

Marysville Joint Unified School District

First Interim Budget
December 11, 2012

KEY FACTS

■ Base Revenue Limit	\$6,713
■ Revenue Limit Deficit Factor	.77728 22.272%
■ Revenue Limit ADA	8,949
■ Loss of funding due to deficit factor	\$13,379,823
■ 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*	\$55,204,708
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Restricted Revenues *	<u>\$21,860,571</u>
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TOTAL REVENUES *	\$77,065,279
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*(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

TBD

2012-13 Third Interim Budget

≈Restricted
≈Unrestricted

TBD

2012-13 Unaudited Actuals

≈Restricted
≈Unrestricted

TBD

2012/13 Adopted Budget Comparison to 2012/13 First Interim - Unrestricted

Changes in Revenue:

Revenue Limit: 8010-8099

Recalculated Revenue Limit	\$474,405
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Federal Revenues 8100-8299

Misc.	\$0
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Other State Revenue 8300-8599

Mandated Block Grant	\$255,092
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Lottery	\$53,251
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Supplemental/ Hourly Funding	\$118,365
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Flex Transfers	\$36,524
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Misc.	\$(722)
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	\$462,510
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Other Local Revenue 8600-8799

Other Local Revenue (misc.)	\$(5,635)
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Other Sources/Uses

Sources-2012 Refunding COPS	\$433,391
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Contributions

Increase Contributions to Special Ed (offset by decrease in Revenue limit transfer)	\$(118,360)
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Increase to Maintenance Dept.	\$(103,152)
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Misc.	\$10,634
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	\$(210,878)
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Net Increase to Revenue Projections:	\$1,153,793
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2012/13 Adopted Budget Comparison to 2012/13 First Interim Cont...

Changes in Expenditures

Certificated Salaries 1000-1999

Increase to Teacher FTE and Nurse	\$68,153
Adjust Asst. Principal Salary Budget	\$(13,950)
Increase to Alternative Education	\$62,994
ROP Programs	\$26,020
Additional Sub Costs allocated to sites	\$131,800
Misc. adjustments to Certificated salaries	\$48,262
Subtotal	\$323,279

Classified Salaries 2000-2999

Lottery, Subs, Security, Noon Duty, etc.	\$29,543
Technology	\$22,196
Misc. adjustments to Classified salaries	\$36,970
Subtotal	\$ 88,709

Employee Benefits 3000-3999

Regular Education and Retirees	\$(96,525)
Alternative Education	\$16,796

2012/13 Unaudited Budget Comparison to 2012/13 First Interim Cont.....

Employee Benefits 3000-3999 Cont.

Site Lottery Budget Changes	\$24,969
Misc. Benefit Adjustments	\$(33,727)
Subtotal	\$(88,487)

Materials & Supplies 4000-4999

Grounds	\$20,448
Site Lottery Budget Changes	\$32,008
Misc. Budget Alignments and transfer	\$37,430
Subtotal	\$89,886

Services & Other Operating Exp 5000-5999

COPS Proceeds	\$433,391
Health Services Contract	\$91,200
Misc. Budget alignments and Transfers	\$19,824
Subtotal	\$544,415

Capitol Outlay 6000-6999

Misc. Budget adjustments	\$7,623
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Other Outgo/Indirect Costs 7300-7399

2006 COPS Payment	\$(164,940)
Change in Indirect Costs Misc.	\$10,638
Subtotal	\$(154,302)

Net increase to Expenditures Projections

1 st Interim Projected decrease in Ending Fund Balance	\$(29,391)
Adopted Budget Projected decrease in Ending Fund Balance	\$(372,062)
Total Change in Ending Fund Balance:	\$342,670

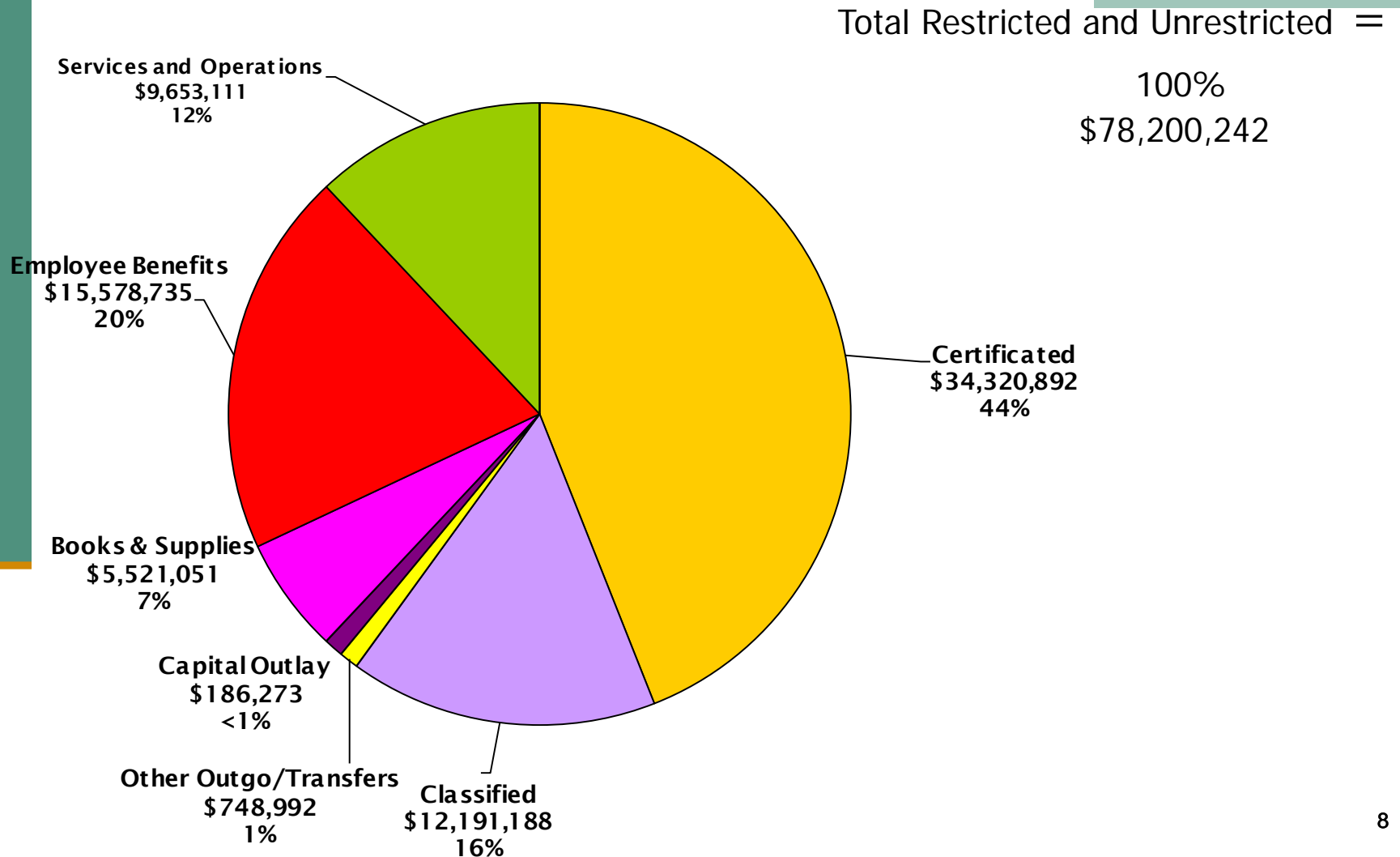
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LISTING OF CATEGORICAL PROGRAMS WITH RESTRICTED BALANCES

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- 2012-2012 First Interim



Multi Year Projection – 2012/13 – 2014/15 as of 12/11/12

Unrestricted Only	2012-13	2013-14	2014-15
Net Increase (Decrease)*	(\$29,391)	(\$147,701)	\$384,406
Estimated Undesignated/Unapportioned Fund Bal.	\$5,539,237	\$6,283,125	\$7,182,660
1.64% off salary scheduled payment -			
Estimated costs for all employees	\$(750,000)	-----	-----
Estimated year end budget Savings	<u>\$500,000</u>	<u>\$500,000</u>	<u>\$500,000</u>
Adjusted net increase/decrease	(\$279,391)	\$352,299	\$884,406
<i>Increase/Decrease:</i>			
Certificated Salaries		1.38%	1.42%
Classified Salaries		2.50%	2.50%
Employee Benefits		0.50%	0.50%
Step and Column Cost	Included	\$864,286	\$884,846
(Salaries Only)			

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	\$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>
		\$3,673,219
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2009/10 One-Time Changes

Instructional Materials.....	\$200,000
CAHSEE Balance.....	\$100,000
Adult Education Fund 11.....	\$300,000
Deferred Maintenance Fund 14.....	\$1,100,000

\$1,700,000

2010-2011 Reductions and Changes

Reduction in FTE's Administrative/Management

.75 FTE Assistant Principal- Cedar Lane.....	\$87,000
Eliminate unrestricted funded position	
.75 FTE Assistant Principal-Kynoch.....	\$68,000
Eliminate unrestricted funded position	
.57 FTE Principal- Dobbins.....	\$54,000
Teaching Principal at Dobbins eliminated.	
Principal at Yuba Feather to become Principal at Dobbins also.	
.57 FTE Principal- Cordua.....	\$49,000
Teaching Principal at Cordua eliminated.	
Principal at Foothill to become Principal at Cordua also.	
1.00 FTE Coordinator- Educational Services.....	\$107,000
Eliminate categorically funded coordinator at the District Office.	
1.00 FTE Supervisor- Maintenance/District Office.....	\$78,000
Eliminate unrestricted funded Supervisor of Maintenance.	
<hr/> 4.64 FTE	<hr/> \$443,000

2010-2011 Reductions and Changes, cont.

Certificated Non-Management

2.0 FTE Secondary Counselors- LHS /MHS.....	\$210,000
Unrestricted funds would pay for the Head Counselor only.	
12.8 Reduction in FTE's between 2009/10 and 2010/11.....	\$832,000

14.8 FTE

\$1,042,000

2010-11 Reductions and Changes, cont.

Classified

3.0 FTE Custodial vacancies remain open-various sites.....	\$155,000
3.0 FTE Facilities vacancies remain open- District Office.....	\$189,000
1.0 FTE Eliminate one position in the Accounting/Budget/District Office	\$64,000
1.0 FTE Confidential Secretary (reclassify)- Pupil Services/District Office.....	\$18,000
Position no longer qualifies as confidential.	
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8.0 FTE	\$426,000

Note: Classified positions throughout the District could be affected upon retirements or resignations. Positions may remain vacant or be filled by part-time or multiple part time employees to generate savings. Savings generated by attrition are unpredictable.

2010-11 Programmatic Changes

- Eliminate AFROTC
AF puts program on probation for the 3rd year in a row due to low enrollment. The District subsidizes this program.
Salaries and benefits equal \$138,578. Reimbursement from the Air Force equals \$48,000. Net subsidy equals +/- \$98,578.
Note: prior year subsidies average +/- \$108,000. \$98,000
- Change Yuba Feather to K-6.
7th and 8th grades move to Foothill saves FTE's, part of 28 listed previously. -----
- No early separation incentives. District to retain all savings from retirement/resignation #'s already included in reduced FTE's.
Note: This does not impact current collectively bargained post retirement health benefits. -----
- Eliminate unrestricted funds administered by the Educational Services Office/District Office for instructional materials.
Note: Prop 20 Lottery funds remain. \$250,000
- Shift Teacher in Charge costs to existing site allocations.
Note: no change in collectively bargained contract provisions. \$85,000
- Reduction in estimated Workers Compensation rates. \$109,000
- Reduction in overall Maintenance budget
(net of the elimination of the Supervisor position) \$122,000

2010-11 Programmatic Changes, cont.

6th grade science camp/field trip

The unrestricted General Fund budgets funds related to the 6th grade science camp/field trip costs which are required by collective bargaining agreement(s). Other related costs are currently the responsibility of the sites. These remaining costs would be shifted to the sites.

\$20,000

Cellular telephone costs

Cell phone costs currently budgeted in the unrestricted General Fund will be shifted to the respective user sites, departments and programs.

\$40,000

Close MHS Swimming Pool 6 – 8 months each year

The swimming pool at MHS would close for 6 – 8 months each year. The MHS Principal and the Director of Maintenance will have the responsibility to determine the period(s) of availability.

\$20,000

Remaining Flexibility Transfer:

American Indian Early Childhood Education

This is separate from the Indian Education federal grant. Services related to this specific service would be eliminated. There is a possibility other categorical funds could be used for this purpose.

\$88,175

Remaining Flexibility Transfer:

PASS Officers

Eliminate the remaining unrestricted General Fund support for PASS officers. There is a possibility other categorical funds could be used for this purpose.

\$80,736

2010-11 Programmatic Changes, cont.

- Mailing/Postage
Eliminate mailing/postage for student progress reports, report cards and newsletters. These items can be sent home or made available on the internet. In addition the auto dialer system can be utilized to notify parents/guardians of the availability of documents. \$10,000

 - Athletics (Grades 6-12)
Reduce athletics by 20%
Suggestion- to assist “smaller” sports cut non league games in “larger” sports; thereby reducing transportation and officials costs. \$67,000
- Total: \$989,911

Recap of 2010-11 Potential Reductions and Changes

	<u>FTE's</u>	<u>\$ Amount</u>	<u>Percentage</u>
Administrative/Management	4.64	\$443,000	15.3%
Certificated Non-Management	14.8	\$1,042,000	35.9%
Classified	8.0	\$426,000	14.7%
Programmatic Changes	-----	\$989,911	34.1%
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Total:	27.44	\$2,900,911	100%
Less: Categorical/Restricted		(\$296,000)	
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Total		\$2,604,911	

2010-11 Reductions and Changes- Not Implemented

Classified

1.0 FTE Reduce District Testing Services-District office.....	\$105,000
Reduce unrestricted unfunded Testing Coordinator from 1.0 FTE to .2 FTE. Also eliminate unrestricted Funded additional testing assistance equivalent to .2 FTE. Duties absorbed by the Educational Services Office.	
.2 FTE Eliminate one support position in Educational Service./Dist. Office.....	\$9,000
.50 FTE Eliminate .50 FTE support position in Categorical Services/Dist.Office.....	\$28,000
.50 FTE Eliminate .50 FTE support position in ASIS/District Office.....	\$28,000

2.2 FTE

\$170,000

2011-12 Reductions and Changes

Sites

Reduce Site Per Pupil Allocation by 25%	
Reduce Intermediate Athletics Allocation by 50%	\$237,000
Reduce High School Athletics Allocation by 20%	

FTE Reductions- Classified

18 Special Education SDC & RSP Classroom Aides converted to +/- 36 part time. – savings due to reduced health benefits	\$216,000
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FTE Reductions- Certificated Non Management

5.0 FTE Overall decrease in staffing	\$325,000
7.0 FTE Teachers- Funded by Title II in 2010/11	<u>\$(455,000)</u>
	\$(130,000)

Note: Positive numbers equate to savings and negative numbers equate to additional costs.

2011-12 Reductions and Changes Cont.

Reduce District Wide Support

2.0 FTE Grounds	
.8 FTE Technology	
1.00 FTE Director of Ground and Operations	\$224,000
.5 FTE Maintenance	

District Office

Reduce Extra Time- Print Shop	\$13,000	
Reclassify Vacant Buyer Position and reduce to less than 12 months- Purchasing Department	\$7,000	
Reclassify ASES Position and reduce to less than 12 months (categorical funding)	\$10,000	
1.0 FTE Superintendents Office - position vacancy to remain vacant	\$67,000	
Reduction in the Educational Services/Categorical Office (categorical funding)	\$25,000	
Increase in Indirect Cost rate	\$160,000	
Department Budgets – Objects 4000 - 6000 (see below)	\$300,000	
Reduction in Personnel Office costs due to retirement	\$10,000	\$592,000

Administrative

2.0 FTE Head Counselor- changed to counselor	\$35,000	
.50 FTE Assistant Principal- Linda	\$63,000	\$98,000

Other

Recapture Adult Education Funding	\$150,000	
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Less Categorical	\$(35,000)	
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Total	\$1,352,000	
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2011-2012 Reduction and Changes Cont.

District Office-Department Budgets- Reduction in object codes 4000-6000

Board of Trustees (legal)	\$239,084
Superintendent	6,808
Instructional Administration.....	1,500
Discipline/Expulsion.....	.773
Test Admin	increase (2,044)
Pupil Services	3,381
Personnel.....	5,104
Technology(Escape Conversion)	increase (58,691)
Business Service.....	22,879
Print Shop.....	60,548
Grounds.....	15,820
MHS Pool (maintenance)	4,838
Total	<u>\$300,000</u>

2011-2012 Recap of Reductions and Changes

Unrestricted	FTE's	Amount	Percentage
Sites	_____	\$237,000	17.1%
Classified	_____	\$216,000	15.6%
Certificated Non-Management	5.0	\$(130,000)	(9.4%)
District Wide Support	4.3	\$224,000	16.1 %
District Office	1.25	\$592,000	42.7%
Administrative	0.50	\$98,000	7.1%
Adult Education	_____	\$150,000	10.8%
Total	11.05	\$1,387,000	100%
Less: Categorical/Restricted		(\$35,000)	
		<u>\$1,352,000</u>	
		=====	
		Total	

2011-12 Proposed Reductions and Changes- Not Implemented

FTE Reductions- Classified

4.93 FTE Site Clerk/Secretary	\$244,000
1.0 FTE Lindhurst HS, Library Clerk	\$51,000
16 Special Education Personal Support Assistants converted to +/- 32 part time. – savings due to reduced health benefits	\$190,000

FTE Reductions- Certificated Non Management

2.0 FTE Lindhurst High School	\$130,000
1.0 FTE Marysville High School	\$65,000

Reduce District Wide Support

1.0 FTE's Maintenance	
4.44 FTE's Custodial	\$312,500

Total	\$992,500
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2011-2012 Recap of Reductions and Changes Combined Recap

Unrestricted	FTE's	Amount	Percentage
Classified	8.0	\$642,000	15.0%
Certificated Non-Management	19.8	\$912,000	21.3%
Sites/Programs	—	\$1,226,911	28.6%
District Office/ Wide Support	5.55	\$816,000	19.0 %
Administrative/Management	5.14	\$541,000	12.6.%
Adult Education	—	\$150,000	3.5%
Total	38.49	\$4,287,911	100%
Less: Categorical/Restricted		\$(331,000)	
		Total	
		\$3,956,911	
		=====	

First Interim Budget 12/13/11

2012-13 Reductions and Changes(Effective 7/1/12 for 2012-13)Approved at the 2/7/12 Board Meeting and Updated at the 3/13/12 Board Meeting

FTE Reductions- Sites/Programs

Allocate substitute budget to sites and departments	\$70,000
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FTE Reductions- Classified

5.00 FTE Site Clerk/Secretary	\$250,000
Eliminate full time Special Education Personal Support and Instructional Assistants	\$95,000
2.25 FTE's Custodial	\$146,500

FTE Reductions- Certificated Non Management

3.0 FTE Lindhurst High School-current enrollment =1060 Maintain 28:1 (not including ROP-FTE's)	\$195,000
2.6 FTE Marysville High School – current enrollment=802 Maintain 28:1 (not including ROP-FTE's)	\$169,000
6.0 FTE Grades 1-6	\$390,000
Less: Increased K-3 CSR penalties- 3.0 FTE's@ \$21,000 each	(\$63,000)
7.0 FTE QEIA-Cedar Lane	
3.0 FTE Funded by QEIA	-----
4.0 FTE in K-3 increase class size to 25	\$260,000
less: Increased K-3 CSR penalties	(\$84,000)
Remaining Nursing FTE' s	\$100,000
Eliminate paid prep time for full time Independent Studies	\$111,000

2012-13 Reductions and Changes (Effective 7/1/12 for 2012-13) Approved at the 2/7/12 Board Meeting and Updated at the 3/13/12 Board Meeting Cont.....

Reduce District Wide Support

Reduce District Testing Services

\$30,000

Reduce Accounting Department

\$30,000

.5 FTE's Grounds

\$32,500

Reduce Maintenance Department :

\$200,000

Reduction in FTE's and Materials & Supplies

Other

Adult Education

Flex transfer remaining Adult Education Funds

\$390,000

Total

\$2,322,000

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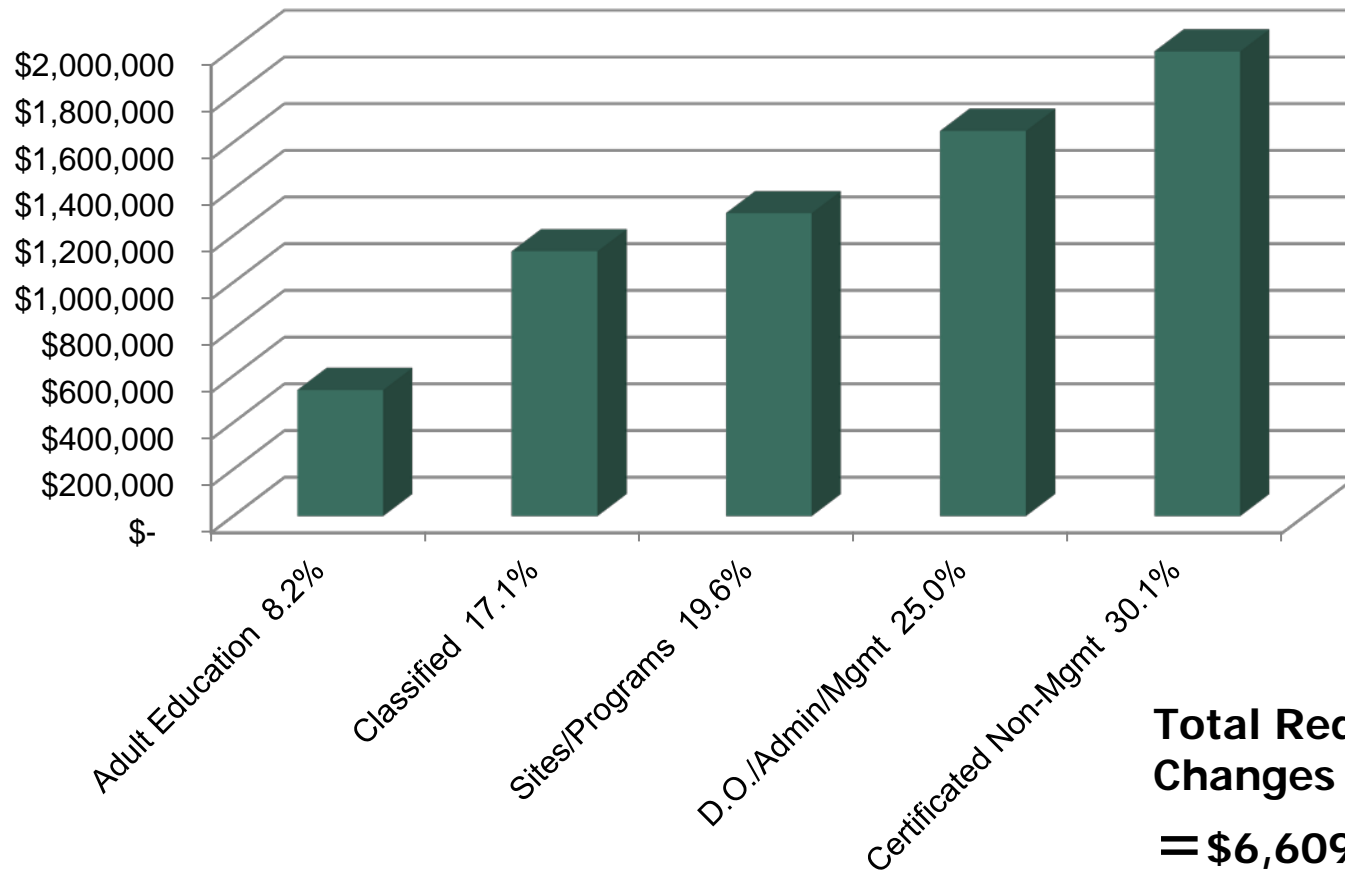
Note: Does not include Categorical cuts (eg. Title I,EIA,STARS, etc)

Recap of Multi-Year Reductions and Changes as Updated at the 3/13/12 Board Meeting

Unrestricted	FTE's	Amount	Percentage
Classified	15.25	\$1,133,500	17.1%
Certificated Non-Management	39.4	\$1,990,000	30.1 %
Sites/Programs	_____	\$1,296,911	19.6 %
District Wide and District Office	6.05	\$1,108,500	16.8%
Administrative/Management	5.14	\$541,000	8.2%
Adult Education	_____	\$540,000	8.2%
	-----	=====	-----
Total	65.84	\$6,609,911	100%
Less: Categorical		(\$331,000)	

Total		\$6,278,911	
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Recap of Multi-Year Reductions and Changes as Updated at the 3/13/12 Board Meeting



2012-13 Reductions and Changes Not Approved at the 3/13/12 Board Meeting

FTE Reductions-Classified

1.0 FTE Lindhurst HS, Library Clerk	\$53,000
Eliminate full time Special Education Personal Support and Instructional Assistants	\$95,000

FTE Reductions- Certificated Non Management

1.0 FTE Librarian-MHS	\$96,000
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FTE Reductions- Certificated Management/ Non Management

Principals and Counselor positions	\$100,000
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Reduce District Wide Support

.5 FTE's Grounds	\$32,500
2.25 FTE's Custodial	\$146,500

Total	<u>\$523,000</u> =====
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Note: Does not include Categorical cuts (eg. Title I,EIA,STARS, etc)

Next Step

- The next step after the First Interim is the Governors January 2013 Budget Proposal
- Due January 2013.
- Results: ?