

# **West Contra Costa Unified School District**



## **2019-20 Budget Executive Summary Board Meeting June 12, 2019 Public Hearing June 26, 2019 Adoption**

## State Budget - District Planning

The 2019-20 budget is scheduled to be adopted on June 26, 2019 conforming with State requirements including the Local Control Funding Formula (LCFF) model. The 2019-2020 budget adoption reflects the full implementation of the original targets for LCFF funding established in 2013.

This year, County CBO Bill Clark and team assisted with the development of the FY19-20 budget after a request from Superintendent Duffy.

## General Operating Fund – Fund 01

### District Revenues

#### Local Control Funding Formula (LCFF)

The primary source of revenue for the district is LCFF. LCFF collapsed the majority of State general and categorical funding streams and established a funding model with formulaic add-ons. Programs formerly funded through categorical funding are now funded through LCFF. The LCFF model was fully funded at the targeted levels in 2018-2019. LCFF includes funding amounts based upon grade span and supplemental funding for specific student groups. Supplemental funding is provided based on the percentage of English Learners (EL), Foster Youth (FY) and Low Income (LI) students as compared to total enrollment. Concentration funding is provided in the case that these student groups exceed 55% or more of the student population. Base Grant and Grade Span Adjustments determine the amount of funding received in LCFF from the state but \*does not\* require that funding formula components follow factors for specific programming. Annually, the state determines whether to apply a Cost of Living Adjustment (COLA) to the base factors. As of the Governor's May Revise, the state is providing a 3.26% COLA for 2019-2020.

#### LCFF Revenue Components:

- Base Grant
- Grade Span Adjustments
  - K-3 Class Size Reduction
  - 9-12 Career Technical Education (CTE)
- Supplemental and Concentration

2019-20 Targeted Per Pupil Funding ("fully" funded) – Estimates per Governor's May Revise					
Grade	Base	Grade Span Adj.	Supplemental	Concentration	Total
TK-3	\$7,702	\$801	\$1,246	\$777	\$10,526
4-6	\$7,818		\$1,146	\$715	\$9,678
7-8	\$8,050		\$1,180	\$736	\$9,966
9-12	\$9,329	\$243	\$1,403	\$875	\$11,850

It is estimated that the District will receive a total of \$289,677,155 in LCFF during the 2019-20 school year. The funding consists of Base in the amount of \$234,899,587 and Supplemental and Concentration funding in the amount of \$54,777,568.

The assumptions used for this projection include:

- Funded average daily attendance: 26,806.96
- District unduplicated student count 73.28%

## **Other State and Local Revenue**

Other State Revenue includes State Lottery and Mandated Cost reimbursement. The estimated funding for Lottery is \$194 per pupil. The District participates in the Mandated Block Grant program and the estimated revenue for 2019-20 is \$1,057,000. Local Revenue consists of interest earnings and other miscellaneous revenues.

## **Parcel Tax – Local Support for Students**

The parcel tax program includes support for a wide variety of services to students of the District. The Parcel Tax is accounted for in a locally restricted account and is subject to review by the Parcel Tax Committee. The tax will expire in 2027. The District expects to collect \$9.8 million in 2019-20. The parcel tax is shared with local charter schools who have students residing in the district.

## **Maintenance and Recreation Assessment District – MRAD**

In 1994 in an effort to raise and sustain funding for outdoor facilities, the district formed the MRAD. In 1996 the formation of MRAD was followed by an election to continue these levies. This allows the District to levy taxes to support the maintenance and operations of fields and outdoor areas for the purpose of public use. MRAD revenue is budgeted for 2019-20 in the amount of \$5.6 million which pays for evening/after school custodial services, gardeners and outdoor capital projects.

## **District Revenues – Restricted and Unrestricted**

Revenues to the district are grouped into “buckets” or types – generally speaking, revenues are either restricted or unrestricted. Restricted or unrestricted describes the type of expense for which the revenue may be utilized. Unrestricted funds are utilized for any appropriate educational operational expense of the district whereas restricted funds are utilized specifically for the purpose(s) for which they are given to the district by the funding agency. Examples of restricted funds include the local Parcel Tax, various Federal funds, MRAD funds, and funds provided by various state grants. Restricted funds are received and utilized throughout the school year as various grants and projects are awarded or spent out and are often referred to as categorical revenue sources. Appendix B contains a list of the current restricted categorical funds.

The General Fund is the operating fund of the District and used to account for day-to-day operations. The fund contains both unrestricted and restricted revenues. Total restricted revenues are expected to decline by \$7.5 million for the FY19-20 budget year.

## **Major District Budget Expense Categories**

### **FY19-20 Budget Assumptions**

1. Significant reductions in 4000/5000 Object code series
2. Significant reductions in overtime/extra time
3. Unfinished budget development around total needed positions: A set of essential vacant positions have not been filled

4. No Fund Balance
5. 9% Reserves in tact
6. Strict fiscal controls must be in place
7. Significant staffing reductions must be made for FY20-21 (current salaries/benefits are 90% of budget)
8. Staff and County will work toward a 45-day Budget Revision in order to give more time to solidify position control for FY19-20

## **Staffing**

The majority of the budget is based upon the staffing required at each school site which is established by a staffing formula (Appendix C). Union contracts and Education Code establishes maximums for class size ratios. Boards may choose to further reduce class sizes through locally allocating resources to do so. Additionally, School Site Councils act to allocate categorical funds available at schools – some choose to fund staff in addition to required staffing levels. Classified staffing is allocated based upon the grade levels being served and in some cases by enrollment. There are also provisions in the classified union contract that provide for staffing of certain positions.

Class sizes have continued to reduce per bargained agreement, causing an overall increase in the number of teachers relative to enrollment.

Another important component of the staffing allocation is the review of grant and special revenue proceeds. In many cases school sites and programs are not assured of funding in a subsequent year for certain grant sources. For those funding sources, the staffing budget has been removed and positions are eliminated unless a verifiable funding source is identified.

Staff salaries are listed separately from staff benefits and other portions of compensation such as pension contributions. All expenses that go directly or indirectly to supporting staff are part of total compensation which comprises 90.2% of the 2019-2020 proposed budget. Total compensation and the liability for future total compensation continues to grow largely due to increased costs in health care and employer contributions to employee retirement systems (CALSTRS & CALPERS) as addressed in the Looking Ahead section of the Executive Summary.

## **Local Control Accountability Plan (LCAP) Activities**

Beginning in 2014-2015, the district began to align district outcomes to dollars budgeted and spent in the LCAP. These efforts are described in the LCAP and are subject to a public hearing and adoption by the Board. LCAP is funded in the unrestricted general fund budget and the plan components for 2019-20 are paid for through Supplemental and Concentration Grant dollars. Through the LCAP, the district has expanded funding directly in the pervue of site principals and their associated Site Councils. This enables sites to make financial decisions locally in a manner determined to be most effective in addressing local school issues (Appendix D).

Services and activities are aligned to the eight State priorities and organized by the District's major goal areas. For a comprehensive review of the District's LCAP and its associated and aligned activities please access the District's webpage.

## **Prop 39 Energy Grant (restricted general fund)**

The California Clean Energy Jobs Act (Proposition 39) changed the corporate income tax code and allocates projected revenue to California's General Fund and the Clean Energy Job Creation Fund for five fiscal years, beginning with fiscal year 2013-14. The Proposition 39 Energy grant provides a per pupil allocation based upon average daily attendance. In addition, districts are eligible for funding based upon the free and reduced lunch counts to account for community need. School districts are required to submit plans in order to release funding for projects. Applications for the fund award require detailed information on projects and energy savings and are reviewed by the California Energy Commission before funding is allocated by the California Department of Education.

## **Long Term Debt**

The District has made enormous progress toward eliminating the long term debt burden that originated in the 1990's. The 2005 Certificate of Participation (COP) is the one outstanding debt from that period. The COP was refunded in 2005 and included a "make whole" provision which means that in order to pay the debt off early the District must pay interest guaranteed to investors when the debt was refunded. An additional COP was issued in 2016-17 to pay for an administrative building previously leased by the district. The purchase of the building saved \$4.1m over the fifteen years of debt service as compared to the continued lease terms.

<b>Long Term Debt Table</b>	<b>Principal June 2018</b>	<b>18-19 Payment</b>	<b>Pay off year</b>
<b>COPS 2005 Refunding</b>	\$5,010,000	\$910,180	2024
<b>COP Marina Purchase 2017</b>	\$5,135,000	\$456,529	2032
<b>Total</b>	\$10,145,000	\$1,366,709	

## **Per Pupil Allocations for Supplies**

Each school site is provided a budget based upon its student enrollment for the purpose of consumable supplies. The chart below illustrates the per pupil amounts allocated to each school site:

<b>Per Pupil Amount</b>		
	<b>Classroom Supplies</b>	<b>Admin Supplies</b>
<b>Elementary Schools</b>	22.00	7.00
<b>Middle Schools</b>	24.00	7.00
<b>High Schools</b>	33.00	10.00
<b>Alternative Ed</b>	33.00	10.00

## **Other District Funds**

### **Adult Education – Fund 11**

The Adult Education program is funded through a consortium grant coupled with fee based classes. The grant includes seven program areas. The Adult Education program can expand upon the grant program through local initiatives and can charge fees for classes. While many districts eliminated this program during the economic downturn, the WCCUSD Board maintained the program in recognition of the support it provides to

families of our students and the community at large. The program is now expected to be self-sufficient.

### **Child Development (Pre-School) – Fund 12**

The district operates State funded pre-schools at 15 sites throughout the district. This is a special grant program that requires the use of this fund for the accounting of the grant revenues and expenditures that support the program.

### **Cafeteria Special Revenue - Fund 13**

The Cafeteria Fund is a statutorily required and restricted fund used by the district to track the revenue and expenses related to the non-profit school food services program. Federal Regulations govern the nonprofit school food service program; school food authorities participating in the National School Lunch (NSLP), School Breakfast (SBP), and Special Milk (SMP) programs must establish and utilize a cafeteria fund. All federal, State, and local revenues, payments, and program reimbursement are deposited into the cafeteria fund and are to be used solely for the operation and improvement of this service. In addition, school nutrition program sponsors must comply with State and federal limitations on the use of cafeteria funds. Expenditures from the cafeteria fund/account are governed by both federal and State laws.

### **Special Reserve – Fund 17**

The Special Reserve fund has been used to house various reserves set aside by the Board since 2011-2012 during the recession. The Special Reserve Fund remains intact, based upon Board direction, with approximately \$33.9 million balance. The Board has directed that a 9% reserve be maintained in the Special Reserve fund. As a result of a public hearing held on March 21, 2018, the board adopted a resolution committing the Special Reserve Fund as indicated below. The Special Reserve fund includes:

<b>Special Reserve Fund</b>	
June 30, 2019 Balance	\$33,883,360
3% Statutory Reserve	\$(11,888,054)
6% Reserve for Fiscal Uncertainty*	\$(21,495,306)
IT Equipment Replacement	\$(500,000)
Unassigned Sp. Reserve	\$0

### **Capital Facility Funds - Funds 21, 25, 35, 40**

Capital Projects Funds are used for the acquisition or construction of major capital facilities and other capital assets.

1. Fund 21 – Building Fund. This fund is used to account for the receipt and expenditure of proceeds from the sale of bonds (*Education Code section 15146*). The major expenditures in the Building Fund is related to the purchase and improvement of sites and the construction and modification of buildings.

The Board approved the Facilities Master Plan Implementation on June 15, 2016, which outlines the sequence, budget and types of projects by Site. The District anticipates planning and design, procurement, construction, and closeout activities at various Sites during the 2019 fiscal year.

2. Fund 25 – Capital Facilities Fund. This fund is used to account for the funds received from fees levied on developers or other agencies as a condition of approving a development (*Education Code sections 17620-17626 and Government Code Section 65995*).
3. Fund 35 – County School Facilities Fund. This fund is used to account for apportionment received from the State (*Education Code 17070.43*) for new school facility construction, modernization projects, and facility hardship projects. The District has submitted funding applications for various types of state funding programs. The following Sites have approved and unfunded applications that may receive an apportionment during fiscal year 2019: El Cerrito High school for work performed.
4. Fund 40 – Special Reserve Fund for Capital Outlay Projects. This fund is used for the accumulation of General fund moneys for capital outlay purposes (*Education Code Section 42840*). The District anticipates planning and design, procurement, construction and closeout activities at various Sites throughout the District that will improve facilities.

The budgets for these funds total \$94 million with \$91.9 million from the Bond Fund.

#### **Debt Service Funds – Fund 51 and 52**

The Bond Interest and Redemption Fund (County level bond debt payments), is used to reflect information provided by Contra Costa County related to bond debt payments. The Debt Service Fund (COP), is maintained to comply with the stipulation of the 2005 COP that the district hold funds in reserve specifically for the COP.

#### **Self Insurance – Fund 67**

The District participates in a property and liability joint powers agency consortium to insure property and liability. The self insurance fund is used primarily to account for contributions to the self insurance program and to pay for costs related to the program.

#### **Retiree Benefit – Fund 71**

The retiree benefit fund accounts are where post retirement health benefit entries are made and where the trust fund for post retirement benefits is booked.

#### **Other Post Retirement Benefit Liability (OPEB) or Retiree Health Benefits**

The Board has taken action, with the agreement of employee groups, to substantially reduce the District's long term liability for post-employment health care. Changes made to retiree benefit plan structures have stabilized the program and protected the District from increased costs for future retirees. It has not changed the fact that the District has a pay-as-you go program where costs must be budgeted and paid for those who retired prior to July of 2010 and for those who are in the new programs. Over the past three years rates have increased, but costs have remained fairly stable, running between \$15-18 million per year, due to the fluctuation in participants as well as their individual choices of program and Medicare eligibility. The Board took action during the 2016-17 school year, placing the retiree benefit fund into an irrevocable trust housed with

CalPERS. This will help the district by partially offsetting the liability created by OPEB on the district's financial statement.

## Looking Ahead – WCCUSD Budget in the near future

In this section we look ahead at major budgetary components that will significantly affect the district's budget in subsequent years. Each of the areas briefly discussed in this section are having or will have a major impact that will need to be carefully considered and planned for.

### Multi Year Projection

The multi-year projection for the Districts adopted budget utilizes the County Office of Education recommended assumptions that were announced at the Governor's May Revise. These assumptions are published by the California Department of Finance, School Services of California and the Fiscal Crisis Management Team for the development of revenue projections. Expenditure projections include estimated step and column increases as well as staffing changes based upon enrollment or expiration of one-time funding. Supply and service expenditures utilize the California Consumer Price Index as an estimate for cost increases.

	2018-2019	2019-2020	2020-2021	2021-2022
Total LCFF Funding	281,246,968	289,677,155	294,988,423	303,125,807
Mandated Cost Reim (1X\$)	4,932,784	-	-	-
Other State & Local Rev	8,822,734	7,632,063	7,785,533	7,933,068
SubTtl Unres Rev	295,002,486	297,309,218	302,773,956	311,058,875
Expenses (includes future negotiated costs)	304,117,304	297,309,182	302,890,344	311,058,875
Excess / Deficit Spending	(9,114,818)	36	(116,388)	-
	2018-2019	2019-2020	2020-2021	2021-2022
Beginning Uncommitted Fund Balance	9,231,171	116,353	116,389	1
Use / Increase of Fund Balance	(9,114,818)	36	(116,388)	-
Uncommitted Fund Balance (before stores & cash)	116,353	116,389	1	1
	2018-2019	2019-2020	2020-2021	2021-2022
Statutory Reserve - 3% (Fund 17)	11,888,005	10,817,256	11,019,600	11,093,117
Reserve for Fiscal Uncertainty - 6% (Fund 17)	21,495,356	21,634,512	23,730,801	24,009,788
Reserve for Tech Replacement (Fund 17)	500,000	500,000	500,000	500,000
Stores and Revolving Cash	116,000	-	-	-
Ending Uncommitted Fund Balance	353	116,389	1	1

### 2020-21 Assumptions

Funded ADA: 26,558

District Unduplicated Percentage: 73%

Estimated Supplies Increase: California CPI 3.16%

Step and Column: 1.0%

CalPERS Rate: 23.60%

Cal STRS Rate: 18.10%

Active Health Benefits: 0%

Retiree Health Benefits: 0%

Reserve for economic uncertainty 9%



### 2021-22 Assumptions

Funded ADA: 26,558  
District Unduplicated Percentage: 73%  
Estimated Supplies Increase: California CPI 3.05%  
Step and Column: 1.0%  
CalPERS Rate: 24.90%  
Cal STRS Rate: 17.80%  
Active Health Benefits: 0%  
Retiree Health Benefits: 0%  
Reserve for economic uncertainty 9%

### **Special Education**

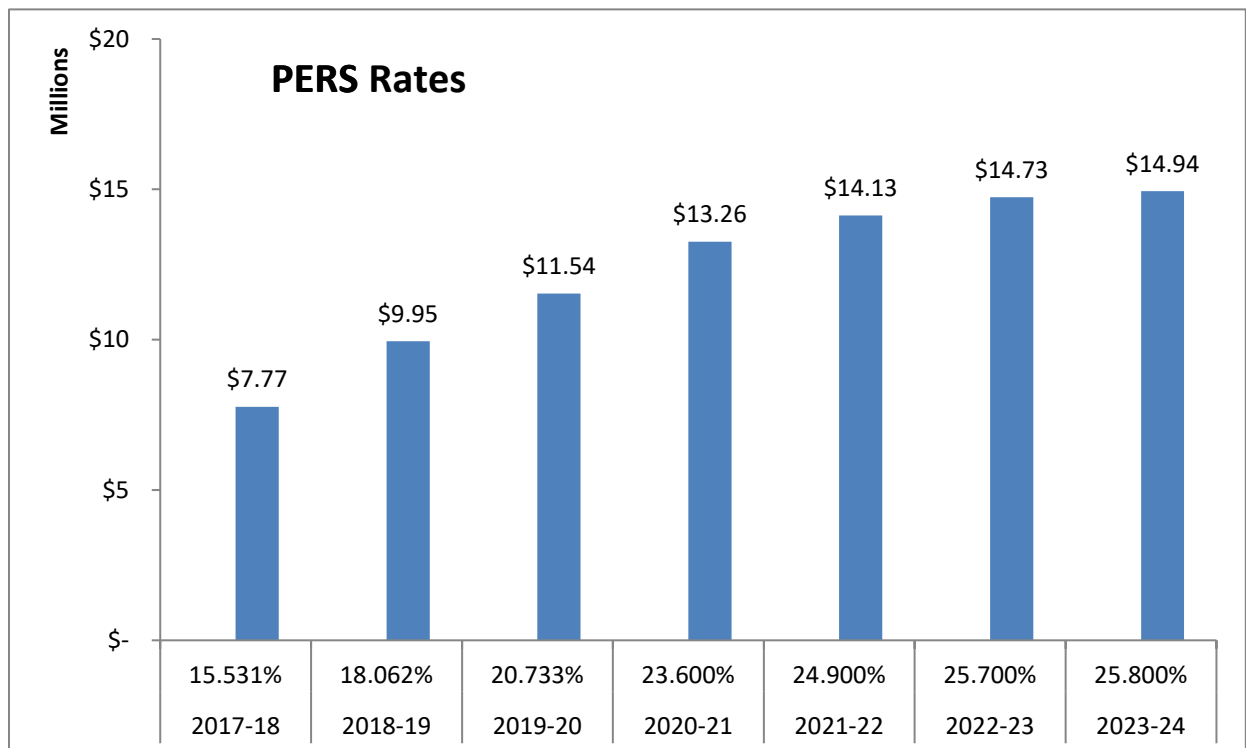
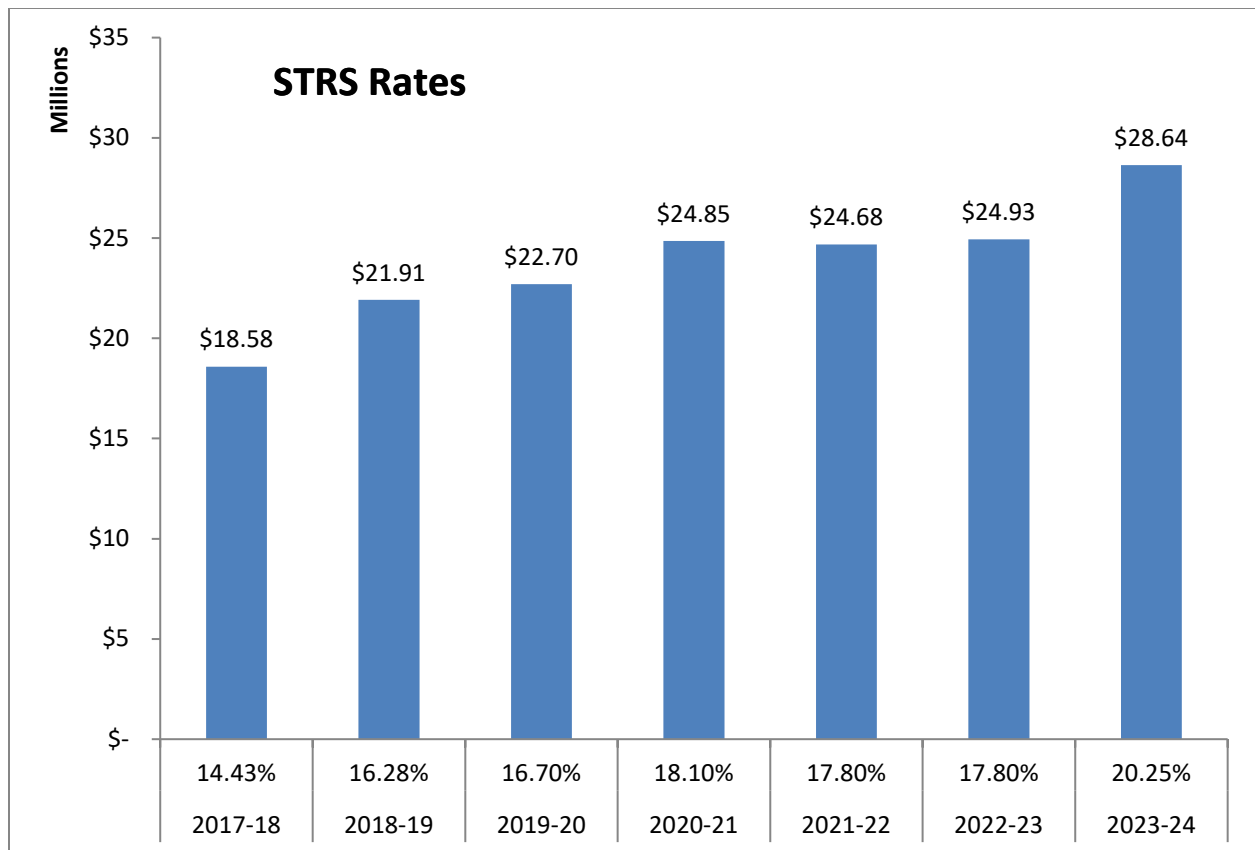
Special Education costs continue to rise rapidly at approximately 10-15% each year far outpacing the state contribution to Special Ed at the 3% increase in revenues received by the WCCUSD for FY19-20.

### **Compensation**

The district has agreed to increase compensation for the FY19-20 and FY20-21 school years, which will significantly affect our non-salary expenditures in the future. Without significant state revenue, increases in the following years the district may need to take action to reduce salaries and salaried personnel.

### **Retirement System Employer Contribution Increases**

The Governor's budget proposed additional contributions to CalSTRS on behalf of employers and state over several fiscal years, which is expected to lower short and long-term contribution rates through the remainder of the funding plan. But it can go back to regular levels beginning in the FY2021-22.



## Deficit Spending

During budget development, it is important to plan toward eliminating deficit spending if deficits are anticipated in the coming years. Deficit spending can be tracked by monitoring the ending fund balance each year. Strictly speaking, it is the comparison of current year revenues to current year expenses. It is reflected in the State reports and is described as the net decrease in fund balance.

In the past decade, fund balance has declined in 5 of the 10 school years (2009, 2010, 2014, 2017, and 2018) fiscal years. While a decrease in fund balance is not desirable, the district carefully monitors this annually to make sure the appropriate funds are in place for the required 3% reserve as well as the additional 6% reserve for fiscal uncertainty.

	June 2015	June 2016	June 2017	June 2018
	\$22,217,132	\$49,306,871	\$49,204,681	\$9,231,170
Net Increase (Decrease):	(\$1,158,945)	\$27,089,739	(\$102,190)	(\$39,973,511)
	June 2019	June 2020	June 2021	June 2022
Multi-Year Projection	projected	projected	projected	projected
Uncommitted Fund Balance	\$116,353	\$116,353	\$116,389	\$1
Net Increase (Decrease):	(\$9,114,818)	\$36	\$1	\$0

\*Moved reserves to Fund 17

\*Assuming future reductions

Projected structural deficits are **not** inclusive of fixed cost increases (utilities, benefit rate increases) or potential raises beyond year-to-year increases in step and column. Therefore, our future budget planning should be inclusive of careful consideration of reducing both projected deficits and any plans to increase expenses in these areas.

## Support Systems and Operational Driven Costs

Core material adoptions and replacements (i.e. textbooks, support materials etc.) are now funded through LCFF dollars. This will require that a portion of LCFF funding be set aside to meet the material adoption and replacement costs annually. Consideration of budget priorities must also include the movement of texts to electronic media utilizing the district's one-to-one initiative. A thorough analysis of the necessary support to teachers and students related to the effective use of technology and the repair, replacement and upkeep of the devices and the infrastructure will become a more prominent consideration for the use of district funding.

As the District opens and operates new campuses the Board should consider the level of staffing provided to keep campuses in top operating condition. Past studies indicate the District is understaffed for the square footage we are operating in terms of the maintenance and custodial staff. As we add more sophisticated building components, such as technology infrastructure, climate control and security systems it is important to consider the number and types of staff provided to keep these investments in good working order for our students.

The district also recognizes a number of schools are shrinking in enrollment. A future study of attendance boundaries and total schools needed to serve WCCUSD would be beneficial.

## Deferred Maintenance

The Deferred Maintenance program as a separate funding model no longer exists under the LCFF. However, the obligation to keep schools in good repair is clearly stated as one of the eight state priorities. Capital projects related to bond eligible schools have been accomplished over the past few years through the bond construction program. However, it is incumbent upon the District to identify a funding source and plan for projects and long-term maintenance in order to insure that district schools are kept in good repair.

These dollars will provide funding for projects identified by the Operations Division. Beginning in 2017-18 the Deferred Maintenance Fund will no longer be an approved fund according to the State Accounting Manual. Therefore, a restricted budget under resource 8150 for tracking the Deferred Maintenance Program has been added to the general fund. A total of \$9 million is contributed to the maintenance program, including for deferred maintenance. This contribution is required in order for the district to be eligible to participate in the State School Building Bond program, which helps offset bond program costs for certain eligible projects.

## **Funding Trends**

The state has successfully “fully implemented” its promise of full implementation of the original 2013 LCFF funding formula. This means that, moving forward, annual COLA is the only current increase year-over-year. This will mean a yearly shortfall as driven costs outpace the COLA increases significantly.

The District’s structural deficit created by the 3-year labor agreements must be addressed in the coming two years with reductions in spending in the 2019-2020 year and the 2020-2021 school year. This will be particularly challenging in that the cuts are significant enough to require careful thought about what areas to reduce while maintaining our core mission of education. This will likely mean the significant reduction or elimination of departments / contracts & services that are not involved in the direct delivery of classroom instruction.

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**MEASURE "G" PARCEL TAX SUMMARY OF REVENUES AND EXPENDITURES FOR THE FISCAL**  
**YEAR ENDING JUNE 30,2019**

**APPENDIX A**

Description	Original Budget
<b>Revenue</b>	
Other local sources	9,718,500.00
<b>Total Revenue</b>	<b>9,718,500.00</b>
<b>Expenditures</b>	
<b>Protecting core academics</b>	
Certificated salaries	376,312.00
Employee benefits	77,677.00
Books and supplies	174,259.00
<b>Total</b>	<b>628,248.00</b>
<b>Attracting and retaining qualified teachers</b>	
Certificated salaries	2,625,139.00
Employee benefits	1,151,583.00
<b>Total</b>	<b>3,776,722.00</b>
<b>Supporting after-school programs</b>	
Certificated salaries	379,968.00
Employee benefits	111,485.00
Books and supplies	111,847.00
Services and other operating expenditures	396,700.00
<b>Total</b>	<b>1,000,000.00</b>
<b>Supporting libraries</b>	
Certificated salaries	992,264.00
Classified salaries	1,001,708.00
Employee benefits	1,099,657.00
<b>Total</b>	<b>3,093,629.00</b>
<b>Payment to Charter Schools</b>	<b>1,219,901.00</b>
<b>Total</b>	<b>1,219,901.00</b>
<b>Grand totals all programs</b>	
Certificated salaries	4,373,683.00
Classified salaries	1,001,708.00
Employee benefits	2,440,402.00
Books and supplies	286,106.00
Services and other operating expenditures	396,700.00
Transfers to District or Charter	1,219,901.00
<b>Grand Total Expenditures</b>	<b>9,718,500.00</b>

**WEST CONTRA COSTA UNIFIED**  
**2019-20 CATEGORICAL REVENUE RESOURCES**

Resource	Adopted/ Grant Description	Revenue	Ongoing Funding	Year End
<b>Federal Grants</b>				
3010	Title I	\$ 7,103,454	x	
3182	School Improvement CSI	\$ 1,828,321	x	
3310	SpEd IDEA	\$ 6,426,420	x	
3311	SpEd IDEA Part B Private Schools	\$ 120,364	x	
3315	SpEd IDEA Pre-K	\$ 326,170	x	
3327	Mental Health Services	\$ 320,449	x	
3345	SpEd Pre-K Staff Develop	\$ 2,231	x	
3385	SpEd IDEA Early Intervention	\$ 83,664	x	
3395	SpEd Alternative Dispute res	\$ 15,865	x	
3412	Dept of Rehab-Transition	\$ 246,158	x	
3550	Carl Perkins-CTE	\$ 220,658	x	
4035	Title II	\$ 944,073	x	
4124	21st Century	\$ 672,850	x	
4127	Title IV	\$ 522,134	x	
4201	Title III Immigrant Ed Prog	\$ 161,243	x	
4203	Title III EL	\$ 961,478	x	
5630	McKinney Vento-Homeless	\$ 75,000	x	
5640	Medi-cal Billing	\$ 850,000	x	
<b>Total Federal Revenue</b>		<b>\$ 20,880,532</b>		
<b>State Grants</b>				
6010	Healthy Start-AFTER SCHOOL (ASES)	\$ 3,629,307	x	
6300	Restricted Lottery	\$ 1,424,561	x	
6385	CA Partnership Academy	\$ 648,000	x	
6387	CTE Incentive Grant	\$ 653,498	x	
6500	Special Education AB602	\$ 68,761,895	x	
6512	SpEd Mental Health Services	\$ 1,809,981	x	
6515	SpEd Infant	\$ 17,285	x	
6520	Workability	\$ 265,635	x	
7220	Partnership Academy	\$ 288,000	x	
8150	Routine Repair & Maintenance	\$ 11,045,151	x	
<b>Total State Revenue</b>		<b>\$ 88,543,313</b>		
<b>Local Grants</b>				
9135	School Based Medi-Cal Clinic	\$ 562,000	x	
9190	Parcel Tax	\$ 9,802,229	x	
9200	MRAD	\$ 5,640,048	x	
9590	West Co. Safe Trans - Msr J	\$ 63,625	x	
9668	Tupe (Coe)	\$ 15,000	x	
9933	High School Theaters	\$ 216,268	x	
		<b>\$ 16,299,170</b>		

**West Contra Costa Unified School District  
2019-20 Staffing Matrix**

**APPENDIX C**

<b>ELEMENTARY</b>	
<b>Position</b>	<b>FTE/Funding</b>
Principal	1.0 FTE (General Fund)
Vice Principal	If enrollment is 500(+) and UPP is greater than 90% =1.0 FTE (LCAP) OR
	If enrollment is 400(+) and UPP is greater than 90%= 0.5 FTE (LCAP) OR
	If UPP is greater than 97% and not mentioned above= 0.5 FTE (LCAP)
Teachers	TK-3rd Graders: 23:1
	4th-6th Graders: 32:1
Secretary	1.0 FTE (General Fund)
Typist Clerk I	If UPP is greater than 80% =1.0 FTE ( 0.5 FTE LCAP & 0.5 FTE General Fund)
	If UPP is less than 80% = 0.66 FTE (0.33 FTE LCAP & 0.33 FTE General Fund)
	If UPP is greater than 60% = 1.0 fte (LCAP)
Library Media Specialist (1 day per week)- Roving	1 Day Per Week (0.20 FTE) (Parcel Tax)
Custodian	1.0 FTE Head Custodian (General Fund)
	1.0 FTE Night Custodian (General Fund)
Yard Duty Supervisors	1.5 hrs per 100 enrollment= Enrollment (rounded to the nearest 100)/100 * 1.5 * Rate * Workday)
School Community Workers (SCOW)	If UPP is greater than 60% = 1.0 FTE (LCAP)

K-8	
Position	FTE/Funding
Principal	1.0 FTE (General Fund)
Vice Principal	If enrollment is 500(+) and UPP is greater than 50% =1.0 FTE (LCAP) OR
	If enrollment is 400(+) and UPP is greater than 50%= 0.5 FTE (LCAP) OR
	If UPP is greater than 97% and not mentioned above= 0.5 FTE (LCAP)
Teacher	K-3rd Graders: 23:1
	4th-8th Graders: 32:1
Secretary @ Montalvin, Peres, Verde	1.0 FTE (General Fund)
Office Manager @ Mira Vista	1.0 FTE (General Fund)
Typist Clerk I @ Mira Vista	If UPP is greater than 80% =1.0 FTE (0.5 FTE LCAP & 0.5 FTE General Fund)
	If UPP is less than 80% = 0.66 FTE (0.33FTE LCAP & 0.33FTE General Fund)
Typist Clerk II @ Stewart	If enrollment is less than 1000 =1.0 FTE (General Fund)
	If enrollment is greater than 1000 =2.0 FTE (General Fund)
	If UPP is greater than 60% = 1.0 fte (LCAP)
Library Media Specialist (1 day per week)- Roving	1 Day Per Week (0.20 FTE) (Parcel Tax)
Custodian	1.0 FTE Head Custodian (General Fund)
	1.0 FTE Night Custodian (General Fund)
Yard Duty Supervisors	1.5 hrs per 100th Enrollment= Enrollment (rounded to the nearest 100th)/ 100 * 1.5 * Rate * Workday)
School Community Workers (SCOW)	If UPP is greater than 60% = 1.0 FTE (LCAP)



JUNIOR HIGH/MIDDLE	
Position	FTE/Funding
Principal	1.0 FTE (General Fund)
Assistant Principal	1.0 FTE (General Fund)
	In addition, if enrollment is 800(+) and UPP is greater than 85% =1.0 FTE (LCAP)
Office Manager	1.0 FTE (General Fund)
Teacher	32:1
Teacher - Class Size Reduction for schools with 55% or higher UPP @ 28:1 ratio	De Jean 2.0 FTE (LCAP)
	Helms 4.0 FTE (LCAP)
	Crespi 2.0 FTE (LCAP)
	Pinole 2.0 FTE (LCAP)
Typist Clerk II	If enrollment is less than 1000 =1.0 FTE (General Fund)
	If enrollment is greater than 1000 =2.0 FTE (General Fund)
Counselor	1 FTE (General Fund)
Instructional Media Technician	1.0 FTE (Parcel tax)
Librarian	1.0 FTE (Parcel tax)
Campus Security Officers I and II (CSO)	If enrollment is greater than 850 = 2 CSO I ( LCAP) & 1 CSO II (General Fund)
	If enrollment is less than 850 = 1 CSO I (LCAP) & 1 CSO II (General Fund)
Custodian	1 Custodial Supervisor (General Fund)
	2.0 -4.0 Custodians, based on site's square footage (General Fund)
School Community Workers (SCOW)	If UPP is greater than 60% = 1.0 FTE (LCAP)

HIGH	
Position	FTE/Funding
Principal	1.0 FTE (General Fund)
Assistant Principal	2.0 FTE (General Fund)
	If enrollment is greater than 1300, then 1.0 FTE from General Fund
	<b>OR</b> If UPP is greater than 95%, then 1.0 FTE from LCAP
Teacher	32:01:00
Teacher - Class Size Reduction for schools with 55% or higher UPP @ 28:1 ratio	Richmond 7.0 FTE (LCAP)
	Kennedy 3.0 FTE (LCAP)
	De Anza 6.0 FTE (LCAP)
	Pinole 5.0 FTE (LCAP)
JROTC Teacher	DeAnza 2.0 FTE (ROTC Match Funding-EPA)
Counselor	700:1
College Counselor	If UPP is greater than 50%=1.0 FTE (LCAP)
Office Manager	1.0 FTE (General Fund)
Registrar	1.0 FTE (General Fund)
Attendance Clerk	1.0 FTE (General Fund)
Cashier	1.0 FTE (General Fund)
Typist Clerk II	If enrollment is less than 1000 =1.0 FTE (General Fund)
	If enrollment is greater than 1000 =2.0 FTE (General Fund)
Work Experience Clerk	0.47 FTE (General Fund)
Instructional Media Technician	1.0 FTE (Parcel Tax)
Librarian	1.0 FTE (ParcelTax)
Campus Security Officers I and II (CSO)	If enrollment is greater than 850 = 3 CSO I ( LCAP) & 1 CSO II ( General Fund)
	If enrollment is less than 850 = 2 CSO I (LCAP) & 1 CSO II (General Fund)
Custodian	1.0 FTE Custodial Supervisor (General Fund)
	4.0-6.0 FTE Custodians, based on site's square footage (General Fund)
	1 Building Maintenance ( Maintenance Fund)
School Community Workers (SCOW)	If UPP is greater than 60% = 1.0 FTE (LCAP)

ALTERNATIVE EDUCATION	
Position	FTE/Funding
Principal @ Greenwood and Vista	1.0 FTE (General Fund)
Teacher	1.2 FTE @ Harbour Way (General Fund)
	9.23 FTE @ Vista (Education Prot. Acct/ Special Ed and General Fund)
	10 FTE @ Middle College ( Education Prot. Acct)
Office Manager @ Greenwood, Vista and Middle College	1.0 FTE (General Fund)
Attendance Clerk @ Greenwood	1.0 FTE (General Fund)
Coordinator @ Middle College	1.0 FTE (General Fund)
Instructional Media Technician @ Greenwood	1.0 FTE (Parcel Tax)
Typist Clerk II @ Vista	If enrollment is less than 1000 =1.0 FTE (General Fund)
	If enrollment is greater than 1000 =2.0 FTE (General Fund)
College Counselor	If UPP is greater than 50%=1.0 FTE (LCAP)
Counselor	1.0 FTE (Parcel Tax) @ Greenwood & 1.0 FTE (LCAP)
	0.40 FTE (Parcel Tax) @ Vista
	0.6 FTE (Parcel Tax) @ Middle College
Campus Security Officers I and II (CSO) @ Greenwood	2.0 FTE CSO I and 1.0 FTE CSO II (General Fund)
Custodian	1.0 FTE Custodian @ Greenwood (General Fund)
	1.0 FTE Head Custodian @ Greenwood (General Fund)
	1.0 FTE Custodian @ Vista (General Fund)

• Some programs are centrally funded and are not included in these figures at this time.