



Novato Unified School District Budget Advisory Committee



September 30, 2021



Agenda

- Welcome and Introductions
- Norm Setting
- Purpose and Role of Committee
- Committee Timeline
- Budget Presentation/Questions

Introductions

- Please tell the group your name and your connection to the District and answer the two following questions:
- 1) What do you know about the NUSD budget?
- 2) What do you want to know about the NUSD budget?



SETTING OUR NORMS



Purpose and Role of Committee

Board Policy

- “May” appoint a budget advisory committee
- Advisory only
- Make recommendations to Board regarding budget (in this case budget reductions or revenue enhancements)

MCOE Directive

- Conditional Approval of Adopted Budget
- Verify Enrollment and it's impact on future ADA
- Quantify impact of above on Multi-Year Projection
- Initiate a budget advisory committee

Stakeholder Input

- Opportunity for all to share inside and outside of meetings
- Goal of learning something new
- Chance to contribute opinions and ideas
- Working together to develop a recommendation

COMMITTEE TIMELINE



- **September 30** – Budget Overview from State Perspective and Local District Perspective
- **October 28** – Discussion of systems within District that could possibly be adjusted for savings or increased revenue
- **November 30** – Analysis of list of possible budget adjustments
- **January 6** – Building a recommendation through consensus

PAUSE FOR QUESTIONS

Does anything need clarification?

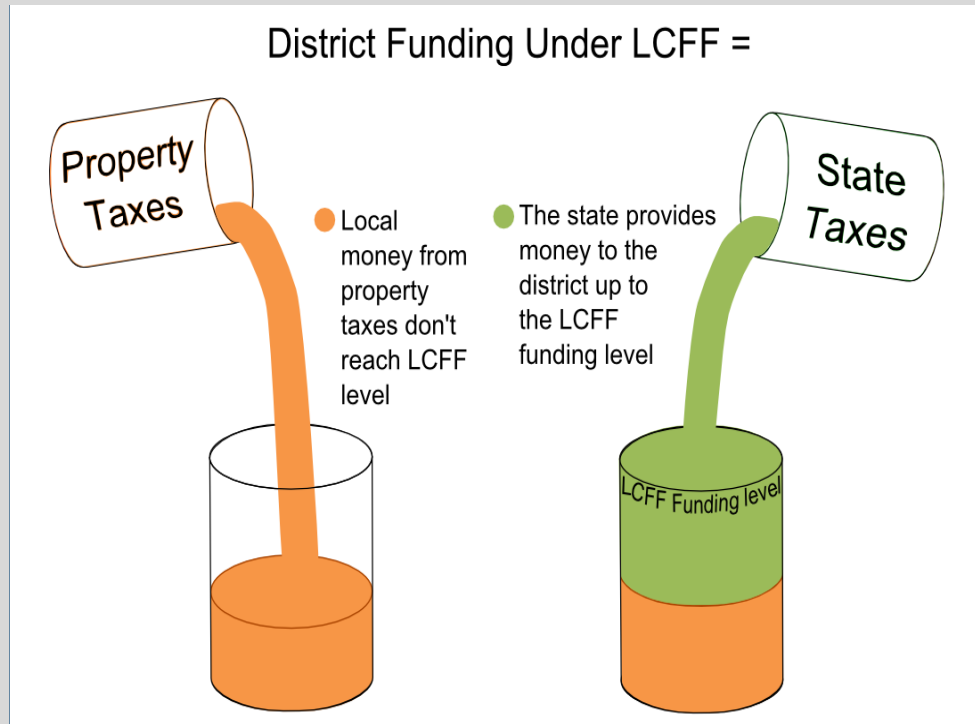


EDUCATION FUNDING

◦CALIFORNIA



Local Control Funding Formula



- State's goal is to equalize funding as well as provide additional funding for districts with high levels of "unduplicated" students
- Supplemental and Concentration Grant Funds
- What is a Community Funded school and why does NUSD care about these?
- How does funding increase in this model?
- What are categorical funds?
- How is LCFF related to LCAP?
- Volatility of State Budget

School Budget Concepts



NOVATO
UNIFIED
SCHOOL
DISTRICT

- Budget vs. Actual
- Unrestricted Funds vs. Restricted Funds
- One Time Funding vs. Ongoing Funding
- Certificated vs. Classified
- Average Daily Attendance
- General Fund vs. Other Funds
- Pension Costs - STRS/PERS

COUNTY OVERSIGHT-AB1200

- Timeline of Reporting
- District's Obligation
- Special Circumstances
- Input from Kate Lane



MARIN COUNTY
OFFICE OF EDUCATION

Multi-Year Projections

	21-22	22-23	23-24
Revenues	100	120	140
Expenditures	105	125	145
Excess/ Deficit	(5)	(5)	(5)
Fund Balance	(5)	(10)	(15)

- Assumptions Used
- Accuracy of Numbers
- Uses of a MYP
- Power of Compounding
- One-Time vs. Ongoing

PAUSE FOR QUESTIONS

Does anything need clarification?



NOVATO UNIFIED SCHOOL DISTRICT




#NUSDROCKS









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School	15-16	16-17	17-18	18-19	19-20	20-21	21-22
Hamilton	661	626	613	589	579	554	516
Loma Verde	390	404	415	401	405	403	394
Lu Sutton	362	365	365	375	387	333	341
Lynwood	327	327	336	278	279	276	257
Marin Oaks	72	70	67	71	83	72	55
NOVA	53	56	48	39	53	56	172
Novato High	1296	1378	1442	1410	1447	1433	1445
NPS	47	36	34	32	35	34	42
Olive	342	323	312	360	352	340	325
Pleasant Valley	499	499	463	446	452	366	388
Rancho	440	397	369	331	344	344	357
San Jose	794	765	726	672	692	606	553
San Marin	1076	1051	1100	1135	1127	1132	1134
San Ramon	493	492	476	467	490	456	413
Sinaloa	849	805	826	813	833	801	774
Total	7701	7599	7592	7419	7558	7206	7168

ENROLLMENT vs. AVERAGE DAILY ATTENDANCE

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Enrollment	7701	7599	7592	7419	7558	7206	7168	7168
ADA	7517.14	7458.33	7359.64	7,195.26	7347.88	7347.88	7347.88	6,945.79
Percentage	97.6%	98.1%	96.9%	96.9%	97.2%	N/A	N/A	96.9%

REVENUES

2021-2022 Budget

	Unrestricted	Restricted
LCFF Funding	73,465,730	00
Federal Funding	75,000	2,970,908
State Funding	1,415,149	5,203,674
Local Funding	307,835	9,569,335
Total	75,263,714	17,743,917

EXPENDITURES

2021-2022 Budget

	Unrestricted	Restricted	Percentage
Certificated Salaries	32,255,965	8,919,998	42.3%
Classified Salaries	9,389,237	4,966,225	14.8%
Benefits	14,887,095	9,684,190	25.2%
Supplies, Services & Capital Outlay	5,437,180	9,176,962	15%
Other	(385,378)	3,039,238	2.7%
Total	61,584,099	35,786,613	100%

MULTI-YEAR PROJECTION

2021-2022 Budget-Unrestricted

	2021-2022	2022-2023	2023-2024
Revenue	62,295,139	61,305,795	61,854,953
Expenditures	61,699,099	62,311,504	63,688,647
Net Increase/Decrease	596,040	(1,005,709)	(1,833,694)
Beginning Fund Balance	11,184,427	11,780,467	10,774,758
Ending Fund Balance	11,780,467	10,774,758	8,941,064

CONTRIBUTIONS

2020-2021 Unaudited Actuals

From General Fund	To Other Funds or Resources
Special Education	\$9,184,903
Routine Restricted Maintenance	\$3,015,491
Retiree Benefit Program	\$60,000
MediCal Reimbursement Program	\$100,000
Strong Workforce	\$18,472
Athletic Trainers	\$39,656
MSA Program	\$49,680
From Parcel Tax to General Fund	(1,372,014)
Total	\$10,896,828

Recent History of Budget Reductions



Fiscal Year	Amount
2018-2019	\$2,200,000
2019-2020	\$1,800,000
2020-2021	\$2,377,000**
	** many of these were one-time adjustments

PAUSE FOR QUESTIONS

Does anything need clarification?



Moving Forward

See you on October 28th!

Items to Ponder before next meeting -

- 1) From your perspective what are areas that could/should be reduced?
- 2) Put yourself in someone else's place, how would your response change?
- 3) If you have questions, please send them to budget@nUSD.org

Future Agenda Items:

- Staffing Issues and Configurations
- Obstacles to Cutting Costs
- Smart use of Restricted Funding
- Review of Adjustment areas



Thank you for participating!

Email your questions to
BUDGET@NUSD.ORG

Resource page:

[https://nUSD.org/committees/
budget-advisory-committee/](https://nUSD.org/committees/budget-advisory-committee/)

