

Proposed Annual Budget 2014-15



MARYSVILLE JOINT UNIFIED SCHOOL DISTRICT

June 17th, 2014



BUDGET PROCESS

District Vision



- ✓ All students can meet even exceed the outcomes established in Board Policy for graduation requirements and grade level promotion/retention standards.
- ✓ All students will have multiple ways of learning and demonstrating that they have learned those things required by district graduation requirements and grade level promotion/retention standards.
- ✓ Student success is a self-fulfilling process; the more we believe that all students can be successful and the more students experience success, the more success will happen.
- ✓ We have the ability within our district and community to develop the resources necessary to ensure that all students experience success.
- ✓ The achievement of this belief will take place in a life-long learning environment for Board, staff, students, and parents.



State Priorities in LCAP

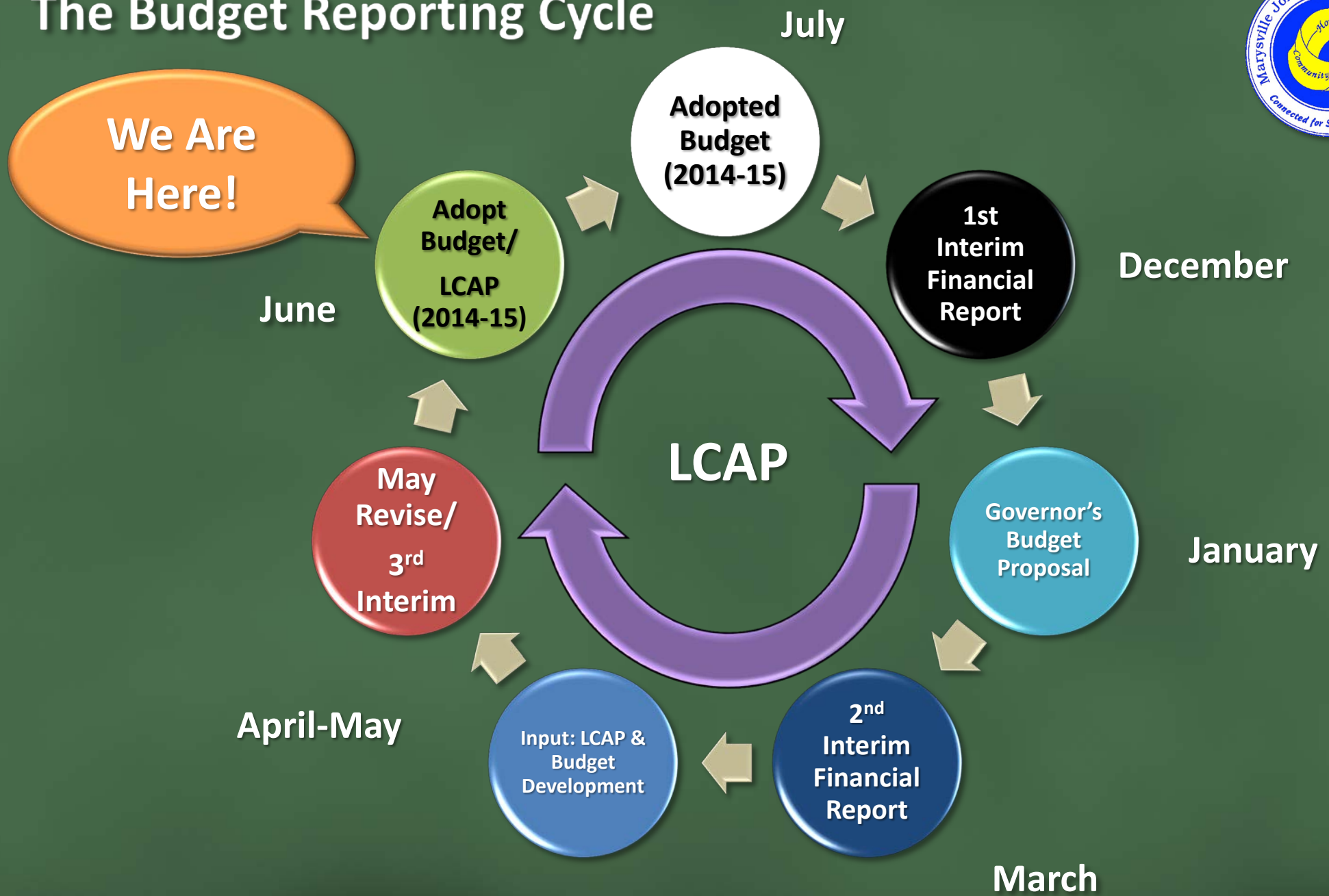
- Conditions of Learning
 - Priority 1: Basic Services
 - Priority 2: Implementation of State Standards
 - Priority 7: Course Access
- Pupil Outcomes
 - Priority 4: Pupil Achievement
 - Priority 8: Other Pupil Outcomes
- Engagement
 - Priority 3: Parent Involvement
 - Priority 5: Pupil Engagement
 - Priority 6: School Climate

District LCAP Goals



1. Provide learning opportunities that result in increased academic achievement and ensure quality classroom instruction for all students, including support systems which meet the targeted needs of the targeted population
 - Meets state priorities 1, 2, 4, 5, 6, 7
2. Enhance the current learning environment to ensure that our schools provide a physically and emotionally safe environment that is culturally responsive to all students
 - Meets state priorities 1, 2, 4, 5, 6, 7, 8
3. Increase parent, family, and community involvement in the education of all students
 - Meets state priorities 1, 2, 3, 4, 5, 6, 7, 8

The Budget Reporting Cycle





Budget Development Process

- Many Factors:
 - Underlying budget assumptions
 - Estimated price increases
 - Historical expenditure analysis
 - Stakeholder Input
 - Collective Bargaining Units
 - District Advisory Committee (DAC)
 - District English Learner Advisory Committee (DELAC)
 - Community input sessions @ MKS and YGS
 - Online Parent/Staff/Community Survey (2/21 – 4/4)
 - Management review



BUDGET ASSUMPTIONS

Major Assumptions for Proposed Budget

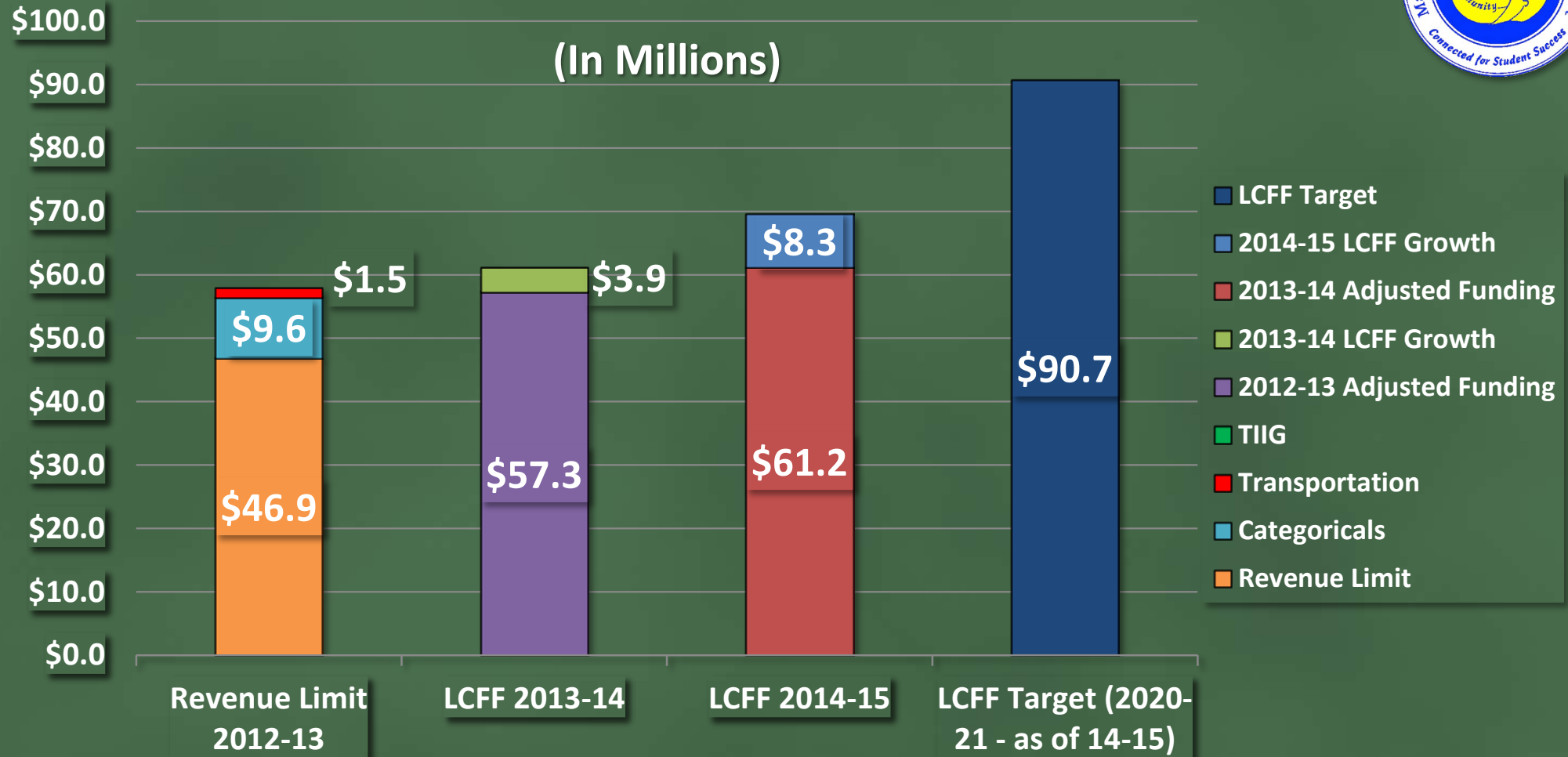


LCFF Planning Factors	2014-15	2015-16	2016-17
Average Daily Attendance (ADA)	9,034	9,034	9,034
Statutory COLA	0.85%	2.12%	2.30%
Step and Column	2.00%	2.00%	2.00%
Gap Funding (SSC)	28.05%	7.80%	8.40%
Benefits – Health & Welfare benefits remain the same; statutory benefits projected to adjust to: STRS (9.5%); PERS (11.4%); OASDI (6.2%); Medicare (1.45%); Unemployment (0.05%); and Workers' Comp (1.1%)			
Special Education and Categorical Programs	2014-15	2015-16	2016-17
COLA	0.85%	2.12%	2.30%
Other Factors	2014-15	2015-16	2016-17
Lottery Revenue – Unrestricted	\$126.00/ADA	\$126.00/ADA	\$126.00/ADA
Lottery Revenue – Restricted	\$30.00/ADA	\$30.00/ADA	\$30.00/ADA
California Consumer Price Index (CPI)	2.2%	2.5%	2.7%



LCAP ACTIONS, SERVICES, AND EXPENDITURES

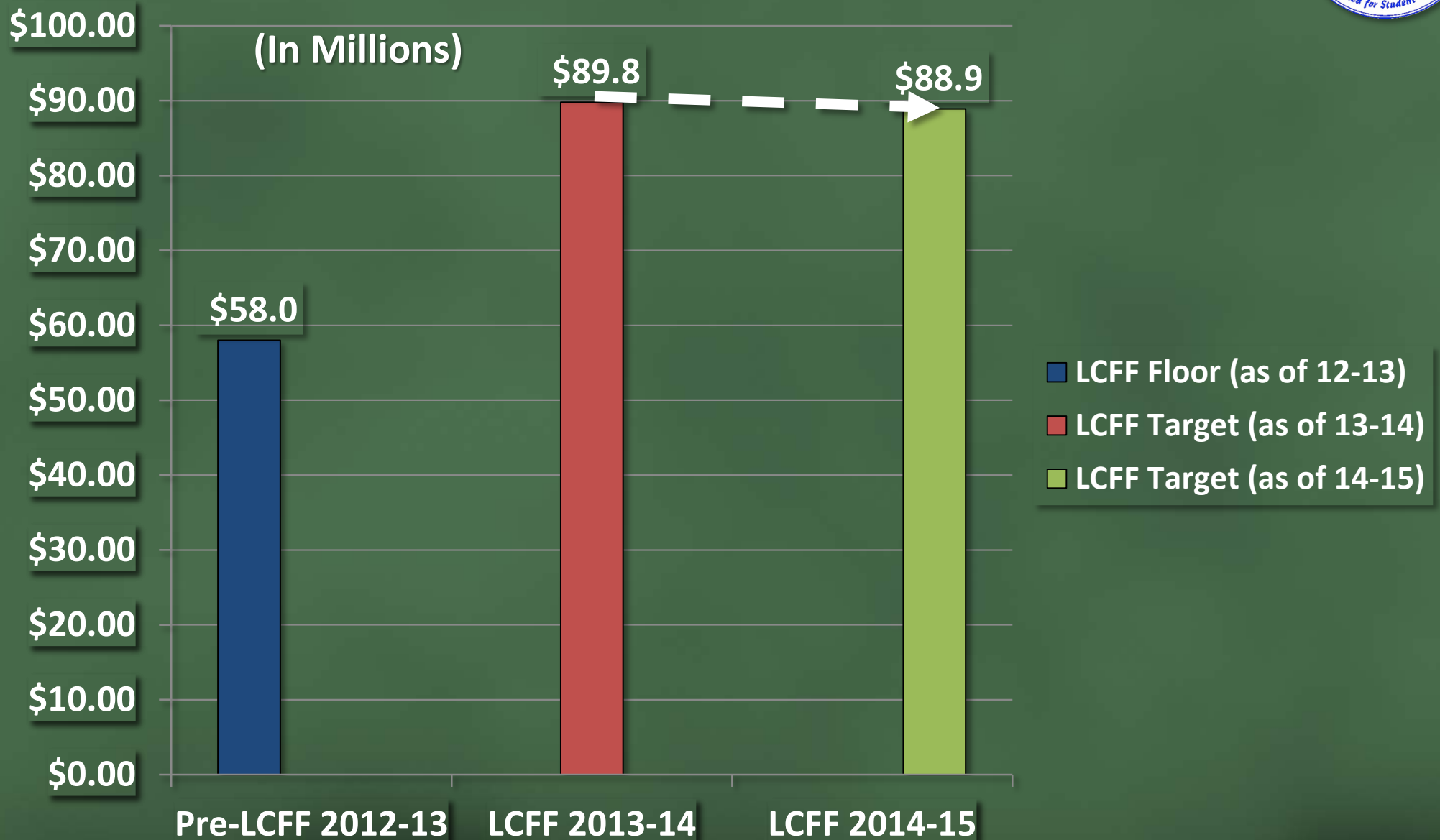
Local Control Funding Formula (LCFF) Projection



2013-14 TOTAL	2014-15 TOTAL
\$61.2	\$69.5

NET GAIN = \$8.3 MILLION

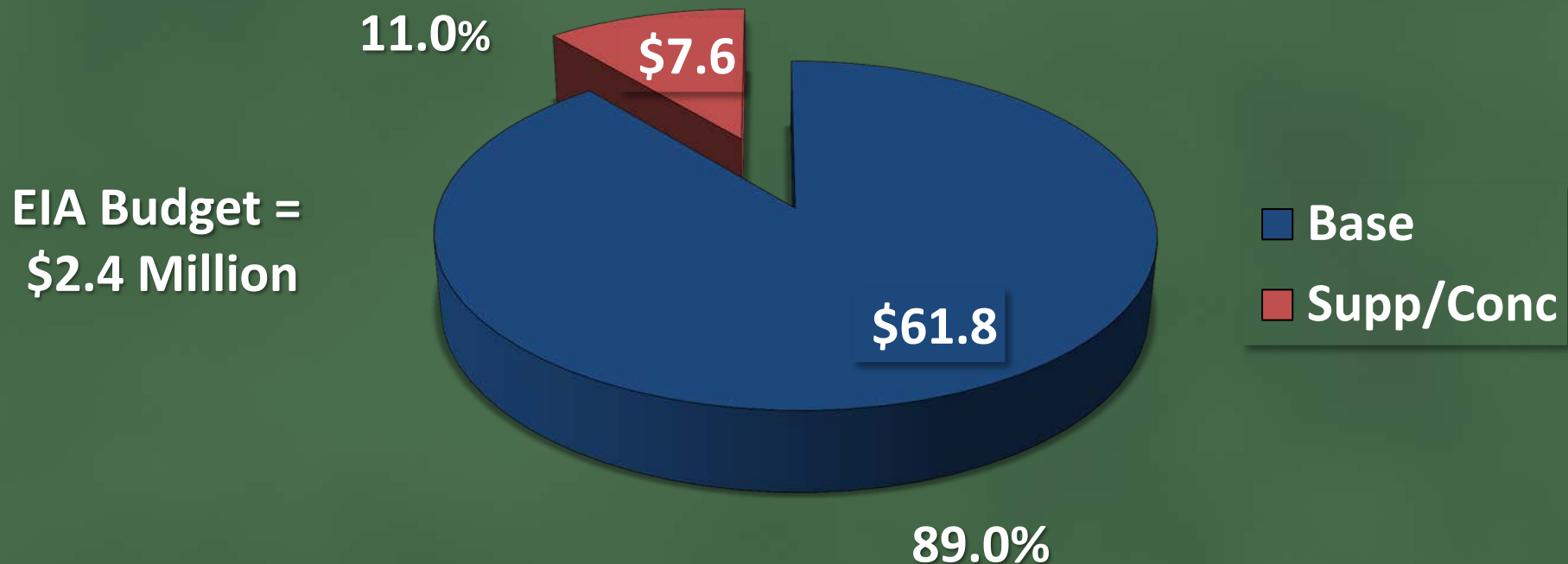
Moving Targets



Proportionality and Targeted Funds (In Millions)



2014-15



Proportion is just a calculation – may increase or improve
funding, services, achievement...



LCAP Additional Expenditures for 2014-15

- Goal 1 –

• Core funding for staff development days	\$600,000
• Instructional materials – English/Language Arts	\$500,000
• Teachers – 3 FTE K-3 (24:1)	\$233,700
• Athletics/Activities @ High Schools	\$50,000
• AFJRRUTC Startup Fund	\$40,000
• Library Clerks – 4.8 FTE	\$156,000
• Music Teacher – 1 FTE	\$77,900
• Internal Auditor & Compliance Officer	\$98,000
• Categorical Financial Technician	\$TBD
• Increase learning time for all students districtwide including:	
• Pupils with disabilities, low income pupils, English learners, and foster youth	\$TBD
• Add instructional time and/or increased student services in order to provide additional learning opportunities for:	
• EL students with disabilities and foster youth	\$TBD
TOTAL	\$1,755,600



LCAP Additional Expenditures for 2014-15

• Goals 2 and 3* –	
• Nurse – 1 FTE	\$77,900
• Health Aides – Six 0.5 FTEs	\$85,200
• Asst. Principals – 1.5 FTEs	\$198,450
• Attendance Clerks – 5 FTE	\$284,000
• PBIS Coordinator – 1 FTE	\$55,000
• Mental Health Clinician – 0.5 FTE	\$65,000
• Intermediate School Counselor – 1 FTE	\$77,900
• District Accountability and Assessment System/Messaging System*	\$200,000*
• Destiny software for all school libraries*	\$32,000*
• District Translators – 1.5 FTE*	\$75,000*
• Deferred Maintenance fund transfer	\$820,000
	<hr/>
	TOTAL \$1,970,450

*Three additional expenditure items included under Goal 2 and also expenditures under Goal 3



BIG PICTURE

Proposed 2014-2015 Budget "Snapshot"



		(In Millions)
Beginning Fund Balance (Est.)	@ 7/1/14	\$10.1
Projected Revenues		\$83.9
Projected Expenses:		
Certificated Salaries		\$35.0
Classified Salaries		\$13.6
Benefits		\$15.8
Books & Supplies		\$6.3
Services		\$8.6
Other Outgo		\$(0.8)
Transfers Out (Adult Ed)		\$0.8
Total Expenses		\$81.6
Net Increase/Decrease to Ending Balance		\$2.4
Projected Ending Fund Balance	@ 6/30/15	\$12.4



REVENUES

Estimated Actuals 2013-14 vs. Proposed Budget 2014-15

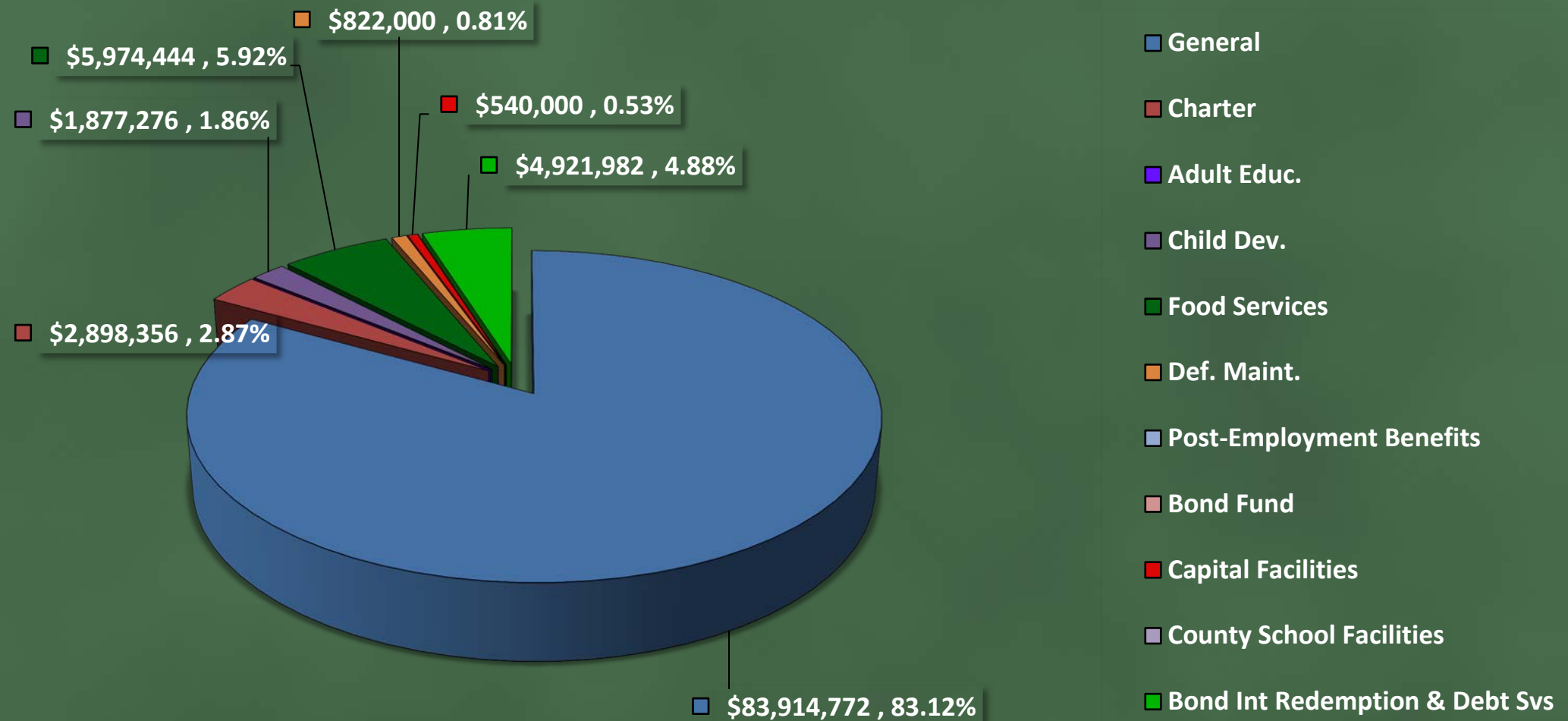


Revenue Changes - Unrestricted

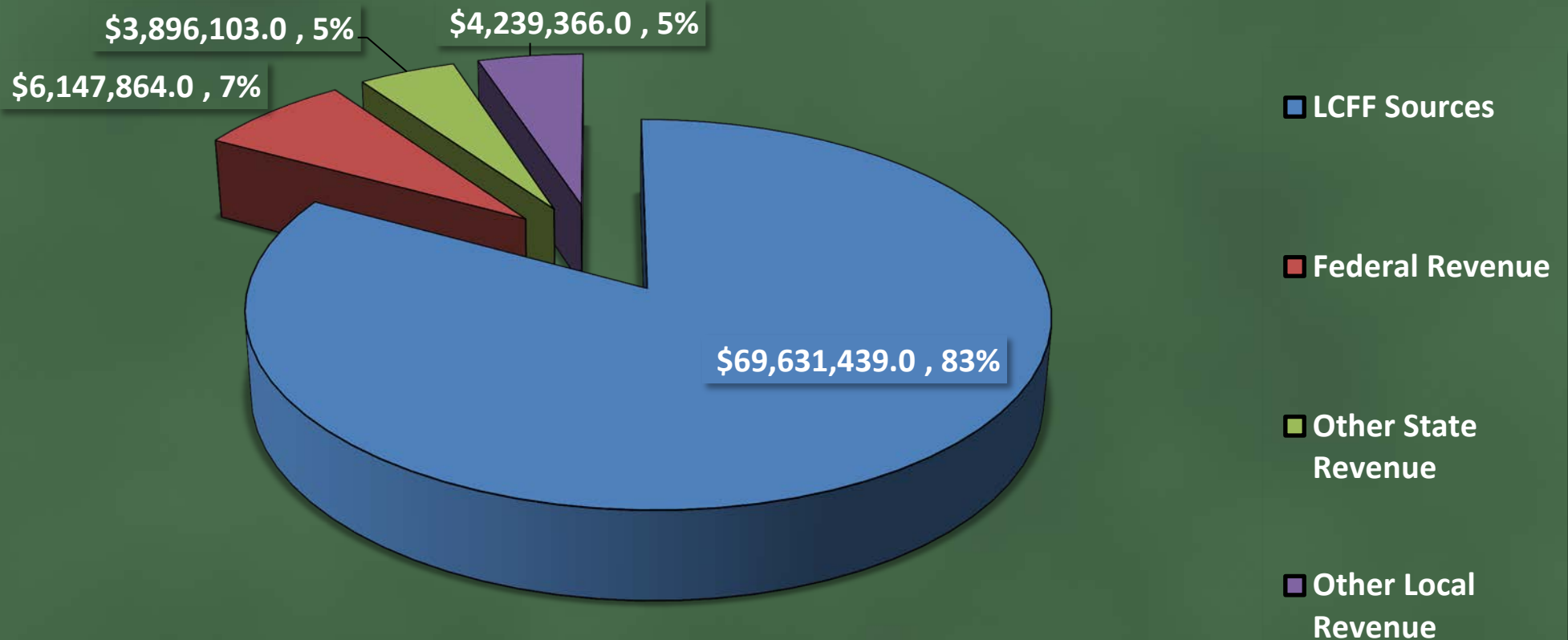
	Increase/Decrease (In Millions)
Local Control Funding Formula (LCFF)	
Estimated Funding 13-14	\$59.2
LCFF Add'l Funding	\$67.5
INCREASE	\$8.3
Federal Revenue	
No change	\$0
Other State Revenue	
Unrestricted Lottery Adjustment	\$(0.1)
Other Local Revenue	
Local Revenue not budgeted until after budget adoption	\$(0.1)
TOTAL	\$8.2



2014-15 Projected Revenues by Major Fund

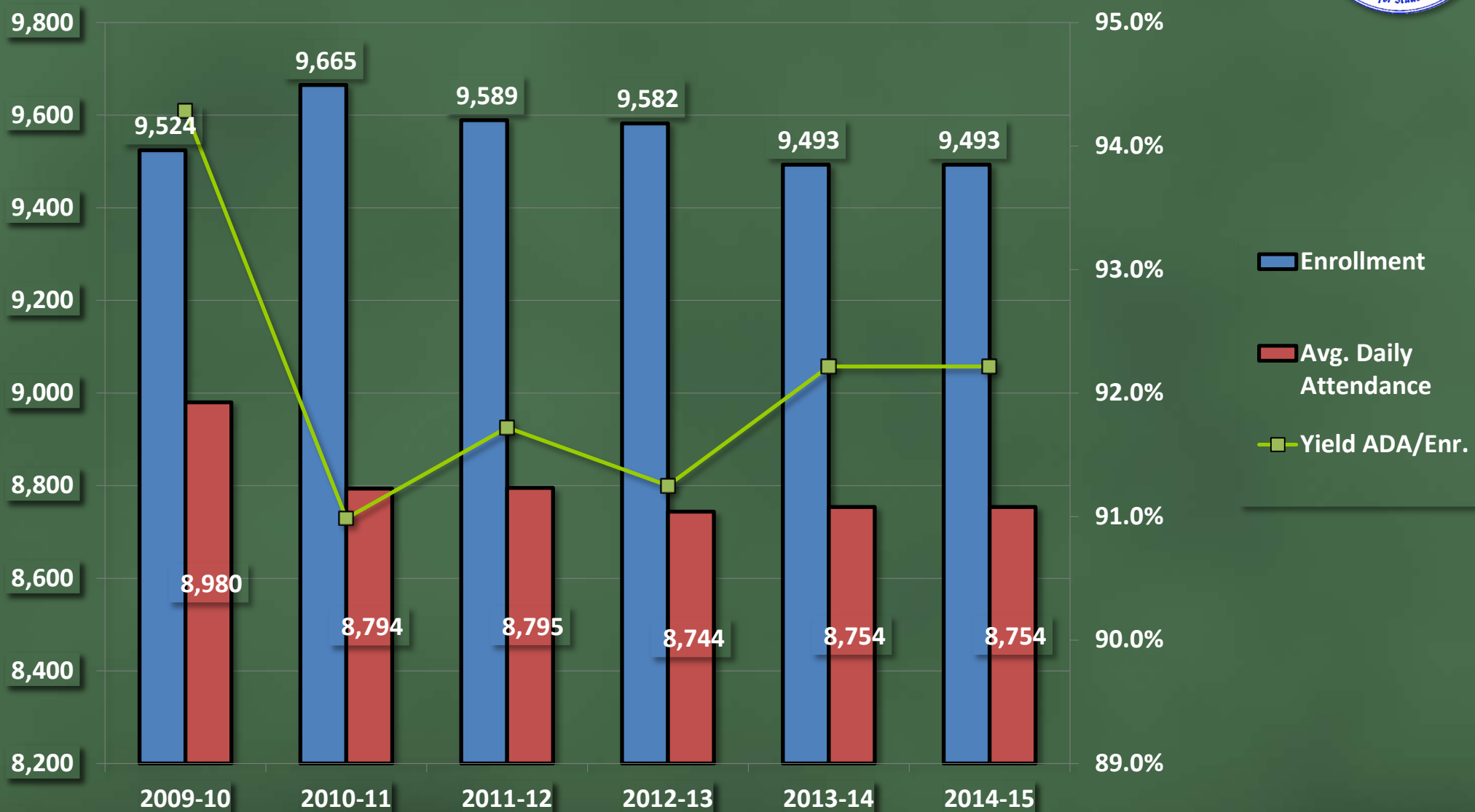


General Fund – Sources of Funds (\$ Millions) – 2014-15 Proposed Budget





Enrollment and Attendance





Lottery Monies

- Restricted monies: Textbooks
- Unrestricted monies: Any purpose



\$'s per ADA



EXPENDITURES

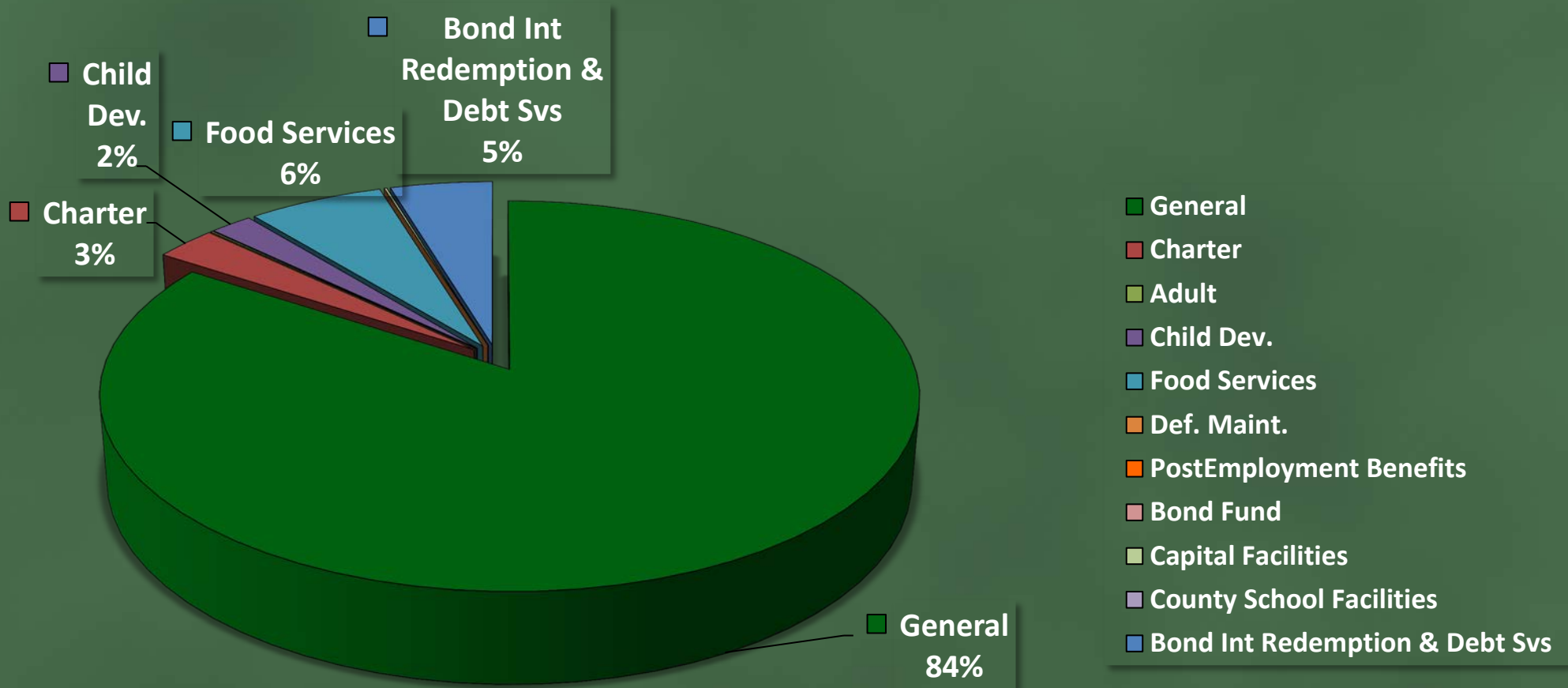


Estimated Actuals 2013-14 vs. Proposed Budget 2014-15

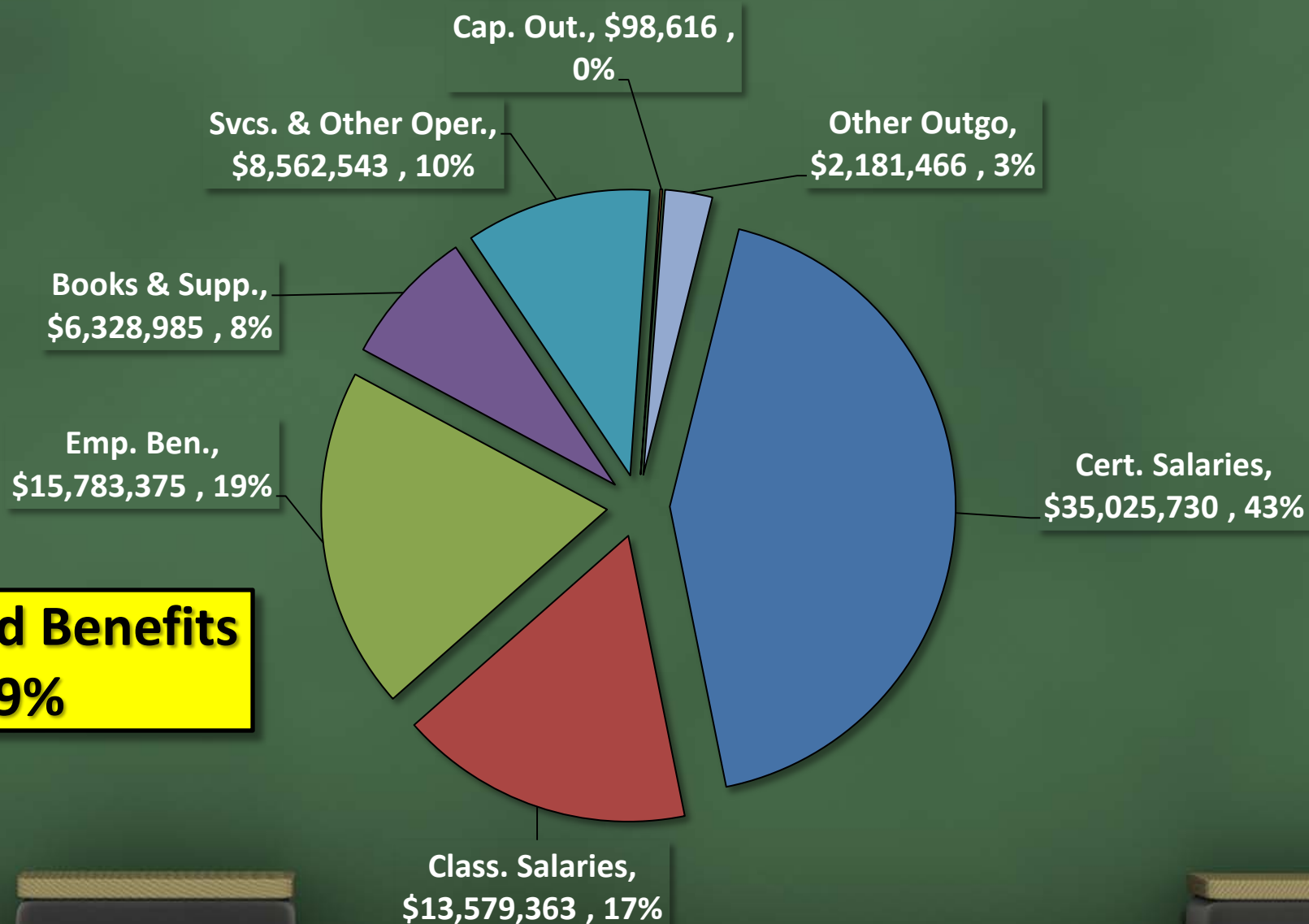
Expenditure Changes - Unrestricted

	Increase/Decrease (In Millions)
Certificated Salaries	
LCAP Staffing Additions	\$1.2
Step/column, retirements and other adjustments	\$0.4
TOTAL	\$1.5
Classified Salaries	
LCAP Staffing Additions	\$0.5
Step/column, retirements and other adjustments	\$0.5
TOTAL	\$1.0
Employee Benefits	
STRS add'l for increased salaries and 1.25% rate increase	\$0.4
Increased statutory benefits for increased salaries	\$0.3
Other rate changes	\$0.1
TOTAL	\$0.8
Materials and Supplies	
Add'l discretionary dollars, textbook adoption, etc.	\$1.0
Services	
Accountability/Messaging software, site allocations, etc.	\$0.5
GRAND TOTAL	\$4.9

2014-2015 Projected Expenditures by Major Fund



Composition of General Fund Annual Expenditures (\$ Millions) – 2014-2015

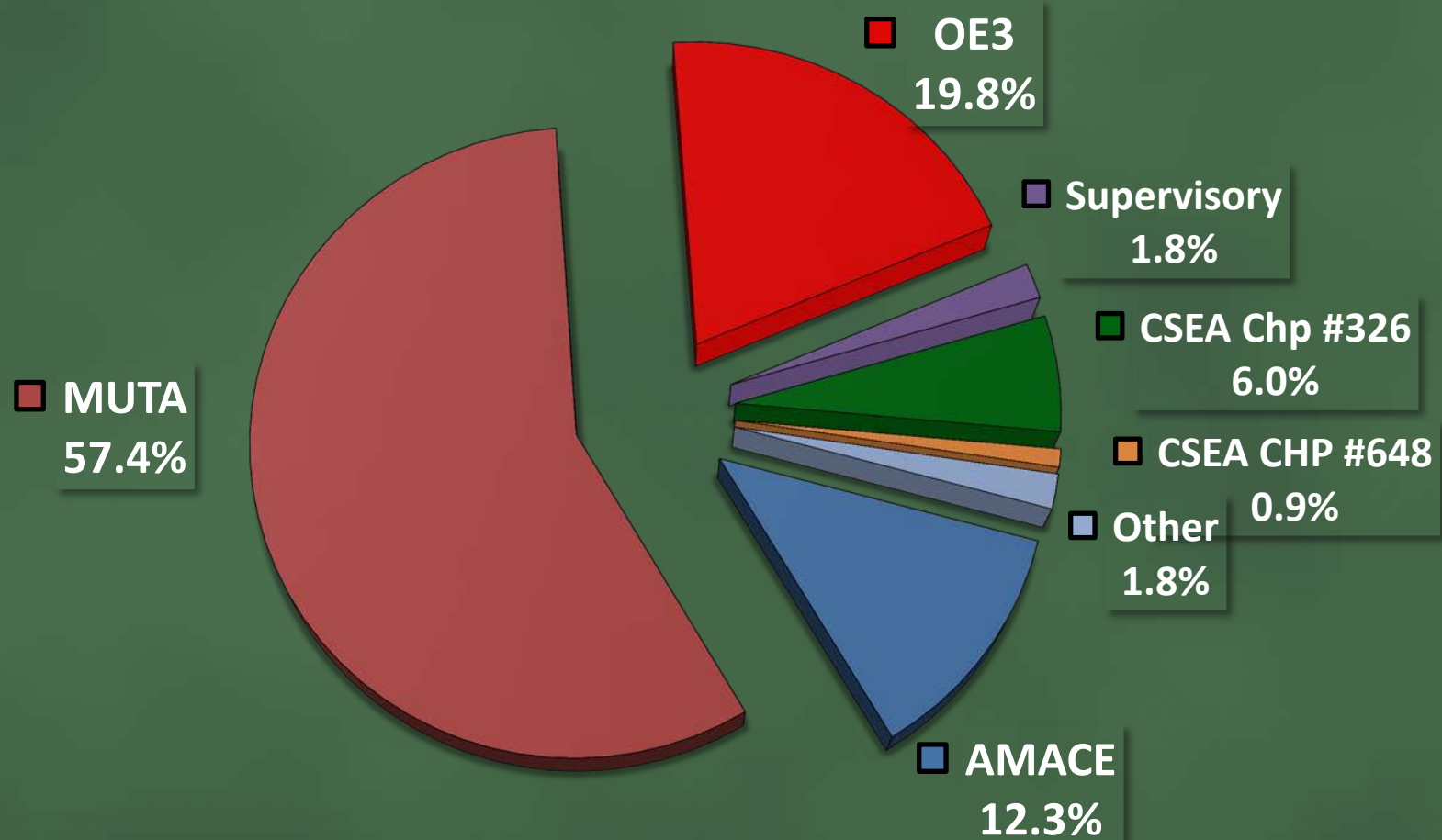


**Salaries and Benefits
= 79%**



Salaries and Benefits

Staffing and Admin Costs as a % of Total Salaries and Benefits



Contributions From General Fund to Categorical Programs



(In Millions)

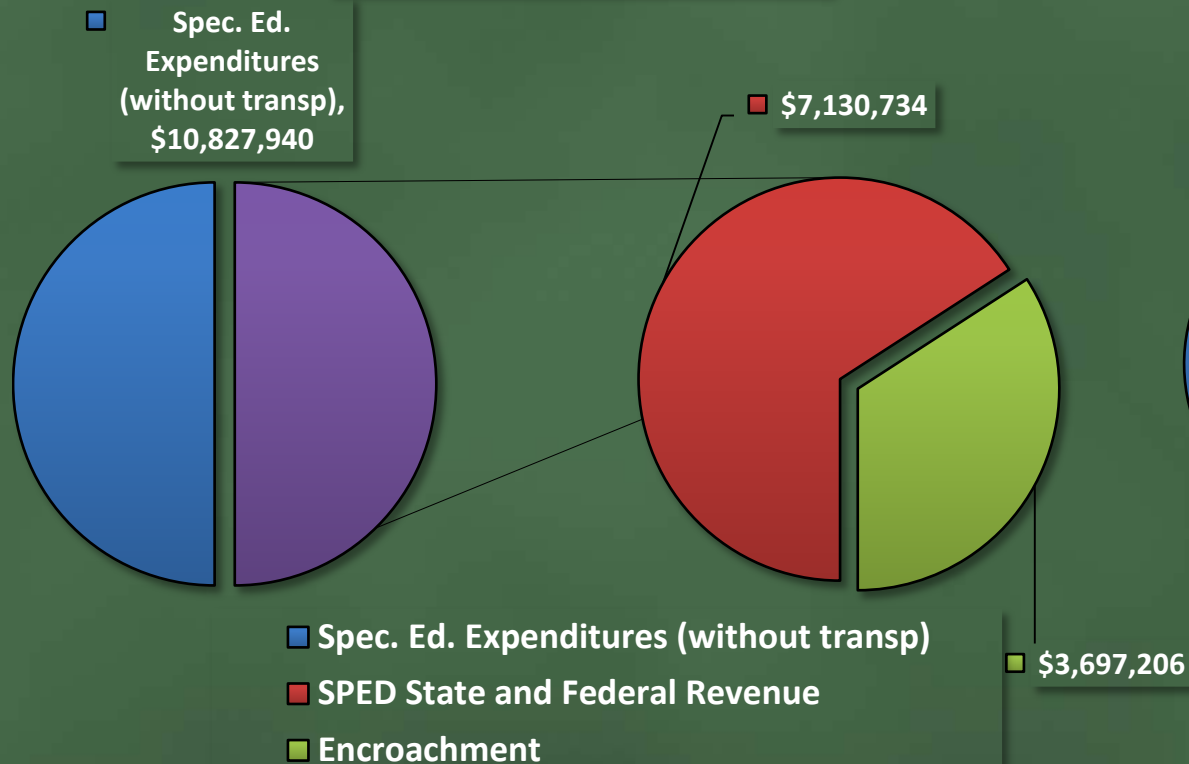
	Resource	Est Actual 13-14	Budget 14-15	Percent Increase
Unrest. General Fund	0000	\$(5.3)	\$(6.4)	21%
NCLB Title II	4035	\$0.1	-	-
Special Education	6500	\$3.3	\$3.7	13%
Transportation Home to School	7230	LCFF	LCFF	-
Transportation Special Ed	7240	LCFF	LCFF	-
Routine Maintenance	8150	\$1.9	\$2.7	44%

Special Education

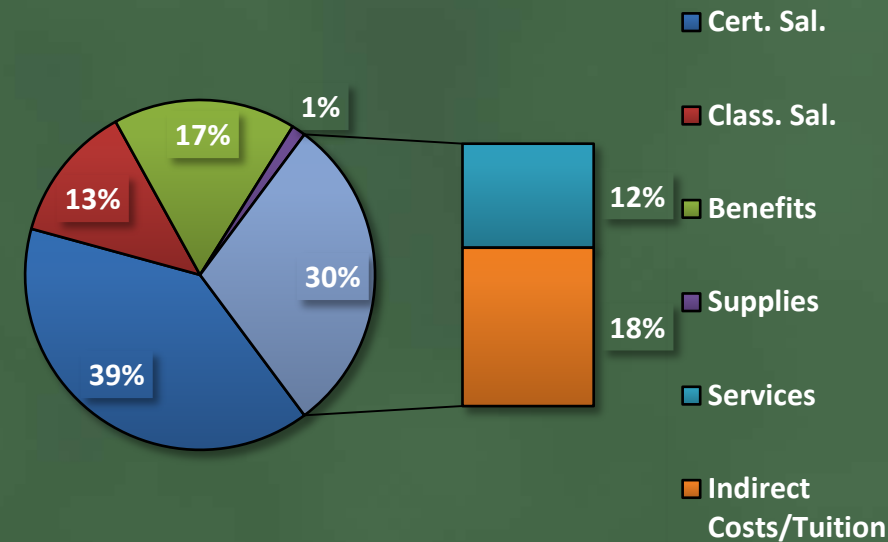


- Encroachment of nearly \$3.7 Million!

Projected Encroachment
2014-15



Composition of Special Ed
Expenditures 2014-15





ENDING FUND BALANCE

Components of Ending Fund Balance



Ending Fund Balance = One-Time Money!

	2013-14	2014-15
Ending Fund Balance	\$10,069,624	\$12,424,318
Revolving Fund	\$30,000	\$30,000
Stores	\$425,000	\$425,000
<u>Assignments</u>		
Technology E-Rate	\$293,000	\$293,000
2 nd half of Math adoption	\$ 0	\$500,000
Lottery and Targeted Carryover	\$1,040,000	-
Security Camera Project	\$505,000	\$505,000
Total Assigned	\$1,838,000	\$1,298,000
Restricted Balances	\$882,654	\$861,068
Reserve for Economic Uncertainty (3%)	\$2,423,313	\$2,446,802
LCFF Reserve (up to 5%)	\$2,439,000	\$4,037,000
Unappropriated/Available	\$2,031,657	\$3,326,448
<i>Percent Unappropriated</i>	<i>2.5%</i>	<i>4.1%</i>



MULTI-YEAR PROJECTION (MYP)

Major Assumptions for MYP



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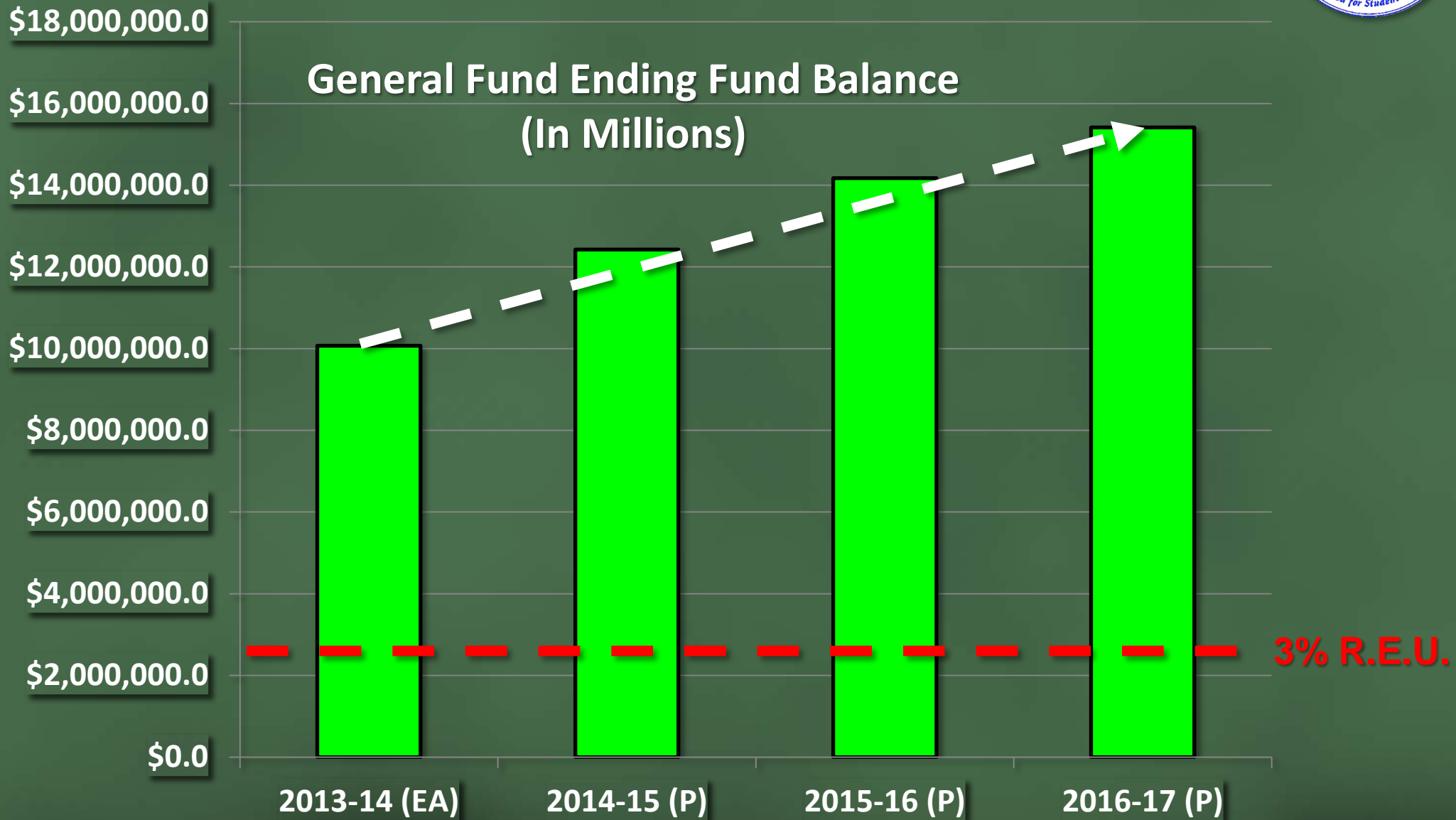


Multi-Year Projection

	2014-15	2015-16	2016-17
Revenues	\$83.9	\$85.7	\$87.3
Expenditures	\$81.6	\$84.0	\$86.0
Beginning Balance	\$10.1	\$12.4	\$14.2
Increase/Decrease	\$2.4	\$1.7	\$1.2
Ending Balance	\$12.4	\$14.2	\$15.4



Multi-Year Projection





LOOKING AHEAD



Key Takeaways

- Significant increase to revenues from LCFF in 14-15
 - LCAP lays out plan to spend these additional monies for 14-15 – incorporated into proposed budget for 14-15
 - Still three items TBD
 - Nearly \$2.4 million surplus remains for 14-15 proposed budget
 - Going to require collaborative effort to determine how to spend these monies and address items that increase or improve services for students
 - Focus on what is best for students
- LCAP also covers two additional years – 15-16 & 16-17
 - Some items listed
 - BUT will depend on revenue streams from State
 - No guaranteed revenue increases under LCFF
 - Requires collaboration every year of plan
 - Success will be determined by measurable results



THANK YOU
Questions?