

Sausalito Marin City School District

2013-2014 Budget Development

May 9, 2013

Sausalito Marin City School District

2013-2014 Budget Planning

Revenue Assumptions: Unrestricted/Restricted

ALL Scenarios

- **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)
 - Total Revenue Limit Source: Property Tax = \$ 4,990,651.00
 - In-Lieu = \$ -1,705,101.00
 - = \$ 3,285,550.00
 - **Federal**
 - 5.9% Reduction in 2012-2013 Allocation to all Federal Programs (including Special Ed.)
 - **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

- **Base Program Needs for Bayside/MLK 2013-2014:**
 - **Certificated:** 9 Self Contained, 1 Spanish, .4 Music, .8 Art, .8 P.E., 1 Special Ed, 1 Counselor
 - **Site Administration:** 1 Principal & 1 Asst. Principal/Coordinator
 - **Professional Development:** Art/IB/Common Core, Summer Institute, Staff Release Time
 - **Other Program:** Field Trips, Summer School, Community Programs
 - **Classified Staff:** 8 Paraprofessionals, 1 Site Secretary, 1.5 Maint./Custodial, .5 Cafeteria
 - **District Office:** .4 Superintendent, 1 Bus. Manager, 1 MOT Director
- **Books/Supplies:**
 - Decrease in books and supplies
- **Services and Other Operating Expenses:**
 - Legal/Property & Liability Insurance/Technology (network/wiring/etc.)
 - Utilities /Maintenance Expenses/Security/etc.
 - Membership/Association/Misc. Fees
 - **Direct Services from MCOE/ Consultants**
 - .2 FTE Nurse (shared MCOE)
 - .4 FTE Psychologist (shared MCOE)
 - .2 FTE Special Ed. Director (shared LCMSD)

Sausalito Marin City School District

2013-2014 Budget Projections ~ Scenario 1

	Description	Object Codes	2012-2013 Second Interim	2013-2014 Estimated Budget
A.	REVENUES AND OTHER FINANCING SOURCES			
**.	Revenue Limit Sources: Property Taxes & Basic Aid Adjustment	8010-8089	\$	\$ 4,990,651.00
**.	Revenue Limit Sources: Projected Charter In-Lieu	8090-8099	\$	\$ - 1,705,101.00
1.	District Total Revenue Limit Sources	8010-8099	\$ 3,462,669.00	\$ 3,285,550.00
2.	Federal , State, Other Local and Other Financing Revenues	8100-8999	\$ 2,274,609.00	\$ 2,013,227.00
3.	Total (Sum lines A1 thru A5)		\$ 5,737,278.00	\$ 5,298,777.00
B.	EXPENDITURES AND OTHER FINANCING USES			
1.	Salaries & Benefits: Certificated & Classified	1000-3999	\$ 3,268,317.00	\$ 3,152,181.00
4.	Books/Supplies/Operating Expenditures/Capital	4000-6999	\$ 2,033,858.00	\$ 1,786,513.00
5.	Other Outlay	7100-7299, 7400-7699	\$ 454,084.00	\$ 584,084.00
6.	Supplemental	7299	\$ 328,000.00	\$ -0-
11.	Total (Sum lines B1 thru B10)		\$ 6,084,259.00	\$ 5,522,778.00
C.	NET Revenue & Expenses		\$ (346,981.00)	\$ (224,000.00)
D.	FUND BALANCE			
1.	Net Beginning Fund Balance	8900-8929	\$ 1,458,397.00	\$ 1,111,416.00
2.	Ending Fund Balance	7600-7629	\$ 1,111,416.00	\$ 887,416.00
F.	RECOMMENDED RESERVES		5.00%	5.00%
F.	BOARD REQUIRED RESERVE		5.00%	5.00%
1.	Meet Reserve Percentage		YES	YES

Sausalito Marin City School District

2013-2014 Budget Projections ~ Scenario 1

BASE PROGRAM NEEDS FOR 2013-2014:

Certificated: 9 Self Contained, 1 Spanish, .4 Music, .8 Art, .8 P.E., 1 Special Education, 1 Counselor

Program Cuts from 12-13:

Site Administrators: 1 Principal & 1 Asst. Principal/Coordinator

1 Admin.

Professional Development: (Art/IB/Common Core), Summer Institute, Staff Release Time

1 Site Secretary

Other Program: Field Trips, Summer School, Community Programs

3.5 hr. Caf. Worker

Classified Support Staff: 8 Paraprofessionals, 1 Site Secretary, 1.5 Maint./Custodial, .5 Cafeteria Worker

1 District Office Adm. Asst.

Confidential Classified: 1 District Office Assistant

District Office Adm./Mngt: .4 Superintendent, .6 Bus. Manager, 1 MOT Director, .2 Special Ed. Director

Total =\$ 138,266

Note: All Scenarios have same revenue assumptions and a deficit budget of approximately \$224-\$267K

Scenario 1: Supplemental Amount \$0.00

Deficit Budget of Approx. \$ 224K

Costs Identified Are Reduction to Base Program Needs:

Cuts:

Certificated: .3 P.E. Teacher \$14,953.00

Classified Support: 4.9 hour Reg. Paraprofessional \$30,272.00

Supplies: Office and Instructional/School \$30,175.00

Operation Expenses: Legal, Technology, Extended Day Program and Art Grant Consultants \$255,210.00

Scenario 1 Sub Total **\$330,610.00**

Scenario 1 Total Reduction from 2012-2013 **\$468,876.00**

Sausalito Marin City School District

2013-2014 Budget Projections ~ Scenario 2

Description		Object Codes	2012-2013 Second Interim	2013-2014 Estimated Budget
A.	REVENUES AND OTHER FINANCING SOURCES			
**.	Revenue Limit Sources: Property Taxes & Basic Aid Adjustment	8010-8089		\$ 4,990,651.00
**.	Revenue Limit Sources: Projected Charter In-Lieu	8090-8099		\$ - 1,705,101.00
1.	District Total Revenue Limit Sources	8010-8099	\$ 3,462,669.00	\$ 3,285,550.00
2.	Federal , State, Other Local and Other Financing Revenues	8100-8999	\$ 2,274,609.00	\$ 2,013,227.00
3.	Total (Sum lines A1 thru A5)		\$ 5,737,278.00	\$ 5,298,777.00
B.	EXPENDITURES AND OTHER FINANCING USES			
1.	Salaries & Benefits: Certificated & Classified	1000-3999	\$ 3,268,317.00	\$ 3,132,649.00
4.	Books/Supplies/Operating Expenditures/Capital	4000-6999	\$ 2,033,858.00	\$ 1,697,369.00
5.	Other Outlay	7100-7299, 7400-7699	\$ 454,084.00	\$ 474,084.00
6.	Supplemental	7299	\$ 328,000.00	\$ 233,000.00
11.	Total (Sum lines B1 thru B10)		\$ 6,084,259.00	\$ 5,537,101.00
C.	NET Revenue & Expenses		\$ (346,981.00)	\$ (238,324.00)
D.	FUND BALANCE			
1.	Net Beginning Fund Balance	8900-8929	\$ 1,458,397.00	\$ 1,111,416.00
2.	Ending Fund Balance	7600-7629	\$ 1,111,416.00	\$ 887,416.00
F.	RECOMMENDED RESERVES		5.00%	5.00%
F.	BOARD REQUIRED RESERVE		5.00%	5.00%
1.	Meet Reserve Percentage		YES	YES

Sausalito Marin City School District

2013-2014 Budget Projections ~ Scenario 2

BASE PROGRAM NEEDS FOR 2013-2014:

Certificated: 9 Self Contained, 1 Spanish, .4 Music, .8 Art, .8 P.E., 1 Special Education, 1 Counselor

Program Cuts from 12-13:

1 Admin.
1 Site Secretary
3.5 hr. Caf. Worker
1 District Office Adm. Asst.
Total = \$ 138,266

Site Administrators: 1 Principal & 1 Asst. Principal/Coordinator

Professional Development: (Art/IB/Common Core), Summer Institute, Staff Release Time

Other Program: Field Trips, Summer School, Community Programs

Classified Support Staff: 8 Paraprofessionals, 1 Site Secretary, 1.5 Maint./Custodial, .5 Cafeteria Worker

Confidential Classified: 1 District Office Assistant

District Office Adm./Mngt: .4 Superintendent, .6 Bus. Manager, 1 MOT Director, .2 Special Ed. Director

Note: All Scenarios have same revenue assumptions and a deficit budget of approximately \$224-\$267K

Scenario 1: Supplemental Amount \$233K

Deficit Budget of Approx. \$ 238K

Costs Identified Are Reduction to Base Program Needs:

Cuts:

Classified Support: 6 hour Reg. Paraprofessional

\$ 41,088.00

Supplies: Office and School and Instructional

\$ 24,144.00

Operation Expenses: Student Licensing/Software, Professional Development

\$ 43,444.00

Reduction to Deferred Maintenance Contribution

\$100,000.00

Reduction to Cafeteria Contribution

\$ 10,000.00

Scenario 2 Total Reduction from 2012-2013

\$687,403.00

Sausalito Marin City School District

2013-2014 Budget Projections ~ Scenario 3

Description		Object Codes	2012-2013 Second Interim	2013-2014 Estimated Budget
A.	REVENUES AND OTHER FINANCING SOURCES			
**.	Revenue Limit Sources: Property Taxes & Basic Aid Adjustment	8010-8089		\$ 4,990,651.00
**.	Revenue Limit Sources: Projected Charter In-Lieu	8090-8099		\$ - 1,705,101.00
1.	District Total Revenue Limit Sources	8010-8099	\$ 3,462,669.00	\$ 3,285,550.00
2.	Federal , State, Other Local and Other Financing Revenues	8100-8999	\$ 2,274,609.00	\$ 2,013,227.00
3.	Total (Sum lines A1 thru A5)		\$ 5,737,278.00	\$ 5,298,777.00
B.	EXPENDITURES AND OTHER FINANCING USES			
1.	Salaries & Benefits: Certificated & Classified	1000-3999	\$ 3,268,317.00	\$ 3,132,649.00
4.	Books/Supplies/Operating Expenditures/Capital	4000-6999	\$ 2,033,858.00	\$ 1,647,369.00
5.	Other Outlay	7100-7299, 7400-7699	\$ 454,084.00	\$ 430,233.00
6.	Supplemental	7299	\$ 328,000.00	\$ 328,000.00
11.	Total (Sum lines B1 thru B10)		\$ 6,084,259.00	\$ 5,538,250.00
C.	NET Revenue & Expenses		\$ (346,981.00)	\$ (239,473.00)
D.	FUND BALANCE			
1.	Net Beginning Fund Balance	8900-8929	\$ 1,458,397.00	\$ 1,111,416.00
2.	Ending Fund Balance	7600-7629	\$ 1,111,416.00	\$ 887,416.00
F.	RECOMMENDED RESERVES		5.00%	5.00%
F.	BOARD REQUIRED RESERVE		5.00%	5.00%
1.	Meet Reserve Percentage		YES	YES

Sausalito Marin City School District

2013-2014 Budget Projections ~ Scenario 3

BASE PROGRAM NEEDS FOR 2013-2014:

Certificated: 9 Self Contained, 1 Spanish, .4 Music, .8 Art, .8 P.E., 1 Special Education, 1 Counselor

Program Cuts from 12-13:

1 Admin.
1 Site Secretary
3.5 hr. Caf. Worker
1 District Office Adm. Asst.
Total = \$ 138,266

Site Administrators: 1 Principal & 1 Asst. Principal/Coordinator

Professional Development: (Art/IB/Common Core), Summer Institute, Staff Release Time

Other Program: Field Trips, Summer School, Community Programs

Classified Support Staff: 8 Paraprofessionals, 1 Site Secretary, 1.5 Maint./Custodial, .5 Cafeteria Worker

Confidential Classified: 1 District Office Assistant

District Office Adm./Mngt: .4 Superintendent, .6 Bus. Manager, 1 MOT Director, .2 Special Ed. Director

Note: All Scenarios have same revenue assumptions and a deficit budget of approximately \$224-\$267K

Scenario 1: Supplemental Amount \$328K

Deficit Budget of Approx. \$ 240K

Costs Identified Are Reduction to Base Program Needs:

Cuts:

Supplies: Office and School and Instructional Materials

\$ 10,000.00

Operation Expenses: Student Licensing/Software, Professional Development

\$ 40,000.00

Elimination of Deferred Maintenance Contribution

\$ 43,851.00

Scenario 3 Total Reduction from 2012-2013 \$781,403.00

Sausalito Marin City School District

2013-2014 Budget Projections ~ Scenario 4

	Description	Object Codes	2012-2013 Second Interim	2013-2014 Estimated Budget
A.	REVENUES AND OTHER FINANCING SOURCES			
**.	Revenue Limit Sources: Property Taxes & Basic Aid Adjustment	8010-8089		\$ 4,990,651.00
**.	Revenue Limit Sources: Projected Charter In-Lieu	8090-8099		\$ - 1,705,101.00
1.	District Total Revenue Limit Sources	8010-8099	\$ 3,462,669.00	\$ 3,285,550.00
2.	Federal , State, Other Local and Other Financing Revenues	8100-8999	\$ 2,274,609.00	\$ 2,013,227.00
3.	Total (Sum lines A1 thru A5)		\$ 5,737,278.00	\$ 5,298,777.00
B.	EXPENDITURES AND OTHER FINANCING USES			
1.	Salaries & Benefits: Certificated & Classified	1000-3999	\$ 3,268,317.00	\$ 3,020,671.00
4.	Books/Supplies/Operating Expenditures/Capital	4000-6999	\$ 2,033,858.00	\$ 1,647,369.00
5.	Other Outlay	7100-7299, 7400-7699	\$ 454,084.00	\$ 430,233.00
6.	Supplemental	7299	\$ 328,000.00	\$ 450,000.00
11.	Total (Sum lines B1 thru B10)		\$ 6,084,259.00	\$ 5,522,778.00
C.	NET Revenue & Expenses		\$ (346,981.00)	\$ (249,495.00)
D.	FUND BALANCE			
1.	Net Beginning Fund Balance	8900-8929	\$ 1,458,397.00	\$ 1,111,416.00
2.	Ending Fund Balance	7600-7629	\$ 1,111,416.00	\$ 887,416.00
F.	RECOMMENDED RESERVES		5.00%	5.00%
F.	BOARD REQUIRED RESERVE		5.00%	5.00%
1.	Meet Reserve Percentage		YES	YES

Sausalito Marin City School District

2013-2014 Budget Projections ~ Scenario 4

BASE PROGRAM NEEDS FOR 2013-2014:

Certificated: 9 Self Contained, 1 Spanish, .4 Music, .8 Art, .8 P.E., 1 Special Education, 1 Counselor

Program Cuts from 12-13:

1 Admin.
1 Site Secretary
3.5 hr. Caf. Worker
1 District Office Adm. Asst.
Total =\$ 138,266

Site Administrators: 1 Principal & 1 Asst. Principal/Coordinator

Professional Development: (Art/IB/Common Core), Summer Institute, Staff Release Time

Other Program: Field Trips, Summer School, Community Programs

Classified Support Staff: 8 Paraprofessionals, 1 Site Secretary, 1.5 Maint./Custodial, .5 Cafeteria Worker

Confidential Classified: 1 District Office Assistant

District Office Adm./Mngt: .4 Superintendent, .6 Bus. Manager, 1 MOT Director, .2 Special Ed. Director

Note: All Scenarios have same revenue assumptions and a deficit budget of approximately \$224-\$267K

Scenario 1: Supplemental Amount \$450K

Deficit Budget of Approx. \$ 250K

Costs Identified Are Reduction to Base Program Needs:

Cuts:

Certificated: Elimination of 1 Self-Contained Classroom

\$ 82,991.00

Classified Support: 6 hour Regular Paraprofessional

\$ 39,009.00

Scenario 4 Total Reduction from 2012-2013

\$903,403.00

Sausalito Marin City School District

2013-2014 Budget Projections ~ Scenario 5

Description		Object Codes	2012-2013 Second Interim	2013-2014 Estimated Budget
A.	REVENUES AND OTHER FINANCING SOURCES			
**.	Revenue Limit Sources: Property Taxes & Basic Aid Adjustment	8010-8089		\$ 4,990,651.00
**.	Revenue Limit Sources: Projected Charter In-Lieu	8090-8099		\$ - 1,705,101.00
1.	District Total Revenue Limit Sources	8010-8099	\$ 3,462,669.00	\$ 3,285,550.00
2.	Federal , State, Other Local and Other Financing Revenues	8100-8999	\$ 2,274,609.00	\$ 2,013,227.00
3.	Total (Sum lines A1 thru A5)		\$ 5,737,278.00	\$ 5,298,777.00
B.	EXPENDITURES AND OTHER FINANCING USES			
1.	Salaries & Benefits: Certificated & Classified	1000-3999	\$ 3,268,317.00	\$ 2,852,323.00
4.	Books/Supplies/Operating Expenditures/Capital	4000-6999	\$ 2,033,858.00	\$ 1,587,369.00
5.	Other Outlay	7100-7299, 7400-7699	\$ 454,084.00	\$ 430,233.00
6.	Supplemental	7299	\$ 328,000.00	\$ 689,000.00
11.	Total (Sum lines B1 thru B10)		\$ 6,084,259.00	\$ 5,558,924.00
C.	NET Revenue & Expenses		\$ (346,981.00)	\$ (260,147.00)
D.	FUND BALANCE			
1.	Net Beginning Fund Balance	8900-8929	\$ 1,458,397.00	\$ 1,111,416.00
2.	Ending Fund Balance	7600-7629	\$ 1,111,416.00	\$ 887,416.00
F.	RECOMMENDED RESERVES		5.00%	5.00%
F.	BOARD REQUIRED RESERVE		5.00%	5.00%
1.	Meet Reserve Percentage		YES	YES

Sausalito Marin City School District

2013-2014 Budget Projections ~ Scenario 5

BASE PROGRAM NEEDS FOR 2013-2014:

Certificated: 9 Self Contained, 1 Spanish, .4 Music, .8 Art, .8 P.E., 1 Special Education, 1 Counselor

Program Cuts from 12-13:

Site Administrators: 1 Principal & 1 Asst. Principal/Coordinator

1 Admin.

Professional Development: (Art/IB/Common Core), Summer Institute, Staff Release Time

1 Site Secretary

Other Program: Field Trips, Summer School, Community Programs

3.5 hr. Caf. Worker

Classified Support Staff: 8 Paraprofessionals, 1 Site Secretary, 1.5 Maint./Custodial, .5 Cafeteria Worker

1 District Office Adm. Asst.

Confidential Classified: 1 District Office Assistant

District Office Adm./Mngt: .4 Superintendent, .6 Bus. Manager, 1 MOT Director, .2 Special Ed. Director

Total = \$ 138,266

Note: All Scenarios have same revenue assumptions and a deficit budget of approximately \$224-\$267K

Scenario 1: Supplemental Amount \$689K

Deficit Budget of Approx. \$ 267K

Costs Identified Are Reduction to Base Program Needs:

Cuts:

Certificated: Elimination of Art & P.E. Teacher	\$30,000.00
Certificated: Release Time/Sub.	\$29,342.00
Classified Support: 6 hr Paraprofessional (NO Regular Ed., ONLY Special Ed.)	\$41,088.00
Supplies: Office and School and Instructional Materials	\$38,570.00
Operation Expenses: No Instructional Licensing/Software, No Professional Development	\$100,000.00

Scenario 5 Total Reduction from 2012-2013 \$1,083,061.00

Sausalito Marin City School District

Questions ?