



NOVATO UNIFIED SCHOOL DISTRICT

1015 Seventh Street • Novato • CA • 94945 • nusd.org

MEETING NOTES **BUDGET ADVISORY COMMITTEE** ***A Superintendent's Advisory Committee***

District Office – 1015 7th Street, Novato – Room 107
January 8, 2024
5-7pm

1. Welcome & Introductions

Introduction of Ann Marie Paparelli, new Executive Assistant to Joshua.

2. Budget / Enrollment Updates

- Joshua went over P1, P2, and P-Annual which are given to the state to let them know how much to fund the District. P1 got certified today.
- Joshua presented on the First Interim at the end of 2023, which was returned as "Qualified." Confident that today's numbers would be returned as "Positive."
- At the end of the fall semester, enrollment was at 7,243. This shows a continuing increase which is good for NUSD. ADA is increasing as well.

3. Budget Education

a. Financial Reporting Timeline

1. Adopted Budget – ready for public to view by May 31, must be Board-approved by June 30, effective July 1

2. First Interim – quarterly report, snapshot as of Oct 31, goes to Board for certification approval by December 15. County Office approves by Jan 15. First Interim is regularly referred to as the "real budget."

3. Second Interim – next reporting period, provides a status update for year-end projections. Snapshot as of Jan 31, goes to the Board for approval by March 15, county reviews by April 15

4. Third Interim – only happens when you certify "negative"

5. Unaudited Actuals – year end close out as of June 30, Board-approved by Sept 15

6. Audited Financials – due by Dec 15, done by 3rd party

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b. Budget Development Timeline

- 1. Pre-work:** projections for enrollment and staffing, estimated costs for textbooks, etc.
- 2. Governor's Proposals by Jan 12:** Governor priorities, estimated COLA, nothing binding
- 3. Budget Development:** begins in March/April, Second Interim approval tells us how we start next year
- 4. Governor's May Revise:** formal proposal sent to Legislature, gives actual hard numbers in the top level of Governor's plan. We can usually figure out where we might fall within that, what cuts might be coming, other information to use in our own budget development.
- 5. Adopted Budget:** due May 31, CA Legislature has to approve by Jun 30
- 6. 45-Day Revise:** not mandatory, District can use final numbers approved in CA budget
- 7. Unaudited Actuals:** how we actually ended year prior, budget itself isn't changing, but starting numbers are different.
- 8. Trailer Bill Language:** provided Sept-Oct
- 9. First Interim:** report on everything that happened

4. Site Funding Formula Discussion

Joshua presented a workbook for group discussion regarding elementary and secondary site funding outlines. Joshua asked the group to consider an allocation method for funding sites. This would not include boosters, site grants, etc. Strictly LCFF dollars that the District gives to the sites. This workbook included a formula to consider number of teachers, student population, and a number of categories of funding (office supplies, general need, teacher allocation, other). This project is meant to collaborate and determine the ideal base level need of each site.

The committee brought forth a number of ideas for categories to add, consideration of separating by grade-level, teacher turnover, etc. There was a request to make sure that when this is shared out, there is clear and specific information shared. Questions regarding current processes, and who is paying for what, were raised (current/previous allocation methods were not clear, this project would aim to communicate what sites get and why). Site representatives shared examples of the lack of clarity in previous years, and examples as to how having this workbook could be beneficial. There were questions regarding logistics of how this is currently tracked and who is doing the work at the site (each site does it differently, typically through Office Manager). The committee was asked to bring forth any other ideas to the February meeting.

5. Site Budget Form Presentation

Joshua presented a separate workbook for group discussion that showed an example of what sites would receive to show their allocation breakdown. There are some expenses that would be automatically entered by the District, like copiers and their maintenance. The general need is unique per site.

Questions were raised regarding money rolling over for larger purchases. Joshua responded that this year's money needs to be used on this year's kids. If there are large purchases at a high dollar amount, teachers/sites need to go out for grants. Other categories were discussed like separating by subject, considering libraries and departments, etc. Committee members were asked to brainstorm further categories, and suggestions for framework.

6. Questions / Comments

(Most questions/comments covered in items 4 and 5 during discussion)
February 12 meeting will be to bring ideas together and finalize categories. Joshua added that if it's rolled out and it doesn't work, we can pull back and adjust.

7. Adjournment

Joshua adjourned the meeting at 6:58 PM.

NEXT MEETING DATES

Monday, February 12, 2024

Monday, March 11, 2024