



# MARYSVILLE JOINT UNIFIED SCHOOL DISTRICT 2012-13 Third Interim Budget

*May 28, 2013*

# KEY FACTS

■ Base Revenue Limit	\$6,713
■ Revenue Limit Deficit Factor	.77728    22.272%
■ Revenue Limit ADA	8,884
■ Loss of funding due to deficit factor	\$13,282,640
■ 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*	\$54,630,838
Restricted Revenues *	<u>\$23,230,200</u>
TOTAL REVENUES *	\$77,861,038

\*(Includes Other Financing Sources/Uses)

# 2012/13 Third Interim Comparison to 2012/13 Second Interim - Unrestricted

## **Changes in Revenue:**

### ***Revenue Limit: 8010-8099***

Increased Revenue Limit	\$6,235
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### ***Federal Revenues 8100-8299***

\$0

### ***Other State Revenue 8300-8599***

K-3 CSR Revised	\$14,994
Mandated Cost Reimbursement	\$8,372
Other State	\$(814)
Subtotal	\$22,552

### ***Other Local Revenue 8600-8799***

Other Local Revenue (misc)	\$1,071
ROP Salary/Benefits Adjustments	\$(13,509)
Subtotal	\$(12,438)

### ***Contributions***

Increase contributions to Special ED	\$(290,601)
Home to School Transportation	\$(13,549)
Subtotal	\$(304,150)

**Net decrease in Revenue Projections:**

**\$(287,801)**  
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## 2012/13 Third Interim Comparison to 2012/13 Second Interim Cont...

### **Changes in Expenditures**

#### ***Certificated Salaries 1000-1999***

Updated Budget-Teacher Salaries	\$(130,849)
Budget Transfers-Site Lottery Subs	(38,587)
Updated Budget-Dept. Heads	31,009
Misc. other budget revisions	6,399
Subtotal	\$(132,028)

#### ***Classified Salaries 2000-2999***

Updated budget Clerical/ Office	\$(10,285)
Updated Supervisors Salaries	8,085
Updated Custodian Salaries	15,164
Adjusted Classified Subs	17,438
Misc. adjustments to Classified salaries	20,067
Subtotal	\$50,469

#### ***Employee Benefits 3000-3999***

STRS Regular Ed	\$34,628
Health/Welfare Cert Abe Lincoln	(13,779)
Retirees Benefits Classified	(38,693)
Retirees Benefits Certificated	(70,651)
Misc budget revisions	(32,340)
Subtotal	\$ (120,835)

# 2012/13 Third Interim Comparison to 2012/13 Second Interim Cont...

## Changes in Expenditures

### ***Materials and Supplies 4000-4999***

Site Lottery Budget Changes	\$28,390
Business Svcs-Non-Capitalized Equip(3)	\$14,000
Misc. Budget Updates	\$22,312
Subtotal	\$64,702

### ***Services & Other operating exp 5000-5999***

Updated Budget-Reduce legal costs	\$(200,000)
Updated Budget-Reduce COPS	\$(200,000)
Misc. Budget alignments and transfers	\$( 24,126)
Subtotal	\$ (424,126)

### ***Capitol Outlay 6000-6999***

Multi-Site Security Camera Project	\$199,877
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### ***Other Outgo/Indirect Costs 7300-7399***

Change in Indirect Costs	\$ (14,007)
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**Total Decrease in Expenditures:** **\$ (375,948)**

<b>2<sup>nd</sup> Interim Projected decrease in Ending Fund Balance</b>	<b>\$(1,170,611)</b>
<b>3<sup>rd</sup> Interim Projected decrease in Ending Fund Balance</b>	<b><u>\$(1,082,469)</u></b>
<b>Total Net increase in Ending Fund Balance:</b>	<b>\$88,147</b>

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# 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

\$(1,198,452)  
(1,082,468)  
\$(2,280,920)

## 2012-13 Unaudited Actuals

≈Restricted  
≈Unrestricted

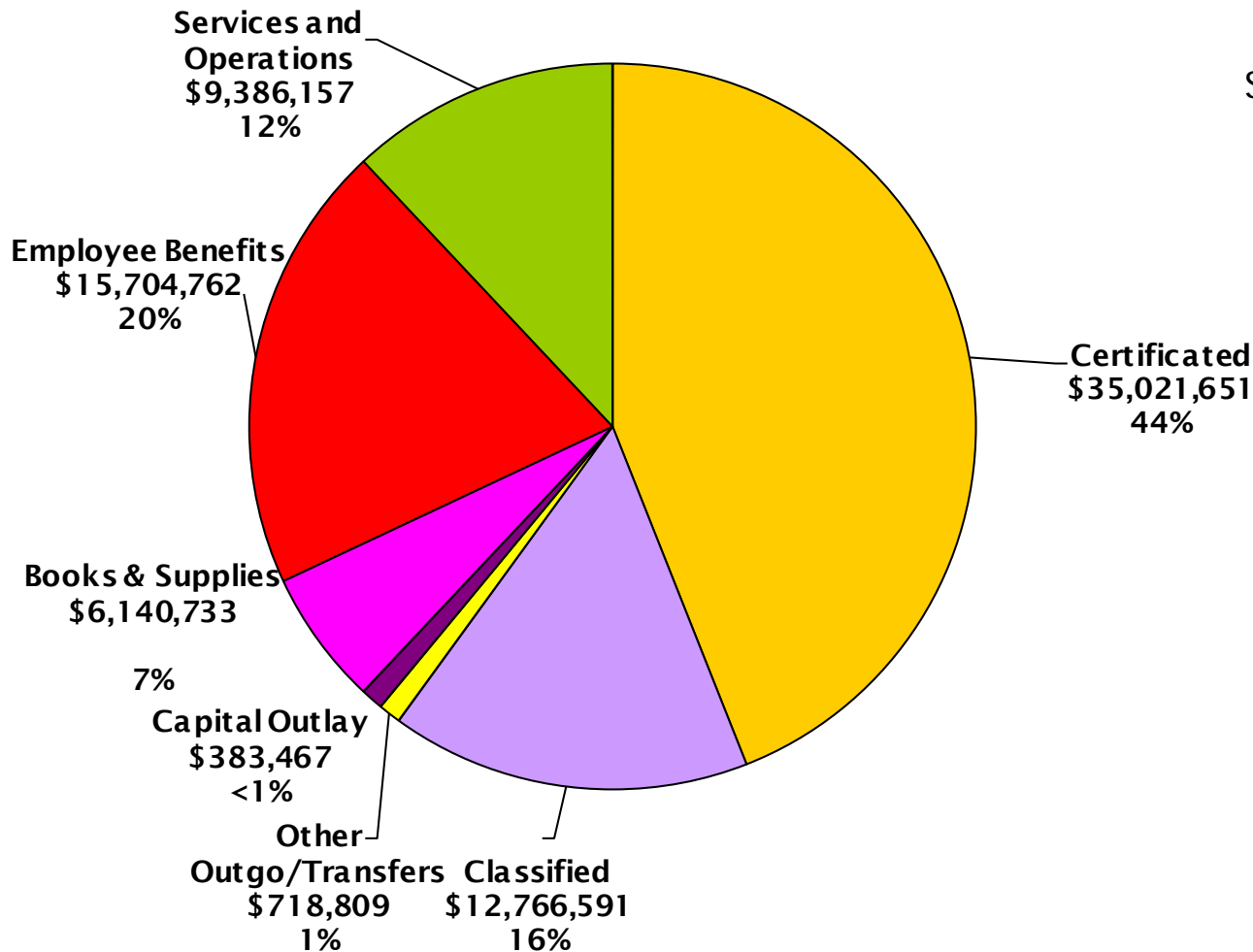
TBD

# How We Spend our Money- 2012-2013 Third Interim

Total Restricted and Unrestricted =

100%

\$80,122,170



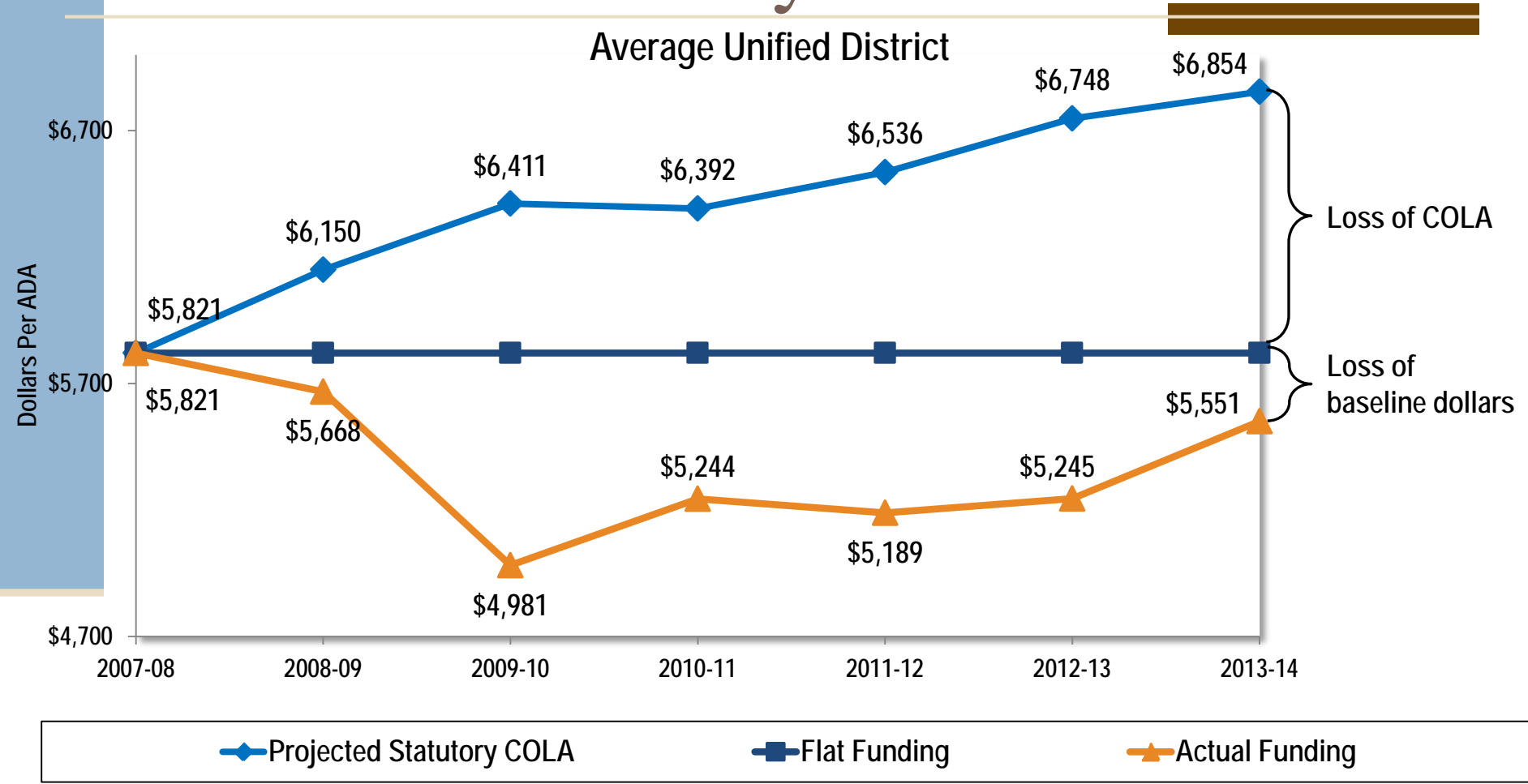
# 2012/13 LISTING OF CATEGORICAL PROGRAMS TRANSFERRED TO ANY EDUCATIONAL PURPOSES

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	\$136,727
5290	Supplemental School Counseling Program	\$267,934
5325	Gifted & Talented	\$63,675
5360	Instructional Materials Funding Reform Act	\$533,025
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	\$505,987
9650	Deferred Maintenance Fund	<u>\$331,299</u>
		<b>\$3,673,219</b>

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# Funding Per ADA – Actual vs. Statutory Level



# UNRESTRICTED BUDGET SAVINGS

<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>3660</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
<u>2012 -13 Third Interim</u>		\$(1,082,468)
Actuals		<u>TBD</u>
	Difference	TBD

Average=\$694,850

Current estimate per Multi Year Projections = \$500,000

## **“BUDGET SAVINGS”**

**Total 2012/13 Expenditures \$80,122,170**

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If 98% accurate-----

Variance can equal \$1,602,443

If 99% accurate-----

Variance can equal \$801,222

If 99.50% accurate-----

Variance can still equal \$400,611

# Next Step

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- The next step after the 2012/13 Third Interim Budget, is the Adoption of the 2013/14 Budget
- Due June 25, 2013
- Result: ?