

# Sausalito Marin City School District

2013-2014 Budget Development

April 18, 2013

# Board Strategic Priorities

Provide safe, healthy, positive learning environment

Ensure that all students within SMCSD reach a high level of achievement

Maintain sound fiscal discipline and operations

Attract, retain and inspire highly qualified staff

Engage the community by building strong, constructive relationships with students, parents and local groups

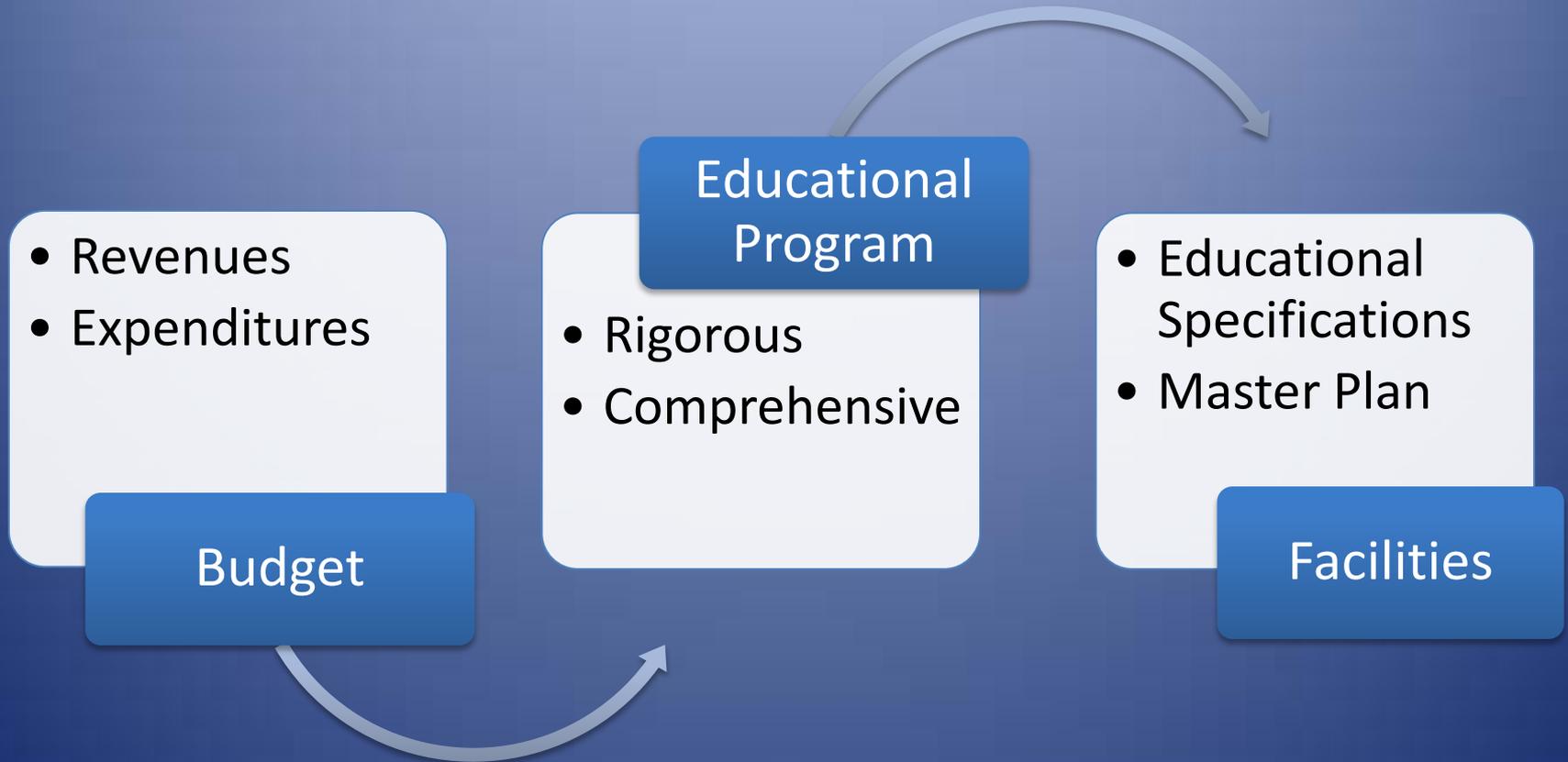
# Components of a Comprehensive Education Program

Revised 03/08/12

Consistent with the District's Vision and Mission Statement, the components of a comprehensive educational program include:

- Robust Curriculum - Project/Inquiry Based
- Arts/Enrichment
- Foreign Language Offering
- Small Class Sizes
- Extended Learning
- Parent Engagement/Center
- Health Services Offered at or Near School
- Integrated Systems/Case Management
- School Social Workers
- Counseling and Social Skills Programs
- Community Service Opportunities and Partnerships
- Student Leadership Training
- Organized Sports
- Instructional Coaches
- Inter-District Opportunities to Promote Diversity
- Increased Technology Access
- Preschool
- Transition to High School

# SMCSD Resources Alignment



# Sausalito Marin City School District

## 2013-2014 Budget Projections ~ Scenario 1

	Description	Object Codes	2012-2013 Original Budget	2012-2013 Second Interm	2013-2014 Estimated Budget
<b>A.</b>	<b>REVENUES AND OTHER FINANCING SOURCES</b>				
1.	Revenue Limit Sources	8010-8099	\$ 3,461,569.00	\$ 3,290,342.00	\$ 3,113,224.00
2.	Federal Revenues	8100-8299	\$ 209,978.00	\$ 294,338.00	\$ 271,432.00
3.	Other State Revenues	8300-8599	\$ 765,912.00	\$ 866,293.00	\$ 866,293.00
4.	Other Local Revenues	8600-8799	\$ 1,022,415.00	\$ 1,113,978.00	\$ 875,502.00
5.	Other Financing Sources	8900-8999	\$ -	\$ -	
6.	Total (Sum lines A1 thru A5)		\$ 5,459,874.00	\$ 5,737,278.00	\$ 5,197,282.00
<b>B.</b>	<b>EXPENDITURES AND OTHER FINANCING USES</b>				
1.	Certificated Salaries	1000-1999	\$ 1,636,917.00	\$ 1,600,313.00	\$ 1,551,013.00
2.	Classified Salaries	2000-2999	\$ 864,411.00	\$ 902,722.00	\$ 763,905.00
3.	Employee Benefits	3000-3999	\$ 781,600.00	\$ 765,282.00	\$ 770,316.00
4.	Books and Supplies	4000-4999	\$ 136,172.00	\$ 279,926.00	\$ 225,607.00
5.	Services and Other Operating Expenditures	5000-5999	\$ 1,488,838.00	\$ 1,738,511.00	\$ 1,418,301.00
6.	Capital Outlay	6000-6999	\$ -	\$ -	\$ -
7.	Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7699	\$ 744,892.00	\$ 782,084.00	\$ 937,084.00
11.	Total (Sum lines B1 thru B10)		\$ 5,655,830.00	\$ 6,084,259.00	\$ 5,666,226.00
<b>C.</b>	<b>NET Revenue &amp; Expenses</b>		\$ (195,956.00)	\$ (346,981.00)	\$ (468,944.00)
<b>D.</b>	<b>FUND BALANCE</b>				
1.	Net Beginning Fund Balance	8900-8929	\$ 940,005.00	\$ 1,458,397.00	\$ 1,231,416.00
2.	Ending Fund Balance	7600-7629	\$ 744,049.00	\$ 1,111,416.00	\$ 762,472.00
<b>F.</b>	<b>RECOMMENDED RESERVES</b>		5.00%	5.00%	5.00%
<b>F.</b>	<b>BOARD REQUIRED RESERVE</b>		5.00%	5.00%	5.00%
1.	Meet Reserve Percentage		YES	YES	YES

# Sausalito Marin City School District

## 2013-2014 Budget Planning

### Revenue Assumptions: Unrestricted/Restricted Scenario 1

- **Revenues and Other Finance Sources:**
  - **Property Tax/Revenue Sources**
    - 1.5% Increase in Property Tax Revenues
    - 14.5% Reduction in District Revenues (WCA in-lieu/increase in enrollment)
  - **Federal**
    - 5.9% Reduction in 2012-2013 Allocation
  - **Other State Revenues**
    - Flat Funded from 2012-2013 Allocation
  - **Other Local Revenue**
    - Reduction in all MCF Grants by 20% from 2012/2013 Allocation

# Sausalito Marin City School District

## 2013-2014 Budget Planning

### Expenditure Assumptions: Unrestricted/Restricted Scenario 1

- **Expenditures and Other Financing Uses:**
  - **Certificated Salaries: Reduction of \$49,300**
    - Teaching Staff: 14.5 FTE
      - 9 FTE Self-Contained, 1 FTE Spanish, .5 FTE Music, .5 FTE Art, .5 FTE P.E., 2 FTE Special Ed., 1 FTE Counselor
    - 2 FTE Site Administrators (Restructuring: Principal, Asst. Principal/Coordinator)
    - Professional Development (Art/IB) , Summer Institute, Staff Release Time, Community Programs
    - Summer School Staffing
  - **Classified Salaries: Reduction of \$138,817**
    - Classified Salaries Include:
      - 10.0 FTE Classified support staff including school site secretary, paraprofessionals ,maintenance/custodial, clerical, cafeteria worker
      - 1.0 FTE Confidential (district office)
      - 2.0 FTE Classified Management
        - » Reduction based on some Formula Staffing and to compensate for loss of grant funding
  - **Benefits**
    - Benefits associated with the salaries for all staff

# Sausalito Marin City School District

## 2013-2014 Budget Planning

### Expenditure Assumptions: Unrestricted/Restricted Scenario 1

- Books/Supplies: Reduction of \$54, 319
  - Decrease in books and supplies (one-time expenditures and reductions related to grants reduction)
  
- Services and Other Operating Expenses: Reduction of \$320,210 (reduction in grant related grants expenditures by 20%)
  - Direct Services from MCOE/ Consultants
    - .2 FTE Nurse (shared MCOE)
    - .4 FTE Psychologist (shared MCOE)
    - .4 FTE Superintendent (shared MCOE)
    - .4 FTE Site Technology Consultants (shared service)
    - .4 FTE Technology Coordinator (contracted)

# Sausalito Marin City School District

## 2013-2014 Budget Planning

### Expenditure Assumptions: Unrestricted/Restricted Scenario 1

- **Other Outgo:**

- WCA Supplemental (\$328K)
- Debt Services (\$150K)
- Deferred Maintenance Fund (\$150K ~ 3% contribution)
- Cafeteria Fund (\$57K)

– Total Reductions from 2012-13 Budget = \$ 562,646.00

– Still Results in Deficit Budget of = \$-468,944.00

# Sausalito Marin City School District

## 2013-2014 Budget Projections ~ Scenario 2

Description		Object Codes	2012-2013 Original Budget	2012-2013 Second Interm	2013-2014 Estimated Budget
<b>A.</b>	<b>REVENUES AND OTHER FINANCING SOURCES</b>				
1.	Revenue Limit Sources	8010-8099	\$ 3,461,569.00	\$ 3,290,342.00	\$ 3,113,224.00
2.	Federal Revenues	8100-8299	\$ 209,978.00	\$ 294,338.00	\$ 271,432.00
3.	Other State Revenues	8300-8599	\$ 765,912.00	\$ 866,293.00	\$ 866,293.00
4.	Other Local Revenues	8600-8799	\$ 1,022,415.00	\$ 1,113,978.00	\$ 875,502.00
5.	Other Financing Sources	8900-8999	\$ -	\$ -	
6.	Total (Sum lines A1 thru A5)		\$ 5,459,874.00	\$ 5,737,278.00	\$ 5,197,282.00
<b>B.</b>	<b>EXPENDITURES AND OTHER FINANCING USES</b>				
1.	Certificated Salaries	1000-1999	\$ 1,636,917.00	\$ 1,600,313.00	\$ 1,551,013.00
2.	Classified Salaries	2000-2999	\$ 864,411.00	\$ 902,722.00	\$ 763,905.00
3.	Employee Benefits	3000-3999	\$ 781,600.00	\$ 765,282.00	\$ 770,316.00
4.	Books and Supplies	4000-4999	\$ 136,172.00	\$ 279,926.00	\$ 205,607.00
5.	Services and Other Operating Expenditures	5000-5999	\$ 1,488,838.00	\$ 1,738,511.00	\$ 1,368,301.00
6.	Capital Outlay	6000-6999	\$ -	\$ -	\$ -
7.	Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7699	\$ 744,892.00	\$ 782,084.00	\$ 732,084.00
8.	Total (Sum lines B1 thru B7)		\$ 5,655,830.00	\$ 6,084,259.00	\$ 5,391,226.00
<b>C.</b>	<b>NET Revenue &amp; Expenses</b>		\$ (195,956.00)	\$ (346,981.00)	\$ (193,944.00)
<b>D.</b>	<b>FUND BALANCE</b>				
1.	Net Beginning Fund Balance	8900-8929	\$ 940,005.00	\$ 1,458,397.00	\$ 1,231,416.00
2.	Ending Fund Balance	7600-7629	\$ 744,049.00	\$ 1,111,416.00	\$ 1,037,472.00
<b>F.</b>	<b>RECOMMENDED RESERVES</b>		5.00%	5.00%	5.00%
<b>F.</b>	<b>BOARD REQUIRED RESERVE</b>		5.00%	5.00%	5.00%
1.	Meet Reserve Percentage		YES	YES	YES

# Sausalito Marin City School District

## 2013-2014 Budget Planning

### Revenue & Expenditure Assumptions: Unrestricted/Restricted Scenario 2

- **Revenues and Other Finance Sources:**
  - Same as Scenario 1
- **Salaries and Benefits: Reduction of \$188,117**
- **Supplies: Reduction of \$74,319**
- **Services and Other Operational Expenditures: Reduction of \$370,210**  
(Reduction in grant related grants expenditures by 20%,  
Associations/Memberships Fees, Licensing, Technology, Legal, etc. )
- **Other Outgo:**
  - Reduction to WCA Supplemental of \$125K
  - Reduction to Deferred Maintenance Fund of \$70K
  - Reduction to Cafeteria Fund of \$10K
  
- **Total Reductions from 2012-13 Budget** = **\$ 837,646.00**
  
- **Still Results in Deficit Budget of** = **\$-193,944.00**

# Sausalito Marin City School District

## 2013-2014 Budget Projections ~ Scenario 3

	Description	Object Codes	2012-2013 Original Budget	2012-2013 Second Interm	2013-2014 Estimated Budget
<b>A.</b>	<b>REVENUES AND OTHER FINANCING SOURCES</b>				
1.	Revenue Limit Sources	8010-8099	\$ 3,461,569.00	\$ 3,290,342.00	\$ 3,113,224.00
2.	Federal Revenues	8100-8299	\$ 209,978.00	\$ 294,338.00	\$ 271,432.00
3.	Other State Revenues	8300-8599	\$ 765,912.00	\$ 866,293.00	\$ 866,293.00
4.	Other Local Revenues	8600-8799	\$ 1,022,415.00	\$ 1,113,978.00	\$ 875,502.00
5.	Other Financing Sources	8900-8999	\$ -	\$ -	
6.	Total (Sum lines A1 thru A5)		\$ 5,459,874.00	\$ 5,737,278.00	\$ 5,197,282.00
<b>B.</b>	<b>EXPENDITURES AND OTHER FINANCING USES</b>				
1.	Certificated Salaries	1000-1999	\$ 1,636,917.00	\$ 1,600,313.00	\$ 1,460,160.00
2.	Classified Salaries	2000-2999	\$ 864,411.00	\$ 902,722.00	\$ 763,905.00
3.	Employee Benefits	3000-3999	\$ 781,600.00	\$ 765,282.00	\$ 747,225.00
4.	Books and Supplies	4000-4999	\$ 136,172.00	\$ 279,926.00	\$ 205,607.00
5.	Services and Other Operating Expenditures	5000-5999	\$ 1,488,838.00	\$ 1,738,511.00	\$ 1,368,301.00
6.	Capital Outlay	6000-6999	\$ -	\$ -	\$ -
7.	Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7699	\$ 744,892.00	\$ 782,084.00	\$ 652,084.00
8.	Total (Sum lines B1 thru B7)		\$ 5,655,830.00	\$ 6,084,259.00	\$ 5,197,282.00
<b>C.</b>	<b>NET Revenue &amp; Expenses</b>		\$ (195,956.00)	\$ (346,981.00)	\$ -
<b>D.</b>	<b>FUND BALANCE</b>				
1.	Net Beginning Fund Balance	8900-8929	\$ 940,005.00	\$ 1,458,397.00	\$ 1,231,416.00
2.	Ending Fund Balance	7600-7629	\$ 744,049.00	\$ 1,111,416.00	\$ 1,231,416.00
<b>F.</b>	<b>RECOMMENDED RESERVES</b>		5.00%	5.00%	5.00%
<b>F.</b>	<b>BOARD REQUIRED RESERVE</b>		5.00%	5.00%	5.00%
1.	Meet Reserve Percentage		YES	YES	YES

# Sausalito Marin City School District

## 2013-2014 Budget Planning

Assumptions: Unrestricted/Restricted ~ Scenario 3

- Revenues and Other Finance Sources:
  - Same as Scenario 1 & 2
- Salaries and Benefits: Reduction of \$278,970
  - » Reduction of 1 FTE from Scenario 1 & 2
- Supplies: Reduction of \$74,319
- Services and Other Operational Expenditures: Reduction of \$370,210  
(Reduction in grant related grants expenditures by 20%,  
Associations/Memberships Fees, Licensing, Technology, Legal, etc. )
- Other Outgo:
  - Reduction to WCA Supplemental of \$185K
  - Reduction to Deferred Maintenance Fund of \$90K
  - Reduction to Cafeteria Fund of \$10K
  
- Total Reductions from 2012-13 Budget = \$1,008,499.00
  
- Still Results in Deficit Budget of = \$ 0.00

# Sausalito Marin City School District

# Questions ?