
AGENDA – Study Session

Item	Purpose / Support
Agenda	
1. Call to Order	Following the adjournment of the Regular Meeting.
2. Public Comments	For presentations of matters <i>not</i> on the Agenda. 3 minutes for individuals; 15 minutes per subject. <i>Note to Members of the Public: Thank you for taking the time to attend this meeting. Santa Cruz City School Board Members appreciate your presence and your comments regarding items not on the agenda are valued. Due to the legal constraints of the Brown Act, your Trustees are not allowed to comment on Public Comments during this time.</i>
3. Convene Study Session	
3.1. Study Session: Budget Evaluation of Books, Supplies & Services and Tax Revenues	Information requested by the Board of Education.
4. Adjournment	

The board book for this meeting, including this agenda and back-up materials, may be viewed or downloaded online: <http://www.sccs.santacruz.k12.ca.us/board-of-education/agendas-&-minutes.html> or may be viewed at the District Office, Superintendent's Office, Room 303, 405 Old San Jose Road, Soquel, CA.

Public Participation:

All persons are encouraged to attend and, when appropriate, to participate in meetings of the Santa Cruz City Schools Board of Education. If you wish to speak to an item on the agenda, please be present at the beginning of the meeting as any item, upon motion, may be moved to the beginning of the agenda. Consideration of all matters is conducted in open session except those relating to litigation, personnel and employee negotiations, which, by law, may be considered in closed session.

Translation Requests:

Spanish language translation is available on an as-needed basis. Please make advance arrangements with Nancy Lentz by telephone at (831) 429-3410 extension 220.

Las Solicitudes de Traducción:

Traducciones del inglés al español y del español al inglés están disponibles en las sesiones de la mesa directiva. Por favor haga arreglos por anticipado con Nancy Lentz por teléfono al numero (831) 429-3410 x220.

1. The Regular Meeting on May 11, 2016, 6:30 p.m., will be held at the Santa Cruz County Office of Education, 400 Encinal Street, Santa Cruz, CA.

**SANTA CRUZ CITY SCHOOLS DISTRICT
STUDY SESSION FOR THE BOARD OF EDUCATION
FOR THE ELEMENTARY AND SECONDARY DISTRICTS
WEDNESDAY, APRIL 20, 2016**

**SESSION CONVENES FOLLOWING THE ADJOURNMENT OF THE REGULAR MEETING
SANTA CRUZ COUNTY OFFICE OF EDUCATION BOARD ROOM
400 ENCINAL STREET, SANTA CRUZ, CA**

**DATE:
TIME:
LOCATION:
EMPLOYEE:**

AGENDA – Study Session

2. The Regular Meeting on May 25, 2016, 6:30 p.m., will be held at the Santa Cruz County Office of Education, 400 Encinal Street, Santa Cruz, CA.
3. The Annual Board of Education Governance Session on June 1, 2016, 5:30 p.m., will be held in Room 312 of the District Office, 405 Old San Jose Road, Soquel, CA.
4. The Regular Meeting on June 15, 2016, 6:30 p.m., will be held at the Santa Cruz County Office of Education, 400 Encinal Street, Santa Cruz, CA.
5. The Regular Meeting on June 22, 2016, 6:30 p.m., will be held at the Santa Cruz County Office of Education, 400 Encinal Street, Santa Cruz, CA

SANTA CRUZ CITY SCHOOL DISTRICT

AGENDA ITEM: Study Session: Material Budgets and Property Taxes (LCFF)
MEETING DATE: April 20, 2016
FROM: Jim Monreal, Assistant Superintendent, Business Services
THROUGH: Kris Munro, Superintendent

BACKGROUND:

At the Board Meeting of March 23, 2016, Board Members requested a study session to evaluate the District materials and supplies budget, and to receive information on tax revenues. Assistant Superintendent Jim Monreal will present the attached power point document and answer Board Members' questions.

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SANTA CRUZ CITY SCHOOLS

Board Study Session

Material Budgets & Property Taxes (LCFF)

April 20, 2016

General Fund Budget by Account Category



Other (Capital Outlay,
Transfers Out, Indirect
Support)
0.28%

Certificated Salary and
Benefits
59.01%

Classified Salary and
Benefits
22.56%

Books, Materials, and
Supplies
6.58%

Services and Other
Operating Expenditures
11.57%

Restricted Resources Material & Supply Budgets

Resource	Resource Description	Budget as of 3/8/16	Encumbered as of 3/8/16	Encumbered as of 3/31/16	Balance Remaining
3010	NCLB: TITLE I BAS GRNTS LOW INC	\$ 175,456	\$ 11,558	\$ 50,952	\$ 163,898
3060	NCLB: TITLE I MIG ED	\$ 34,727	\$ 6,187	\$ 6,871	\$ 28,540
3061	NCLB: TITLE I MIG ED SUMMER	\$ 65,064	\$ 16,056	\$ 16,056	\$ 49,008
3312	SP ED - IDEA LOCAL ASST, EARLY INTERV	\$ 26,517	\$ -	\$ -	\$ 26,517
3410	DEPT OF REHAB / TPP	\$ 6,848	\$ 2,425	\$ 2,425	\$ 4,423
3550	PERKINS	\$ 58,169	\$ 1,325	\$ 33,603	\$ 56,844
4035	NCLB: TITLE II TEACHER QUALITY	\$ 54,042	\$ 3,414	\$ 2,414	\$ 50,628
4201	NCLB: TITLE III IMMIGRANT ED	\$ 12,462	\$ -	\$ -	\$ 12,462
4203	NCLB: TITLE III LTD ENG PROF	\$ 47,063	\$ 10,668	\$ 10,998	\$ 36,395
5640	MEDI-CAL	\$ 559,994	\$ -	\$ -	\$ 559,994
6010	ASES	\$ 39,243	\$ 23,991	\$ 27,879	\$ 15,253
6300	LOTTERY - INSTR MATERIAL	\$ 329,427	\$ 107,396	\$ 120,391	\$ 222,031
6500	SPECIAL ED	\$ 80,682	\$ 71,474	\$ 72,876	\$ 9,208
6512	SP ED: MENTAL HEALTH	\$ 74,292	\$ -	\$ 1,301	\$ 74,292
6520	SP ED: WORKABILITY	\$ 82,534	\$ 3,282	\$ 9,199	\$ 79,252
7010	AG INCENTIVE	\$ 12,926	\$ 3,359	\$ 4,252	\$ 9,567
7220	PARTNERSHIP ACADEMIES	\$ 82,499	\$ 5,405	\$ 5,401	\$ 77,094
8150	ONGOING & MAJOR MANTAINANCE	\$ 363,814	\$ 276,091	\$ 289,465	\$ 87,723
9010	LOCAL PROGRAMS	\$ 1,395,127	\$ 303,050	\$ 324,974	\$ 1,092,077
9011	PACKARD FOUNDATION GRANT	\$ 5,999	\$ -	\$ -	\$ 5,999
9016	DONATIONS	\$ 543,084	\$ 98,256	\$ 121,423	\$ 444,828
9051	ASB FUNDS	\$ 3,980	\$ -	\$ -	\$ 3,980
Total Restricted Programs		\$ 4,053,949	\$ 943,935	\$ 1,100,479	\$ 2,953,470

Title I (\$175,456)

Resource 3010

- Federal funding aimed at reducing the achievement gap
- Intended to meet the educational needs of low-achieving students in high poverty schools
- It can be used for the following activities for the portion of the student base that qualifies:
 - Supplemental support provided by teachers and instructional aides
 - Extended learning time
 - Parent involvement
 - Instructional materials and other instructional support
 - Staff development
 - Health, nutrition, and other social services
- For 2015/16 a balance of 10% needs to be held for supplemental educational services (~\$94,000)
- SCCS is using these funds for a variety of purposes including classroom supplies and technology purchases

Medi-Cal Billing Option (\$559,994)

Resource 5640

- Federal revenue provided by the Department of Health Care Services
- A reimbursement for providing Medi-Cal covered services to eligible students
- Funds must be used to supplement not supplant existing services
- Funds can be used for a variety of services relating to the physical and mental health of our students
- A committee must be formed within the district that oversees the use of these
- SCCS is primarily using these fund to support salaries and benefits for positions including the following:
 - Health Clerks
 - Learning Assistants
 - Instructional Technicians
 - School Nurse

Restricted Lottery (\$107,396)

Resource 6300

- Restricted Lottery funds are required to be spent on instructional materials
- These funds historically have been used to supplement the Instructional Materials Block Grant (IMBG) which no longer exists
- SCCS is currently using these funds to purchase textbooks, novels, and other instructional supplies

Local Programs (\$1,395,127)

Resource 9010

- This resource is used to track a variety of local programs that include:
 - **Facility Use Fees** (\$375,249): fees collected by the district from outside entity rentals. Support cost programs and facilities
 - **Medical Administrative Activities** (\$230,698): reimbursements related to certain activities performed for the physical and mental health of students:
 - Trauma Informed Training
 - Positive Behavior Instructional Service
 - Counseling Books/Intervention Materials
 - **Microsoft Technology Rebate** (\$170,625): funds received from State settlement.
Purchased Technology – replaced teacher and staff laptops
Funds totally expended
 - **Student Fees** (\$114,000): fees that include optional classroom fees, testing (AP, SAT, ACT), parking fees, transcripts, lost book fee, etc.
 - The majority of these funds have costs associated with the service performed, i.e. testing agency fees, replacement of lost text books.
 - **Wells Fargo Discretionary Grant** (\$25,000): \$5,000 grant for each of the three high schools and the two middle schools.
 - **Other programs**, including the Santa Cruz Warriors Read to Achieve Program, insurance claims, COTSEN Family Grant, etc

Donations (\$543,084)

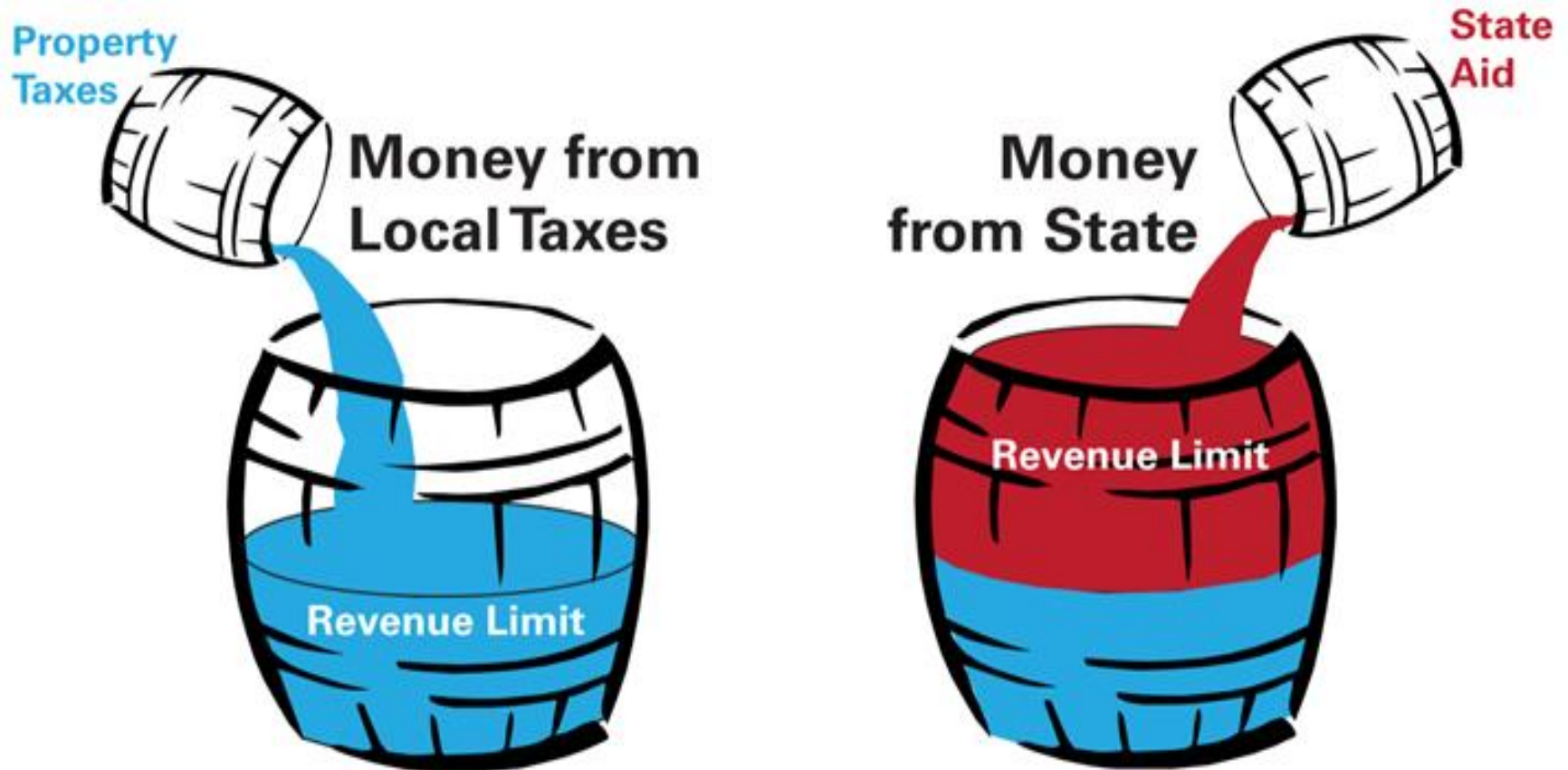
Resource 9016

- This resource is used to track donations received from a variety of sources'
- Donations must be used for the purpose specified by the donor
 - Donation restrictions vary from any educational purpose to needed to be used for a specific classroom/program
 - Donations are received for specific programs (music, science, life lab) as well as for specific purposes (Outdoor science attendance.)
- The majority of these donations are made to specific sites and managed directly by them with oversight from the business office
- Optional outdoor science camp fees are collected and used to offset the cost of students attending this program

LCFF and Property Taxes

- The primary funding source for school districts is the LCFF Funding calculation
- This calculation determines both base and supplemental funding
- For Santa Cruz City Schools LCFF Funding is currently projected at \$56.1 million.
- A district's Average Daily Attendance (ADA) is multiplied by a per student amount in order to determine a district's total entitlement
 - The per student allocation for a district varies based on the historical amount provided to the district as well as percentage of the student population that fall in different categories
- LCFF entitlement is funded first by local taxes and then by state aid
- If a district has local taxes in excess of their State calculated entitlement they receive no state funding but are entitled to the entirety of their local tax amount, less a fair share reduction applied by the state

LCFF Funding: Secondary



LCFF Funding: Elementary



Property Tax Assumptions

- Bucket runneth over or need state aid
- Fair Share Reduction (-\$1.5MM)
- Assumptions shared with SCCOE for Interim Reporting Review
- Annual increase projected
 - Elementary 2.0%
 - Secondary 1.5%

Local Tax Growth

Elementary	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	Average
Annual Taxes	15,407,733	15,590,176	15,690,881	18,202,915	18,138,364	18,973,372	19,809,360	17,401,828.71
Increase (Decrease) over prior year		182,443	100,705	2,512,034	(64,551)	835,008	835,988	628,804
% Change over prior year		1.170%	0.642%	13.800%	-0.356%	4.401%	4.220%	3.613%
Secondary	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	Average
Annual Taxes	19,001,204	18,912,703	19,414,964	21,351,321	21,668,707	23,393,810	24,523,417	21,180,875
Increase (Decrease) over prior year		(88,501)	502,261	1,936,357	317,386	1,725,103	1,129,607	788,888
% Change over prior year		-0.468%	2.587%	9.069%	1.465%	7.374%	4.606%	3.725%

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