



Budget Assumptions for 2014-15

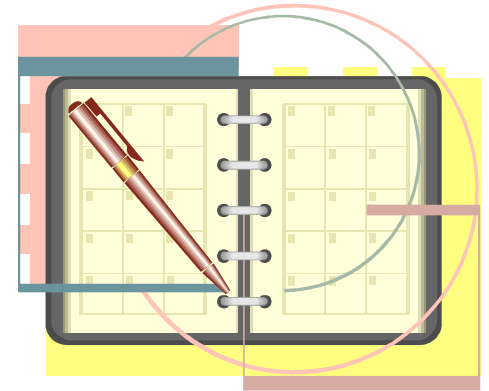
May 27, 2014

Ryland | SCHOOL BUSINESS
CONSULTING

- Marysville Joint Unified School District

Agenda

- ▶ Budget Assumptions
- ▶ Enrollment Projections
- ▶ Staffing Ratios
- ▶ CALPADS Unduplicated Count
- ▶ Equity Allocations



Budget Assumptions - Revenue

► LCFF funding, ADA, COLAs, Federal Changes...

Multi-Year Projection					
Assumptions at Budget Development					
2014-15					
DRAFT					
		2013-14	2014-15	2015-16	2016-17
REVENUES					
LCFF Sources					
	Projected Decrease in Enrollment	(89)	0	0	0
	Projected Enrollment (est. CBEDS)	9,034	9,034	9,034	9,034
	Projected P-2 ADA	8,755	8,755	8,755	8,755
	Enrollment vs ADA Factor	96.9%	96.9%	96.9%	96.9%
	Percent Increase in Students	-0.98%	0.00%	0.00%	0.00%
	ADA used for LCFF Funding	8,850	8,755	8,755	8,755
	State COLA	1.57%	0.86%	2.12%	2.30%
	Unduplicated Count of Needy Students	83%	83%	83%	83%
	DOF Gap Funding	11.78%	28.05%	33.95%	21.67%
	SSC Gap Funding	11.78%	28.05%	7.80%	8.40%
	Funded LCFF Base Funding	\$6,997	\$7,941	\$8,143	\$8,363
	Percent Increase in Base Funding	6.9%	13.5%	2.5%	2.7%
Federal Revenue					
	Average funding increased by Statutory COLA	1.565%	0.860%	2.120%	2.300%
State Revenue					
	Average funding increased by State Categorical COLA	1.57%	0.86%	2.12%	2.30%
	Lottery-Unrestricted (RS 1100)	\$124.00	\$126.00	\$126.00	\$126.00
	Lottery-Restricted (RS 6300)	\$30.00	\$30.00	\$30.00	\$30.00

Budget Assumptions – Expenditures

	2013-14	2014-15	2015-16	2016-17
Certificated Salaries				
New Hires FTE - growth, replacement	1.0 FTE	5.0 FTE	TBD	TBD
Reductions in Force	0	0	0	0
New Hires Admin FTE		1.50 FTE	0	0
Estimated Retirements/resignations	(7.0 FTE)	(7.0 FTE)	(7.0 FTE)	(7.0 FTE)
Staffing Ratio K-3	24:1	24:1	24:1	24:1
Staffing Ratio 4-6	30:1	30:1	30:1	30:1
Staffing Ratio 7-8	31:1	31:1	29:1	29:1
Staffing Ratio 9-12	32:1	32:1	30:1	30:1
Step/Column	2.00%	2.00%	2.00%	2.00%
Average teacher salary/benefits	\$77,900	\$79,500	\$81,100	\$82,700
Classified Salaries				
Additional Classified Staff	0.0 FTE	11.80 FTE	0.0 FTE	0.0 FTE
Reductions in staffing	-	-	-	-
Step/Column	2.0%	2.0%	2.0%	2.0%
Benefits				
Health & welfare benefits remain the same, statutory benefits are projected to adjust to: STRS (9.5%), PERS (11.4%), OASDI (6.2%), Medicare (1.45%), Unemployment (0.05%), and Workers' Comp (1.1%)				
Site Allocations - Lottery (portion based on weighted students)				
Per Elementary Student	\$132.50	\$125.00	\$125.00	\$125.00
Per Middle School Student	\$140.00	\$125.00	\$125.00	\$125.00
Per High School Student	\$170.00	\$125.00	\$125.00	\$125.00
Site Allocations - Targeted (now based on weighted students)				
Per Elementary Student	\$226.00	\$126.50	\$126.50	\$126.50
Per Middle School Student	\$226.00	\$126.50	\$126.50	\$126.50
Per High School Student	\$226.00	\$126.50	\$126.50	\$126.50
Site Allocations - LCFF (based on weighted students)				
Per Elementary Student	\$0.00	\$15.00	\$15.00	\$15.00
Per Middle School Student	\$0.00	\$20.00	\$20.00	\$20.00
Per High School Student	\$0.00	\$30.00	\$30.00	\$30.00
Services & Operating Expenses				
Estimate/California CPI	2.0%	2.2%	2.5%	2.7%
Indirect Cost Rate	6.58%	6.82%	n/a	n/a
Transfers				
Deferred Maintenance Fund	0.0%	1.0%	1.0%	1.0%

Enrollment Projections

- Calculated by school site as well as districtwide

Districtwide - includes Marysville Charter School only									
October CBEDS date:									
						<i>proj</i>	<i>proj</i>	<i>proj</i>	<i>proj</i>
	2010-11	2011-12	2012-13	2013-14	cohort	2014-15	2015-16	2016-17	2017-18
K	868	839	867	849	(0.0048)	845	841	837	833
1	832	908	834	873	0.0092	857	853	849	844
2	830	788	866	791	(0.0500)	829	814	810	806
3	796	786	760	837	(0.0374)	761	798	783	780
4	706	774	755	747	(0.0263)	815	741	777	763
5	733	685	713	732	(0.0465)	712	777	707	741
	4765	4780	4795	4829		4820	4824	4763	4767
6	735	688	660	707	(0.0266)	713	693	756	688
7	712	698	682	658	(0.0128)	698	703	684	747
8	706	725	686	689	0.0024	660	700	705	686
	2153	2111	2028	2054		2070	2096	2146	2121
9	696	683	743	673	(0.0066)	684	655	695	700
10	699	650	664	693	(0.0539)	637	648	620	658
11	711	666	651	637	(0.0277)	674	619	630	603
12	641	699	701	607	(0.0191)	625	661	607	618
	2747	2698	2759	2610		2620	2583	2552	2578
Total	9665	9589	9582	9493		9510	9503	9461	9466
incr		(76)	(7)	(89)		17	(6)	(43)	5
incr		-0.8%	-0.1%	-0.9%		0.2%	-0.1%	-0.4%	0.1%

Staffing Ratios

Marysville Joint Unified School District 2014-15 Staffing Allocations - Version Dated 03.05.14

														Current	Projected		
	2/24/2014	Projected	24	30	FTE Allocation		Total FTE	Total FTE Rounded to .5		Total	Reg	ROP	EIA/ Title I	2013-14	2014-15	Pupil/	Increase or
	2013-14	2014-15	K-3	4-8	K-3	4-8		K-3	4-8	K-8				FTE	FTE	FTE Ratio	(Decrease)
Arboga	504	519	312	206	13.00	6.87	19.87	13.00	7.00	20.00	19.00			19.00	20.00	25.95	1.00
Browns Valley	146	145	88	57	3.67	1.90	5.57	4.00	2.00	6.00	7.00			7.00	6.00	24.17	(1.00)
Cedar Lane	483	480	285	195	11.88	6.50	18.38	12.00	6.50	18.50	18.00			18.00	19.00	25.26	1.00
Cordua	109	114	82	32	3.42	1.07	4.48	3.50	1.50	5.00	5.00			5.00	5.00	22.80	0.00
Covillaud	489	477	341	136	14.21	4.53	18.74	14.50	5.00	19.50	19.00			19.00	19.50	24.46	0.50
Dobbins	69	80	48	32	2.00	1.07	3.07	2.00	1.50	3.50	3.00			3.00	3.50	22.86	0.50
Edgewater	487	484	291	193	12.13	6.43	18.56	12.50	6.50	19.00	19.00			19.00	19.00	25.47	0.00
Ella	487	502	309	193	12.88	6.43	19.31	13.00	6.50	19.50	19.00			19.00	19.50	25.74	0.50
Johnson Park	353	349	218	132	9.08	4.40	13.48	9.50	4.50	14.00	13.00			13.00	14.00	24.93	1.00
Kynoch	629	624	411	213	17.13	7.10	24.23	17.50	7.50	25.00	26.00			26.00	25.00	24.96	(1.00)
Linda	668	658	380	278	15.83	9.27	25.10	16.00	9.50	25.50	25.00			25.00	25.50	25.80	0.50
Loma Rica	95	86	62	24	2.58	0.80	3.38	3.00	1.00	4.00	4.00			4.00	4.00	21.50	0.00
Olivehurst	527	528	313	215	13.04	7.17	20.21	13.50	7.50	21.00	21.00			21.00	21.00	25.14	0.00
Yuba Feather	126	119	74	45	3.08	1.50	4.58	3.50	1.50	5.00	6.00			6.00	6.00	19.83	0.00
ELEMENTARY	5,172	5,165	3,214	1,951	133.92	65.03	198.95	137.50	68.00	205.50	204.00	0.00	0.00	204.00	207.00	24.95	3.00
Enrollment x 7 / 6 / 31																	
Foothill	165	166	7	6	31	6.25	6.25				9.00			9.00	6.00	27.67	(3.00)
McKenney	497	512	7	6	31	19.27	19.27				21.40			21.40	19.00	26.95	(2.40)
Yuba Gardens	668	684	7	6	31	25.74	25.74				25.00			25.00	26.00	26.31	1.00
MIDDLE	1,330	1,362				51.26	51.26	0.00	0.00	0.00	55.40	0.00		55.40	51.00	26.71	(4.40)
Enrollment x 6 / 5 / 32																	
Lindhurst HS	1,009	1,011	6	5	32	37.91	37.91				41.80	3.20	2.01	47.01	38.00	26.61	(9.01)
Marysville HS	871	897	6	5	32	33.64	33.64				32.00	4.00	1.00	37.00	34.00	26.38	(3.00)
HIGH	1,880	1,908				71.55	71.55				73.80	0.00		84.01	72.00		(12.01)
SL Cont	109	108	6	5	26	4.98	4.98				5.00			5.00	5.00		0.00
NM Cont	94	96	6	5	26	4.43	4.43				4.00			4.00	4.00		0.00
ALH (hourly only)/MOA	147	142				0.50	0.50				0.50			0.50	1.50		1.00



CALPADS Form 1.17



1.17 - FRPM/English Learner/Foster Youth - Count		
Academic Year: 2013-2014	LEA: Marysville Joint Unified	Created Date: 04-14-2014
View: ODS	School Type: ALL	
As Of: 2/28/2014	School: ALL	

Non-Charter School(s)											
Free/Reduced Meal Eligibility Counts Based On:											
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster or Homeless (1)	Migrant Program: 135	Direct Certification	Total Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Unduplicated FRPM/EL Eligible Count	CDSS Foster Youth (3)	Unduplicated FRPM/EL/Foster Youth Total (4)
6056626	Anna McKenney Intermediate	500	426	14	0	182	428	57	430	7	430
6056634	Arboga Elementary	504	347	5	6	119	350	100	362	3	362
6099014	Browns Valley Elementary	153	61	0	0	12	61	1	61	0	61
6056659	Cedar Lane Elementary	498	488	10	12	272	489	174	491	1	491
6056667	Cordia Elementary	104	74	4	0	26	75	9	77	1	77
6056733	Covillaud Elementary	493	393	15	1	180	396	105	403	1	403
6056675	Dobbins Elementary	59	46	3	0	9	48	0	48	2	48
0119362	Edgewater Elementary	488	361	4	4	127	361	139	373	2	373
6056683	Ella Elementary	497	475	19	0	233	480	211	483	4	483
6056691	Foothill Intermediate	162	82	1	0	22	82	4	83	0	83
6056709	Johnson Park Elementary	361	327	11	1	144	329	148	334	4	334
6056774	Kynoch Elementary	656	570	11	0	319	582	81	586	2	586
5830054	Lincoln (Abraham) (Alternative)	258	98	10	2	91	141	32	151	1	151
6056717	Linda Elementary	681	637	21	3	370	644	272	657	0	657
5830013	Lindhurst High	1051	918	15	17	266	923	247	934	0	934
6056725	Loma Rica Elementary	102	54	3	0	21	54	4	54	2	54
5835202	Marysville High	896	578	10	6	200	582	67	591	5	591
5872736	Marysville Joint Unified	0	0	0	0	0	0	0	0	0	0
5830088	North Marysville Continuation High	86	63	7	0	28	71	3	72	3	72

This report is confidential and use is restricted to authorized individuals.

The data on this report is filtered by the user selections that appear on the last page of this report.

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CALPADS Form 1.17 page 2



1.17 - FRPM/English Learner/Foster Youth - Count											
0000001	NPS School Group for Marysville Joint Unified	0	0	0	0	0	0	0	0	0	0
6056741	Olkhurst Elementary	563	499	7	3	186	501	175	511	8	511
5830096	South Lindhurst Continuation High	91	70	1	1	39	74	26	76	0	76
6056782	Yuba Feather Elementary	128	97	0	0	24	97	0	97	0	97
6056790	Yuba Gardens Intermediate	703	635	9	8	252	638	182	641	3	641
TOTAL - Selected Schools		9034	7299	180	64	3122	7406	2037	7515	49	7515

Charter School(s)											
Free/Reduced Meal Eligibility Counts Based On:											
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster or Homeless (1)	Migrant Program: 135	Direct Certification	Total Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Unduplicated FRPM/EL Eligible Count	CDSS Foster Youth (3)	Unduplicated FRPM/EL/Foster Youth Total (4)
5830138	Marysville Charter Academy for the Arts	350	169	2	0	34	169	8	171	0	171
TOTAL - Selected Schools		350	169	2	0	34	169	8	171	0	171
TOTAL LEA		9384	7468	182	64	3156	7575	2045	7686	49	7686

This report only includes students with Primary and Short Term enrollment in grade levels K through 12 only. Students enrolled in Adult Education Schools are not included in this report.

Students with multiple qualifying records within a single LEA as of Fall 1 Census Day are counted only once. A student with qualifying enrollments in more than one LEA on Census Day is counted in each LEA.

- (1) Foster/Homeless counts based on Primary Residency categories: Temporary Shelters (100), Hotels/motels (110), Temporarily Double Up (120), temporarily Unsheltered (130), Foster Family Home or Kinship Placement (210).
- (2) For Funding, Eligible English Learners must be 'EL' on Fall 1 Census Day
- (3) CDSS Foster Youth count based on match of records from California Department of Social Services (CDSS).
- (4) FRPMEL/Foster Youth Total will always equal enrollment count for Juvenile Court schools

Grade: 01-First Grade,02-Second Grade,03-Third Grade,04-Fourth Grade,05-Fifth Grade,06-Sixth Grade,07-Seventh Grade,08-Eighth Grade,09-Ninth Grade,10-Tenth Grade,11-Eleventh Grade,12-Twelfth Grade,KN-Kindergarten,UE-Ungraded Elementary,US-Ungraded Secondary	Ethnicity/Race: ALL	Gender: ALL
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Equity Allocations

Weighted Enrollment Projections

- Weights projected enrollments to reflect neediest students

School	Total Enroll ¹ 2013-14	Proj Enroll ¹ 2014-15	Undupl Count ⁴	Suppl Adj ²	Concen Adj ³	Weighted Proj Enroll
Elementary						
Arboga Elementary	504	519	72%	75	44	637
Browns Valley Elementary	146	158	42%	13	-	171
Cedar Lane Elementary	509	506	96%	98	105	709
Cordua Elementary	109	114	71%	16	9	139
Covillaud Elementary	501	489	80%	79	62	630
Dobbins Elementary	69	80	70%	11	6	97
Edgewater Elementary	487	484	77%	74	52	610
Ella Elementary	503	518	96%	99	106	724
Johnson Park Elementary	364	360	92%	66	66	492
Kynoch Elementary	644	629	91%	116	115	870
Linda Elementary	691	681	95%	129	136	947
Loma Rica Elementary	101	92	53%	10	-	102
Olivehurst Elementary	542	543	94%	102	107	752
Yuba Feather Elementary	135	128	72%	18	11	157
	5,305	5,311				7,037

Weighted Enrollment Secondary

School	Total Enroll ¹ 2013-14	Proj Enroll ¹ 2014-15	Undupl Count ⁴	Suppl Adj ²	Concen Adj ³	Weighted Proj Enroll
	5,305	5,311				7,037
<u>Middle Schools</u>						
Foothill Intermediate	170	158	49%	15	-	173
Anna Mckenney Intermediate	513	528	84%	89	76	693
Yuba Gardens Intermediate	709	725	90%	131	128	984
	1,392	1,411				1,850
<u>High Schools</u>						
Lindhurst High	1,092	1,094	86%	187	167	1,448
Marysville High	927	953	64%	122	42	1,116
	2,019	2,047				2,564
<u>Alternative</u>						
Lincoln (Abraham) (Alternative)	177	172	85%	29	26	227
North Marysville Continuation High	108	110	67%	15	6	131
South Lindhurst Continuation High	116	115	66%	15	6	136
	401	397				495
Marysville Joint Unified (no charters)	9,117	9,166	82%	1,510	1,271	11,947
<i>change</i>		<i>0.54%</i>				<i>30.3%</i>
¹ Includes Special Education						
² Supplemental Adjustment equals 20% x Unduplicated Count x Projected Enrollment						
³ Concentration Adjustment equals 50% x Unduplicated Count > 55% x Projected Enrollment						
⁴ Per the Feb 28 CALPADS form 1.17, unduplicated count by school site						



Equity Allocations - Summary

Equity Allocation Proposal: Multi-Year Summary					
Allocation Area	Revenue/ Cost Estimate	Current Year 2013-14	Year 1 2014-15	Year 2 2015-16 ²	Year 3 2016-17 ²
Total Available New Funding ¹	\$15,871,000	\$3,838,000	\$8,267,000	1,801,000	1,965,000
Increased Compensation, per 1%	\$500,000				
Potential Budget Increases					
Targeted (former EIA program)	\$2,440,000	\$2,440,000			
Transportation Expenditures	\$1,506,000	\$1,506,000			
Classroom Teachers (Schedule A)	\$1,399,200		\$416,600	\$195,800	\$786,800
Certificated Support Staff (Schedule B)	\$1,833,300		\$1,082,150	\$0	\$751,150
Site Classified Support (Schedule C)	\$641,800		\$641,800	\$0	\$0
Budget Allocations (Schedule D)	\$7,725,000		\$3,522,000	\$2,335,000	\$1,868,000
Total Additions	\$15,545,300	\$3,946,000	\$5,662,550	\$2,530,800	\$3,405,950
Remaining funds to prioritize/cover with existing	\$325,700	(\$108,000)	\$2,604,450	(\$729,800)	(\$1,440,950)

¹ Per the LCFF Calculator at Second Interim 2014, the District is estimated to receive \$7.9M additional for 2014-15, \$1.7M for 2015-16 and \$1.9M for 2016-17. Approximately \$5M, \$1M and \$1.3M of that is generated by the neediest students (82% supplemental/concentration). However, a portion of the new base funds must be allocated to cover contributions from Unrestricted general fund to programs already supporting the neediest students, including home-to-school transportation, ROP, smaller class sizes and targeted (formerly EIA) programs. Future revenues and future additional costs are estimated only; further precision will be employed once State budget figures are known in the out years.

² LCFF Calculator at Second Interim 2014 uses more conservative SSC assumptions. If percent of gap funding is closer to figures projected by DOF, there could be up to \$5M more funding in Years 2 and 3.

Questions

