



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.
<b>Total Projected Ongoing Expenditure Increase</b>	<b>\$19,263,488.00</b>



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

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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	\$ 1.438 M
<b>Total Revenues</b>	<b>\$ 551.557 M</b>





- 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
	\$ 478.756 M





## 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

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





## 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
<b>TOTAL PROPOSED SPENDING</b>		<b>\$14,998,425</b>

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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
<b>TOTALS:</b>	<b>\$100,000,427</b>	<b>\$100,026,509</b>	<b>\$291,878</b>	<b>\$171,388,130</b>		<b>220,394</b>

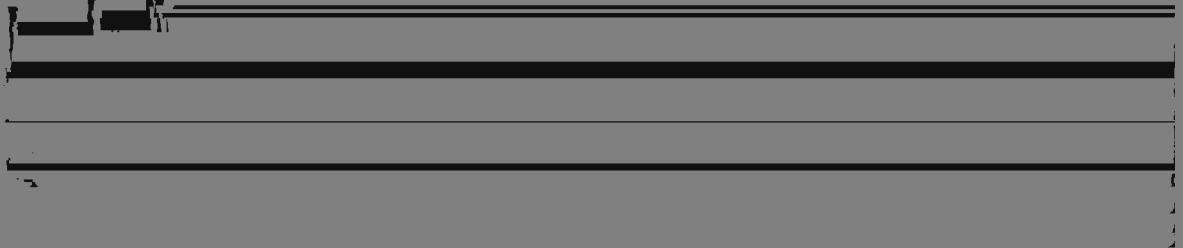


## Next Steps

- 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

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Thank You

Questions?