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*This publication produced by the Community Relations & Engagement team.*



# A Growing Yet Aging Community

When serving over 25,000 students across three cities and a historic township, Manteca Unified must take many considerations into account when planning how to spend funding to accommodate a diverse community.

While certain regions are advancing with growth and rising enrollments, there are also areas facing aging populations and decreasing student numbers.

The partnership between cities and school districts is critical for the mutual benefit of their community. Cities are responsible for securing land areas for schools, supporting housing developers to lessen the impact of residential growth, and updating traffic patterns to ensure students have safe walking routes to school, while school districts work with their Board of Trustees and various experts to evaluate demographic shifts, current and projected number of students, site capacity, enrollment trends, and more.

This booklet is designed to help taxpayers in Manteca, Lathrop, French Camp, and Weston Ranch better understand how the dollar in their pocket directly benefits classrooms and how MUSD carefully plans to use each and every dollar to benefit students.

Keep reading to learn how Manteca Unified schools are funded and how we modernize and build facilities that allow us to provide equitable access to quality education and services.





# Putting Students First: MUSD's Planning Philosophy

In Manteca Unified, our philosophy is to invest in student education.

We have created a culture that is rooted in putting students first — investing in programs, opportunities, and resources that will improve a child's educational experience. By working to provide the best learning environment possible, we are committed to making decisions that are in the best interest of students.

While our philosophy may sound straightforward, it places a great deal of responsibility in MUSD's (metaphorical) hands. We are accountable to every student, parent, employee, and community member we serve in each decision we make, and we acknowledge unique perspectives and differing opinions on how Manteca Unified should prioritize. Our top priority is for each student to work toward grade-level standards, feel safe, and achieve individual success through equitable access. This is not merely our vision statement, but the foundation of our collective culture and a guiding principle for decision-making.

**Ultimately, MUSD's focus remains fixed on improving student outcomes: one student, one standard, and one lesson at a time.**

Our priority is creating school environments that allow children to start in Transitional Kindergarten toward making their way into adulthood as college and career-ready.

To work toward this vision, MUSD created financial stability and developed a globally recognized balanced budget. Driven by a collective commitment to make sure every dollar has a goal, a plan and a purpose, MUSD carefully plans to ensure every student has the tools, teachers, resources, classrooms, and facilities they need to succeed.

# Meeting Basic Needs: How MUSD Plans for Every Dollar

Meeting basic needs ensures each student receives equitable opportunities to work toward grade-level standards, feel safe, and achieve individual success.

Before we can accurately determine how to spend money, we must first receive basic operational funding from the State of California.

## The State's Funding Formula: How MUSD is Funded

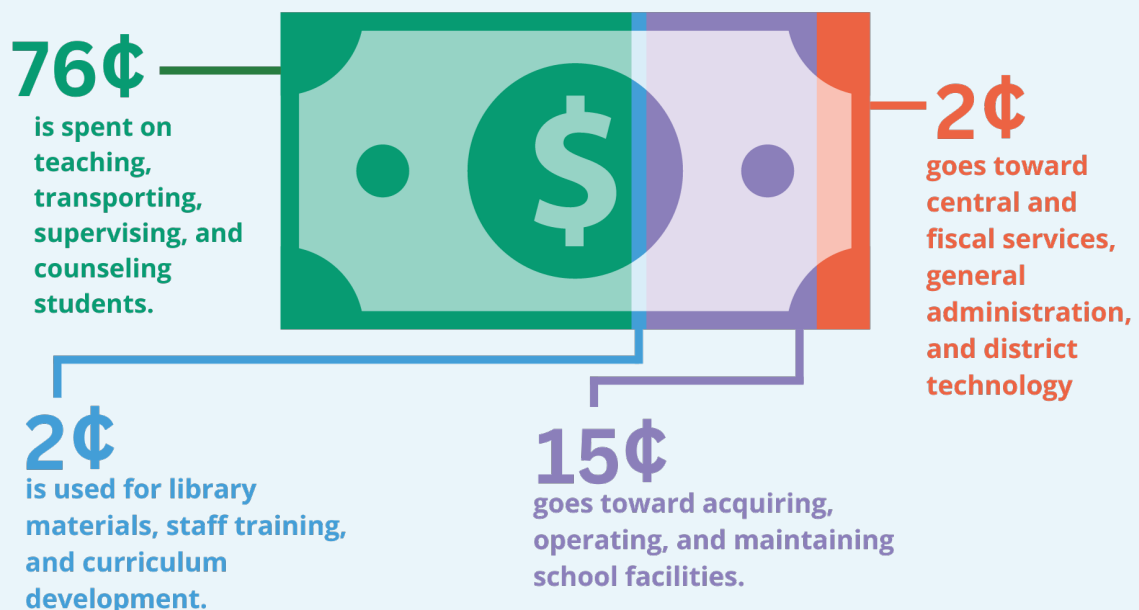
In every state, funding for public education comes from a combination of state taxes, local taxes, and some federal money. The mix varies a bit from one state to another and can change over time. To determine how much funding Manteca Unified will receive, the State uses a tool known as the **Local Control Funding Formula** or **LCFF**.

The LCFF is designed to put students at the center of funding decisions and acknowledges that different districts have different needs, and some "higher needs" districts require more money to invest in those students.

This formula uses MUSD's data about student populations, demographics, and economic needs to tell the State how much money we should need to operate based on the characteristics of students enrolled. Generally, the LCFF works on the principle of providing a base grant per student along with additional funding based on the number of students in certain categories, including English Learners, low-income students, and foster youth.

## Making "Cents" of the Dollar

This illustration shows how MUSD dedicates every dollar to classrooms, services, and school facilities. *(2023 snapshot. This information may vary from year to year.)*



# Overview of how federal, state, and local money contributes to MUSD's LCFF:



## Federal Funding

The federal budget normally provides less than 10% of MUSD's LCFF. Federal funds also have strict guidelines for their purpose and are used to address funding gaps, underserved students, and areas of critical need, such as special education. Federal funds largely support free lunch and breakfast programs in schools, for example, allowing all Manteca Unified students to have school meals free of charge.

Less than 10%

## State Funding

The funding MUSD receives from the State makes up a significant portion of our district LCFF. State funding comes from two big sources: state income taxes and **property taxes**, in that order.

When you pay California state taxes (i.e., income tax, property tax, and sales tax), roughly 40% is allocated to the California school system. The amount earmarked for schools goes through a state budget adoption process which typically includes community comment and voting by elected officials at budget hearings.

The top 2% of wage earners, who typically have higher incomes, contribute a significant portion of the income tax revenue that supports public education - those with greater financial capacity contribute proportionally more to fund public schools and educational initiatives.

*To ensure MUSD meets 100% of its general operating expenses based on the LCFF, the remaining amount left unfunded after local funds are provided by the state.*



Approx. 71-73%



## Local Funding

Property taxes typically account for 17-19% of Manteca Unified's total LCFF funding. Property tax is a form of local funding that is considered when the state of California calculates a school district's LCFF. Though property taxes are technically State revenue, for school district purposes, they are considered local funding as they directly contribute to the LCFF.

Approx. 17-19%

## How MUSD Plans for Every Dollar Received

While the LCFF is designed to ensure that state and local resources are directed toward the students who need them most, it also emphasizes local control where local educational agencies or LEAs (local school districts, county offices of education, and most charter schools) make decisions that best serve their diverse communities and improve student outcomes.

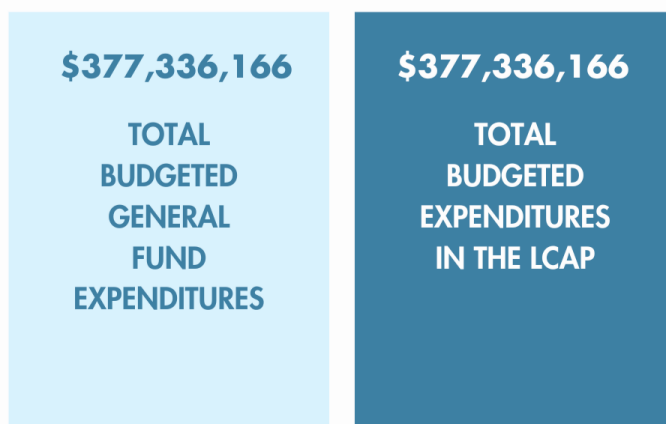
Manteca Unified develops a Local Control and Accountability Plan (LCAP), which is a three-year strategic plan that the district uses to address how MUSD intends to use every dollar. This makes MUSD unique when compared to other districts.

**We ensure every dollar has a goal, plan and purpose based on student needs.**

Our LCAP serves as an outline for how MUSD will utilize funding, including supplemental and concentration grants, to provide extra support to students identified as English learners, low-income, and foster youth. Based on data, over 60% of MUSD's student body requires extra support.

This level of meticulous planning ensures that our resources are maximized for the benefit of the students within each community we serve.

Since the LCAP changes every 3 years, student needs are continually assessed, allowing MUSD to make data-informed decisions that address specific areas of need aligned with a well-defined goal. Though goals may change from one LCAP to the next, the plan always addresses three key areas: conditions of learning, community engagement, and student outcomes.



**SNAPSHOT OF MUSD'S GENERAL FUND VS. EXPENDITURES IN THE 2022-2023 SCHOOL YEAR**

## Timing of LCAP Planning Process

Engaging our community is a crucial component in the development of our LCAP.



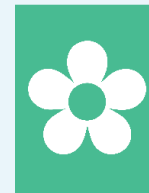
### FALL-WINTER

District engages the community to solicit input on LCAP and assess student needs using the CA School Dashboard.



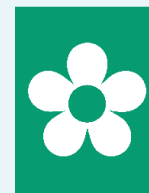
### MARCH

District creates first draft of updated LCAP, includes community input. Analyze data from CA School Dashboard.



### SPRING

District presents proposed plan to parent advisory committees for feedback and input.



### SPRING

District responds in writing to feedback from parent advisory committees and incorporates feedback into plan.



### JUNE

School board adopts plan in a public hearing.



# Modernizing & Building to Meet Student Needs

It is important that our school district evolves to meet the evolving learning needs and capabilities of today's children. In a global workforce driven by new technology, Manteca Unified wants to ensure our students are prepared for their future — resulting in twenty-first-century school facilities and program updates.

School districts play a crucial role when it comes to modernizing and building schools. In fact, in Manteca Unified, we continuously plan for the next 10 years of local conditions and change! To make sure we are creating safe, effective learning spaces for all students, we utilize both state and local funding to contribute to the cost of facilities.

When funds are available, the State gives MUSD financial support for new school construction and modernization projects through the **School Facility Program**, which provides us with grants that cover half the cost of new construction and a larger share for modernization projects. Our local community also contributes significantly to building and modernizing school facilities, as MUSD finances our share (50%) primarily with revenue raised through school bond measures (which taxpayers vote on during elections), developer fees, and Mello-Roos taxes.



## Local Funding to Meet Local Needs

Local funding beyond what's allocated in the LCFF helps Manteca Unified modernize existing campuses and build new construction. When we receive other sources of local funding through special taxes, this demonstrates direct community investment and priority in education. Additionally, property owners know that good schools maintain good home values. *(Read more about specialized local funding on page 9.)*

Scan the QR code to watch MUSD's breakdown on "How Schools Are Funded"





# Specialized local funding that is spent on school facilities comes from a few notable places:

## Election Bonds



A school improvement bond is a measure that goes on the ballot during a general election. These bonds, such as MUSD's recent Measure A and Measure G, allow us to raise funds for specific projects, such as constructing new school buildings, renovating or replacing aging facilities, upgrading technology, or improving school infrastructure.

Before we pursue placing a local bond measure on the ballot, our school district identifies specific needs and projects that require funding using MUSD's **Master Facilities Plan**. This plan outlines aging facilities in need of repairs, areas experiencing high growth, safety improvements, and other needs.

During an election, voters ultimately decide whether to authorize MUSD to issue bonds in a specified amount. Investors who buy the bonds are paid back, with interest, using funds collected through annual special property taxes. For each bond measure approved, a citizens' oversight committee is established to monitor the use of bond funds and ensure that they are spent as promised in the bond measure.

## Developer Fees



When new residential or commercial land is developed within MUSD's boundary areas, our district has the right to charge a developer fee to offset the impact of the proposed development on school facilities (Government Code §65995, Education Code §17620, and Assembly Bill 2926). The State of California determines the fees that must be paid by developers as part of the development approval process.

Manteca Unified School District reviews all new development proposals and through this review process, we work closely with other local agencies, property owners, and residential developers to explain the assessed impact on school facilities and the level of financial commitment that will be required for the proposed development.

Though the developers do not cover all costs, they are required to pay developer fees directly to Manteca Unified. If we do not collect all developer fees we are legally entitled to, our district may be considered ineligible to receive certain state funding.

## Mello-Roos Taxes



Unlike developer fees which are paid upfront to cover initial school impact costs, Mello-Roos special taxes provide a long-term, ongoing revenue stream to maintain and operate school facilities. **Mello-Roos** taxes are imposed on property owners within a designated district to fund school infrastructure that benefits the community.

Mello-Roos taxes are organized via **Community Facilities Districts (CFD)**, which are special tax districts. CFDs are always approved by property owners as part of the public process for forming a Community Facilities District. Property owners may initially be developers, and as part of mitigating their impacts to the community, agree to have future homeowners contribute to essential Mello-Roos taxes in lieu of paying the full developer fee.

# Planning for the Future

Before we build new schools or expand existing facilities, MUSD analyzes current demographics, shifting enrollment trends, and new educational initiatives to reach student needs.

MUSD obtains a detailed 10-year demographic study by partnering with expert reporting agency Davis Demographics. The report is conducted annually for the most up-to-date demographic information which considers factors such as birth rates, housing trends, anticipated enrollment, required state programs, and more. Each year this report is recalculated to consider the most current data as we review and analyze student retention and site capacity to make smart decisions to support our community's educational needs, including when to expand or build new schools.

A yearly Facility Capacity Analysis is conducted to detail how each school site aligns programming with the physical capacity of a site. For example, if 7th and 8th grade enrollment is expected to increase in the next year, MUSD must determine if our elementary schools have the appropriate classrooms for junior high students.

We also perform an analysis known as Programmatic Educational Specification, which outlines how MUSD should be utilizing facilities to meet the needs of specialized programs, such as Special Education and Universal Transitional Kindergarten. As these are different programs with different needs, unique learning spaces are needed.

Finally, as a government agency that receives state funding and follows the **California Education Code (EdCode)**, Manteca Unified must plan for any upcoming education changes and new legislation from the State. District administrators stay up to date by continuously monitoring for State and Federal updates and actions when planning for the future.

Using a data-driven analytical approach, we can make well-informed, appropriate decisions on when and why it's in the best interest of students to modernize or build school facilities.







# Investing In Education

In Manteca Unified, we remain committed to investing in education – teaching and support staff, resources, educational programming, opportunities, and safe and modernized campuses. Every school within our district offers equitable access to learning materials and opportunities, fostering an environment where every student can work toward grade-level standards.

Investing in education: improve student outcomes  
one student, one standard, one lesson at a time.

To invest in education means to maximize dollars and resources wherever possible to direct more dollars back to the classroom and to students. Utilizing and modernizing existing campuses is a key example of maximizing resources when compared to building a brand-new school requiring a steep, ongoing financial commitment. Building a new elementary school can range from \$60-90 million, while high schools demand an even more substantial investment of approximately \$140-160 million. Apart from the one-time commitment to build a new school, MUSD must designate appropriate funding to not only maintain the campus but also equip the campus with materials, supplies, services, programming, student resources, and staff. Furthermore, the decision to build a new school must consider full occupancy of every classroom, avoiding challenges such as the uneven distribution of students across grade levels that can lead to underutilized campuses.

# Maximize Resources By Utilizing Existing Campuses

Manteca Unified responds strategically by utilizing existing campuses before considering the construction of a brand-new school as enrollment fluctuates. Many areas of Manteca Unified School District experience fluctuating enrollment trends — while some developing areas experience increasing enrollment, other areas experience declining enrollment as students age out of the district. Most often, this means there is available physical and program space at existing schools.

## To manage student population trends, we exercise several viable strategic methods:



### Balancing Classes:

A method where grade levels reaching capacity are relocated to different campuses.

*Ex: School X has enough 3rd-grade classrooms to accommodate 100 3rd-grade students, but there are 120 3rd-grade students that need to enroll, we will look at the surrounding schools to relocate the twenty students.*



### Combining Classes:

The decision to merge classes, typically two different grade levels, into one class.

*Ex: This happens when two classes in different grade levels are at low capacity, and the best option is to combine the two.*



### Balancing Program: Physical and Program Capacity

The physical capacity of a room or facility by design versus the program capacity for teacher to student ratios.

*Ex: Like classes, there are a limited number of students that can take part in each program. When the capacity in a program is reached, students can be directed to a different program location.*





### Teacher Shifts:

Moving teachers from one school to another to fill in vacancies or add a class in a grade level that has reached program capacity.

*Ex: School X has three 5th-grade teachers but only enough students to fill two classrooms. School Y is short of one teacher. The extra teacher in School X will then move to School Y to meet student needs.*



### Boundary Adjustments:

Geographical areas that are used to determine which school a student can attend based on their area of residency.

*Ex: School Y is in an area known to be an older community with very few students in that area attending that school. However, the neighboring school, School X, is in an area with mostly young families and majority school-aged children. Due to this natural evolution, there is a decision to do an attendance boundary adjustment to maximize the underutilized campus and balance classrooms.*



### Relocatable Classrooms:

Movable classroom buildings that can be added to existing school campuses.

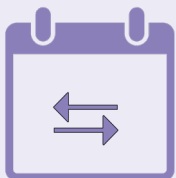
*Ex: When a school does not have enough classrooms to accommodate the number of students and there are enough students to validate the adding of a full classroom and teacher, a temporary short-term solution is to add relocatable classrooms so students can remain at their school of residence.*



### Resource Centers:

A place or a room equipped with books and other resources that advance the learning experience of students and teachers.

*Ex: These are learning facilities that are used to maximize classroom space.*



### Multitrack Year-Round Calendar:

This calendar divides the entire student body and staff into different tracks, allowing students to rotate between instruction periods and breaks.

*Ex: If a school with a seating capacity of 1,000 uses a four-track system, it could potentially enroll 1,333 students, increasing its capacity by 33 percent. In practice, four-track plans typically expand the physical capacity by about 25 percent.*

# An Example of a Decision to Build a New School

**Early Education Centers (EECs)** are a recent example of the Board's direction to build a new school intended to serve and specialize in early education, reflecting MUSD's commitment to investing in education. In 2021, California passed legislation to expand transitional kindergarten programs, which allow children to start school at an unprecedentedly young age.

The District considered several key factors when discussing how to implement this program, including data reports from our existing early-learning model campuses as well as statewide data.

With this research and data, MUSD determined that building new Early Education Centers would not only meet the needs of our community's youngest learners but also maximize classroom space at nearby elementary schools in developing areas. As these new schools will include classrooms designed for the learning and development of 3- and 4-year-old children, building Early Education Centers is the best investment for students' long-term academic success. Early learners will benefit from a school that is specifically designed and equipped with the necessary tools, curriculum, and expert teachers who possess a deep understanding of early child development and instruction.

The solution of an Early Education Center also guarantees that every seat in every classroom will be filled.



# Terms to Know

**Attendance Boundary Adjustments:** A process used to help accommodate fluctuating enrollment within school communities. Boundary adjustments involve changing the school of residence for a specific area based on a student's home address. (Pg.13)

**Balancing Classes:** A method where grade levels reaching capacity are relocated to different campuses. (Pg. 12)

**Balancing Program: Physical and Program**

**Capacity:** The physical capacity of a room or facility by design versus the program capacity for teacher to student ratios. (Pg. 12)

**Boundary Adjustments:** These are geographical areas that are used to determine which school a student can attend based on their area of residency. (Pg. 13)

**California Education Code (EdCode):** A collection of all the laws directly related to California K-12 Schools. The code is divided into three titles: Title 1 - GENERAL EDUCATION CODE PROVISIONS (§§ 1 — 32527), Title 2 - ELEMENTARY AND SECONDARY EDUCATION (§§ 33000 — 65001), Title 3 - POSTSECONDARY EDUCATION (§§ 66000 — 101149.5). (Pg. 10)

**Combining Classes:** When we merge classes, typically two different grade levels, into one class. (Pg. 12)

**Community Facilities Districts (CFD):** Sometimes referred to as Mello-Roos taxes, these CFD's are always established by property owners as part of the public process for forming CFDs. CFDs are the funding mechanism the District has historically relied on to help build new student classrooms and facilities as a result of the impact of growth. (Pg.9)

**Developer Fee:** A fee that is charged to residential and commercial developers to offset the cost of providing public facilities to new developments. (Pg. 9)

**Early Education Centers (EEC):** Designated school facilities that house Transitional Kindergarten and Kindergarten classrooms designed for young learners. (Pg. 14)

**Local Control and Accountability Plan (LCAP):** A 3-year strategic plan that addresses how a school district intends to use LCFF funding. (Pg. 7)

**Local Control Funding Formula (LCFF):** A mathematical formula used by the State of California to determine how much funding a school district will need to meet all basic operational needs. (Pg. 5)

**Local Educational Agency (LEA):** A public board of education or other public authority that maintains administrative control of public or secondary schools in a city, county, township, school district, or other political subdivision of a state. (Pg. 7)

**Master Facilities Plan:** A plan that outlines current and future needs of school district facilities, including the quality of the existing facilities and renovation and expansion required to support the district's educational and programmatic goals. (Pg. 9)

**Mello-Roos Community Facility District (CFD):** A special tax district that may be created by a city, county, or school district to finance local infrastructure or services. (Pg. 9)

**Multitrack Year-Round Calendar:** This calendar divides the entire student body and staff into different tracks (from four to five), allowing students to rotate between instruction periods and breaks. (Pg. 13)

**Relocatable Classrooms:** Movable classroom buildings that can be added to existing school campuses. (Pg. 13)

**Resource Centers:** A place or a room equipped with books, and other information resources that advance the learning experience of students and teachers. (Pg. 13)

**School Facility Program:** A program that provides state funding assistance for two main types of facilities construction projects: new construction and modernization. (Pg. 8)

**School Election Bonds:** A bond issue (ballot measure that asks voters to approve or deny additional spending) used by a public school district to finance a building project or other capital project. (Pg. 9)

**Property Tax:** A tax paid on property owned by an individual or other legal entity, such as a corporation. (Pg. 6)

**Teacher Shifts:** Moving teachers, within the district, to fill in vacancies in different school sites that do not have enough teachers. (Pg. 13)

# MANTECA UNIFIED SCHOOL DISTRICT



Every student works to achieve grade level standards, feels safe and is supported to realize individual success.