



Marysville Joint Unified School District 2012-13

Second Interim Budget
March 12, 2013

KEY FACTS

| | |
|---|---------------------|
| ■ Base Revenue Limit | \$6,713 |
| ■ Revenue Limit Deficit Factor | .77728 22.272% |
| ■ Revenue Limit ADA | 8,870 |
| ■ Loss of funding due to deficit factor | \$13,261,709 |
| ■ October Enrollment(without charters) | 9,216 |
| ■ Class Size Reduction (K-3) without any penalties and up to 20 students per class. | \$1,071 Full Day |
| ■ Lottery | \$124.25/\$30 |
| Unrestricted Revenues* | \$54,614,490 |
| Restricted Revenues * | <u>\$23,191,341</u> |
| TOTAL REVENUES * | \$77,805,831 |

*(Includes Other Financing Sources/Uses)

Net Projected Increase/Decrease to the General Fund 2012-13

2012-13 Adopted Budget

≈Restricted
≈Unrestricted

\$ 164,671
(372,062)

\$(207,391)

2012-13 First Interim Budget

≈Restricted
≈Unrestricted

\$ (1,105,571)
(29,391)

\$ (1,134,962)

2012-13 Second Interim Budget

≈Restricted
≈Unrestricted

\$(1,204,741)
(1,170,612)

\$(2,375,353)

2012-13 Third Interim Budget

≈Restricted
≈Unrestricted

TBD

2012-13 Unaudited Actuals

≈Restricted
≈Unrestricted

TBD

2012/13 First Interim Comparison to 2012/13 Second Interim - Unrestricted

Changes in Revenue:

Revenue Limit: 8010-8099

| | |
|----------------------------|-------------|
| Recalculated Revenue Limit | \$(345,145) |
|----------------------------|-------------|

Federal Revenues 8100-8299

| | |
|------------------------------------|---------|
| Other Federal Revenue – AP Testing | \$2,132 |
|------------------------------------|---------|

Other State Revenue 8300-8599

| | |
|----------------------|-------------|
| Class Size Reduction | \$(279,843) |
|----------------------|-------------|

Other Local Revenue 8600-8799

| | |
|-----------------------------|----------|
| Other Local Revenue (misc.) | \$13,355 |
|-----------------------------|----------|

Contributions

| | |
|---|-----------|
| Special Ed (reduction due to unrealized A/P from 2011/12) | \$349,483 |
|---|-----------|

| | |
|---|----------|
| Increase to Home-to-School Transportation | (26,482) |
|---|----------|

| | |
|------------------------------------|-----------|
| Collective Bargaining - Restricted | (233,635) |
|------------------------------------|-----------|

| | |
|------------------|----------|
| School Readiness | (35,983) |
|------------------|----------|

| | |
|--|----------|
| | \$53,383 |
|--|----------|

| | |
|---|--------------------|
| Net Decrease to Revenue Projections: | \$(556,118) |
|---|--------------------|

2012/13 First Interim Budget Comparison to 2012/13 Second Interim - Continued

Changes in Expenditures

Certificated Salaries 1000-1999

| | |
|-----------------------|-----------|
| Collective Bargaining | \$510,220 |
| All Other | (243,009) |
| <hr/> | |
| Subtotal | \$267,211 |

Classified Salaries 2000-2999

| | |
|-----------------------|-----------|
| Collective Bargaining | \$45,597 |
| All Other | 169,056 |
| <hr/> | |
| Subtotal | \$214,653 |

Employee Benefits 3000-3999

| | |
|-----------------------|-------------|
| Collective Bargaining | \$185,640 |
| All Other | \$(167,171) |
| <hr/> | |
| Subtotal | \$18,469 |

2012/13 First Interim Budget Comparison to 2012/13 Second Interim - Continued

Materials & Supplies 4000-4999

| | |
|--------------|----------|
| ROP One-time | \$20,000 |
| All Other | 35,851 |
| Subtotal | \$55,851 |

Services & Other Operating Exp 5000-5999

| | |
|----------------|----------|
| Board Election | \$8,984 |
| All Other | 30,465 |
| Subtotal | \$39,449 |

Capitol Outlay 6000-6999

| | |
|--------------------------|---------|
| Misc. Budget adjustments | \$2,150 |
|--------------------------|---------|

Other Outgo/Indirect Costs 7300-7399

| | |
|--------------------------|-----------|
| Change in Indirect Costs | \$(7,391) |
|--------------------------|-----------|

| | |
|--|------------------|
| Net Increase to Expenditure Projections | \$590,393 |
|--|------------------|

| | |
|---|----------------------|
| Total Change in Ending Fund Balance: | \$(1,146,509) |
| | ===== |

LISTING OF CATEGORICAL PROGRAMS WITH RESTRICTED BALANCES

The District has received categorical funding in several programs not subject to deferred revenue. This results in a “Restricted Balance” and has the effect of reducing expenditures in the current year and increasing expenditures in subsequent year(s).

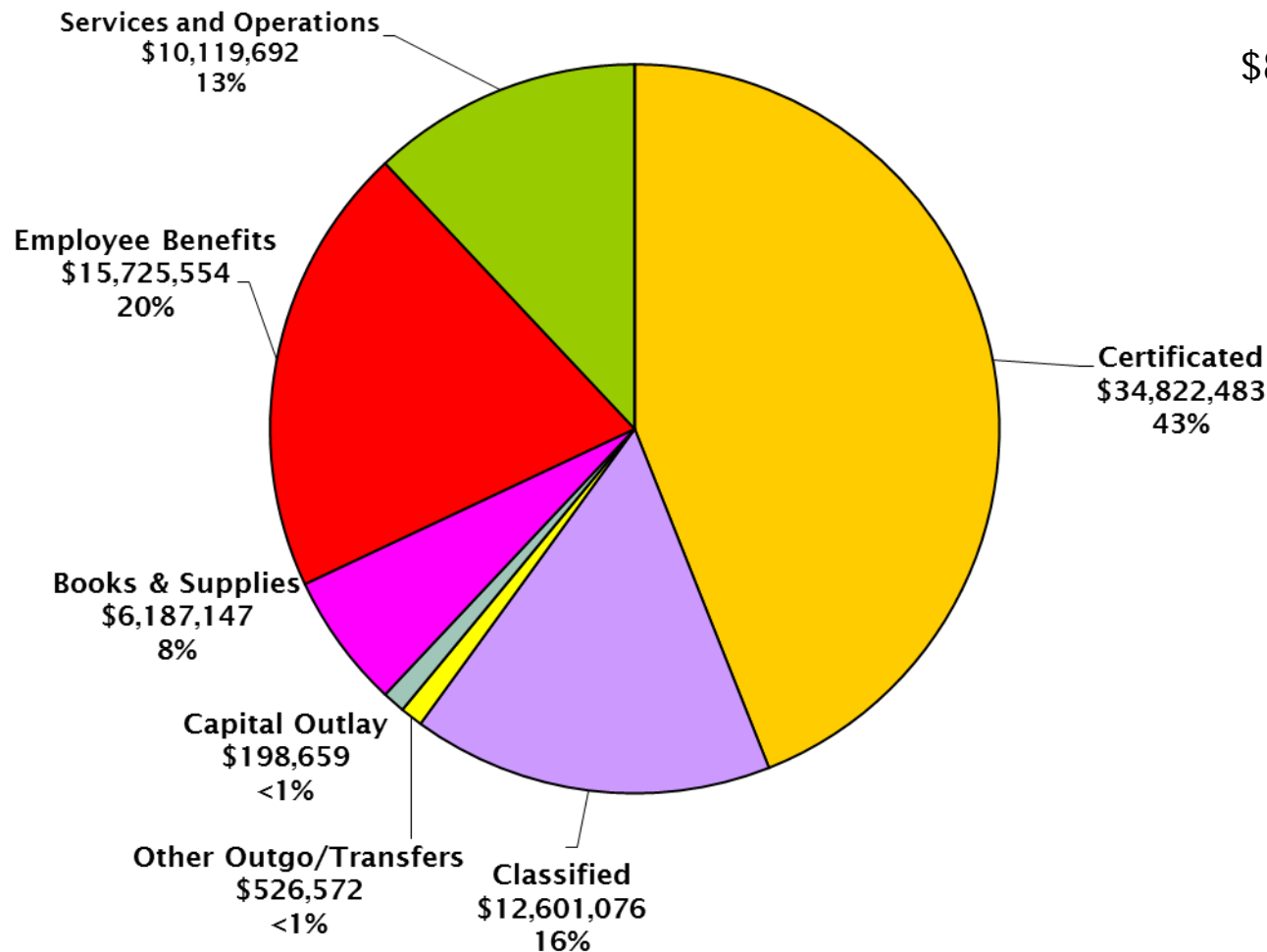
| <u>Resource</u> | <u>Description</u> | <u>2010-11</u> | <u>2011-12</u> |
|-----------------|--|----------------|----------------|
| 5640 | Medi-Cal Billing Option | \$73,211 | \$135,180 |
| 6286 | English Language Acquisition | 71,486 | 60,818 |
| 6300 | Lottery – Instructional Materials | 285,679 | 442,799 |
| 6512 | Mental Health Services | ----- | 66,472 |
| 7090 | Economic Impact Aid (EIA) | 523,085 | 522,890 |
| 7091 | EIA: Limited English Proficiency (LEP) | 379,642 | 318,423 |
| 7400 | Quality Education Investment Act | 17,717 | 17,717 |
| 9010 | Other Local | 153,709 | 377,142 |
| TOTAL | | \$1,504,529 | \$1,941,441 |

How We Spend our Money 2012-2013 Second Interim

Total Restricted and Unrestricted =

100%

\$80,181,183



Multi Year Projection 2012/13 – 2014/15 as of 03/12/13

| Unrestricted Only | 2012-13 | 2013-14 | 2014-15 |
|---|------------------|------------------|------------------|
| Net Increase (Decrease)* | (\$1,170,611) | (\$641,562) | (\$136,602) |
| Estimated Undesignated/Unapportioned Fund Bal. (Includes all collective bargaining agreements) | \$5,087,995 | \$5,396,158 | \$5,741,209 |
| Estimated year end budget Savings | <u>\$500,000</u> | <u>\$500,000</u> | <u>\$500,000</u> |
| Adjusted net increase/decrease | (\$670,611) | (\$141,562) | \$363,398 |
| <i>Increase/Decrease:</i> | | | |
| Certificated Salaries | | 1.21% | 1.41% |
| Classified Salaries | | 3.19% | 2.50% |
| Employee Benefits | | 4.38% | 0.50% |
| Step and Column Cost (Salaries Only) | Included | \$810,492 | \$838,654 |

*Note: This assumes there is no restoration of prior reductions and changes.

UNRESTRICTED BUDGET SAVINGS

| | | |
|------------------------------|------------|------------------|
| <u>2006-07 Third Interim</u> | | \$(760,452) |
| Actuals | | <u>56,452</u> |
| | Difference | \$816,904 |
| <u>2007-08 Third Interim</u> | | \$(836,682) |
| Actuals | | <u>(232,884)</u> |
| | Difference | \$603,798 |
| <u>2008-09 Third Interim</u> | | \$(84,351) |
| Actuals | | <u>3,660</u> |
| | Difference | \$88,011 |
| <u>2009-10 Third Interim</u> | | \$(1,138,535) |
| Actuals | | <u>757,979</u> |
| | Difference | \$1,896,514 |
| <u>2010-11 Third Interim</u> | | \$2,703,149 |
| Actuals | | <u>3,118,598</u> |
| | Difference | \$ 415,449 |
| <u>2011-12 Third Interim</u> | | \$(621,589) |
| Actuals | | <u>(151,113)</u> |
| | Difference | \$470,476 |

2 Year Average= \$442,963

6 Year Average= \$715,192

Estimate per Multi Year Projections = \$500,000

2012/13 LISTING OF CATEGORICAL PROGRAMS TRANSFERRED TO ANY EDUCATIONAL PURPOSES

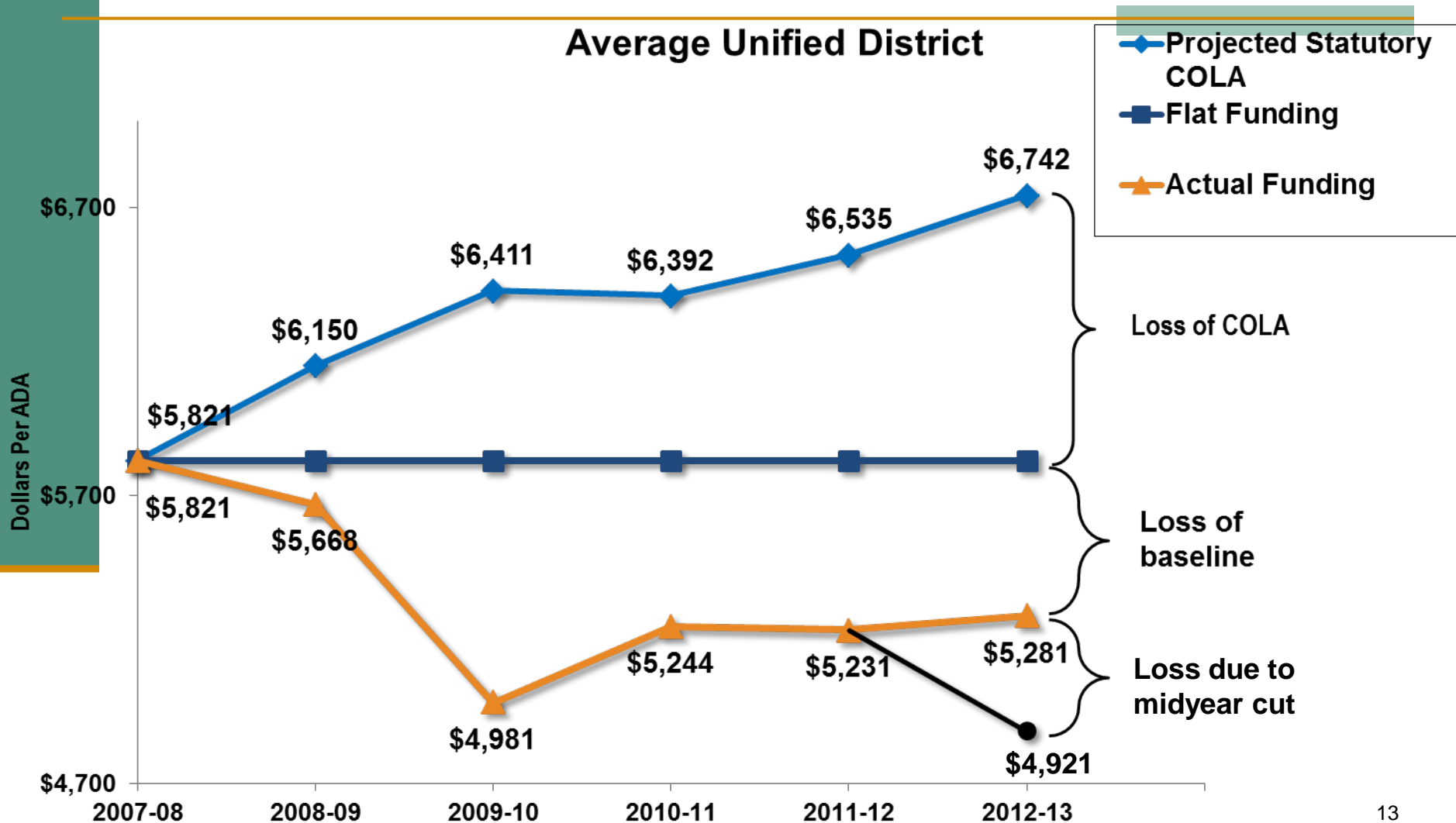
| | | |
|------|--|--------------------|
| 5122 | Physical Education Teacher Incentive Program | \$234,811 |
| 5205 | School Safety Block Grant | \$119,002 |
| 5230 | Arts & Music On-going Block Grant | \$149,876 |
| 5250 | CAHSEE Intensive Instruction & Services | \$108,727 |
| 5290 | Supplemental School Counseling Program | \$267,934 |
| 5325 | Gifted & Talented | \$ 63,675 |
| 5360 | Instructional Materials Funding Reform Act | \$533,747 |
| 5415 | American Indian Early Childhood Education | \$ 88,175 |
| 5495 | CA Peer Assistance & Review CPARP | \$ 37,698 |
| 5520 | Admin Training Program | \$ 19,397 |
| 5515 | Math & Reading Professional Development- EL | \$ 78,161 |
| 5125 | Professional Development Block Grant | \$446,859 |
| 5475 | School & Library Improvement Block Grant | \$660,593 |
| 9110 | Adult Education Fund | \$541,452 |
| 9650 | Deferred Maintenance Fund | <u>\$331,299</u> |
| | | \$3,681,406 |
| | | ===== |





Governor's Proposals for the 2012-13 State Budget and K-12 Education

**School Services of California,
Inc.**

Funding Per ADA – Actual vs. Statutory Level



K-12 Education Took Big Cuts

| | Proposed Cuts | | Enacted Cuts | |
|---------|--|---|--|--|
| | Revenue Limit | Categorical | Revenue Limit | Categorical |
| 2008-09 | -2.40% | -6.50% | -2.63% | -15.38% |
| 2009-10 | -2.52% | - | -7.64% + \$252.83 per ADA | -4.46% |
| 2010-11 | -0.38% | -0.38% | +5.17%* | - |
| 2011-12 | -.369% + \$330 per ADA | - | -0.25% | -\$248 million in Transportation |
| 2012-13 | -\$2.1 billion (Equivalent of 15 instructional days) | -\$495 million Transportation elimination |  |  |

Next Step

- The next step after the Second Interim Budget is the Governors May Revise Budget Proposal
- Due May 2013.
- Results: ?