

SAUSALITO MARIN CITY SCHOOL DISTRICT

2012-2013 Budget Draft ~ General Fund

KEY BUDGET ASSUMPTIONS

The following Budget Assumptions are based on the May Revise School Services Dartboard (staff attended on May 21, 2012) and Marin County Office Common Message.

2012-2013 Budget Draft

REVENUES: 2012-2013

1. *Revenue Limit Sources/Property Taxes*

- Property taxes estimated at **0%** growth applied to 2011-12 thru 2014-2015 from Marin County Office of Education and J-29 (P2) estimates from the County of Marin.
- Revenue limit deficit factor of **22.167% for 2012-2013 and 24.278% for 2013-2014 and 24.278% for 2014-2015.**

2. *Federal Revenue*

- No carryover budgeted and no increases for COLA or growth budgeted.
- No ARRA-IDEA, ARRA-SFSF or Federal Jobs monies budgeted as these were one-time only.
- Title I, Title II, Title III monies budgeted flat until more information about the Federal budgets is known (possibility of cuts to each of these programs being proposed).
- Revised Mental Health funding for new mental health services model funding. Funds will be need for increased district/SELPA responsibilities for delivering mental health services based on recent changes to statewide funding through Community Mental Health.

3. *State Revenue*

- COLA of **0%** applied to all categorical programs.
- Projected Basic Aid "Fair Share" reduction to categorical programs at approximately \$272.88 per student, lesser of 9.57% P2 Rev Limit calculation before deficit or excess property tax.
- All categorical program balances available under prior year Tier 2 and 3 Sweep and/or Flexibility options remain shifted to unrestricted general fund.
- Reduction of Special Education Funding and Lottery Funds approximately \$115,000 (booking for the audit finding of 2009-2010 attendance finding)
- Home to School Transportation funding included at 2011-2012 funding.

4. *Local Revenues*

- Special Ed AB 602 revenue – (transfer from SELPA-Special Education Local Plan Area) revised to reflect **0%** COLA, budgeted flat.
- Marin Community Foundation VAPA, Pre-K to 3 and Transforming School Grant reduced from prior year allocation (2011-12). Reduction in the three Marin Community Foundation Grants by 20% for 2012 -13 and an ongoing reduction of 20% per year thru 2014-2015 (until grant is phased out).

EXPENDITURES: 2012-2013

Salaries & Benefits

- Certificated salaries include the following staffing by formula:

3.4 FTE Administration
15 FTE Certificated: 10 FTE classroom & 5 FTE specialists' district wide (P.E., Music, Art, Spanish & Counselor)
.2 FTE Psychologist (shared MCOE)
.3 FTE Nurse (shared MCOE)

- Classified salaries include the following staffing by formula:
 - 2.0 FTE Confidential (district office)
 - 2.0 FTE Classified Management
 - .3 FTE Director of Technology (shared MCOE)
 - .4 FTE Technology Coordinator (contracted)
- 13.23FTE Classified support staff including maintenance, custodial, clerical, campus support, paraprofessionals
- Statutory benefits (employer costs):
 - STRS rate 8.25%
 - Social Security rate 6.2%
 - Medicare rate 1.45%
 - SUI rate 1.61 %per EDD
 - PERS rate 11.4 per CDE
 - Worker's Compensation rate 2.215%
 - Certificated Total = 13.525%
 - Classified Total = 22.875%

Other

- Deferred Maintenance contribution \$ 40,000 to address on-going major repair needs district wide.

RESERVES

- Designated for Economic Uncertainties remains at 5% (state requirement/law) of adopted budget operating expenditures.
- Maintained Board Designated reserve for Economic Uncertainties per Board Policy of 5%

2012-13 to 2014-15 General Fund ~ MYP Factors

REVENUES

- Property taxes estimated flat from prior year at **0%** growth.
- Revenue limit deficit factor of 22.167% for 2012-2013 and 24.278% for 2013-2014 & 2014-2015.
- Federal Revenue budgeted flat from 2011-12.
- State Revenue budgeted with reductions from 2011-12. Includes flexibility options for on-going Tier 3 programs and estimate of on-going "Fair Share" reduction for Basic Aid districts (9.57% 2012-2013), plus \$441/ADA for 2013-2014 & 2014-2015.
- Marin Community Foundation Grants for 2012-2013 to 2014-15 with 20% reductions annually in grant amounts.

EXPENDITURES

Salaries & Benefits

- 2012-2013 Staffing
 1. 3.0 FTE Certificated additional: 2.0 FTE do to reduction in consulting resulting in direct hire (Art & Counseling Services) and 1 FTE Spanish.
 2. 1.0 FTE Certificated reduction: 1 FTE classroom teacher absorption
 3. Minor reduction in classified staff due to the decreases in enrollment.

- 2013-2014 Staffing
 1. Flat to 2012-2013
- 2014-2015 Staffing
 1. Flat to 2012-2013
- Projected Step and Column adjustments only included in salary projections.
- Benefits updated to include effects of step and column increases.

Non-Salary accounts

Unrestricted/Restricted:

- Continued contribution toward Deferred Maintenance at 1.5% of the total expenditure costs; \$40,000 contribution for 2012/2013.
- Decrease in books and supplies of \$90,370 from 2011-2012 (\$81,526 onetime expenses).
- Decrease in services and other operating expenditures of \$184,227 from 2011-2012 (\$48,985 onetime expense, elimination of services no longer needed and redirections of contracted services ex. Counselor contract).
- Decrease in other outgo expenditures of \$42,876 from 2011-2012.

Restricted:

- Decrease in books and supplies of \$101,200 from 2011-2012 (onetime expenses, decrease associated with reductions with grants).
- Decrease in services and other operating expenditures of \$215,600 for 2012-2013 (onetime expenses/carry over, related Art consultant position and associated reductions with grants).
- Slight increase in other outgo by 5.65% for possible excess costs from County Office of Education.

RESERVES

- Designated for Economic Uncertainties remains at 5% of adopted budget operating expenditures.
- Maintained Board Designated reserve for Economic Uncertainties per Board Policy of 5%