

West Contra Costa Unified School District

Resolution No. 21-1920

**RESOLUTION TO MAINTAIN FISCAL STABILITY AND IDENTIFY
ADDITIONAL BUDGETARY WORK NEEDED IN 2019-2020 THROUGH 2023-2024**

WHEREAS, the Board of Education has a fiduciary duty to present a balanced budget and to meet its financial obligations in the current fiscal year and future fiscal years pursuant to Education Code 42127; and

WHEREAS, it is projected that for 2019-20 the West Contra Costa Unified School District will need to implement significant additional expenditures, along with corresponding additional budgetary changes to keep the budget balanced; and

WHEREAS, while these actions must be taken to maintain the fiscal stability of the West Contra Costa Unified School District over the next three years, the Board of Education will continue to make every effort to sustain a high quality education program for our students, and

WHEREAS, District staff must reconcile vacant positions to ensure they are properly budgeted, and

WHEREAS, District staff must enforce strict fiscal controls, and

WHEREAS, District staff and County Office of Education need to work together to finalize the vacant positions that must be filled for 2019-2020, and

WHEREAS, with the implementation of significant cost saving measures and staffing reductions, the District can preserve its legally required 3% reserve and maintain a positive budget certification, and

WHEREAS, as of June 30, 2019 part of the District's 6% designated reserve for fiscal uncertainty could be used, if necessary, for funding the education program in a planned and prudent manner, and

WHEREAS, a revised budget must be presented to the Board of Education at its August 21, 2019 meeting to ensure fiscal stability,

NOW, THEREFORE, BE IT RESOLVED,

the WCCUSD formally commits itself to identifying, by the end of the second quarter of the 2019-20 year, the necessary expenditure reductions to ensure a budget that maintains a positive certification for the 2019-20 and two subsequent fiscal years, and

BE IT FURTHER RESOLVED, that the WCCUSD Board of Education, directs staff, as part of the 2019-20 first interim report, to bring a proposed budget that maintains a positive certification for the 2019-20 and two subsequent fiscal years so that the action taken at the hearing on the first interim statement includes approval of a positive certification budget with the goal of no structural deficit for the 2020-21 and 2021-22 school years.

BE IT FURTHER RESOLVED, that the following plans be immediately implemented:

Budget Stakeholders:

- Rename the Board "Contracts" Committee (Trustees Lara & Panas) to the "Budget/Audit" Committee
- Reactivate the District Budget Engagement Committee (last meeting May 17, 2018)

Budget Priorities - allocate limited resources to highest Board priorities:

- Roadmap 2.0 (draft)
- English Language Arts program elementary schools
- Dual language immersion program
- Support for African American students
- Positive school climate
- Stege Elementary School

Budget Review and Balancing by the August 21, 2019 Board of Education Meeting:

- Replicate the Board Contacts Committee process as a model for budget analysis
- Budget Managers will be available for scheduled budget hearings during July/August 2019
- The Budget/Audit Committee will make recommendations to be considered in the 45-day revised budget presented to the Board at its August 21, 2019 meeting. The recommendations achieve a positive certification for the 2019-20 through 2021-22 fiscal year budgets, including, in a planned and prudent manner, any necessary programming of the Board's designated 6% reserve.

Budget Policies and Practices

- Monthly reporting to Board Engagement Committee of contracts/agreements approved by Superintendent or his designee for less than \$50,000
- All Board précis Financial Impact statements will include the budget line item (as is the practice for change orders for facilities.)

Budget Monitoring

- The Board Engagement Committee receives GF budget reports (showing, by account number, the original budget, current budget, actual spending, amount encumbered, and the remaining budget balance)
- Alternate month review of position control system positions filled, vacant, opened, and closed at the Board Engagement Committee
- Budget calendar: 45-day Interim Report by 08/21/2019; June 30, 2019 Unaudited Actuals by 09/30/2019; June 30, 2019 Financial Audit Report by 10/31/2019; First Interim Report by 12/15/2019; Second Interim Report by 03/31/2020; 2020; FY2020-2021 Budget for by 06/15/2020
- Request support from Contra Costa County Superintendent of Schools to support this work.

Verification of Fund Balance June 30, 2019

- Christy White Associates completes the June 30, 2019 Financial Audit Report by October 31, 2019. This resolution becomes supplemental to the District's 2019-20 Adopted Budget.

PASSED AND ADOPTED by the Board of Education of the West Contra Costa Unified School District on the seventeenth day of July 2019, by the following vote:

AYE's _____ NO's _____ ABSENT _____ ABSTAIN _____

I HEREBY CERTIFY that the foregoing resolution was duly and regularly introduced, passed, and adopted by the Board of Education of the West Contra Costa Unified School District, Contra Costa County, at a meeting of said Board on July 17, 2019.

President of the Board of Education of the

Clerk of the Board of Education of the