

Novato Unified School District Budget Advisory Committee



January 8, 2024



Agenda

- Welcome and Introductions
- Budget and Enrollment Updates
- Budget Education
- Site Funding Formula Discussion
- Site Budget Form Presentation
- Comments/Questions
- Adjournment

Introductions

◦ Please welcome the new Executive Assistant to the CFO:

Ann Marie Paparelli



BUDGET AND ENROLLMENT UPDATES

| Fund 01 | Original Budget | Oct 31st Budget | 1st Interim Budget | | Diff From Last Update |
|--------------------------------|--------------------|---------------------|-----------------------|--|--------------------------|
| A. REVENUE | | | | | |
| Property Taxes & State Support | 85,937,507 | 85,937,507 | 86,990,704 | | 1,053,197 |
| Federal Revenues | 5,878,058 | 7,757,298 | 7,759,528 | | 2,230 |
| Other State Revenues | 10,245,659 | 11,290,668 | 12,643,267 | | 1,352,599 |
| Other Local Revenues | 11,776,685 | 11,238,956 | 11,954,749 | | 715,793 |
| Transfers | (393,685) | 27 | (393,685) | | (393,712) |
| Total | 113,444,224 | 116,224,456 | 118,954,563 | | 2,730,107 |
| B. EXPENSES | | | | | |
| Certificated Salaries | 44,795,439 | 49,856,929 | 49,936,517 | | 79,588 |
| Classified Salaries | 19,560,097 | 19,645,119 | 19,855,183 | | 210,064 |
| Employee Benefits | 27,983,077 | 29,025,839 | 29,138,376 | | 112,537 |
| Books and Supplies | 4,475,409 | 7,113,489 | 7,091,254 | | (22,235) |
| Services & Other Operating Exp | 15,872,080 | 21,232,187 | 20,555,690 | | (676,497) |
| Capital Outlay | 81,000 | 107,000 | 107,000 | | - |
| Indirect Cost less other outgo | 2,997,634 | 3,443,064 | 2,999,621 | | (443,443) |
| Total Expense | 115,764,736 | 130,423,627 | 129,683,641 | | (739,986) |
| Net Increase (Decrease) | (2,320,512) | (14,199,171) | (10,729,078) | | 3,470,093 |

| School | 16-17 | 17-18 | 18-19 | 19-20 | 20-21 | 21-22 | 22-23 | 23-24 |
|-----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Hamilton | 626 | 613 | 589 | 579 | 554 | 510 | 525 | 530 |
| Loma Verde | 404 | 415 | 401 | 405 | 403 | 398 | 429 | 415 |
| Lu Sutton | 365 | 365 | 375 | 387 | 333 | 336 | 354 | 353 |
| Lynwood | 327 | 336 | 278 | 279 | 276 | 256 | 272 | 256 |
| Marin Oaks | 70 | 67 | 71 | 83 | 72 | 76 | 89 | 90 |
| NOVA | 56 | 48 | 39 | 53 | 56 | 190 | 88 | 79 |
| Novato High | 1378 | 1442 | 1410 | 1447 | 1433 | 1409 | 1419 | 1389 |
| NPS | 36 | 34 | 32 | 35 | 34 | 47 | 51 | 56 |
| Olive | 323 | 312 | 360 | 352 | 340 | 332 | 365 | 368 |
| Pleasant Valley | 499 | 463 | 446 | 452 | 366 | 393 | 433 | 456 |
| Rancho | 397 | 369 | 331 | 344 | 344 | 349 | 345 | 354 |
| San Jose | 765 | 726 | 672 | 692 | 606 | 545 | 500 | 520 |
| San Marin | 1051 | 1100 | 1135 | 1127 | 1132 | 1012 | 1119 | 1184 |
| San Ramon | 492 | 476 | 467 | 490 | 456 | 413 | 425 | 442 |
| Sinaloa | 805 | 826 | 813 | 833 | 801 | 769 | 735 | 751 |
| Total | 7599 | 7592 | 7419 | 7505 | 7063 | 7035 | 7149 | 7243 |

PAUSE FOR QUESTIONS

Does anything need clarification?



School Budget Learning Topics



NOVATO
UNIFIED
SCHOOL
DISTRICT

- Financial Reporting Timelines
- Budget Development Timeline

Financial Reporting Timelines

Fiscal Year July to June

- Adopted Budget (Approved as of July 1st)
 - Posted on District website 10 days before hearing
 - Must be Board-approved on a different day than the hearing
 - Must be Board-approved before June 30th
 - County Office of Ed does AB1200 to Approve
- First Interim
 - Think of a “Quarterly Report”
 - Report is a snapshot as of October 31
 - Report must be Board-approved by December 15th
 - Regularly referred to as “The Real Budget”
 - County Office does AB1200 by January 15th
- Second Interim
 - Status Update and End of Year Projection
 - Report is a snapshot as of January 31
 - Report must be Board-approved by March 15th
 - County Office does AB1200 by April 15th
- Third Interim
 - Only required when at risk of conservatorship
- Unaudited Actuals
 - Year end close as of June 30th
 - Report is Board Approved by September 15th
- Audited Financials
 - Due by December 15th
 - Done by 3rd Part Agency

Budget Development Timeline

- Pre-Work begins in January
 - Enrollment Projections
 - Staffing needs
 - ADA Projections
 - LCFF Funding projections
 - CalPADS form 1.17
 - Unduplicated student counts
 - Notice of Intent to Return is sent out
- Governor's Budget Proposal Early-January
 - Priorities for California Funding
 - Estimated COLA, one-time monies, new mandates
 - None of the numbers, projects, or mandates are binding
- Budget Development begins in March - April
 - March 15th Layoff Deadline
 - Site/Department budget requests are sent out
 - SPSAs are developed at the site level
 - Second Interim is approved, providing year-end projections
 - LCAP is also being developed simultaneously
- Governor's May Revise
 - This is the proposal sent from the California Governor to the Legislature
 - COLA, funding priorities, etc. are closer to reality
 - These figures are used by NUSD for budget development
- LCFF Calculator
- Funding assumptions
- Multi-Year Projections
- Adopted Budget (Approved as of July 1st)
 - Posted on District website 10 days before hearing (usually last week of May)
 - Must be Board-approved after the LCAP is approved
 - Must be Board-approved before June 30th
- California Budget approved by June 30th
- 45-day revise due to final numbers approved in California Budget
 - Not Mandatory
 - Only if May Revise vs. Adopted Budget is significant
- Unaudited Actuals
 - Provides Ending Fund Balance of all Resources
 - Allows for alignment of Restricted/Unrestricted expenses
- Trailer Bill language provided in September-October
- First Interim
 - Report is a snapshot as of October 31
 - Report must be Board-approved by December 15th
 - Regularly referred to as "The Real Budget"

PAUSE FOR QUESTIONS

Does anything need clarification?



Action Item



NOVATO
UNIFIED
SCHOOL
DISTRICT

Site Funding
Formula –
Group Activity

| LCAP and GEN Fund Allocations | | | | | | | | | | |
|-------------------------------|-------------------------------|---------------------------------|------------------------|----------------------------------|------------------------|------------------|---------------------|--------------------|--------------|------------------|
| Lump Sum Allocation | Enrollment Projection 2024-25 | Unduplicated Projection 2024-25 | Unduplicated % 2022-23 | Teachers & Intervention ESTIMATE | Teacher Allocation \$0 | General Need \$0 | Office Supplies \$0 | Total Unrestricted | LCAP Formula | Total Allocation |
| San Jose | 497 | 0 | 0.00% | 0 | \$0 | \$0 | \$0 | \$0 | | \$0 |
| Sinaloa | 683 | 0 | 0.00% | 0 | \$0 | \$0 | \$0 | \$0 | | \$0 |
| Hamilton (MS) | 155 | 0 | 0.00% | 0 | \$0 | \$0 | \$0 | \$0 | | \$0 |
| San Marin | 1197 | 0 | 0.00% | 0 | \$0 | \$0 | \$0 | \$0 | | \$0 |
| Novato HS | 1246 | 0 | 0.00% | 0 | \$0 | \$0 | \$0 | \$0 | | \$0 |
| Marin Oaks | 90 | 0 | 0.00% | 0 | \$0 | \$0 | \$0 | \$0 | | \$0 |
| | 3,868 | - | 0.00% | - | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Lump Sum Allocation | Enrollment Projection 2024-25 | Unduplicated Projection 2024-25 | Unduplicated % 2022-23 | Teachers & Intervention ESTIMATE | Teacher Allocation \$0 | General Need \$0 | Office Supplies \$0 | Total Unrestricted | LCAP Formula | Total Allocation |
| Loma Verde | 414 | 0 | 0.00% | 0 | \$0 | \$0 | \$0 | \$0 | | \$0 |
| Lu Sutton | 355 | 0 | 0.00% | 0 | \$0 | \$0 | \$0 | \$0 | | \$0 |
| Lynwood | 252 | 0 | 0.00% | 0 | \$0 | \$0 | \$0 | \$0 | | \$0 |
| Olive | 354 | 0 | 0.00% | 0 | \$0 | \$0 | \$0 | \$0 | | \$0 |
| Pleasant Valley | 471 | 0 | 0.00% | 0 | \$0 | \$0 | \$0 | \$0 | | \$0 |
| Rancho | 351 | 0 | 0.00% | 0 | \$0 | \$0 | \$0 | \$0 | | \$0 |
| San Ramon | 419 | 0 | 0.00% | 0 | \$0 | \$0 | \$0 | \$0 | | \$0 |
| Hamilton (ES) | 374 | 0 | 0.00% | 0 | \$0 | \$0 | \$0 | \$0 | | \$0 |
| | 2,990 | - | 0.00% | - | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | | | | | | Total: | \$0 |

1. Each school is provided \$XXX per teacher, including Intervention teachers for use on in-class supplies. This is from General Revenue.
2. Each site is provided with \$XXX per student for "General Need" and \$XXX per student for Office Supplies. This is from General Revenue.
3. The total LCAP (Concentration/Supplemental Local Money) is distributed based on the prior year's certified Unduplicated count.
4. These funds are all distributed to each site, and each site is allowed to use the funds as they see fit to enrich students' lives.

Action Item



NOVATO
UNIFIED
SCHOOL
DISTRICT

Site Budget
Form -
Discussion

NUSD Budget Worksheet 2024-25

Budget Name

School

Budget Amount

Site Budget (0000)

Sinaloa

| | |
|----|--------|
| \$ | 54,361 |
|----|--------|

[illegible]

Copier Lease for 24/25

Copier Repair for 24/25

Teacher Allocations

Office Supplies

Total Spending

| | |
|----|--------|
| \$ | 18,560 |
|----|--------|

Difference

| | |
|----|--------|
| \$ | 35,801 |
|----|--------|



QUESTIONS AND COMMENTS

