

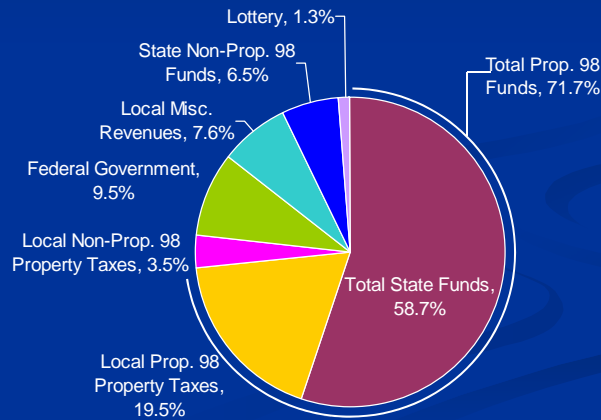
SMMUSD Budget Board Joint Session

with the
Superintendent's Budget Advisory Committee
Financial Oversight Committee

November 18, 2009

California's School Finance System

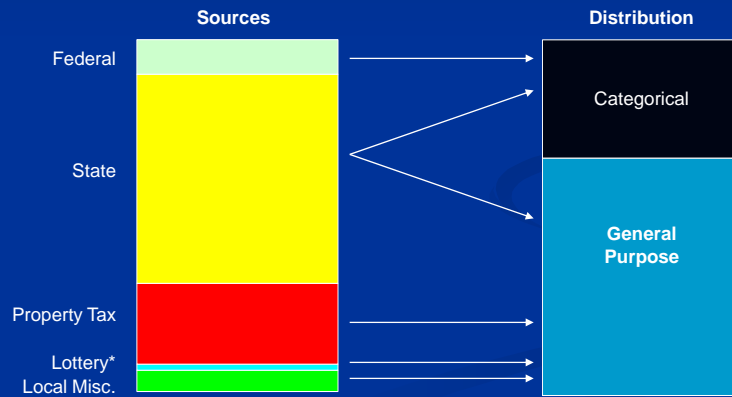
2008-09 Revenue for K-12 Education



Source: EdSource January 2009 Report on California's School Finance System

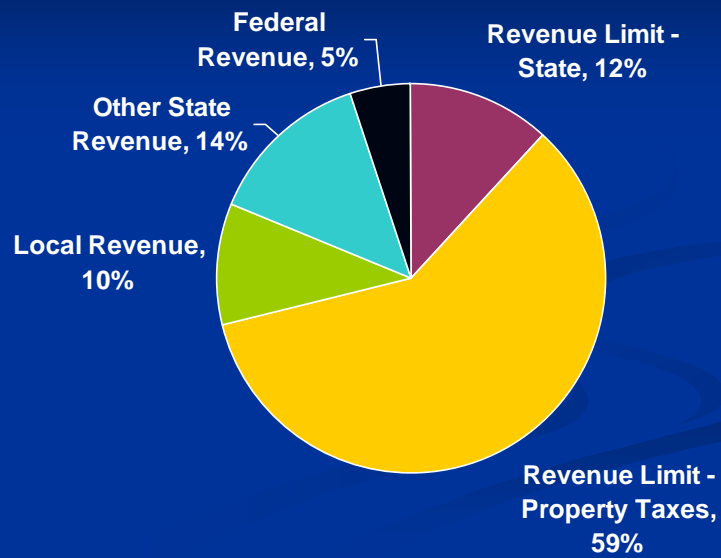
California's School Finance System

Distribution of Funds for K-12 Education



Source: EdSource January 2009 Report on California's School Finance System

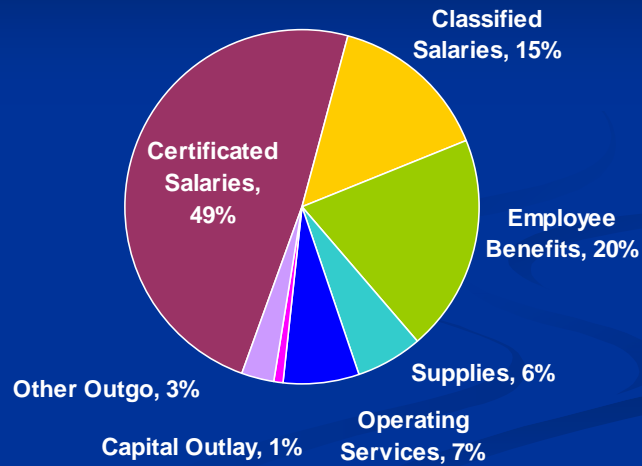
SMMUSD 2009-10 Revenue



SMMUSD 2009-10 Expenditures

Personnel Costs	
Certificated	49%
Classified	15%
Benefits	20%
TOTAL	84%

Teachers	65%
Cert M	9%
Class	23%
Class M	3%



District Budget Cycle

- Begins with current year projections
- Using information from various sources
 - Governor's Office
 - California Department of Education - CDE
 - Los Angeles County Office of Education – LACOE
 - School Services of California –SSC
- Budget is built with projections for the next fiscal year and 2 additional

District Budget Cycle - continued

- Typically begins in January – BUT this year - because the severity and magnitude of anticipated adjustments the District began planning in June
- The FOC and Superintendent's Budget Advisory Committee have also been working on recommendations
- Tonight is the first opportunity for both groups to report activities

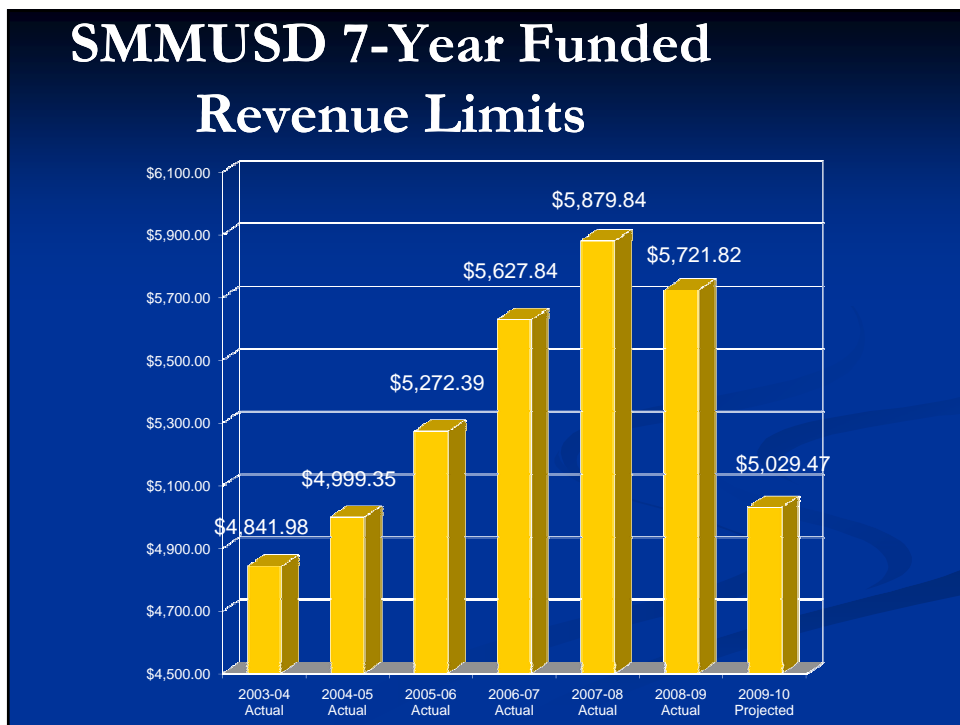
Multi-Year Projection Assumptions

- COLA's over the next four years will range between .50 and 3.00%
- The revenue limit deficit will remain constant at 18.355%
- No additional Federal Stimulus funding
- Enrollment will remain at 11,565
- Other costs increased by
 - Step and Column - 1.5 to 2.2%
 - Health Benefits - 7%
 - Workers Compensation – 2%
 - No Salary Schedule Changes

Current Year Plus Two	2009-10	2010-11	2011-12
	BUDGET	PROJECTED	PROJECTED
Revenue:			
Revenue Limit	54,365,565	57,421,209	58,731,349
Other Federal	100,000	100,000	100,000
Other State Apportionments	748,847	752,166	767,516
Class Size Reduction	2,817,533	2,817,533	2,817,533
Other State (Lottery...)	1,270,460	1,270,460	1,270,460
Meas. "R"	10,264,436	10,367,080	10,574,422
All Other Local Income	10,947,440	11,337,584	11,389,440
Interfund Transfer In	108,335		
Local General Fund Contribution	(16,521,933)	(17,115,616)	(17,115,616)
TIER III - Categorical Flexibility	3,187,700	3,187,700	3,187,700
TOTAL REVENUE	67,288,383	70,138,117	71,722,804

Current Year Plus Two	2009-10	2010-11	2011-12
	BUDGET	PROJECTED	PROJECTED
Expenditure:			
Certificated Salary	43,858,700	46,467,127	47,489,404
Classified Salaries	11,162,806	11,579,192	11,752,880
Benefits	16,396,162	17,565,286	18,443,550
Supplies/Books	1,369,732	1,369,732	1,300,000
Other Operational Costs	5,679,671	6,000,000	6,000,000
Capital Outlay	25,000		
Indirect	(1,205,965)	(850,000)	(850,000)
Transfer Out	75,000	75,000	75,000
TOTAL EXPENDITURES	77,361,106	82,206,337	84,210,834

Current Year Plus Two	2009-10	2010-11	2011-12
Fund Balance:	BUDGET	PROJECTED	PROJECTED
Increase (Decrease) Fund Balance	(10,072,723)	(12,068,220)	(12,488,030)
Beginning	22,456,389	10,355,293	(1,712,928)
Repayment to Fund 21	(2,028,373)		
Fund Balance	10,355,293	(1,712,928)	(14,200,958)
Reserve- Revolving Cash, Store	96,000	96,000	96,000
Total Available Fund Balance	10,259,293	(1,808,928)	(14,296,958)
3% Contingency Reserve	3,672,666	3,672,666	3,672,666
Unappropriated Balance	6,586,627	(5,481,594)	(17,969,624)



Superintendent's Budget Advisory Committee

Areas Committee is Studying

- Administration
- Athletics
- Class sizes - K – 12
- Clerical Support
- Contracted Services
- Counseling /Advisors
- District Office Departments
- Energy management
- Library Services
- Maintenance/Operations
- Music programs
- Other Operating Costs
 - Travel/Conference
 - Legal Costs
 - Consultants
 - Cell Phones
- Nursing
- Physical Education
- Reading Specialists
- Summer School programs

Superintendent's Budget Advisory Committee
Recommendation Format
2010-11 Budget

Area of Consideration
Total District Cost
Describe Present Status
Recommended Change
Potential Cost Savings
Evaluate Pros and Cons