

West Contra Costa Unified School District



**2018-19 Budget
Executive Summary
Board Meeting
June 13, 2018 Public Hearing
June 27, 2018 Adoption**

State Budget - District Planning

The 2018-19 budget is scheduled to be adopted on June 27, 2018 conforming with State requirements including the Local Control Funding Formula (LCFF) model. The 2018-2019 budget adoption reflects the full implementation of the original targets for LCFF funding established in 2013.

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 will be 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 3.0% COLA for 2018-2019.

LCFF Revenue Components:

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

'18-'19 Targeted Per Pupil Funding ("fully" funded) – Estimates per Governor's May Revise					
Grade	Base	Grade Span Adj.	Supplemental	Concentration	Total
TK-3	\$7,409	\$771	\$1,211	\$779	\$10,170
4-6	\$7,520		\$1,114	\$716	\$9,350
7-8	\$7,744		\$1,147	\$738	\$9,629
9-12	\$8,973	\$233	\$1,363	\$877	\$11,446

It is estimated that the District will receive a total of \$280,700,020 in LCFF during the 2018-19 school year. The funding consists of Base in the amount of \$213,241,381 and Supplemental and Concentration funding in the amount of \$54,018,468.

The assumptions used for this projection include:

- Funded average daily attendance: 26,866.72
- District unduplicated student count 74.05%

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 2018-19 is \$1,040,704. The Governor's May revision included the anticipated one-time funding would be slightly increased to \$344 per pupil for an estimated total of \$9,242,152. Local Revenue also 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 \$9.7 million in 2018-19. The parcel tax is shared with local charter schools who have students residing in the district.

A chart of budgeted expenses can be found in Appendix A.

Maintenance and Recreation Assessment District – MRAD

In 1994 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 2018-19 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; it is used to account for day-to-day operations. The fund contains both unrestricted and restricted revenues.

Major District Budget Expense Categories

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.

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 81.5% of the 2018-2019 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 2018-19 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.

The carryover balance for West Contra Costa Unified after year 5 is in excess of \$2 million. The District is planning to complete LED lighting retrofit projects at Ellerhorst Elementary, Crespi Middle School, Helms Middle School, El Cerrito High School, and Vista High from July 2018 through November 2018.

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.

Long Term Debt Table	Principal June 2018	18-19 Payment	Pay off year
COPS 2005 Refunding	\$5,010,000	\$926,359	2024
COP Marina Purchase 2017	\$5,135,000	\$456,529	2031
Total	\$10,145,000	\$1,382,888	

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:

Per Pupil Amount		
	Classroom Supplies	Admin Supplies
Elementary Schools	22.00	7.00
Middle Schools	24.00	7.00
High Schools	33.00	10.00
Alternative Ed	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 a \$40 million balance. The Board has directed that a 9% reserve be maintained through a combination of funds in the Special Reserve fund and the General 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:

Special Reserve Fund	
June 30, 2018 Balance	\$40,030,137
3% Statutory Reserve	\$(11,010,046)
6% Reserve for Fiscal Uncertainty	\$(22,020,091)
IT Equipment Replacement	\$(7,000,000)
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.

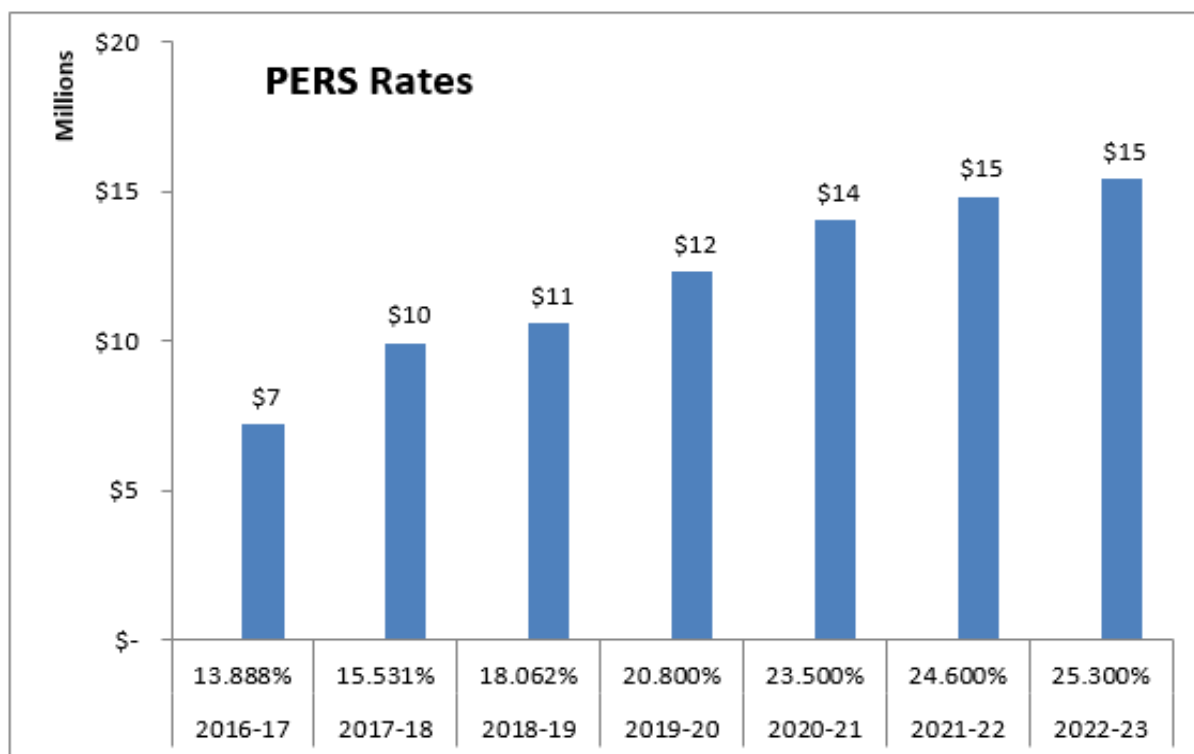
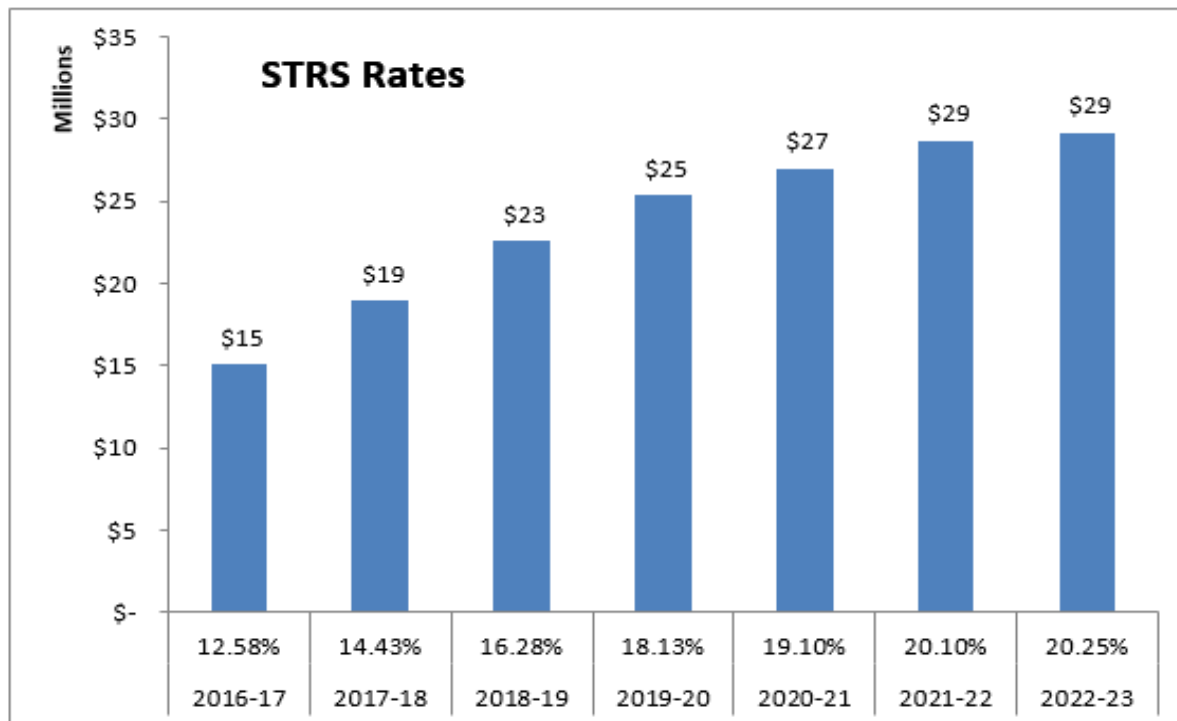
2019-20 Assumptions

- Funded ADA: 26,938
- District Unduplicated Percentage: 74%
- Estimated Supplies Increase: California CPI 3.36%
- Step and Column: 1.0%
- CalPERS Rate: 20.8%
- Cal STRS Rate: 18.13%
- Active Health Benefits: 0%
- Retiree Health Benefits: 0%
- Reserve for economic uncertainty 9%

2020-21 Assumptions

- Funded ADA: 26,875
- District Unduplicated Percentage: 74%
- Estimated Supplies Increase: California CPI 3.23%
- Step and Column: 1.0%
- CalPERS Rate: 23.5%
- Cal STRS Rate: 19.10%
- Active Health Benefits: 0%
- Retiree Health Benefits: 0%
- Reserve for economic uncertainty 9%

Retirement System Employer Contribution Increases



The combined cost related to the rate increase for 2018-19 is \$4.2 million, for 2019-20 it is projected to be \$4.5 million, 2020-21 \$3.5 million with similar increase levels each year thereafter. These increases consume revenue growth year over year. For instance, in 2019-20 the District expects an increase in LCFF Base funding of \$2.3 million, the retiree increase is \$4.5 million **exceeding the District's Base growth by \$1.3 million.**

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, 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. The following table illustrates the unrestricted, uncommitted ending fund balance for each year end closing plus the projections for fund balance which are included in the multi-year projection.

\$23,376,077	\$23,376,077	\$21,992,229	\$22,217,132	\$49,306,871
Net Increase (Decrease):	\$0	(\$1,383,848)	\$224,903	\$27,089,739
Multi-Year Projection	June 2017	June 2018	June 2019	June 2020
		projected	projected	projected
Uncommitted Fund Balance	\$47,490,851	\$18,720,545*	\$21,960,731	\$19,391,138
Net Increase (Decrease):	(\$1,816,020)	(\$28,770,306)	\$3,240,186	(\$2,569,593)
		*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.

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 the purpose of tracking the Deferred Maintenance Program has been added to the general fund. A total of \$11 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” it’s 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 of \$10M planned in 2018-19 for the 2019-2020 budget year and \$4M in reductions planned in the 2019-2020 year for 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
Revenue	
Other local sources	9,718,500.00
Total Revenue	9,718,500.00
Expenditures	
Protecting core academics	
Certificated salaries	376,312.00
Employee benefits	77,677.00
Books and supplies	174,259.00
Total	628,248.00
Attracting and retaining qualified teachers	
Certificated salaries	2,625,139.00
Employee benefits	1,151,583.00
Total	3,776,722.00
Supporting after-school programs	
Certificated salaries	379,968.00
Employee benefits	111,485.00
Books and supplies	111,847.00
Services and other operating expenditures	396,700.00
Total	1,000,000.00
Supporting libraries	
Certificated salaries	992,264.00
Classified salaries	1,001,708.00
Employee benefits	1,099,657.00
Total	3,093,629.00
Payment to Charter Schools	
	1,219,901.00
Total	1,219,901.00
Grand totals all programs	
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
Grand Total Expenditures	9,718,500.00

WEST CONTRA COSTA UNIFIED
2018-19 CATEGORICAL REVENUE RESOURCES

Resource	Adopted Budget/Grant Description	Revenue as of 1st Interim	Federal/Local/State	Ongoing Funding	Competitive/Periodic/Yr End
3010	Title I	\$ 7,942,124	Federal	-X	
3310	SpEd IDEA	\$ 6,158,657	Federal	X	
3311	SpEd IDEA Part B Private Schools	\$ 92,350	Federal	X	
3315	SpEd IDEA Pre-K	\$ 321,418	Federal	X	
3327	Mental Health Services	\$ 326,194	Federal	X	
3345	SpEd Pre-K Staff Develop	\$ 2,059	Federal	X	
3385	SpEd IDEA Early Intervention	\$ 83,664	Federal	X	
3395	SpEd Alternative Dispute res	\$ 15,822	Federal	X	
3412	Dept of Rehab-Transition	\$ 255,711	Federal	X	
3550	Carl Perkins-CTE	\$ 220,891	Federal	X	X
4035	Title II	\$ 1,014,828	Federal	X	X
4124	21st Century	\$ 122,860	Federal	X	X
4201	Title III Immigrant Ed Prog	\$ 142,854	Federal	X	X
4203	Title III EL	\$ 943,413	Federal	X	
5630	McKinney Vento-Homeless	\$ 75,000	Federal	X	X
5640	Medi-cal Billing	\$ 850,000	Federal	X	X
5840	CA Promise	\$ 92,882	Federal	-X	2019
TOTAL FEDERAL REVENUE:		\$ 18,660,727	\$ -		
9135	School Based Medi-cal Clinic	\$ 346,466	Local	X	
9190	Parcel Tax	\$ 9,718,500	Local	X	
9200	MRAD	\$ 5,616,576	Local	X	
9590	West County Safe Trans MSR J	\$ 63,625	Local	X	X
9595	Irene Scully Family Foundation	\$ 250,000	Local	X	1X
9668	TUPE	\$ 10,000	Local	X	
TOTAL LOCAL REVENUE:		\$ 16,600,167	\$ -		
6010	Healthy Start-AFTER SCHOOL (ASES)	\$ 3,711,261	State	X	X
6300	Restricted Lottery	\$ 1,301,715	State	X	
6382	Career Pathways Trust	\$ 341,281	State	X	2019
6385	CA Partnership Academy	\$ 648,000	State	X	X
6387	CTE Incentive Grant	\$ 1,548,096	State	X	2019
6500	Special Education AB602	\$ 17,374,493	State	X	
6512	SpEd Mental Health Services	\$ 1,765,925	State	X	
6515	SpEd Infant	\$ 17,285	State	X	
6520	Workability	\$ 266,622	State	X	X
7220	Partnership Academy	\$ 288,000	State	X	X
7085	Learning Community School Success	\$ 584,386	State	X	
TOTAL STATE REVENUE:		\$ 28,347,064	\$ -		

**West Contra Costa Unified School District
2018-19 Staffing Matrix**

APPENDIX C

ELEMENTARY	
Position	FTE/Funding
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: 24:1
	4th-6th Graders: 33:1
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)
Graduate Tutor	If UPP is greater than 96.5% = 2.0 FTE (LCAP)
	If UPP is greater than 60% = 1.0 fte (LCAP)
Library Media Specialist (1 day per week)- Roving	1.0 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)

APPENDIX C

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: 24:1
	4th-8th Graders: 33:1
Secretary @ Mira Vista	1.0 FTE (General Fund)
Office Manager @ Stewart	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)
Graduate Tutor	If UPP is greater than 96.5% = 2.0 FTE (LCAP)
	If UPP is greater than 60% = 1.0 fte (LCAP)
Library Media Specialist (1 day per week)- Roving	1.0 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) @ Mira Vista	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	32:01:00
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 3.0 FTE (LCAP)
Attendance Clerk	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)
Counselor	338:01:00
Information Literacy Assistant	1.0 FTE (Parcel tax)
Librarian	1.0 FTE (Parcel tax)
Graduate Tutor	If UPP is greater than 60% = 1.0 fte (LCAP)
Campus Security Officers I and II (CSO)	If enrollment is greater than 850 = 2 CSO I (LCAP) & 1 CSO II (Gen Fund)
	If enrollment is less than 850 = 1 CSO I (LCAP) & 1 CSO II (Gen 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% = 1.5 FTE (LCAP)
	If UPP is greater than 95% = 2.0 fte (LCAP)
	If UPP is greater than 95% and enrollment is 1000(+)= 3.0 fte

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
	OR 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 4.0 FTE (LCAP)
	De Anza 6.0 FTE (LCAP)
	Pinole 5.0 FTE (LCAP)
Counselor	700:01:00
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)
Information Literacy Assistant	1.0 FTE (Parcel tax)
Librarian	1.0 FTE (Parcel tax)
Graduate Tutor	If UPP is greater than 60% = 1.0 fte (LCAP)
Campus Security Officers I and II (CSO)	If enrollment is greater than 850 = 3 CSO I (LCAP) & 1 CSO II (Gen Fund)
	If enrollment is less than 850 = 2 CSO I (LCAP) & 1 CSO II (Gen 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% = 1.5 FTE (LCAP)
	If UPP is greater than 95% = 2.0 fte (LCAP)
	If UPP is greater than 95% and enrollment is 1000(+)= 3.0 fte

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
Information Literacy Assistant @ 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 and Vista	2 CSO I and 1 CSO II @ Greenwood
	1 CSO I @ Vista - 0.53 FTE
Custodian	1.0 FTE custodian @ Greenwood (General Fund)
	1.0 FTE head custodian @ Greenwood (GF)
	1.0 FTE Custodian @ Vista (0.5 FTE parcel tax and 0.5 FTE LCAP)

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

West Contra Costa Unified School District 2018-19 Site Allocations as of June 13, 2018

ELEMENTARY SCHOOLS									
SITE #	NAME	PROJECTED 18-19 ENROLLMENT	UNDUPLICATED %	SPECIAL ED %	TOTAL SITE BUDGET INCLUDING SALARIES/BENEFITS	SITE DISCRETIONARY FUNDS	TEACHERS FTE	OTHER CERTIFICATED FTE	OTHER FTE
104	BAYVIEW	524	95%	0%	\$ 3,112,778.00	\$ 229,378.00	24.50	2.50	10.97
105	CHAVEZ	511	98%	2%	\$ 3,437,975.00	\$ 232,807.00	25.00	2.58	12.07
110	COLLINS	309	66%	11%	\$ 3,258,193.00	\$ 50,582.00	20.00	1.00	10.33
112	CORONADO	437	96%	2%	\$ 3,057,992.00	\$ 196,835.00	20.50	2.00	12.70
115	DOVER	680	97%	0%	\$ 4,178,604.00	\$ 302,434.00	31.00	3.00	12.53
116	DOWNER	603	96%	6%	\$ 4,296,053.00	\$ 270,390.00	30.40	3.00	15.60
117	ELLERHORST	328	49%	10%	\$ 2,520,178.00	\$ 39,672.00	17.00	1.00	5.50
122	HIGHLAND	455	91%	4%	\$ 3,378,932.00	\$ 201,091.00	21.00	2.00	10.15
123	FAIRMONT	490	69%	9%	\$ 3,737,551.00	\$ 84,055.00	25.00	2.00	10.95
124	FORD	451	97%	2%	\$ 3,321,364.00	\$ 242,250.00	23.00	2.00	12.23
125	GRANT	477	97%	8%	\$ 3,504,316.00	\$ 222,063.00	26.00	2.00	11.53
126	LUPINE HIL	359	54%	11%	\$ 2,634,493.00	\$ 48,102.00	20.00	1.00	4.90
128	HANNA RNCH	488	39%	0%	\$ 2,987,062.00	\$ 47,111.00	22.00	1.00	5.32
127	HARDING	394	44%	12%	\$ 3,034,623.00	\$ 42,647.00	22.00	1.00	6.50
130	KENSINGTON	473	14%	2%	\$ 2,754,716.00	\$ 16,365.00	21.00	1.00	4.07
132	KING	454	99%	6%	\$ 3,322,275.00	\$ 215,616.00	23.60	2.00	14.53
134	LAKE	409	96%	0%	\$ 2,849,161.00	\$ 182,642.00	19.00	2.00	8.30
135	LINCOLN	422	94%	0%	\$ 2,625,990.00	\$ 164,409.00	21.00	2.00	11.10
137	MADERA	485	29%	2%	\$ 2,849,672.00	\$ 34,961.00	21.80	1.00	4.13
140	MONTALVIN	466	93%	2%	\$ 3,089,293.00	\$ 217,754.00	23.00	2.40	9.70
142	MURPHY	454	74%	8%	\$ 3,358,637.00	\$ 83,559.00	24.00	1.00	10.96
143	MANDARIN	116	63%	0%	\$ 818,411.00	\$ 18,100.00	6.50	0.00	1.00
144	NYSTROM	502	95%	0%	\$ 2,883,887.00	\$ 221,671.00	22.00	2.00	12.10
146	OHLONE	395	40%	4%	\$ 2,860,751.00	\$ 39,672.00	19.00	1.00	5.73
145	OLINDA	352	46%	0%	\$ 2,109,986.00	\$ 40,168.00	15.00	1.00	4.82
147	PERES	567	97%	4%	\$ 4,269,176.00	\$ 251,751.00	27.00	4.07	15.83
150	RIVERSIDE	376	91%	8%	\$ 3,023,769.00	\$ 146,836.00	21.00	1.00	13.00
154	SHANNON	304	76%	5%	\$ 2,567,629.00	\$ 57,029.00	16.00	1.00	9.91
155	SHELDON	357	78%	6%	\$ 2,672,312.00	\$ 69,178.00	18.00	1.00	9.87
157	STEGE	293	95%	0%	\$ 2,000,588.00	\$ 127,788.00	14.00	2.00	9.00
159	TARA HILLS	430	76%	11%	\$ 3,678,239.00	\$ 80,832.00	24.00	1.00	11.53
160	VALLEYVIEW	312	57%	12%	\$ 2,445,122.00	\$ 43,887.00	17.00	1.00	6.35
162	VERDE	349	98%	0%	\$ 2,196,169.00	\$ 160,371.00	15.00	2.00	7.97
164	WASHINGTON	454	71%	2%	\$ 2,928,116.00	\$ 119,344.00	23.00	1.00	8.33
165	WILSON	404	92%	7%	\$ 3,025,391.00	\$ 159,770.00	21.50	1.50	10.73
K-8 SCHOOLS									
SITE #	NAME	PROJECTED ENROLLMENT 17-18	UNDUPLICATED %	SPECIAL ED %	TOTAL SITE BUDGET INCLUDING SALARIES/BENEFITS	SITE DISCRETIONARY FUNDS	TEACHERS FTE	OTHER CERTIFICATED FTE	OTHER FTE
139	MIRA VISTA	529	64%	10%	\$ 3,744,544.00	\$ 97,623.00	24.95	2.00	9.20
158	STEWART	463	51%	0%	\$ 2,822,533.00	\$ 68,172.00	21.40	1.50	4.80
MIDDLE SCHOOLS									
SITE #	NAME	PROJECTED ENROLLMENT 17-18	UNDUPLICATED %	SPECIAL ED %	TOTAL SITE BUDGET INCLUDING SALARIES/BENEFITS	SITE DISCRETIONARY FUNDS	TEACHERS FTE	OTHER CERTIFICATED FTE	OTHER FTE
206	CRESPI	481	84%	6%	\$ 3,891,418.00	\$ 218,133.00	23.40	5.00	16.37
208	DE JEAN	434	94%	5%	\$ 3,979,943.00	\$ 221,241.00	23.60	5.00	17.07
210	HELMS	933	95%	2%	\$ 6,418,703.00	\$ 539,666.00	42.40	9.00	18.27
211	HERCULES	594	48%	4%	\$ 4,148,128.00	\$ 104,761.00	24.00	5.00	12.73
212	PINOLE	477	73%	8%	\$ 4,845,302.00	\$ 128,452.00	26.00	5.00	19.43
214	KOREMATSU	716	47%	6%	\$ 5,400,581.00	\$ 124,751.00	31.10	6.50	17.17
HIGH SCHOOLS									
SITE #	NAME	PROJECTED ENROLLMENT 17-18	UNDUPLICATED %	SPECIAL ED %	TOTAL SITE BUDGET INCLUDING SALARIES/BENEFITS	SITE DISCRETIONARY FUNDS	TEACHERS FTE	OTHER CERTIFICATED FTE	OTHER FTE
352	DE ANZA	1377	74%	7%	\$ 10,473,967.00	\$ 377,213.00	67.03	8.50	32.30
354	EL CERRITO	1489	47%	6%	\$ 9,843,032.00	\$ 258,386.00	65.17	8.90	31.87
376	HERCULES	934	47%	4%	\$ 7,455,043.00	\$ 163,620.00	40.40	7.00	22.13
360	KENNEDY	892	98%	6%	\$ 7,419,506.00	\$ 507,408.00	45.60	8.00	30.00
362	PVHS	1141	65%	2%	\$ 8,011,018.00	\$ 314,303.00	50.00	7.00	23.83
364	RICHMOND	1521	92%	4%	\$ 10,749,651.00	\$ 733,132.00	74.00	11.60	35.20
369	MID COLLEG	296	60%	0%	\$ 1,572,068.00	\$ 65,892.00	10.00	2.00	1.47
ALTERNATIVE SCHOOLS									
SITE #	NAME	PROJECTED ENROLLMENT 17-18	UNDUPLICATED %	SPECIAL ED %	TOTAL SITE BUDGET INCLUDING SALARIES/BENEFITS	SITE DISCRETIONARY FUNDS	TEACHERS FTE	CERTIFICATED FTE	OTHER FTE
108	CAMERON	0	0%	0%	\$ 1,805,519.00	\$ -	6.20	15.00	16.60
191	HARBOUR WY	6	100%	0%	\$ 332,591.00	\$ 2,171.00	1.20	0.00	0.00
358	GREENWOOD	233	82%	0%	\$ 3,212,001.00	\$ 112,181.00	15.60	3.00	11.93
370	TRANSITION	122	55%	0%	\$ 3,108,592.00	\$ -	11.00	2.00	30.73
373	VISTA	143	79%	0%	\$ 1,599,969.00	\$ 41,830.00	9.03	1.00	4.00