

Documents Attached :

1. All the documents presented on First Reading on June 16, 2016 Board Meeting, Agenda 9.3 applies, <http://www.scusd.edu/sites/main/files/file-attachments/9.3rev.pdf>
2. Adopted Budget Summary All Funds
3. Power Point Presentation

Estimated Time of Presentation : 15 minutes

Submitted by : Gerardo Castillo, CPA, Chief Business Officer

Michael Smith, Fiscal Director

Approved by : José L. Banda, Superintendent

Adopt Proposed 2016-17 Budget for All Funds

June 28, 2016
Agenda Item No. 3.2

Presented By
Gerardo Castillo, CPA, Chief Business Officer

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City Unified School District

OVERVIEW

- Additional General Fund Revenues and Expenses
- Summary of General Fund

Multi-Year Projections

- Local Control Funding Formula (LCFF)
- Summary of Other Funds
- Next Steps



General Fund New Revenue Summary

	\$17,855,956.00
	\$9,106,725.00
	\$26,962,681.00

* Very low compared to previous years. 2015-16 revenue increased \$51.6 million (\$31.1 million ongoing/\$20.5 one time).



General Fund Additional Expenditures

Projected Increase in Step and Column - Certificated	\$2,050,879.00
Projected Increase in Step and Column - Classified	\$356,519.00
Projected Increase in Health Benefit costs - 6%	\$3,508,597.00
Increase in STRS Contribution	\$2,567,359.00
Increase in CalPERS Contribution	\$433,181.00

CSR for all sites (24:1; 75 Teachers)	\$7,500,000.
ring Counselors with General Fund Unrestricted (12 FTE)	\$1,500,000.
of Washi Eleme	\$1,346,953.
Total Projected One-time Expenditure Increase	\$19,762,498.00

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General Fund One-time Expenditures 2016-17		
Superintendent's recommendations	Detail Description	College and Career Ready

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General Fund One-time Expenditures 2016-17

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General Fund One-time Expenditures 2016-17

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General Fund One-time Expenditures 2016-17

General Fund One-time Expenditures 2016-17

Meeting Calendar 2016

General Fund Revenue Summary

• Beginning Fund Balance	\$ 59.087 M
• Revenues	\$ 491.032 M
• Transfers In	
Charter School Fees	\$ <u>1.438 M</u>
Total Revenues	\$ 551.557 M



Expenditures Included in 2016-17 Budget

[Redacted Table Content]

- Certificated Salaries
- Classified Salaries
- Employee Benefits

Sub-Total **\$394.704 M**

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- 80% of Total Expenditures
- Unrestricted Funding – 89%

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Expenditures Included in 2016-17 Budget Cont'd

–Salaries/Benefits	\$ 394.704 M
–Books and Supplies	\$ 20.169 M
–Services/Other Operating Exp	\$ 62.883 M
	\$ 477.756 M



CONTRIBUTIONS FROM GENERAL FUND

Account	Amount
1. Administration Department	\$ 50,000.00
2. Business Administration	
3. Capital Construction	
4. Community Education	
5. Custodial	
6. Data Processing	
7. Educational Services	
8. Financial Services	
9. Food Services	
10. General Services	
11. Information Services	
12. Maintenance	
13. Physical Education	
14. Public Information	
15. Recreation	
16. Security	
17. Transportation	
18. Unassigned	
19. Utilities	
20. Vocational Services	
21. Other	

Education Projects \$ 386,582

Local Control Funding Formula (LCFF)

- New funding is estimated to close the gap by **54.84%** in 2016-17 towards full implementation of LCFF
 - **Reaching to 95.7% of the targeted funding levels in 2016-17**
- Assumes unduplicated percentage for SCUSD of 71.35% (3 year average)

Transportation and Targeted Instructional Improvement Grant (TIIG) are included as add-ons in the calculation

Local Control Funding Formula (LCFF)

Adjusted Base (GAP, Grade Span)	\$ 300,133,312
Supplemental and Concentration	\$ 58,655,074

Total Estimated 2016-17 LCFF \$ 365,331,921

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Local Control Funding Formula (LCFF)

	2015-16	2016-17	Increase
supplemental and concentration			
funding in the LCFF year	\$48,591,193	\$58,655,074	

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*Percentage by which services for unduplicated students must be increased or improved over services provided for all students.

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How is SCUSD Increasing Services for Targeted Students?

ACTION OR SERVICE	GOAL	AMOUNT
Decrease class sizes in grades K-3 to 24:1	College and Career Ready Students	\$7,500,000
Expand Early Kinder / Transitional Kindergarten	College and Career Ready Students	\$234,600
Build school climate by introducing the	Safe, Healthy and	\$500,000



How is SCUSD Increasing Services for Targeted Students?

PROPOSED ADDITIONAL INVESTMENTS 2016-17

ACTION OR SERVICE	GOAL	AMOUNT
Academic supports and remediation for foster youth	College and Career Ready Students	\$350,800
Provide academic and career counseling to support unduplicated students	College and Career Ready Students	\$1,500,000
High Quality Professional Learning for Teachers (Added 1 hour per week for Collaborative Time)	College and Career Ready Students	\$4,913,025
TOTAL PROPOSED SPENDING		\$14,998,425

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Summary Other Funds

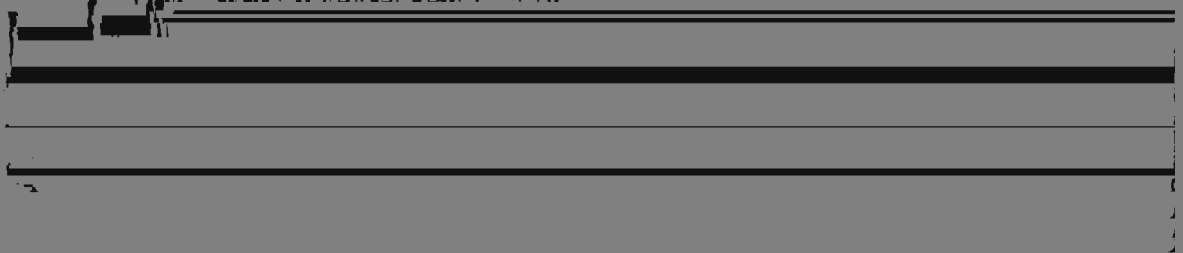
FUND	BEGINNING BALANCE	REVENUE	TRANSFERS IN / (OUT)	EXPENSES	NET CHANGE IN FUND BALANCE	ENDING BALANCE
Charter School	\$1,124,076	\$18,094,462	(\$1,438,1	\$16,025,695	\$630,645	\$1,754,721
Adult Education	\$0	\$6,414,137	\$230,000	\$6,644,137	\$0	\$0
Cafeteria	\$6,455,227	\$24,824,585		\$24,824,585	\$0	\$6,455,227
Child Development	\$7,307	\$20,869,458	\$1,500,000	\$20,869,458	\$1,500,000	\$1,507,307
Buildings	\$60,043,870	\$20,560		\$60,064,430	(\$60,043,870)	\$0
Capital Facilities	\$7,994,754	\$3,910,530		\$8,435,058	(\$4,524,528)	\$3,470,226
Dental & Vision	\$1,220,635	\$9,236,283		\$9,236,283	\$0	\$1,220,635
					\$0	
					(\$21,990)	
					(\$62,459,743)	
Retiree Benefit	\$28,477,534	\$20,265,000		\$20,265,000		\$28,477,534
Self Insurance	\$4,356,734	\$5,001,494		\$5,023,484		\$4,334,744
TOTALS:	\$100,000,427	\$100,026,500	\$291,870	\$171,388,130		220,394

Next Steps

- Complete and post budget document
- Continue to monitor State Budget

Revise budget within 45 days of signed State Budget

First Interim Financial Report as of



October 31, 2016

- Second Interim Financial Report as of
January 31, 2017

Thank You

Questions?