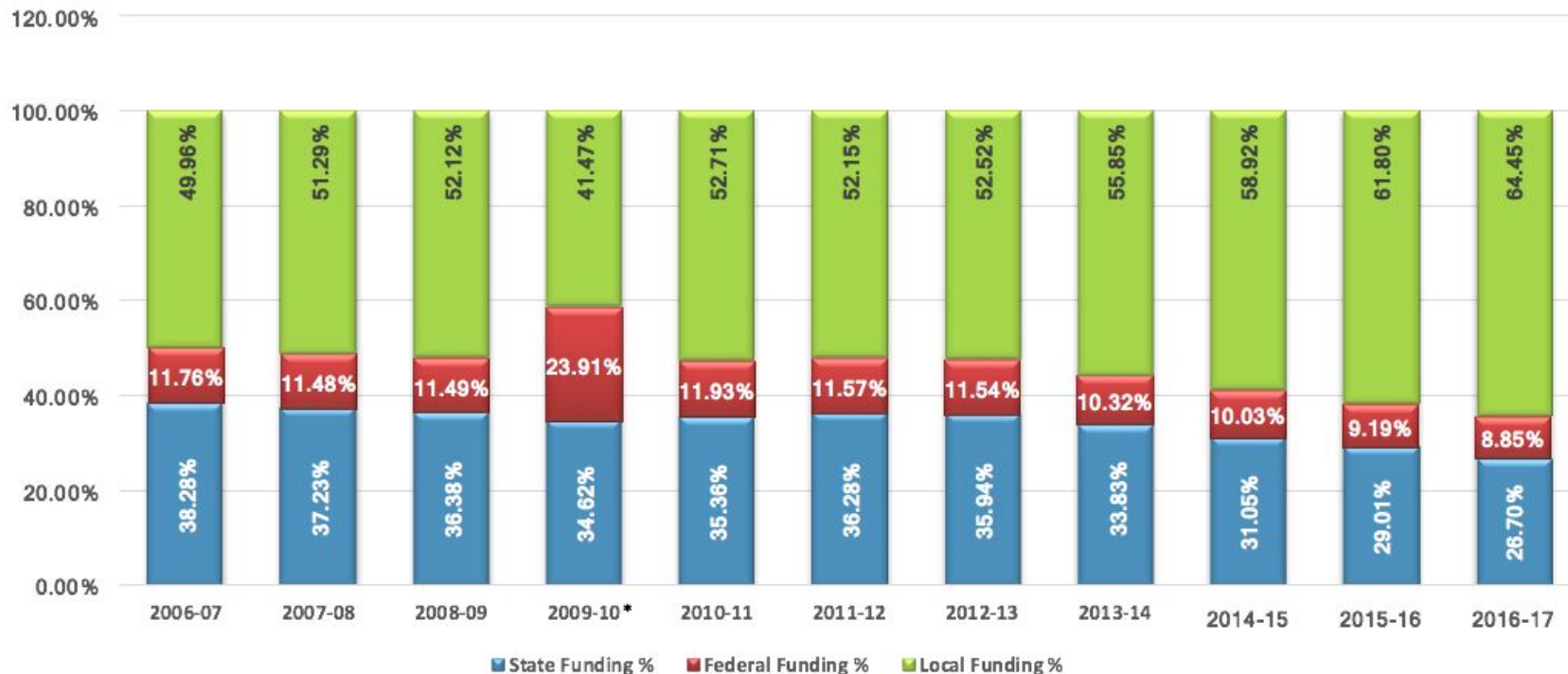


BUDGET AND MULTI-YEAR ASSUMPTIONS

	2017-18	2018-19	2019-20	2020-21
Enrollment	9,827	9,845	9,918	9,968
ADA	9,114.76	9,173.73	9,381.44	9,478.57
ADA To Enrollment %	92.75%	93.18%	94.59%	95.09%
COLA	1.56%	3.70%	2.57%	2.67%
CalSTRS Rate	14.43%	16.28%	18.13%	19.10%
CalPERS Rate	15.531%	18.062%	20.7%	23.4%
LCFF GAP Funding	43.97%	100%	100%	100%



STATEWIDE CONTRIBUTIONS TO SPECIAL EDUCATION



Source: Coalition for Adequate Funding for Special Education

*2009-10 includes Federal American Recovery and Reinvestment Act Funds



PUHSD SPECIAL EDUCATION ENROLLMENT

Disability	2014-15	PY Change	2015-16	PY Change	2016-17	PY Change	2017-18	PY Change	2018-19	PY Change	5-Year Change
Autism (AUT)	52	10.6%	63	21.2%	80	27.0%	86	7.5%	135	57.0%	159.6%
Deaf-blindness (DB)							1	100.0%	1	0.0%	100.0%
Deafness (DEAF)/Hearing impairment (HI)	3	200.0%	2	-33.3%	3	50.0%	2	-33.3%	1	-50.0%	-66.7%
Emotional disturbance (ED)	51	6.3%	58	13.7%	60	3.5%	66	10.0%	60	-9.1%	17.6%
Established medical disability (EMD)	1	-50.0%	1	0.0%		-100.0%	0		0		-100.0%
Hard of hearing (HH)	17	0.0%	20	17.7%	22	10.0%	19	-13.6%	24	26.3%	41.2%
Intellectual Disability (ID)	69	-5.5%	65	-5.8%	69	6.2%	61	-11.6%	114	86.9%	65.2%
Multiple disabilities (MD)	6	-14.3%	6	0.0%	11	83.3%	15	36.4%	28	86.7%	366.7%
Orthopedic impairment (OI)	15	7.1%	13	-13.3%	14	7.7%	15	7.1%	12	-20.0%	-20.0%
Other health impairment (OHI)	96	-10.3%	136	41.7%	144	5.9%	149	3.5%	221	48.3%	130.2%
Specific learning disability (SLD)	504	3.7%	534	6.0%	590	10.5%	649	10.0%	701	8.0%	39.1%
Speech or language impairment (SLI)	35	9.4%	45	28.6%	51	13.3%	51	0.0%	33	-35.3%	-5.7%
Traumatic brain injury (TBI)	5	0.0%	5	0.0%	8	60.0%	7	-12.5%	11	57.1%	120.0%
Visual impairment (VI)	5	0.0%	4	-20.0%	8	100.0%	11	27.3%	9	-22.2%	80.0%
Total	859	1.8%	952	10.8%	1,060	11.3%	1,132	6.8%	1,350	19.3%	60.0%



PUHSD SPECIAL EDUCATION CONTRIBUTION

Year	Enrollment	Increase	Cumulative Increase	General Fund Contribution	Increase	Cumulative Increase
2014-15	859	1.8%	1.8%	\$4,872,116	30.7%	30.7%
2015-16	952	10.8%	12.8%	\$8,023,770	64.7%	115.2%
2016-17	1,060	11.3%	25.6%	\$10,863,287	35.4%	191.3%
2017-18	1,132	6.8%	34.1%	\$12,732,929	17.2%	241.5%
2018-19	1,350	19.3%	60.0%	\$12,976,414	1.9%	248.0%



UNRESTRICTED GENERAL FUND MULTI-YEAR PROJECTION SUMMARY

	2017-18 Audited Actuals	2018-19 1st Interim Budget	2019-20 Projected Budget	2020-21 Projected Budget
Beginning Balance	\$9,959,859	\$9,233,934	\$5,530,441	\$5,543,071
LCFF Revenue	\$97,744,720	\$104,801,941	\$109,154,035	\$112,504,707
Other Revenue	\$5,728,018	\$5,902,016	\$4,115,091	\$4,135,289
Contributions	<u>-\$16,199,326</u>	<u>-\$16,800,720</u>	<u>-\$16,368,917</u>	<u>-\$17,838,144</u>
Total Revenues	\$87,273,412	\$93,903,237	\$96,900,209	\$98,801,852
Certificated Salaries	\$40,355,589	\$42,931,334	\$43,965,758	\$44,952,533
Classified Salaries	\$13,974,142	\$15,081,535	\$14,955,859	\$15,484,920
Employee Benefits	\$17,483,519	\$20,494,880	\$22,175,799	\$23,676,498
Books and Supplies	\$4,890,638	\$5,404,502	\$3,778,702	\$3,773,702
Services, Operating Expenses	\$12,466,096	\$13,220,555	\$12,952,535	\$13,297,927
Capital Outlay	\$243,651	\$1,736,054	\$303,891	
Other Outgo	<u>-\$1,414,299</u>	<u>-\$1,262,130</u>	<u>-\$1,244,964</u>	<u>-\$1,146,513</u>
Total Expenditures	\$87,999,336	\$97,606,730	\$96,887,580	\$100,039,068
Net Increase/(Decrease) to Ending Balance	(\$725,924)	(\$3,703,493)	\$12,629	(\$1,237,216)
Total Ending Balance	\$9,233,934	\$5,530,441	\$5,543,071	\$4,305,855
<i>Total Ending Balance %</i>	5.23%	3.39%	3.90%	3.0%



NEXT STEPS

- Positive Certification is recommended
 - Certifies that based on current projections the District will meet its' financial obligations for the current and subsequent two fiscal years
- Governor releases his Budget Proposal in January
- Second Interim Report and budget revisions will be presented to the Board in March for approval
 - Continue to monitor enrollment and Special Education
 - Contingency plan if ADA does not materialize
 - Build reserves for opening of Liberty High School



QUESTIONS?