

A red apple with a small stem sits on a stack of several books. The books have various colored spines, including blue, green, and red. The background is a dark, textured grey.

# **Presentation to MUSD Budget Committee November 28, 2017**

**MUSD Cabinet:**

**Dr. Kelli Hays, Superintendent**

**Dr. Cathy Lasure, Assist. Superintendent**

**Ms. Donna Welch, Assist. Superintendent**

**Ms. Anne Gibson, Assist. Superintendent**

# Meeting Agenda

- Welcome and Introductions
- Purpose of Committee
- Overview of the District
- MUSD Budget
  - Challenges
  - Revenue
  - Restricted vs. Unrestricted Funds
- Small Group Activity
- Future Committee Meeting Dates

# MUSD Budget Committee

- Welcome and Introductions
- Purpose
  - To increase stakeholder knowledge about the processes and challenges of public school finance
  - To empower stakeholders with knowledge about the MUSD budgetary process
  - To increase stakeholder understanding of academic, personnel and business decisions
  - To encourage committee members to be our ambassadors and share information with the greater Moorpark community



Ensuring **academic excellence** through highly effective teaching and leadership, innovative 21<sup>st</sup> Century learning environments and **connecting with *every* student, *every* day.**

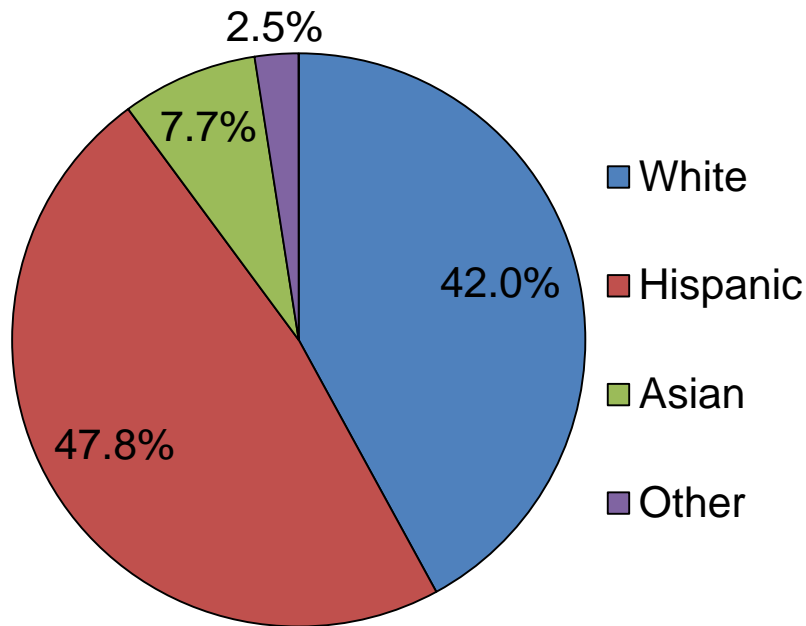


# Test Your Moorpark USD Trivia

- How many schools in the District? **11**
- How many students are enrolled? **6,300**
- What milestone will we celebrate next year for one of our schools? **100<sup>th</sup> birthday of Moorpark HS**
- What is the MHS mascot? **Musketeer**
- How many do we employ? **Over 700**

# MUSD Demographics

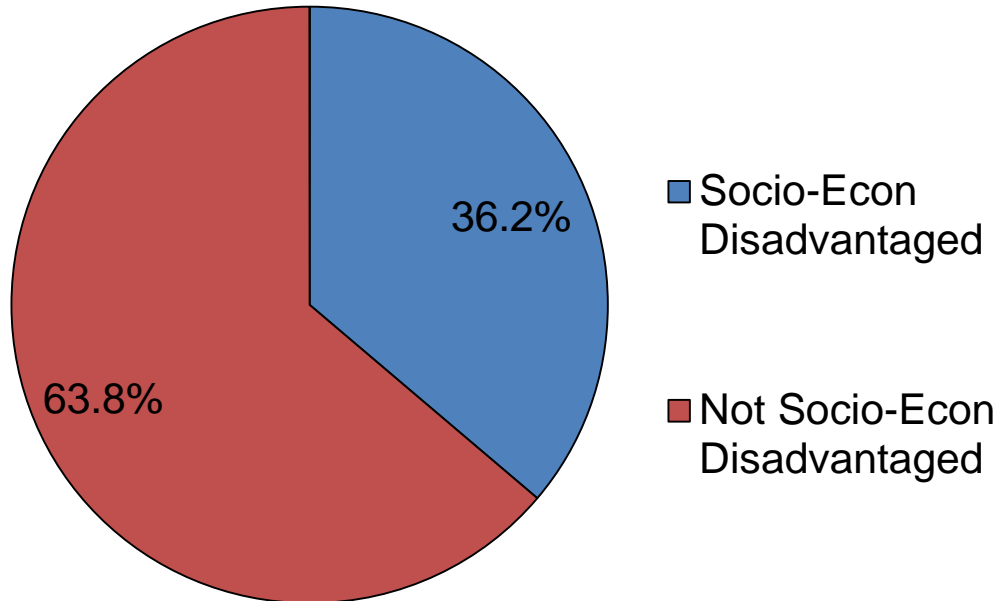
## Ethnicities



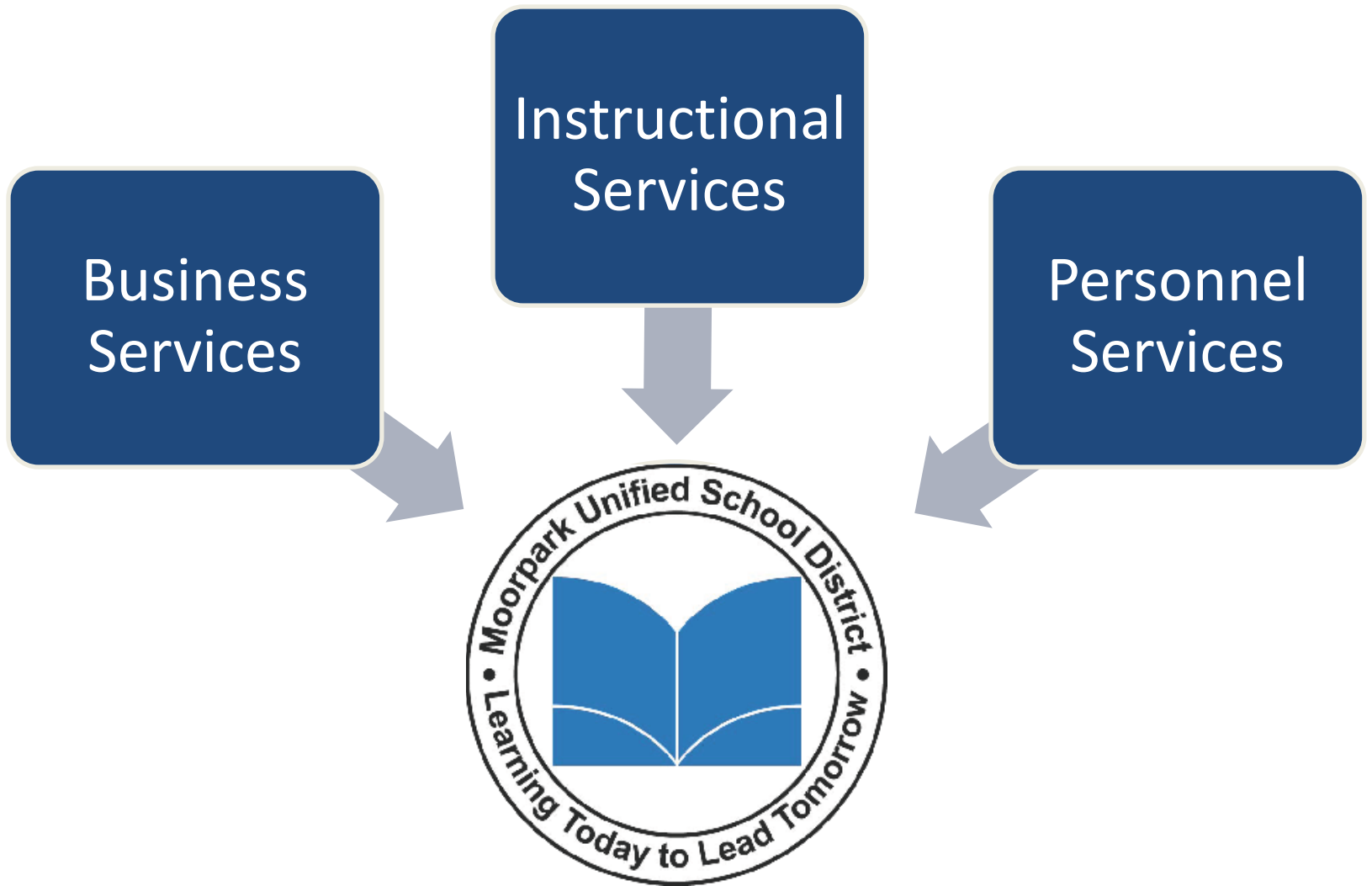
- 33 other languages besides English
- 1,677 English Learners and former English Learners (26.7%)

# MUSD Demographics

## Socio-Economic Status



- 96 Homeless Youth
- 15 Foster Youth
- 786 Students with Special Needs



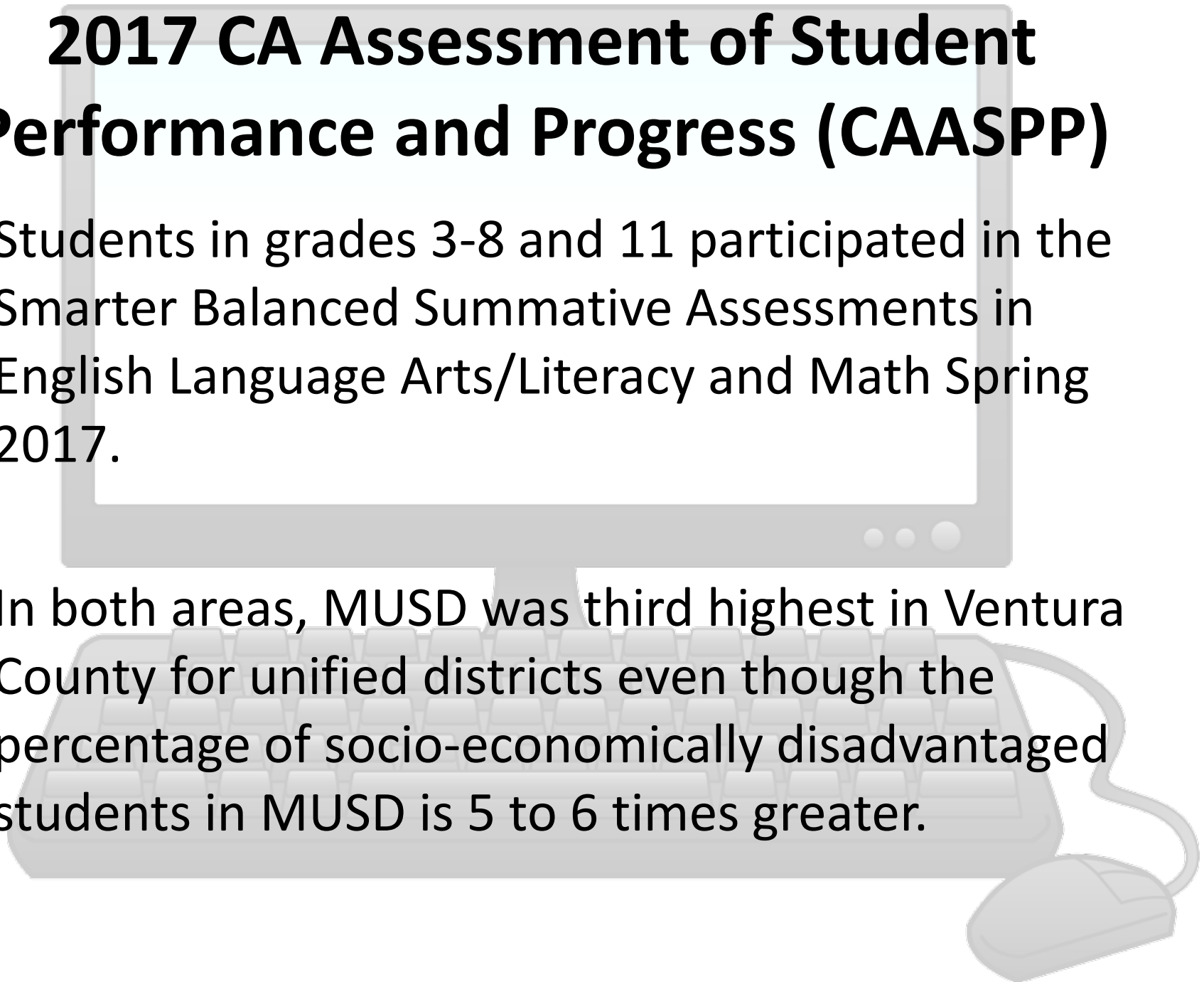
A word cloud on a light yellow background. The central and largest text is 'Instructional Services' in a dark teal font. Other words are arranged around it in various sizes and colors: 'Learning' (dark red) is positioned above 'Instructional'; 'Teaching' (green) is below 'Instructional'; 'Intervention' (dark teal) is to the left of 'Learning'; 'Instruction' (green) is to the right of 'Learning'; 'Accountability' (dark teal) is above 'Technology'; 'Technology' (yellow-green) is above 'Curriculum'; 'Curriculum' (dark red) is to the left of 'Accountability'; 'Special Education' (dark teal) is below 'Teaching'; 'Standards' (yellow-green) is below 'Special Education'; 'Assessment' (dark red) is below 'Standards'; 'Leadership' (dark teal) is to the right of 'Standards'; and 'Enrichment' (blue) is below 'Leadership'.

Accountability  
Technology  
Curriculum  
Intervention **Learning** Instruction  
**Instructional Services**  
Teaching  
Special Education  
Standards  
Assessment Leadership  
Enrichment

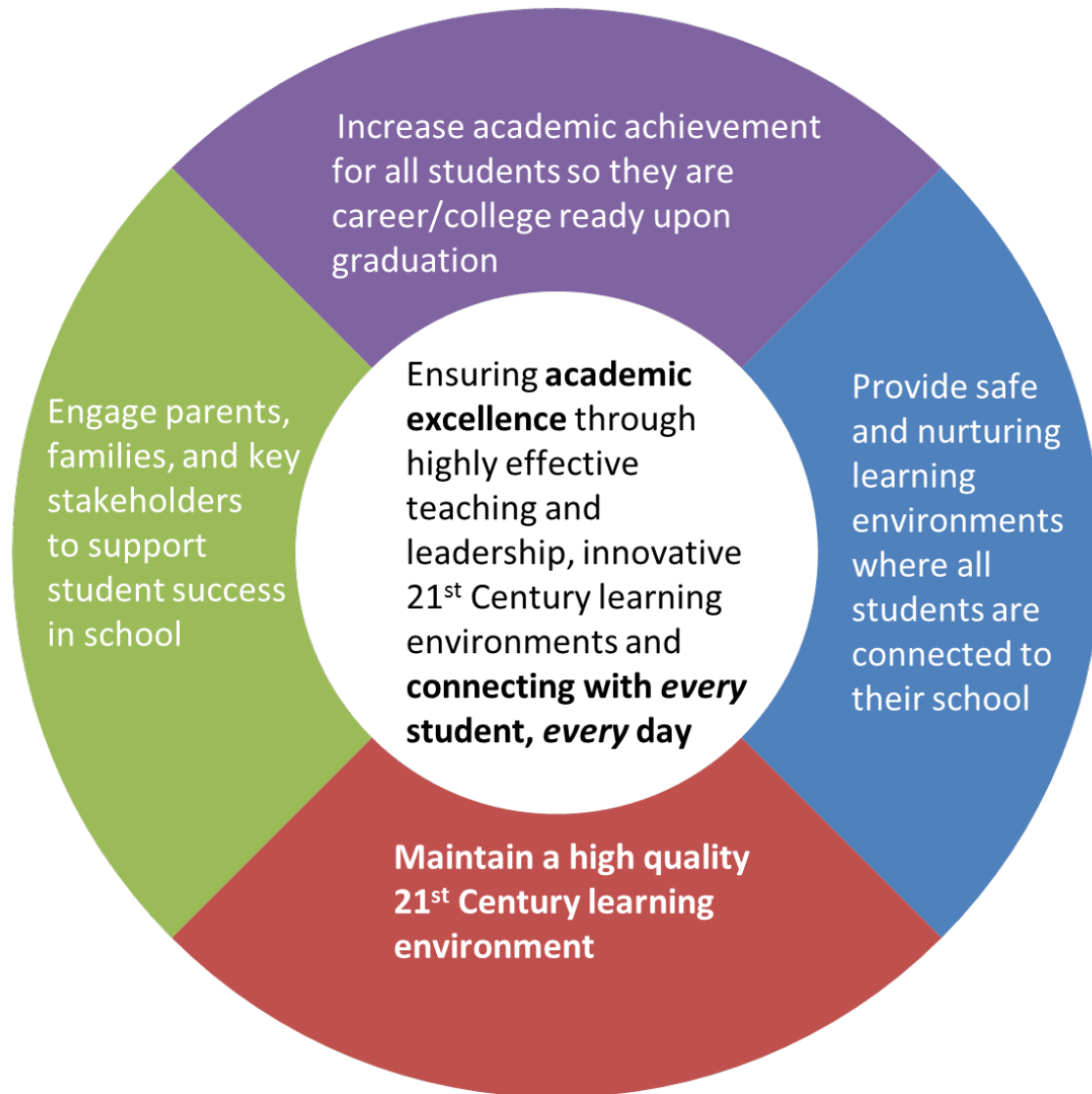


# 2017 CA Assessment of Student Performance and Progress (CAASPP)

- Students in grades 3-8 and 11 participated in the Smarter Balanced Summative Assessments in English Language Arts/Literacy and Math Spring 2017.
- In both areas, MUSD was third highest in Ventura County for unified districts even though the percentage of socio-economically disadvantaged students in MUSD is 5 to 6 times greater.

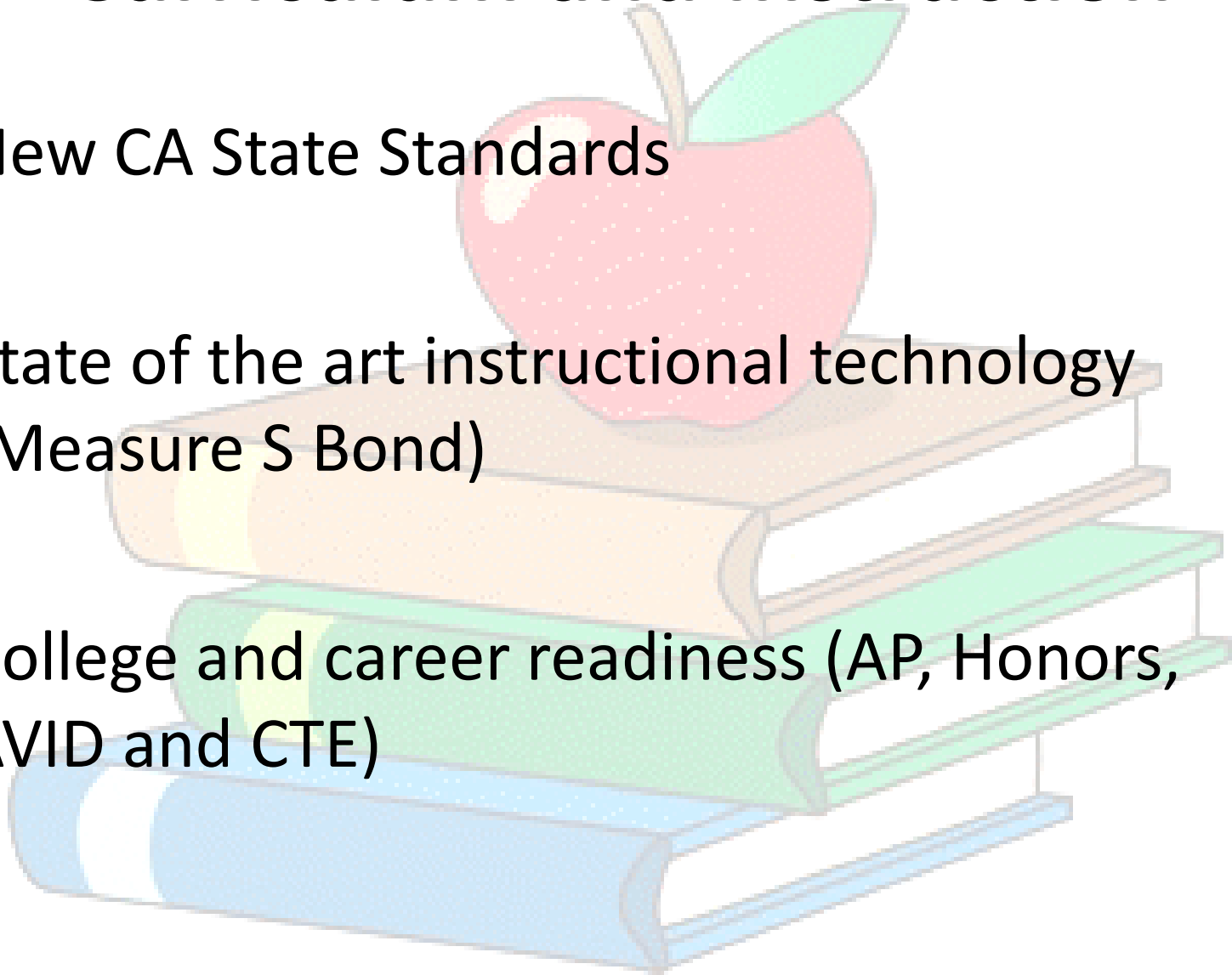


# Local Control Accountability Plan



# Curriculum and Instruction

- New CA State Standards
- State of the art instructional technology (Measure S Bond)
- College and career readiness (AP, Honors, AVID and CTE)



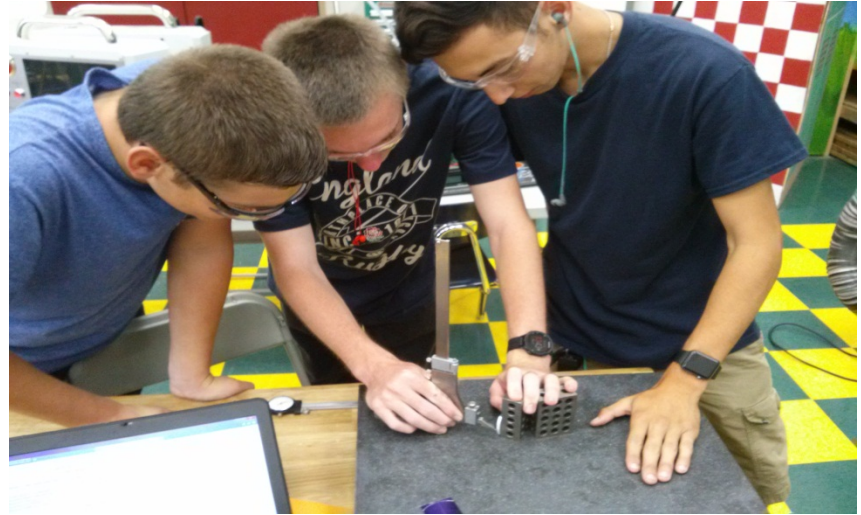
# Career Technical Education

## MUSD Pathways

- Education
- Engineering Technology
- Games and Simulations
- Heath Science Academy
- Hospitality and Tourism
- Manufacturing
- Business
- Performing Arts: Vocal, Instrumental, Theater
- Visual and Media Arts: Studio and Technology



# Manufacturing



# Hospitality and Tourism



# Performing Arts - Theater



A word cloud centered around the phrase "Personnel Services". The words are arranged in a cross-like shape, with "Personnel Services" being the largest and most central. Other words include "Recruitment", "Workforce", "Training", "Care", "Wellness", "Diversity", "Teamwork", "Education", "Leaders", "Human Resources", and "Employment". The words are in various colors (blue, green, yellow, red) and orientations (horizontal, vertical).

**Personnel Services**

Recruitment  
Workforce  
Training  
Care  
Wellness  
Diversity  
Teamwork  
Education  
Leaders  
Human Resources  
Employment

# Who Works at MUSD?

## Certificated

**293** Teachers and Special  
Education Staff

**45** Certificated Management

## Classified

**373** Classified Employees

**8** Classified Management

**SCHOOL STAFF**



# MUSD New Teachers!



• Arroyo West	3
• Campus Canyon	4
• Flory Academy	2
• Mountain Meadows	9
• Peach Hill	5
• Walnut Canyon	2
• Chaparral	6
• Mesa Verde	2
• Moorpark High School	8
• District Office TOSA	1



# Celebrations!

Student Achievement - We continue to exceed State and County performance

4 CA Gold Ribbon Schools  
*2017 Peach Hill National Blue Ribbon School*  
*2017 MHS Exemplary Arts Award*  
Top-notch Athletics  
Girls Soccer, Girls Volleyball, Boys and Girls Cross Country, Football  
Top-notch Athletic Facilities  
New CTE Pathways

- Manufacturing and Design
- Hospitality

New and expanding Adult Ed. Programs

Middle College Experience

Enrichment, Honors/AP, High Ability Clusters

Incredible Community Support

- Parent and community volunteers
- Rotary
- Kiwanis
- MEF
- PTA





A word cloud on a light yellow background with the central text 'Business Services' in large, dark red font. Surrounding it are various service names in different colors and orientations: 'Facilities' (dark teal, top center), 'Benefits' (blue, vertical, left of center), 'Child Nutrition' (green, right of center), 'Purchasing' (dark red, left of center), 'Custodial' (blue, vertical, far left), 'Fiscal Services' (blue, vertical, far right), 'Payroll' (yellow-green, below center), 'Warehousing' (yellow-green, below center), 'Maintenance Operations' (green, below center), and 'Transportation' (dark red, bottom center). The words are arranged in a circular pattern around the central text.

**Business Services**

Facilities

Benefits

Child Nutrition

Purchasing

Custodial

Fiscal Services

Payroll

Warehousing

Maintenance Operations

Transportation



- \$63,000,000 operating budget
- 2016-17 positive ending fund balance
- 2017-18 County-approved Adopted Budget

# Budget Challenges

- Declining enrollment
- Retirement contributions (PERS, STRS)
- Facilities upkeep and improvements
- Rising Special Education costs across the state and nation



# Declining Enrollment

## 2017-18 Projected ADA

	15-16 Enrollment	15-16 P-2	15-16 ADA Percentage	16-17 Enrollment	16-17 P2	16-17 ADA Percentage	17-18 Enrollment at 1st Int	P-2 Projection		17-18 ADA Percentage Projection	18-19 Enrollment Projection at 1st Int	P2 Projection at 1st Intrm	18-19 ADA Percentage Projection	19-20 Enrollment Projection at 1st intrm	P-2 Projection at 1st Interim	19-20 ADA Percentage Projection
TK	117			98			135	129.60			120	115.80		120	115.8	
K	424			456			395	379.20			395	381.18		390	376.35	
1	436			431			462	443.52			395	381.18		395	381.18	
2	473			442			420	403.20			459	442.94		393	379.25	
3	487			478			438	420.48			420	405.30		459	442.94	
ESY/NPS					1.66			1.5				1.5			1.5	
	1937	1862.8	0.96	1905	1831.61	0.96	1850	1777.50	1827.84	0.96	1789	1727.89	0.965	1757	1697.01	0.965
4	486			488			473	454.08			438	422.67		418	403.37	
5	458			506			485	465.60			473	456.45		438	422.67	
6	481			448			490	470.40			491	473.82		470	453.55	
ESY/NPS					1.47			1.50				1.50			1	
	1425	1376.6	0.97	1442	1386.63	0.96	1448	1391.58		0.96	1402	1354.43	0.965	1326	1280.59	0.965
7	500			475			445	427.20			490	472.85		485	468.03	
8	529			496			473	454.08			450	434.25		490	472.85	
ESY/NPS					0.77			0.75				0.75			0.75	
	1029	971.19	0.94	971	933.72	0.96	918	882.03		0.96	940	907.85	0.965	975	941.63	0.965
9	489			500			502	481.92			470	453.55		445	429.43	
10	510			477			487	467.52			496	478.64		468	451.62	
11	575			531			479	455.05		0.95	484	459.80	0.95	484	459.8	0.95
12	600			571			514	488.30		0.95	480	456.00	0.95	480	456	0.95
ESY/NPS					3.73			3.73				3.50			4.2	
	2174	2038.9	0.94	2079	1979.72	0.95	1982	1896.52			1930	1851.49	0.95	1877	1801.05	0.95
Total ADA		6249.4			6131.68			5947.63				5841.66			5724.47	
Total Enrollment	6565			6397			6198				6061			5935		

Loss over PY

-168

-199

-137

-126

Note:

- Decline in enrollment is predominantly at the high school level due to smaller elementary level classes matriculating.

# Retirement Contributions

## Statutory Benefits

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
OASDI			6.20%	6.20%	6.20%	6.20%	
Medicare			1.45%	1.45%	1.45%	1.45%	
SUI			0.05%	0.05%	0.05%	0.05%	
WC			2.29%	2.29%	2.29%	2.29%	
STRSRate	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%	19.10%
PERS Rates	11.77%	12.60%	13.89%	15.53%	18.10%	20.80%	23.80%

Annual PERS  
Increases

.83%  
Increase

1.29%  
Increase

1.64%  
Increase

2.57%  
Increase

2.7%  
Increase

3.0%  
Increase

12.03 %  
increase over  
6 year period

Annual STRS  
Increases

1.85%  
increase

1.85%  
increase

1.85%  
increase

1.85%  
increase

1.85%  
increase

1.85%  
increase

11.1 %  
increase over  
6 year period

# Health and Welfare Benefits

Active Member Benefit Plans	Number of Members in Plan in 2016-17	2017-18 District Annual Cost per Employee	2018-19 Projected District Annual Cost per Employee	2019-20 Projected District Annual Cost Per Employee		2017-18 District Annual Cost
Kaiser	116	\$11,044.00	\$11,706.64	\$12,409.04		\$1,281,104.00
HMO	130	\$17,632.00	\$18,689.92	\$19,811.32		\$2,292,160.00
PPO	270	\$14,788.00	\$15,675.28	\$16,615.80		\$3,992,760.00

Active employee rates are projected at 6% increase annually

**Total 2017-18 Acvite Employee Annual Cost**  
**\$7,566,024.00**

Retiree Member Benefit Plans	Number of Members in Plan in 2016-17	2017-18 District Annual Cost per Employee	2018-19 Projected District Annual Cost per Employee	2019-20 Projected District Annual Cost Per Employee		2017-18 District Annual Cost
Kaiser Single	2	\$7,600.00	\$8,284.00	\$9,029.56		\$15,200.00
Kaiser 2-Party	5	\$13,420.00	\$14,627.80	\$15,944.30		\$67,100.00
Kaiser Family	0	\$17,092.00	\$18,630.28	\$20,307.01		
HMO Single	1	\$14,476.00	\$15,778.84	\$17,198.94		\$14,476.00
HMO 2-Party	2	\$25,216.00	\$27,485.44	\$29,959.13		\$50,432.00
HMO Family	0	\$31,936.00	\$34,810.24	\$37,943.16		
PPO Single	6	\$12,508.00	\$13,633.72	\$14,860.75		\$75,048.00
PPO 2-Party	31	\$21,880.00	\$23,849.20	\$25,995.63		\$678,280.00
PPO Family	9	\$27,736.00	\$30,232.24	\$32,953.14		\$249,624.00
New Retirees	22	\$24,000.00	\$26,160.00	\$28,514.40		\$528,000.00

Note: Costs at Adopted are District rate and are projected on contributions using 2016-17 employee plan selection

**Total 2017-18 Retiree Annual Cost**  
**\$1,678,160.00**

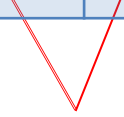
# Example Employee Compensation

2017-18 Teacher Mid-range salary at Range 3 Step 15	
Salary	\$66,132.00
Medicare	\$958.91
SUI	\$33.07
WC	\$1,514.42
STRS	\$9,542.85
H/W HMO Plan	\$17,632.00
Total Compensstion	<b>\$95,813.25</b>

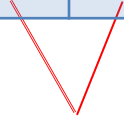
2017-18 Classified Mid-range Salary Custodian Range 24 Step 4	
Salary	\$36,000.00
Medicare	\$522.00
SUI	\$18.00
WC	\$824.40
PERS	\$5,194.80
OASDI	\$2,232.00
H/W HMO Plan	\$17,632.00
Total Compensstion	<b>\$62,423.20</b>

# Retirement and Benefit Contributions

	2017-18	2018-19	2019-20
PERS Costs	\$1,682,599	\$1,988,036	\$2,310,654
STRS Costs	\$3,495,840	\$4,018,471	\$5,142,928
Employee H/W Costs	\$7,566,024	\$8,246,966	\$8,989,193
Retiree Costs	\$1,678,160	\$1,829,194	\$1,993,822
	\$14,422,623	\$16,082,668	\$18,436,597

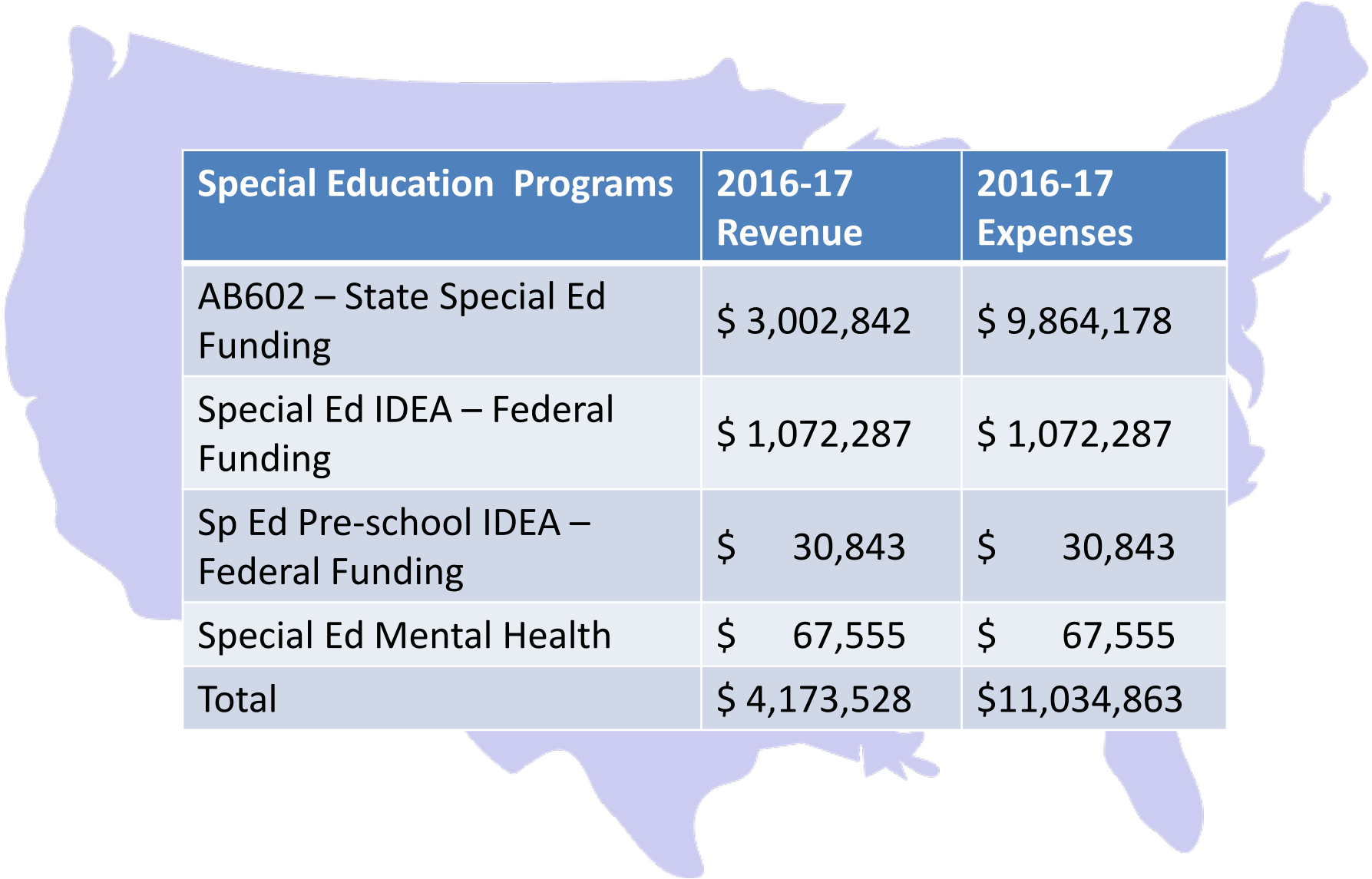


\$1,660,045  
one year increase



\$2,353,929  
one year increase

# Increasing Special Ed Costs



Special Education Programs	2016-17 Revenue	2016-17 Expenses
AB602 – State Special Ed Funding	\$ 3,002,842	\$ 9,864,178
Special Ed IDEA – Federal Funding	\$ 1,072,287	\$ 1,072,287
Sp Ed Pre-school IDEA – Federal Funding	\$ 30,843	\$ 30,843
Special Ed Mental Health	\$ 67,555	\$ 67,555
Total	\$ 4,173,528	\$11,034,863

# MUSD Revenues

- General Fund – 010
- Adult Education Fund – 110
- Child Development Fund – 120
- Cafeteria Special Revenue Fund – 130
- Deferred Maintenance Fund – 140
- Building/Redevelopment Fund – 210
- Bond Fund – 214
- Capital Facilities Fund – 251/251
- Bond Interest & Redemption Fund - 510

# District General Fund Revenues

## Local Revenue

- Use of Facilities
- Interest
- Special Ed
- Misc Donations, etc.

## Federal Revenue

- Title I
- Title II
- Title III
- Special Ed
- Perkins, etc.

## Other State Revenue

- CTEIG
- TUPE
- Lottery
- Mandated Block Grant
- College Readiness Grant
- Prop 39 – Clean Energy, etc.

## Local Control Funding Formula

- Base + Supplemental Grant



# LCFF Base Funding

	K-3	4-6	7-8	9-12
2017-18 Base Grant	\$7,193	\$7,301	\$7,518	\$8,712
Grade Span Adjustment	\$748	0	0	\$227
2017-18 Adjusted Base Grant	\$7,941	\$7301	\$7,518	\$8,939

# LCFF Supplemental Funding

Supplemental	K-3	4-6	7-8	9-12
% Adjustment to Base Per Unduplicated Targeted Student	20%	20%	20%	20%



# Supplemental and Concentration Grant Funds

- Supplemental and Concentration grant funds generated by unduplicated count of “high need” students:
  - English Learners
  - Low-Income Students
  - Foster Youth
- Concentration grant funds for Districts whose EL/LI/FY populations exceed 55 percent of enrollment.
- MUSD does not receive Concentration grant funds.



# Supplemental Grant Funds

- Supplemental Grant funds must be used “to increase or improve services in proportion to the increase in funds” received for targeted students (EL/LI/FY).
- Supplemental Grant provides 20% more funding for each student in the targeted population.

# For example:

- Base Grant is \$100.
- Each student generates \$100 in Base Grant funding.
- Supplemental Grant provides additional 20% over Base Grant.
- Each unduplicated EL/LI/FY generates \$120 in funding.



# Restricted vs. Unrestricted Funds

- **General Fund Restricted Revenues** are revenues that are in the General Fund but may only be spent to implement the program for which the funds were received.
- **General Fund Restricted Revenues** are typically categorical revenues. The programs are usually grant or special Federal or State programs.
- **Examples of General Fund Restricted Revenues** are: Title I, Title II, Title III, Perkins (Vocational Ed Grant), College Readiness Grant, CTEIG, Ed Effectiveness Grant, Prop 39 Energy Grant, TUPE Grant, all Special Education funding, CAP and Success Express, Donations from PTAs and other groups, etc.

# 2016-17 Revenues from Unaudited Actuals

A.	REVENUES	Object Codes	Unrestricted Revenue	Restricted Revenue	Total Revenue
1)	LCFF Sources	8010-8099	\$ 52,485,216	\$ 0	\$ 52,485,216
2)	Federal Revenues	8100-8299	\$ 0	\$ 1,736,327	\$ 1,736,327
3)	Other State Revenues	8300-8599	\$ 2,502,993	\$ 911,947	\$ 3,414,940
4)	Other Local Revenues	8600-8799	\$ 1,090,403	\$ 5,732,145	\$ 5,822,549
5)	<b>TOTAL REVENUES</b>		<b>\$ 56,078,613</b>	<b>\$ 7,380,420</b>	<b>\$ 63,459,033</b>

# 2016-17 Expenditures from Unaudited Actuals

B.	EXPENDITURES	Object Codes	Unrestricted Expenditures	Restricted Expenditures	Total Expenditures	Percent of Budget
1)	Certificated Salaries	1000-1999	\$ 23,051,332	\$ 4,613,291	\$ 27,664,624	44.45%
2)	Classified Salaries	2000-2999	\$ 5,334,367	\$ 5,484,084	\$ 10,818,451	17.38%
3)	Employee Benefits	3000-3999	\$ 11,158,679	\$ 3,878,668	\$ 15,037,347	24.16%
4)	Books and Supplies	4000-4999	\$ 374,726	\$ 710,140	\$ 1,084,866	9.46%
5)	Services and Op Exp	5000-5999	\$ 3,503,711	\$ 2,383,668	\$ 5,887,370	9.46%
6)	Capital Outlay	6000-6999	\$ 5,208	\$ 74,073	\$ 79,281	.13%
7)	Out Go	7100-7299	\$ 311,569	\$ 1,377,625	\$ 1,689,194	2.71%
8)	Indirect	7300-7399	\$ (69,446)	\$ 42,065	\$ (27,380)	(.04)%
9)	<b>TOTAL EXPENDITURES</b>		<b>\$ 43,670,148</b>	<b>\$18,563,607</b>	<b>\$ 62,233,755</b>	<b>100%</b>

# Some MUSD General Fund Expenses

	Salaries and Benefits	Supplies and Services
Arroyo West	\$ 2,236,796	\$ 18,314
Flory	\$ 2,136,732	\$ 16,307
Mountain Meadows	\$ 2,354,026	\$ 16,272
Peach Hill	\$ 2,425,292	\$ 16,743
Walnut Canyon	\$ 2,348,549	\$ 14,722
Campus Canyon	\$ 3,309,108	\$ 33,433
Chaparral	\$ 3,009,690	\$ 23,395
Mesa Verde	\$ 3,151,800	\$ 25,075
High School at The College	\$ 489,061	\$ 7,049
Moorpark High School	\$ 9,328,305	\$ 125,686
Community High School	\$ 426,214	\$ 7,974
Fiscal Services, Purchasing, Warehouse, Payroll	\$ 1,369,666	\$ 226,829
Personnel Department	\$ 682,896	\$ 37,256
Instructional Department EC, SARB	\$ 595,615	\$ 29,103
Maintenance, Grounds, Custodial	\$ 4,323,886	\$ 1,961,394
Transportation, Vehicles	\$ 823,848	\$ 309,957
Nurses	\$ 335,198	\$ 6,091
Technology	\$ 466,426	\$ 595,882
Utilities (Water, Power, Gas, Waste, Alarms)	\$ 0	\$ 1,235,000
Board and Superintendent's Office	\$ 433,127	\$ 147,148

# Balancing Act

- Increasing Expenses
- Declining Enrollment



# The Importance of ADA

	2017-18			
Grad Span	Enrollment	ADA at 96%	Funding per ADA	Revenue
TK-3	1850	1776.00	\$7,941	\$14,103,216.00
4-6	1448	1390.08	\$7,301	\$10,450,621.44
7-8	918	881.28	\$7,518	\$6,625,463.04
9-12	1982	1902.72	\$8,939	\$17,008,414.08
				\$48,187,715.56

	2017-18			
Grad Span	Enrollment	ADA at 97%	Funding per ADA	Revenue
TK-3	1850	1829.34	\$7,941	\$14,250,125.00
4-6	1448	1400.22	\$7,301	\$10,559,482.08
7-8	918	884.25	\$7,518	\$6,694,478.28
9-12	1982	1898.03	\$8,939	\$17,185,585.06
				\$48,689,669.92

1% Increase in ADA = \$501,954.33

# Attendance Calendar

[illegible]

- School Attendance Calendars consist of 4 weeks (20 calendar days)
- The first day of school can begin in any week within the first school month
- P-2 (the attendance date) is at the end of the 8<sup>th</sup> month of school
- Non-School days do not effect the P-2 Attendance Factor
- It is wise to adjust the Attendance Calendar to maximize attendance
- “Good Friday” is a historically poor attendance week in MUSD

# How Much is Earned Per Day Per Child

Grade Level	Base Funding	Days per Year	\$ per Day
TK-3	\$7,941.00	180	\$44.12
4-6	\$7,301.00	180	\$40.56
7-8	\$7,518.00	180	\$41.77
9-12	\$8,939.00	180	\$49.66

## Where Does California Funding Rank in the USA

- The California Budget and Policy Center ranked the state **41<sup>st</sup>** in 2015-16, after adjusting state spending by a wage index.
- *Education Week*, in its 2017 Quality Counts report, ranked California **46<sup>th</sup>** out of 50 states and the District of Columbia in K-12 education spending per student. This was based on data from 2013-14.

# Small Group Activity

- In groups of 3-4, share ideas of ways to increase student attendance at our schools
- Record ideas and share with whole group

# Conclusion

Group Sharing of “Ah-ha” Moments

# Future Meeting Dates

- January 10, 2018
  - February 6, 2018
  - March 21, 2018
- 
- Meetings begin at 4:00 PM and are held in the MUSD District Office