

Sausalito Marin City School District

2016-2017 Budget Adoption
Overview

Board Meeting for the Public Hearing
June 14, 2015

Revenue

LCFF Total and All Other Sources

	2016-2017	2015-2016
LCFF Sources/Property Tax	\$ 4,333,346	\$ 4,235,191
Federal Revenue	354,504	345,349
Other State Revenue	189,729	371,055
<u>Other Local Income</u>	<u>660,784</u>	<u>618,693</u>
Total Revenue	\$ 5,538,363	\$ 5,570,288

Note: Total district revenue decreased by (\$31,925) from 2015-16 due to:

- LCFF / Property Tax increase of \$98,155
- Federal revenue increase of \$9,155
- Other State revenue decrease of (\$181,326)
- Local Income increase of \$42,091

Sausalito Marin City School District

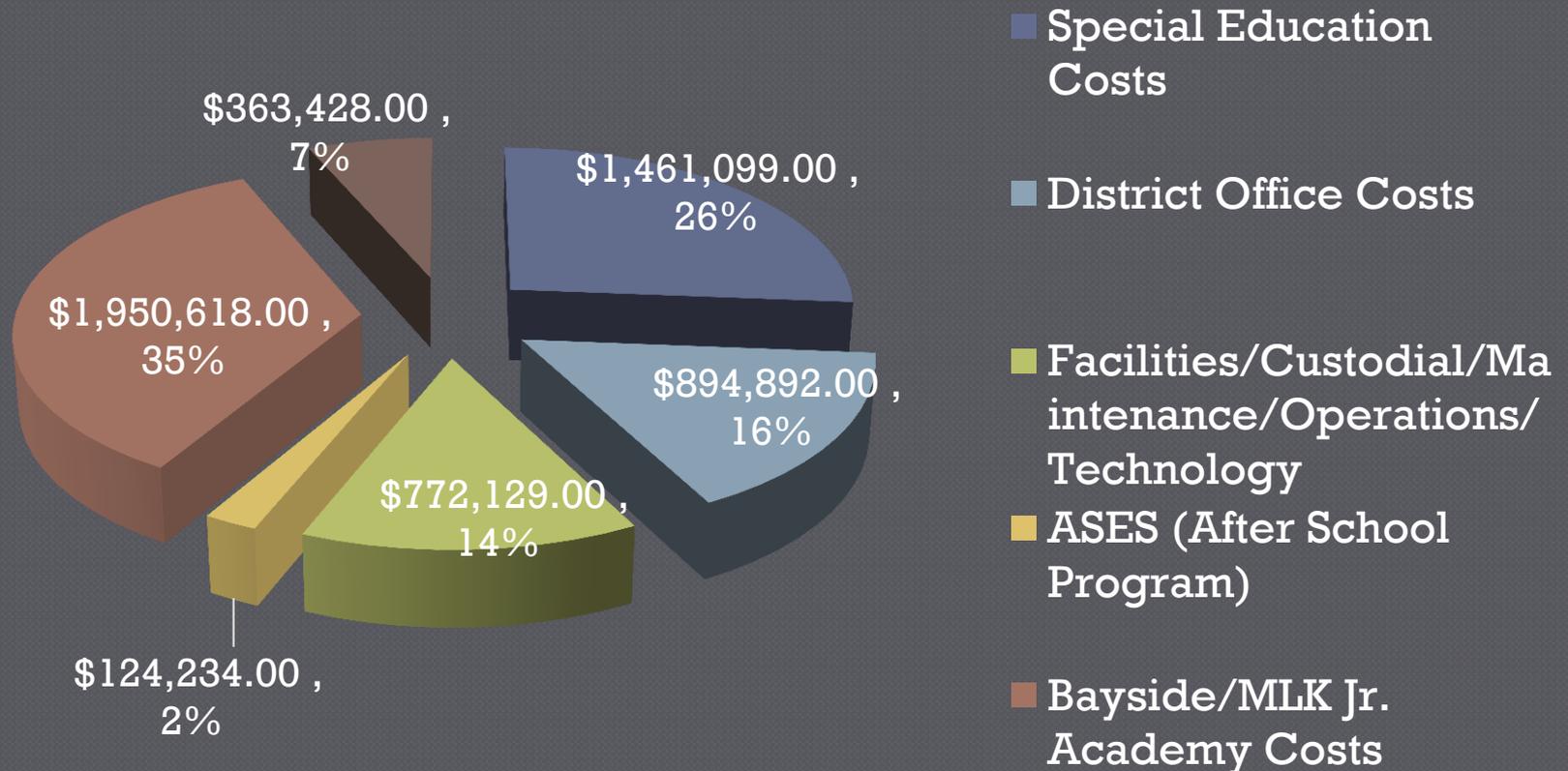
Total Expenditures

	<u>2016/2017</u>	<u>2015/2016</u>
Certificated Salaries ⁽¹⁾	\$ 1,527,237	\$1,602,228
Classified Salaries ⁽¹⁾	872,554	900,421
Employee Benefits ⁽¹⁾	861,867	755,708
Books & Supplies ⁽¹⁾	112,047	214,712
Services & Operating Expenses ⁽²⁾	1,350,290	1,450,584
Other Outgo/Transfers Out	842,405	950,649
Transportation JPA (SPED)	\$116,149	
Debt / COP	\$279,330	
Excess Cost (MCOE SPED)	\$289,706	
Def. Maintenance	\$ 50,000	
Cafeteria (B/MLK)	\$ 47,820	
WCA ASES Funding	\$ 59,400	
WCA Supplemental	\$ 0	
Total Expenditures ⁽³⁾	\$ 5,566,400	\$ 5,874,301

Notes:

- (1) Includes District Administration, Special Education and B/MLK Regular Instructional staff & other costs.
- (2) Expenditures for Utilities, Insurance, Contracts, Repairs, Special Ed.
- (3) Total district Expenditures decreased by \$307,901 from 2015-16 primarily due to: decrease staff retirements and replacement, increase in benefits expense, decrease in books and supplies (one time funding), decrease in special education services and decrease in WCA supplemental grant.

SAUSALITO MARIN CITY SCHOOL DISTRICT Expenditures 2016-17 (Combined restricted and unrestricted)



2016-2017 Budget Adoption Revenue and Expenditure Summary

Total Revenues	\$ 5,538,363
Total Expenditures	<u>\$ 5,566,400</u>
Net Increase (Decrease) In Fund Balance	(\$ 28,037)

Revenue

Property Tax/LCFF Sources

		2016-2017	2015-2016
Property Tax Revenue		\$5,823,614	\$5,464,509
(5,679,652+ 110,365+ 3,947+ 29,650)			
In-Lieu Transfer to WCA	(-)	2,745,068	2,483,791
(State Mandated Obligation)			
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Sub-Total		\$3,078,546	\$2,980,718
LCFF Principal Apportionment	(+)	1,224,534	1,224,534
WCA: Out of District Reimbursement \$ 409,382			
B/MLK: TIIG/Categ. \$577,832 + MPTA \$99,296 + State \$138,024			
Education Protection Acct (EPA)	(+)	30,266	30,266
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TOTAL LCFF SOURCES		\$4,333,346	\$4,235,191

❖ NOTE: Although the District is project to have a 7% increase in property taxes, the Charter school in-lieu also increased due to projected increase in ADA by 23.41. Therefore the total increase in District revenues was a net of \$ 98,155, approximately 2%.

Basic Aide Status / Excess Property Tax

	2016-2017
TOTAL LCFF SOURCES	\$ 4,333,346
Less: State Mandated B/MLK LCFF	<u>(1,901,951)</u>
Excess Property Taxes	\$ 2,431,395
Total District Revenue	\$ 5,538,363
Excess PT / Total District Revenue	43.9%
Excess To District / B/MLK	\$ 2,320,465 (95%)
Excess To WCA via MOU *	\$ 110,930 (5%)

* WCA MOU: Special Education \$15,430 (net) + Maintenance & Operations \$95,500 (net) + Supplemental Grant / Other Support \$0

LCFF Calculations Using State Mandated Formulas, As Calculated by MCOE

Bayside / Martin Luther King, Jr. Academy

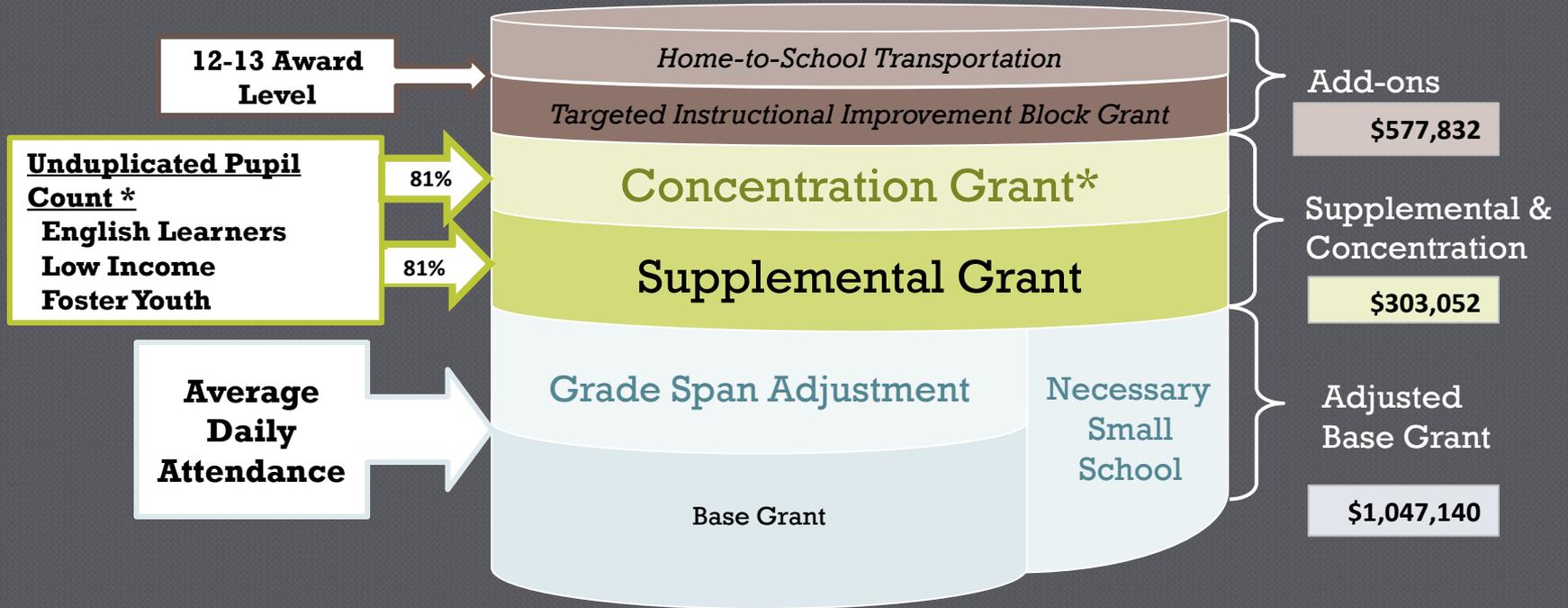
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Target Funding	\$1,786,341	\$2,050,795	\$2,081,945	\$1,928,024	\$1,909,390	\$1,943,026	\$2,067,622	\$2,082,492
Phase-in Funding	\$1,596,879	\$1,764,408	\$1,960,978	\$1,901,951	\$1,907,453	\$1,922,116	\$2,047,194	\$2,082,492
Difference	\$ 189,462	\$ 286,387	\$ 120,967	\$ 26,073	\$ 1,937	\$ 20,910	\$ 20,428	\$ -
Funded ADA	148.27	155.65	150.48	138.57	138.57	138.57	146.49	146.49
Phase-in Funding / ADA	\$ 10,770	\$ 11,336	\$ 13,031	\$ 13,726	\$ 13,765	\$ 13,871	\$ 13,975	\$ 14,216
Property Tax Funding	\$ 851,358	\$1,017,411	\$1,115,719	\$1,059,074	\$1,064,576	\$1,079,239	\$1,232,031	\$1,267,329
State Funding	\$ 745,521	\$ 746,997	\$ 845,259	\$ 842,877	\$ 842,877	\$ 842,877	\$ 815,163	\$ 815,163

Willow Creek Academy

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Target Funding	\$2,623,674	\$2,812,348	\$2,964,158	\$3,126,247	\$3,153,925	\$3,224,970	\$3,311,106	\$3,344,158
Phase-in Funding	\$1,962,175	\$2,346,474	\$2,719,844	\$3,021,206	\$3,118,758	\$3,162,539	\$3,274,202	\$3,344,158
Difference	\$ 661,499	\$ 465,874	\$ 244,314	\$ 105,041	\$ 35,167	\$ 62,431	\$ 36,904	\$ -
Funded ADA	308.90	339.02	354.99	378.40	378.10	378.10	378.10	378.10
Phase-in Funding / ADA	\$ 6,352	\$ 6,921	\$ 7,662	\$ 7,984	\$ 8,249	\$ 8,364	\$ 8,660	\$ 8,845
Charter In Lieu	\$1,720,829	\$2,119,337	\$2,458,195	\$2,745,068	\$2,831,832	\$2,876,329	\$2,977,887	\$3,041,512
Charter Direct State Funding	\$ 241,346	\$ 227,137	\$ 261,649	\$ 276,138	\$ 286,926	\$ 286,210	\$ 296,315	\$ 302,646

Components of LCFF Target / Entitlement 2016-2017

Total Target LCFF: **\$1,928,024**
 Total Current Entitlement: **\$1,901,951**



* Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

Base Grant / Necessary Small School	\$ 992,853
Grade Span Adjustment	\$ 54,287
Supplemental Grant	\$ 168,861
Concentration Grant	\$ 134,191
Add-ons (TIIBG & Transportation)	\$ 577,832
Total	\$ 1,928,024

LCFF and Excess Property Taxes

As a BASIC AID (Community Funded) District, we have significant additional funds to pay for these costs:

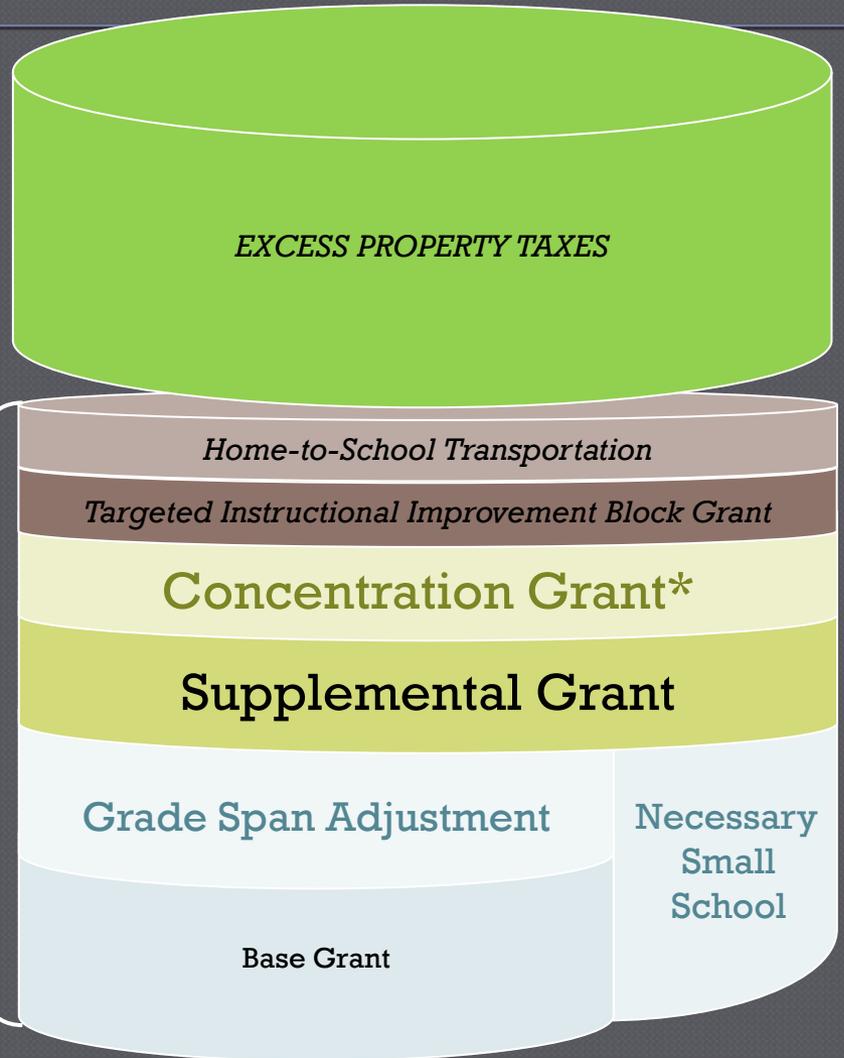
Revenue Limit / LCFF Target of \$1,928,024 / Entitlement of \$1,901,951

PLUS

Basic Aid (Excess Property Taxes) of \$2,431,395

Revenue Limit / LCFF Target of \$1,928,024

In REVENUE LIMIT (LCFF) Districts, these are the ONLY funds available to pay for:
Instructional Costs
Special Education
District Overhead
Maintenance
Operations
Facilities / Debt



2016-2017

Total District Wide Expenditure - Categorized

Expenditure Type: Unrestricted & Restricted	Budget Adoption
Bayside/MLK Jr. Academy Expenditures; Salaries/Benefits/ Supplies /Operation/Etc.	\$ 1,950,618
Special Education ~ District Wide Expenditures; Salary/Benefits/Supplies/NPS/NPA/Excess Cost/MPTA	1,461,099
District Office ~ District Wide Expenditures; Salary/Benefits/Supplies/Conferences/Board/Fees/Leases/Legal/etc.	894,892
Facilities/Custodial/Maintenance/Operations/Technology; Salary/Benefits/Supplies/Alarms/Elect./Water/Sewer/Garbage/ Technology/ Repairs/Cafeteria/etc.	772,129
Other Financing/Debt Services/fees/etc.	363,428
ASES (After School Program)	<u>124,234</u>
Total Expenditures	\$ 5,566,400

Bayside/MLK Regular Education School Site Expenditures

Instructional/Curriculum Costs		
Salaries & Benefits	\$1,430,365	
Stipends	7,500	
Extra Duty Pay	41,980	
Substitutes	25,000	
Art/Music	30,000	
Math/Science/PEER Advisory/Mentoring	40,000	
Staff Development/In-service	26,132	
School Site Garden Program (Nutrition)	<u>22,443</u>	
Subtotal Instructional / Curriculum Costs		\$1,623,420
Professional Development Consultant		54,500
Text Books		21,101
Supplies		64,696
Conferences/Mileage		750
Dues		1,350
Equipment Rentals/Copier/Lease		9,800
Other (LCAP, AERIES, CALPADS, etc.)		105,501
Family Liaison		69,000
Field Trips; Paid by Donations		<u>500</u>
Total		\$1,950,618

B/MLK Staffing For Regular Education Expenditures Per Student

Administration:			2.5	FTE	
Principal		1.0 FTE			
Asst. Principal		0.5 FTE			
Site Secretary		1.0 FTE			
Teachers			7.5	FTE	144 Students *
TK	8 students	1.0 FTE			
Kindergarten	18 students	1.0 FTE			
1 st Grade	19 students	1.0 FTE			
2 nd Grade	22 students	1.0 FTE			
3 rd / 4 th Grade	22 students	1.0 FTE			
4 th / 5 th Grade	23 students	1.0 FTE			
6 th – 8 th Grade	32 students	1.5 FTE			
Instructional Aides			1.625	FTE	
Bilingual			0.78125	FTE	
Student Intervention Facilitator			1.0	FTE	
TOTAL			13.40525	FTE	19:1 Ratio *
S&B, Stipends, Extra Duty Pay, Substitutes, SD			\$1,530,977		\$10,631/Enrolled *
Contracted Services:					
6 th – 8 th Grade Math/Science + Mentoring			\$ 30,000		
Art / Music			\$ 40,000		
Nutrition			\$ 22,443		
Total Instructional Expenditures			\$1,623,420		\$11,274/Enrolled*

* Based on 144 students enrolled, excluding B/MLK Special Education students who are served by separate staff and funding.

Special Education Program Cost

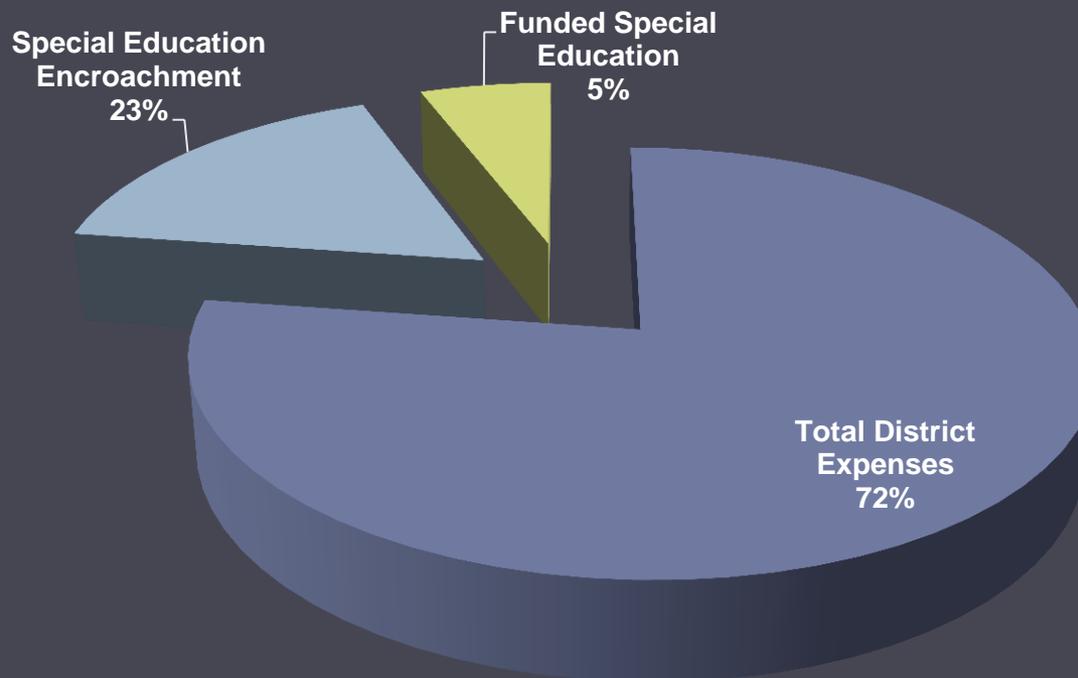
	Total Budget	B/MLK Est.	WCA Est. *	District
Nurse Services (paid thru unrestricted funds)	\$ 24,807	\$ 12,403	\$ 12,403	
Salaries & Benefits – Director / Psychologist / Speech / SDS/RSP Teachers/Aides / Instructional Aides	756,534	263,280	268,844	
Supplies	6,897	6,897		
Other Operating Services	5,131	5,131		
Non-Public Schools	225,000			\$ 225,000
Non-Public Agencies –Speech, OT, etc.	65,000			65,000
Excess Cost: Pre School/ TK-8 MCOE SDC Programs	261,581			261,581
Special Ed. Transportation	<u>116,149</u>	<u> </u>	<u> </u>	<u>116,149</u>
Total Special Education Expenditures	\$ 1,461,099	\$ 287,711	\$ 281,427	\$ 891,961
Less: State/Federal/Local Revenues (Est.)	<u>(394,787)</u>	<u>(128,970)</u>	<u>(265,817)</u>	<u>0</u>
Net Expenditures	\$ 1,066,312	\$ 158,741	\$ 15,430	\$ 667,730

* WCA net special education expense estimate of \$15,430 is paid by the District from excess property taxes, per the MOU.

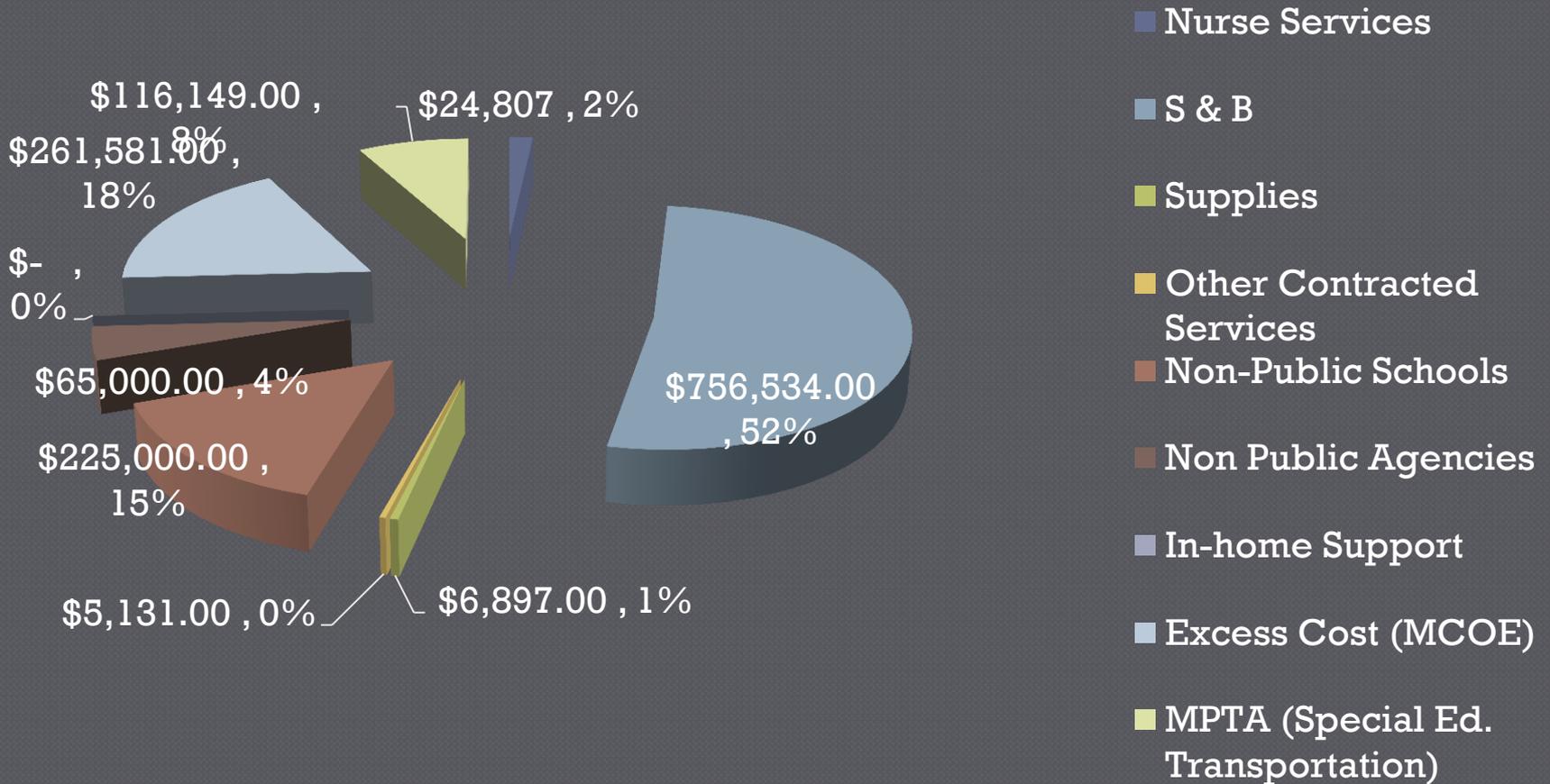
Special Education Program Costs, 2016-2017

Special Education Expenses	\$ 1,461,099
<u>Less: Funded Special Education</u>	<u>\$ 394,787</u>
Special Education Encroachment	\$ 1,066,312

72% - Total District Expenses
23% - Special Education Encroachment
5% - Funded Special Education



Special Education Expenditures



District Office

	Total
Salaries & Benefits – Super. / CBO / MOT Director / DO Assistant	\$ 667,540
Supplies / Gas / Paper	10,953
District Office Relocation Expenses / Lease Agreement (1)	61,000
Other Contracted Services – SARC / Postage / etc	29,657
Other Expenses (2)	<u>125,742</u>
Total District Office (3)	\$ 894,892

NOTES:

(1) Reimbursed by Insurance Proceeds

(2) Conferences / Mileage / Insurance / Equipment / Audit / Advertising / Legal / Board / Association Fees / Bank Fees / Fingerprinting / etc.

(3) Per Ed. Code, WCA contributes 1% portion of 3% Oversight Fee Paid + Liability Ins. toward District office expenditures + AERIES reimbursement, totaling \$38,855.

Facilities/Operational

	Total	B/MLK Est. Op/Maint.	WCA Est. Op/Maint. (1)	District Facilities (2)
S & B Custodial (2 FTE)	\$ 155,873.00	\$ 155,873.00		
Extra Duty	25,000.00	12,500.00	\$ 12,500.00	
Custodial Supplies	15,000.00	15,000.00		
Electricity	85,000.00	50,000.00	35,000.00	
Pest Control	2,500.00	2,500.00		
Water	35,000.00	20,000.00	15,000.00	
Sewer	35,000.00	20,000.00	15,000.00	
Disposal/Garbage	30,000.00	15,000.00	15,000.00	
Monthly Alarm Fees	16,002.00	13,002.00	3,000.00	
Technology	119,201.00	70,201.00	49,000.00	
Cafeteria (NET)	47,820.00	47,820.00		
Internet	2,500.00	2,500.00		
Communication	6,233.00	6,233.00		
Telephone	45,000.00	45,000.00		
Facilities Repairs	44,000.00			\$ 44,000
Deferred Mnt. Contribution	50,000.00			50,000
District Office Equipment Replacement	55,000.00			55,000
Tree Removal	3,000.00			3,000
Total	\$ 772,129.00	\$ 455,629	\$ 144,500	\$ 152,000

(1) WCA operations and maintenance \$144,500 estimate is offset by reimbursements for technology totaling \$49,000, with the remainder of \$95,500 paid by the District from excess property taxes, per the MOU.

(2) Per Ed. Code / MOU, WCA pays the District 2% in Oversight Fees, totaling \$61,876, toward the District's \$152,000 Facilities costs, which after insurance reimbursement for the \$55,000 DO Equip, represents 63.8% of total Facilities Costs.

Other

	Total	B/MLK	WCA	District
ASES (After School Program)	\$ 124,234	\$ 64,834	\$ 59,400	
Other Financing/Debt Services	<u>363,428</u>	<u> </u>	<u> </u>	<u>\$ 363,428</u>
Total	\$ 487,662	\$ 64,834	\$ 59,400	\$ 363,428

CHALLENGES & PLAN

○ Challenges:

- Flat revenue and increasing ADA
- Continued increase in MCOE (County) Special Education costs
- Increase in Deferred Maintenance Costs, District Wide Facility Needs and Technology Plan
- Increase in Employer Contributions toward STRS & PERS

RETIREMENT GROUP	CURRENT	2016-2017	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Employer Contributions STRS	9.5%	10.84%	12.58%	14.43%	16.28%	17.5%	19.1%
Employer Contributions PERS	11.771%	11.84%	13.04%	16.6%	18.2%	19.9%	20.4%

○ Plan for Multi Year Projection;

- 2 years out, continue to be cautious and focus on reduction strategies, develop financial projections and contingency plans accordingly
- Build Reserves: Community Funded Districts are advised to maintain reserves much greater than the State-required minimum

2016-2017
Additional Detailed
Supporting Documentation

Federal Total Revenues

2016-2017

\$354,504

○ Maintenance and Operations	\$ 1,860
○ Special Education Entitlement	\$ 126,809
○ NCLB (Title I; Low-Income)	\$ 197,983
○ NCLB (Title II; Teacher Quality)	\$ 22,521
○ NCLB (Title III; Limited English)	\$ 5,033

State Total Revenues

2016-2017

\$ 189,729

- Mandated Costs Reimbursements \$ 13,510
- State Lottery - Instructional Materials \$ 27,150
- After School Education & Safety Program \$ 124,234
- Other State Revenues; Mental Health \$ 24,832

Other Local Total Revenues

2016-2017

\$ 660,784

-
- Leases and Rentals \$ 81,990
 - Ex. Robin's Nest, Rugby, CAM

 - Interests \$ 2,000

 - Other Fees and Contracts \$ 149,733
 - Ex. WCA fees

 - Other Local \$ 183,242
 - MCF Grants; Pre K to 3 (\$ 87,433),
 - Garden Program; (\$20,000), Other (\$14,509)

 - SELPA; Special Ed. County Transfer \$ 243,819