

Scotts Valley Unified School District

Preliminary Budget
Fiscal Year 2011-12

State Framework

- No Adopted State Budget
- Categorical Flexibility
 - through 2013-14 CSR penalties
 - through 2014-15 other programs
- Designation in fund balance of \$330 per ADA

Local Framework

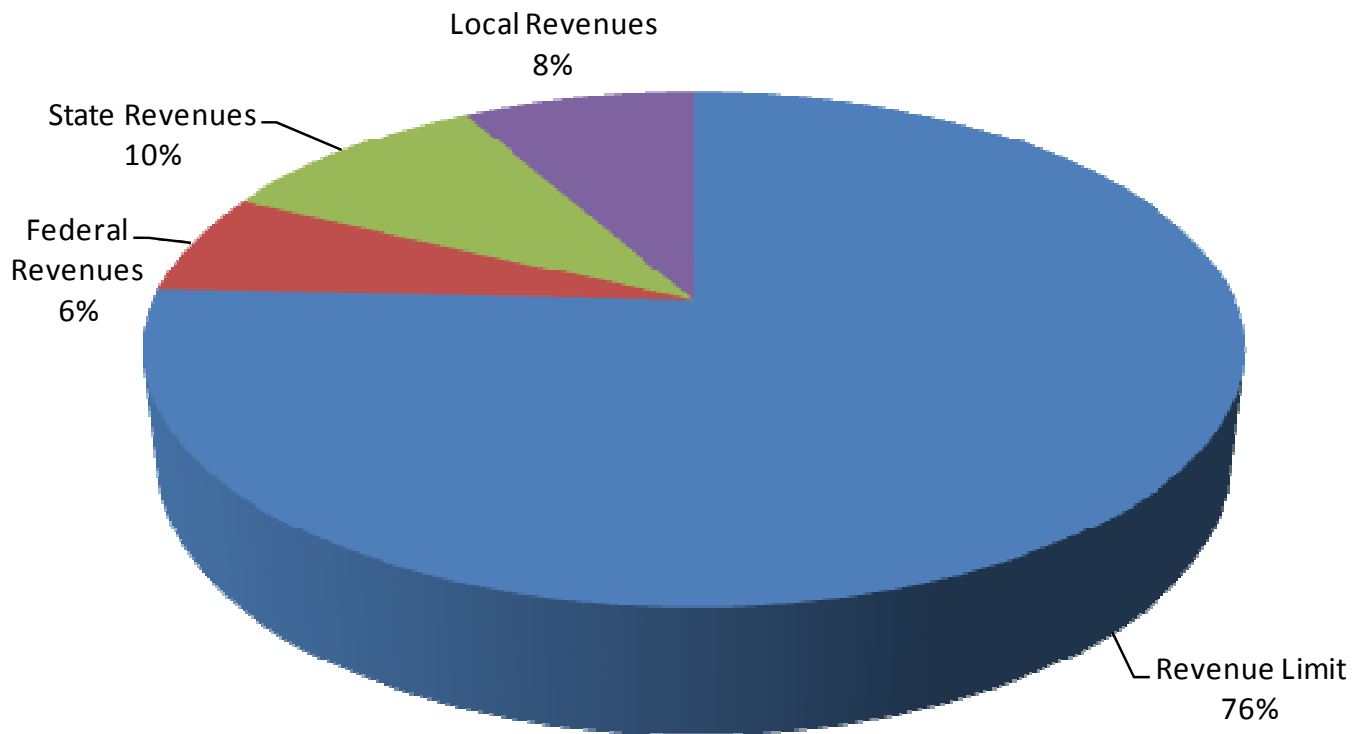
- Enrollment decrease of 14 students
- Staffing based on minimum enrollment
- Negotiated settlements not reflected
- Special Education Program migration
- Special Ed services based upon current IEP's

General Fund

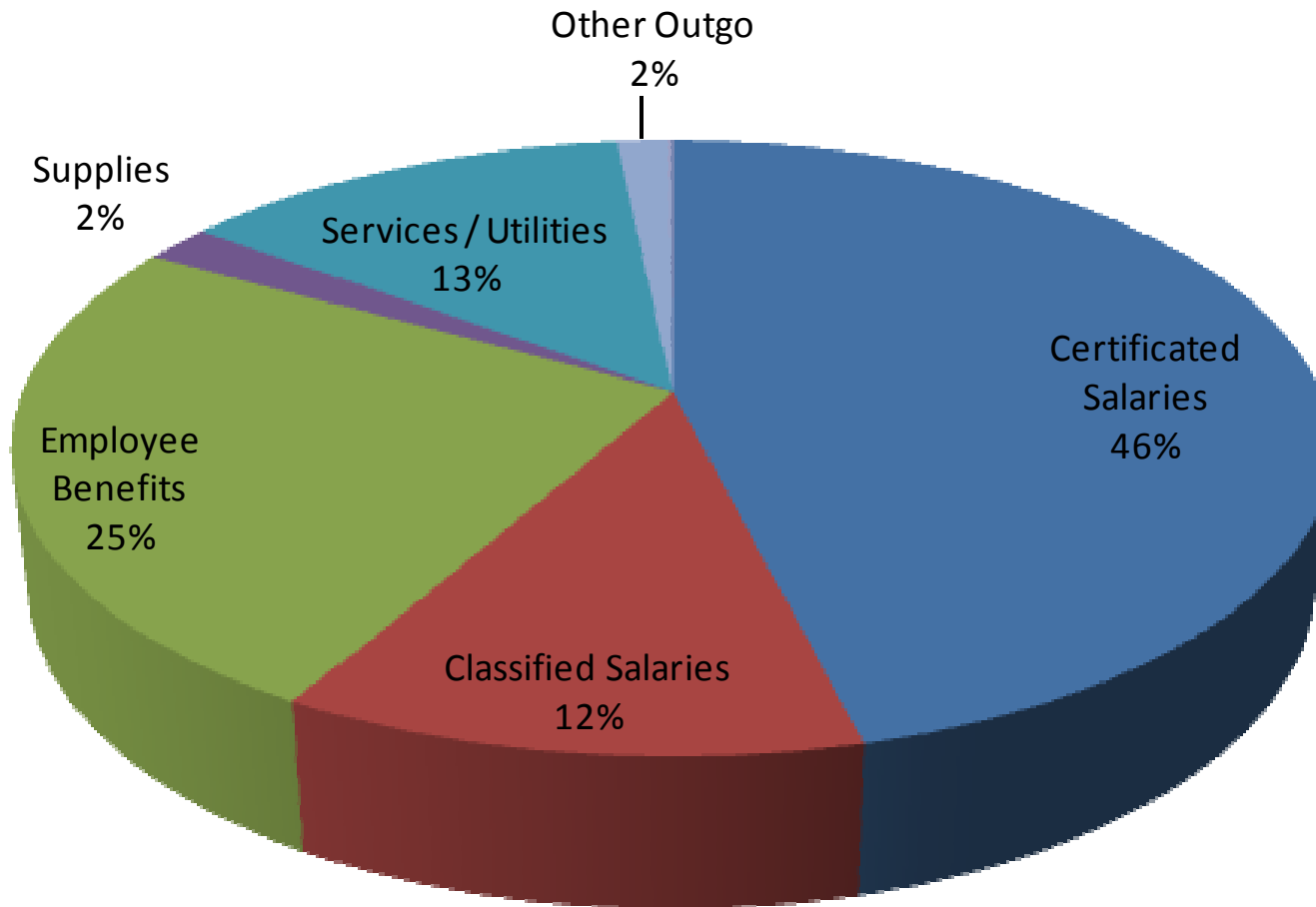
Fiscal Year 11-12

	Account Codes	2010-11 Estimated	2011-12 Budgeted
A. REVENUES			
1) Revenue Limit Sources	8010-8099	12,965,123	12,981,633
2) Federal	8100-8299	626,405	1,096,650
3) Other State	8300-8599	1,846,023	1,664,494
4) Other Local	8600-8799	2,139,625	1,404,944
5) TOTAL, REVENUES		17,577,176	17,147,721
B. EXPENDITURES			
1) Certificated Salaries	1000-1999	8,051,884	7,831,057
2) Classified Salaries	2000-2999	2,074,391	2,041,725
3) Employee Benefits	3000-3999	3,895,959	4,262,554
4) Books and Supplies	4000-4999	809,167	336,061
5) Services, Other Operating Exp.	5000-5999	3,060,592	2,236,592
6) Capital Outlay	6000-6999	64,308	0
7) Other Outgo	7100-7299, 7400-7499	290,342	262,151
8) Direct Support/Indirect Costs	7300-7399	(14,500)	(15,208)
9) TOTAL, EXPENDITURES		18,232,142	16,954,932
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A5 - B9)			
		(654,966)	192,789
D. OTHER FINANCING SOURCES/USES/TRANSFERS			
1) Transfers In	8910-8929	0	0
2) Transfers Out	7610-7629	0	0
3) Other Sources	8930-8979	0	0
4) Other Uses	7630-7699	0	0
			0
5) TOTAL, Financing Sources / (Uses)		0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D5)			
		(654,966)	192,789
F. FUND BALANCE, RESERVES			
1) Beginning Balance		4,318,201	3,663,236
2) Ending Balance (E + F1)		3,663,236	3,856,025

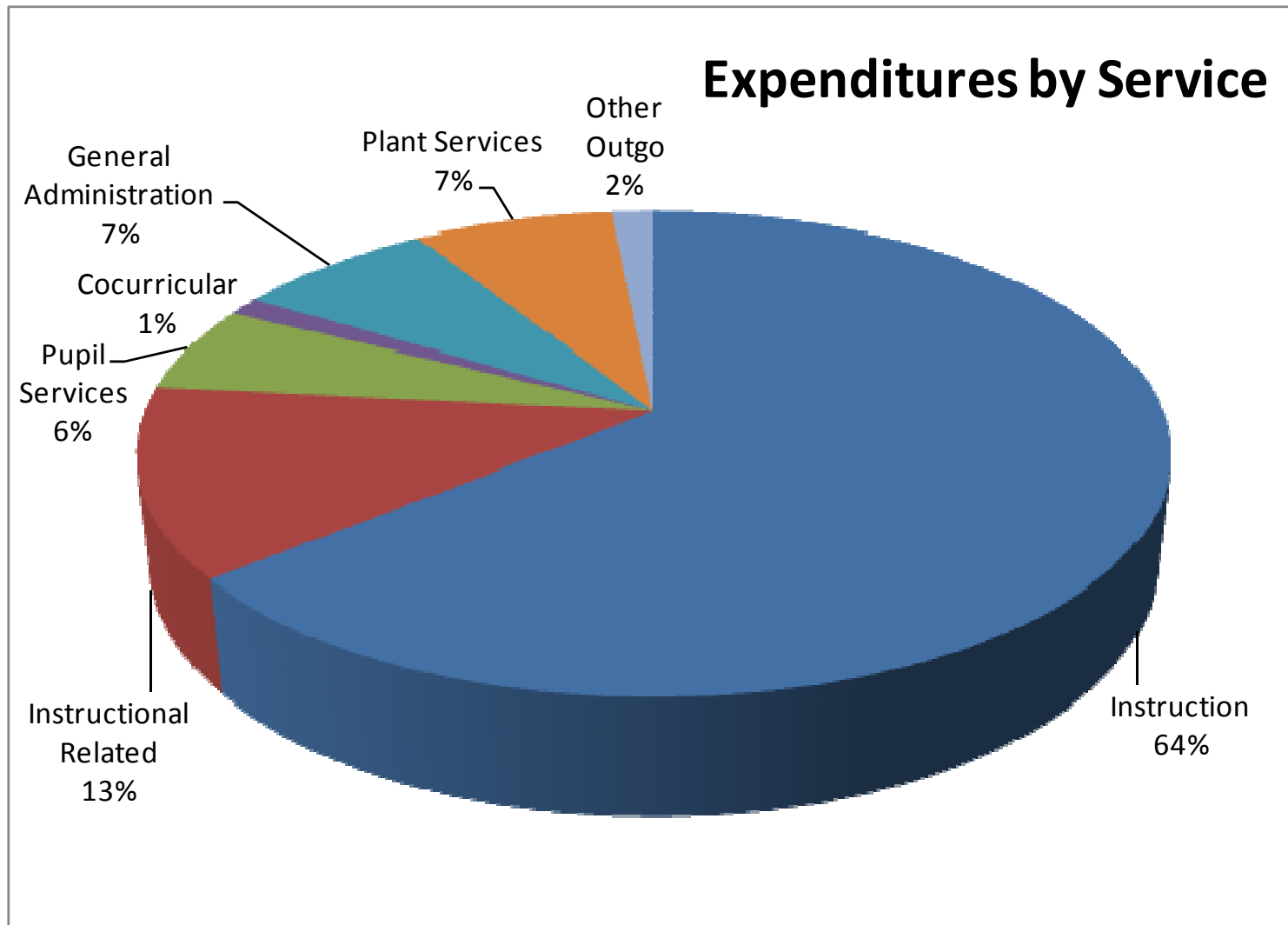
General Fund Revenues 2011-12



General Fund Expenditures 2011-12



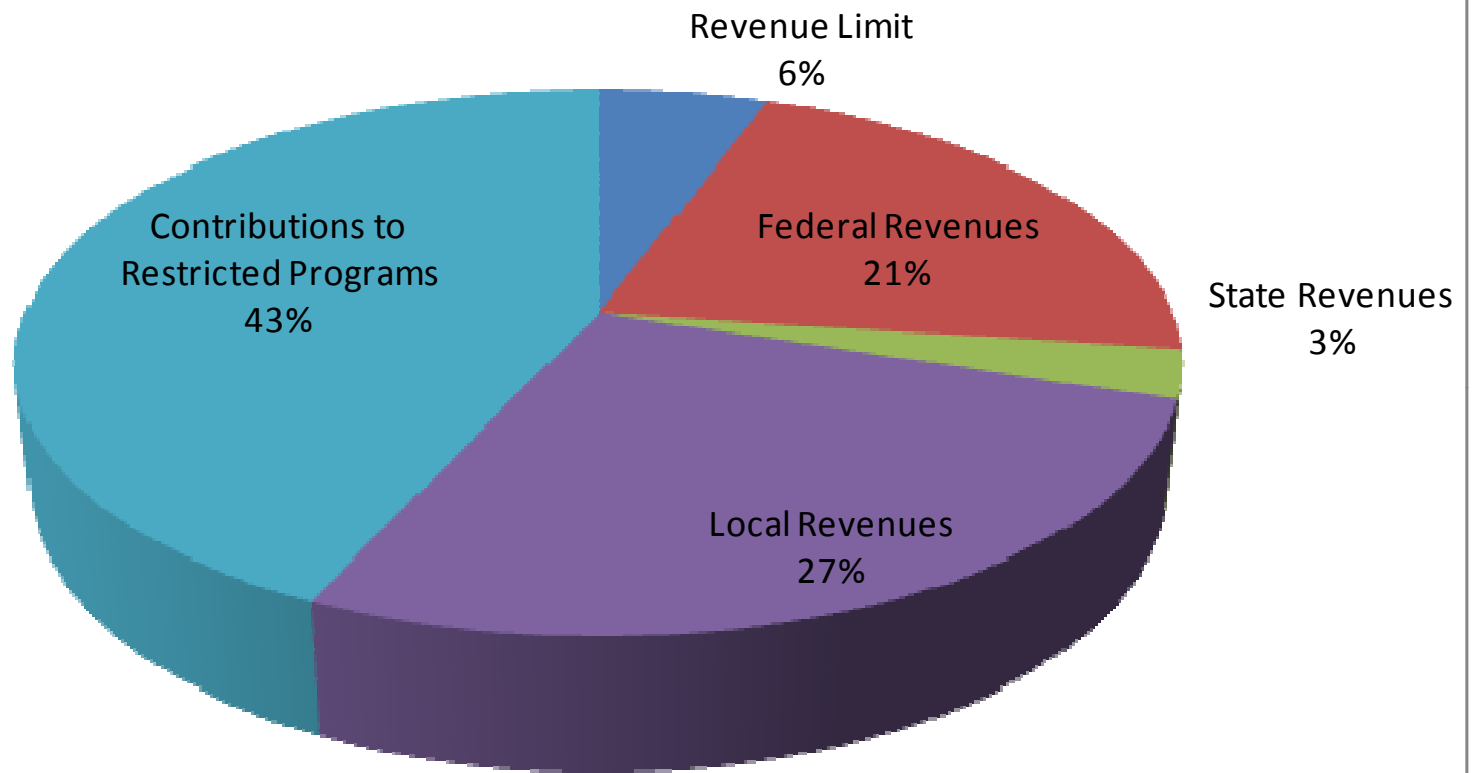
General Fund



General Fund - Restricted

Fiscal Year 11-12

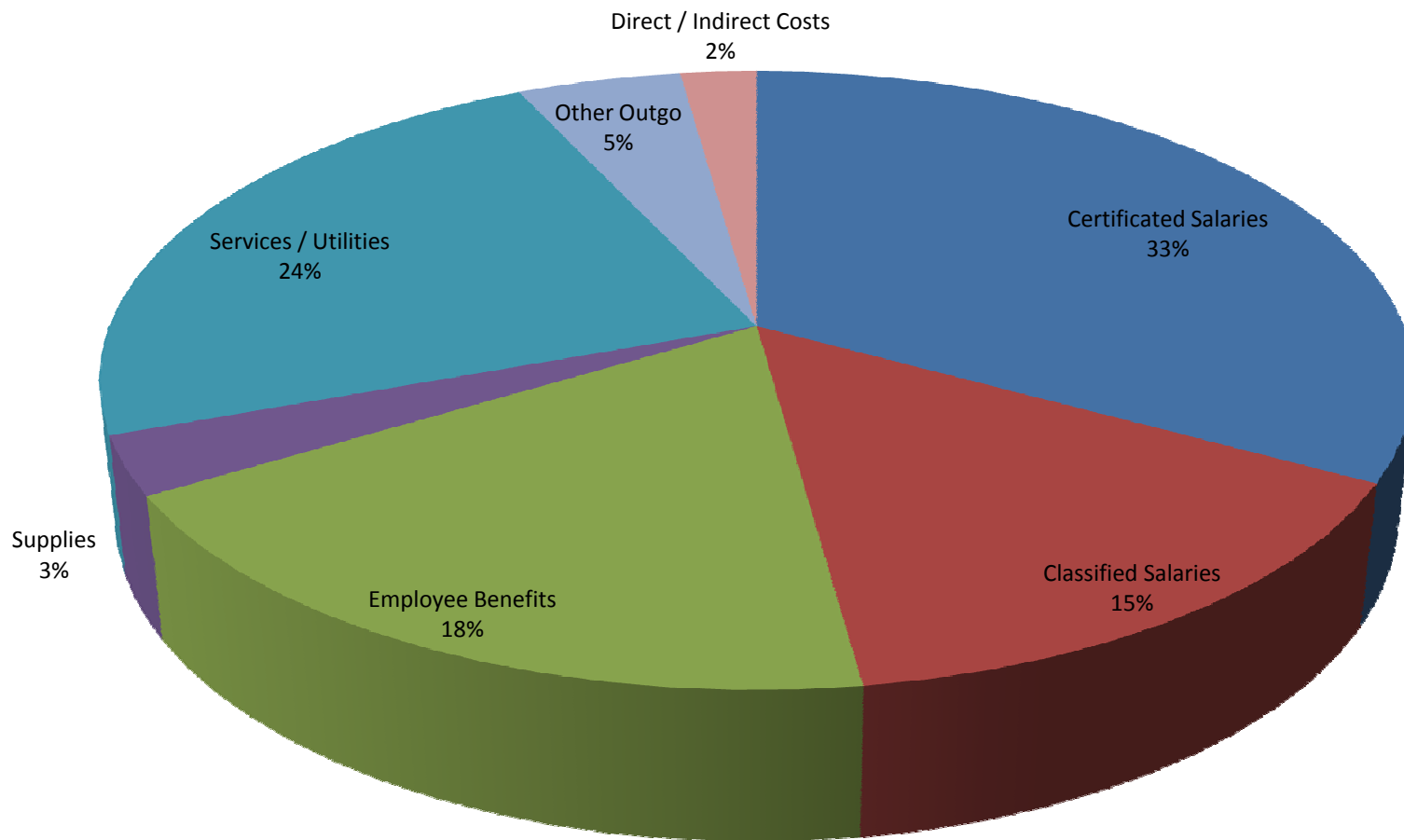
	Account Codes	2010-11 Estimated	2011-12 Budgeted
A. REVENUES			
1) Revenue Limit Sources	8010-8099	239,060	285,236
2) Federal	8100-8299	625,162	1,094,650
3) Other State	8300-8599	158,753	147,610
4) Other Local	8600-8799	1,642,225	1,358,447
5) TOTAL, REVENUES		2,665,200	2,885,943
B. EXPENDITURES			
1) Certificated Salaries	1000-1999	1,634,823	1,709,915
2) Classified Salaries	2000-2999	693,703	769,307
3) Employee Benefits	3000-3999	719,754	961,055
4) Books and Supplies	4000-4999	626,491	158,862
5) Services, Other Operating Exp.	5000-5999	1,977,036	1,222,553
6) Capital Outlay	6000-6999	20,808	0
7) Other Outgo	7100-7299, 7400-7499	282,005	247,318
8) Direct Support/Indirect Costs	7300-7399	143,774	114,613
9) TOTAL, EXPENDITURES		6,098,394	5,183,623
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A5 - B9)		(3,433,194)	(2,297,680)
D. OTHER FINANCING SOURCES/USES/TRANSFERS			
1) Transfers In	8910-8929		
2) Transfers Out	7610-7629		
3) Other Sources	8930-8979		
4) Other Uses	7630-7699		
5) Contributions from Unrestricted	8980-8990	2,549,979	2,190,451
6) TOTAL, Financing Sources / (Uses)		2,549,979	2,190,451
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D6)		(883,215)	(107,229)
F. FUND BALANCE, RESERVES			
1) Beginning Balance		1,344,986	461,771
2) Ending Balance (E + F1)		461,771	354,542



General Fund Restricted Revenues 2011-12

Contributions to Restricted Programs

Contributions to Categorical Programs	<i>2011- 2012</i>	<i>2010- 2011</i>	<i>Change</i>
Special Education Low Incidence Grant	27,730	8,058	
Special Education Staff Development Grants	0	2,173	
Special Education Transportation	202,957	253,239	
Special Education Programs Ages 5-22	1,651,568	2,022,218	
	1,882,255	2,285,688	(403,433)
Local Grants		150	(150)
Routine Restricted Maintenance	294,853	248,298	46,555
COPS	13,343	15,843	(2,500)
Total:	2,190,451	2,549,979	(359,528)



Restricted Expenditures 2011-12

Components of the Ending Fund Balance

General Fund: Restricted

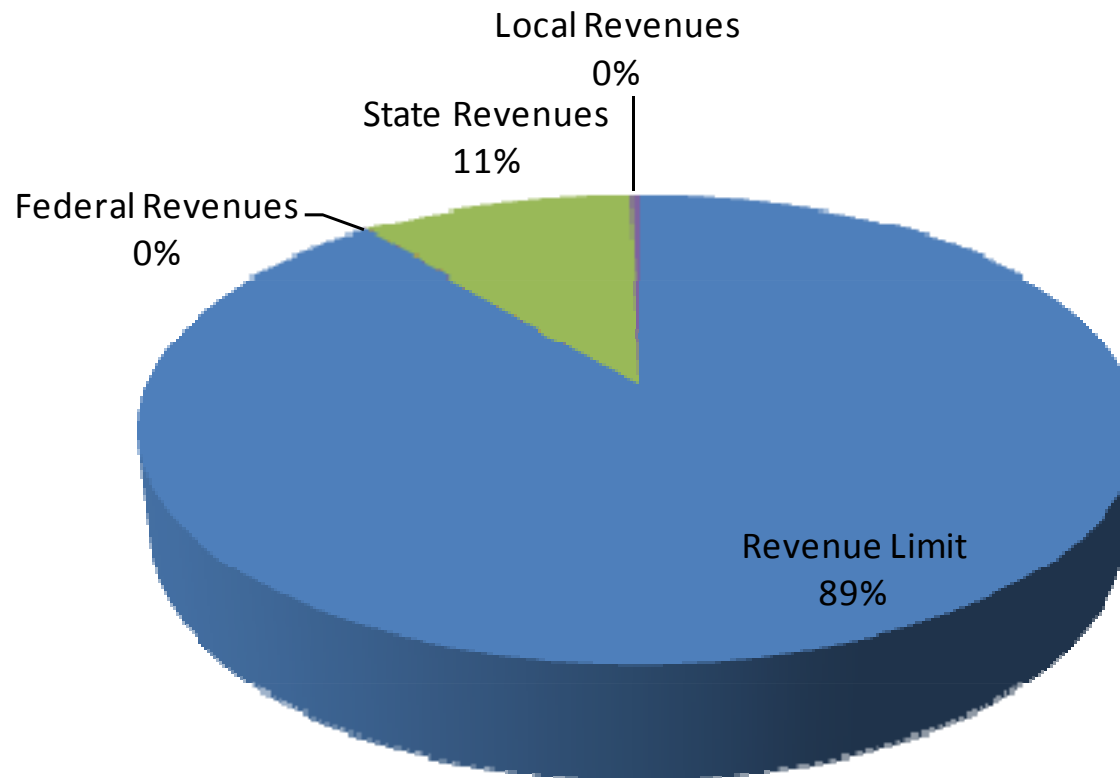
<u>Components of the Ending Balance</u>		2010-11	2011-12
a) Non-spendable			
Revolving Cash			
Stores			
Prepaid Expenditures			
b) Restricted			
Categorical Programs		103,021	70,885
COPS		259,657	259,657
Local Grants & Donations		99,093	24,000
c) Committed			
d) Assigned			
e) Unassigned		0	0
f) Total, Components (= F2)		461,771	354,542

Categorical & Designated Amounts	2010-11	2011-12
Routine Restricted Maintenance	0	0
ARRA SFSF	21,675	0
Lottery Instructional Materials	81,346	70,885
Site Donations - Fund Raising	99,093	24,000
COP Repayment	259,657	259,657
Health JPA Rebate		
International Baccalaureate Program		
Revenue Limit Reduction of \$330 per ADA		
Total:	461,771	354,542

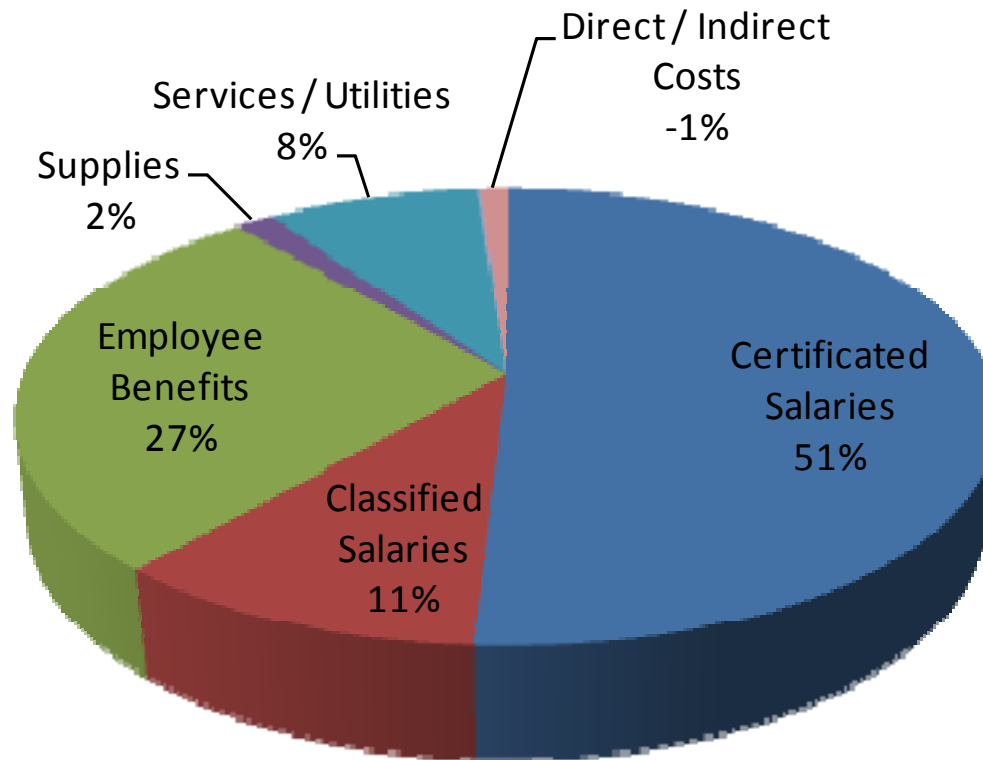
General Fund - Unrestricted

Fiscal Year 11-12

	Account Codes	2010-11 Estimated	2011-12 Budgeted
A. REVENUES			
1) Revenue Limit Sources	8010-8099	12,726,063	12,696,397
2) Federal	8100-8299	1,243	2,000
3) Other State	8300-8599	1,687,270	1,516,884
4) Other Local	8600-8799	497,400	46,497
5) TOTAL, REVENUES		14,911,976	14,261,778
B. EXPENDITURES			
1) Certificated Salaries	1000-1999	6,417,061	6,121,142
2) Classified Salaries	2000-2999	1,380,688	1,272,418
3) Employee Benefits	3000-3999	3,176,205	3,301,499
4) Books and Supplies	4000-4999	182,676	177,199
5) Services, Other Operating Exp.	5000-5999	1,083,556	1,014,039
6) Capital Outlay	6000-6999	43,500	0
7) Other Outgo	7100-7299, 7400-7499	8,337	14,833
8) Direct Support/Indirect Costs	7300-7399	(158,274)	(129,821)
9) TOTAL, EXPENDITURES		12,133,748	11,771,309
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A5 - B9)		2,778,228	2,490,469
D. OTHER FINANCING SOURCES/USES/TRANSFERS			
1) Transfers In	8910-8929		
2) Transfers Out	7610-7629		
3) Other Sources	8930-8979		
4) Other Uses	7630-7699		
5) Contributions from Unrestricted	8980-8990	(2,549,979)	(2,190,451)
6) TOTAL, Financing Sources / (Uses)		(2,549,979)	(2,190,451)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D6)		228,249	300,018
F. FUND BALANCE, RESERVES			
1) Beginning Balance		2,973,215	3,201,464
2) Ending Balance (E + F1)		3,201,464	3,501,482



General Fund Unrestricted Revenues 2011-12



Unrestricted Expenditures 2011-12

Components of the Ending Fund Balance General Fund: Unrestricted

<u>Components of the Ending Balance</u>		2010-11	2011-12
a) Non-spendable			
	Revolving Cash	2,000	2,000
	Stores		
	Prepaid Expenditures		
b) Restricted			
c) Committed			
d) Assigned		102,690	919,190
e) Unassigned		3,096,774	2,580,292
f) Total, Components (= F2)		3,201,464	3,501,482

Categorical & Designated Amounts	2010-11	2011-12
Routine Restricted Maintenance		
ARRA SFSF		
Lottery Instructional Materials		
Site Donations - Fund Raising		
COP Repayment		
Health JPA Rebate	102,690	102,690
International Baccalaureate Program	0	8,000
Revenue Limit Reduction of \$330 per ADA	0	808,500
Total:	102,690	919,190

Scotts Valley Unified School District

User-Friendly Budget Document

Components:

- Student Achievement Targets
- Budget Assumptions
- Detailed Revenue Projections
- Expenditure Projections
 - By Goal
 - By Function
 - By Resource
 - By Object
 - By School
- Other Funds

By Goal: Which students are being served?

Special Education Preschool Program Goal 5730

Children between the ages of three years and four years nine months and identified by the local plan area or the county office as requiring intensive special education and services as defined by the State Board of Education (*Education code Section 56026(c2).*)

2011-12 Expenditure Category	Separate Classes	Speech Pathology	Specialized Instruction	Transportation	Interagency Transfers	Health Services	Transfer of Indirect Costs	Total:	Prior Year Total
Certificated Salaries	42,848	35,699	200					78,747	53,883
Classified Salaries	19,270		7,950			800		28,020	8,331
Employee Benefits	25,852	13,621	917			91		40,481	13,962
Supplies	2,060							2,060	3,481
Services	266		72,288			2,990		75,544	202,033
Capital Outlay								0	
Other Outgo							2	2	28,494
Total:	90,296	49,320	81,355	0	0	3,881	2	224,854	310,184

NCLB Student Achievement Targets

Academic Year	Percent of students proficient	
	English Language Arts	Math
2006-2007	24.4%	26.5%
2007-2008	35.2%	37.0%
2008-2009	46.0%	47.5%
2009-2010	56.8%	58.0%
2010-2011	67.6%	68.5%
2011-2012	78.4%	79.0%
2012-2013	89.2%	89.5%
2013-2014	100.0%	100.0%

2009-10 Scores	Percent of students proficient	
School	English Language Arts	Math
Brook Knoll	82.8%	86.6%
Vine Hill	76.1%	81.5%
Scotts Valley Middle School	79.7%	70.5%
Scotts Valley High School	82.0%	73.3%
District Wide	80.0%	77.2%

General Fund: By Goal

Expenditure Summary by Goal	2011-12 Budget	2011-12 Percentage	Prior Year Budget	Prior Year Percentage
Undistributed	2,979,168	17.571%	3,079,411	16.890%
General Education	10,660,318	62.874%	11,513,605	63.150%
Special Ed Undistributed	576,204	3.398%	642,377	3.523%
Special Ed Preschool	224,854	1.326%	310,184	1.701%
Special Ed Ages 5-22 Severe	861,232	5.080%	773,264	4.241%
Special Ed Ages 5-22 Non-Severe	1,639,452	9.669%	1,900,931	10.426%
Non-agency Educational	7,371	0.043%	7,233	0.040%
Community Service	0	0.000%	1,051	0.006%
Other Locally Defined	6,333	0.037%	4,087	0.022%
Total:	16,954,932	100.000%	18,232,142	100.000%

By Function: What service is being provided?

Instructional Library, Media & Technology Function 2420

This program provides library services to teachers and students at school sites. Also included are educational programs presented through television services, and instructional technology such as computer labs and computer assisted instruction.

2011-12 Goal	Certificated Salaries	Classified Salaries	Employee Benefits	Supplies	Services	Capital Outlay & Equipment	Other Outgo	Total:	Prior Year
Undistributed		131,760	53,245	9,125	17,390			211,520	217,471
General Education	4,000	65,490	7,862		6,797			84,149	148,989
Total:	4,000	197,250	61,107	9,125	24,187	0	0	295,669	366,460
Position Description									
Director	1.0000							1.000	1.0000
Library Clerk		1.9600						1.960	1.9600
Total FTE :	1.0000	1.9600						2.9600	2.9600

General Fund: By Function

Summary of Expenditures by Function (Service)	2011-12 Budget	2011-12 Percent	Prior Yr Budget	Prior Yr Percent	Percentage Change
Instruction	8,705,991	51.35%	9,321,057	51.12%	0.22%
Special Ed Separate Classes	720,280	4.25%	424,343	2.33%	1.92%
Special Ed Resource Specialist	454,261	2.68%	484,490	2.66%	0.02%
Special Ed - Supplemental Aid & Services in Regular Classrooms	144,525	0.85%	233,634	1.28%	-0.43%
Special Ed - Non Public Schools / Non Public Agencies	454,134	2.68%	421,414	2.31%	0.37%
Special Ed - Specialized Instructional Services	380,092	2.24%	757,880	4.16%	-1.92%
Instructional Supervision	567,809	3.35%	481,263	2.64%	0.71%
Instructional Media & Library	295,669	1.74%	366,460	2.01%	-0.27%
Parent Participation	1,217	0.01%	1,669	0.01%	0.00%
School Administration	1,270,751	7.49%	1,296,550	7.11%	0.38%
Guidance & Counseling	116,464	0.69%	307,691	1.69%	-1.00%
Psychological Services	112,892	0.67%	202,234	1.11%	-0.44%
Health Services	178,404	1.05%	164,943	0.90%	0.15%
Speech Pathology & Audiology Services	308,948	1.82%	284,332	1.56%	-1.54%
Pupil Testing	3,665	0.02%	8,865	0.05%	1.33%
Pupil Transportation	233,588	1.38%	283,299	1.55%	-0.33%
Other Pupil Services	18,235	0.11%	16,564	0.09%	0.24%
Co-curricular Activities (After School Sports)	207,611	1.22%	237,445	1.30%	-0.97%
Other Community Services	0	0.00%	1,051	0.01%	0.24%
Board	56,200	0.33%	97,880	0.54%	-0.29%
Staff Relations and Negotiations	41,190	0.24%	26,155	0.14%	1.43%
Superintendent	265,938	1.57%	275,758	1.51%	-1.44%
External Financial Audit	12,700	0.07%	13,040	0.07%	3.71%
General Administration	640,643	3.78%	644,629	3.54%	-3.63%
Indirect Cost Transfer	(15,208)	-0.09%	(14,500)	-0.08%	1.36%
Human Resources	216,927	1.28%	218,321	1.20%	0.21%
Centralized Data Processing	44,618	0.26%	25,531	0.14%	5.61%
Maintenance	238,605	1.41%	305,102	1.67%	4.07%
Operations	974,255	5.75%	968,574	5.31%	-5.06%
Security	42,377	0.25%	39,318	0.22%	-0.22%
Facilities Acquisition & Construction	0	0.00%	46,808	0.26%	1.20%
Debt Services	247,318	1.46%	250,718	1.38%	-1.29%
Transfers between Agencies	14,833	0.09%	39,624	0.22%	-0.22%
Interfund Transfers	0	0.00%	0	0.00%	100.00%
Total:	16,954,932	100.00%	18,232,142	100.00%	-7.01%

By Resource: What is the funding source?

Economic Impact Aid Resource 7091

The goals of this program are to develop fluency in English, to promote students' positive self-esteem, to promote cross-cultural understanding and to provide equal opportunity for academic achievement. The funds are used to provide extra help for students who are not proficient in the English language. Students who receive these services are identified by test scores, teacher observations and samples of student work. The program provides materials, teachers, instructional assistants and other supplementary services to help identified students succeed in school.

2011-12								Prior Year
Goal	Instruction	Instructional Supervision	Library, Media & Technology	Parent Participation	School Administration	Indirect Cost Transfer	Total:	Total:
Undistributed						1,624	1,624	1,806
General Education	52,948			1,217			54,165	60,212
Total:	52,948	0	0	1,217	0	1,624	55,789	<i>62,018</i>
Position Description								
							0.0000	0.0000
Total FTE :	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	<i>0.0000</i>

General Fund By Resource:

Expenditure Summary by Resource	2011-12 Budget	2011-12 Percent	Prior Budget	Prior Percent	Percentage Change
Unrestricted	11,407,915	67.28%	11,791,488	64.67%	2.61%
Lottery	109,376	0.65%	101,790	0.56%	0.09%
Class Size Reduction	254,018	1.50%	240,470	1.32%	0.18%
Title One	107,064	0.63%	135,554	0.74%	-0.11%
ARRA State Fiscal Stabilization Funds	21,675	0.13%	387,948	2.13%	-2.00%
Federal Jobs Act	482,863	2.85%	0	0.00%	2.85%
PL 94-142 Special Education	765,250	4.51%	858,615	4.71%	-0.20%
Parentally Placed Private Schools	16,006	0.09%	8,841	0.05%	0.05%
PL 94-142 Special Education ARRA	0	0.00%	8,723	0.05%	-0.05%
Special Ed Preschool Staff Development	51	0.00%	163	0.00%	0.00%
Drug Free Schools	0	0.00%	1,291	0.01%	-0.01%
Title II	90,678	0.53%	71,040	0.39%	0.15%
Title II Technology	0	0.00%	811	0.00%	0.00%
ARRA Technology	0	0.00%	863	0.00%	0.00%
English Language Acquisition Program	0	0.00%	1,954	0.01%	-0.01%
Lottery Instructional Materials	55,300	0.33%	51,997	0.29%	0.04%
Special Education AB 602	2,225,475	13.13%	2,421,757	13.28%	-0.16%
Special Ed Low Incidence	28,444	0.17%	8,772	0.05%	0.12%
Special Ed Staff Development	737	0.00%	2,799	0.02%	-0.01%
Tobacco Use Prevention Grades 9-12	0	0.00%	18,603	0.10%	-0.10%
Economic Impact Aid	55,789	0.33%	62,018	0.34%	-0.01%
Special Education Transportation	235,600	1.39%	285,882	1.57%	-0.18%
Routine Restricted Maintenance	294,853	1.74%	377,910	2.07%	-0.33%
Local Grants	803,838	4.74%	1,392,853	7.64%	-2.90%
Total:	16,954,932	100.00%	18,232,142	100.00%	0.00%



School Sites

Brook Knoll Elementary School

151 Brook Knoll Drive, Santa Cruz CA 95060

Principal: Kathy Frandle

Site Staffing Allocation		Categorical Program Staffing	
Projected Enrollment	610		
Principal	1.000	Preschool Teacher	1.000
Clerical	1.750	Special Day Class Teachers	1.000
Teachers	19.000	Resource Specialists	1.000
P.E. Aides	0.563	Speech Therapists	1.000
Classroom Instructional Aide	0.438	Special Ed Instructional Assistants	3.931
Library Clerk	0.490		
Facilities Specialists	0.500	Food Service Assistant	0.500
		Total:	32.171



School Sites

Brook Knoll Elementary School

151 Brook Knoll Drive, Santa Cruz CA 95060

Principal: Kathy Frandle

Function		School	Instructional	Instructional	Parent	Guidance &	Health	Special	Resource	Supplemental	Specialized	Speech		
Resource	Instruction	Administration	Supervision	Media & Library	Participation	Counseling	Services	Day Classes	Specialist	Aides & Services	Instruction	Pathology	Operations	Total:
General Education	1,536,927	219,887											141,032	1,897,846
Class Size Reduction	181,769													181,769
Education Jobs Fund	92,034													92,034
Special Education								181,492	110,874	24,711	17,258	95,939		430,274
Lottery Instructional Materials	26,300													26,300
Economic Impact Aid	16,178													16,178
Local Grants & Donations*	126,799			24,703				160	300					151,962
Total:	1,980,007	219,887	0	24,703	0	0	0	181,652	111,174	24,711	17,258	95,939	141,032	2,796,363
Expenditures by Object														
Certificated Salaries	1,306,558	88,871						92,947	65,567			69,015		1,622,958
Classified Salaries	96,664	50,948		19,430				36,575	15,317	20,188	15,520		17,687	272,329
Employee Benefits	522,353	76,433		2,175				51,970	29,990	4,523	1,738	26,924	14,296	730,402
Supplies	43,762	2,745						160	300				4,529	51,496
Services / Utilities	10,670	890		3,098									104,520	119,178
Capital Equipment														0
Total:	1,980,007	219,887	0	24,703	0	0	0	181,652	111,174	24,711	17,258	95,939	141,032	2,796,363

Multi-Year Projection

Fiscal Years 2011-12 through 2013-14

Scotts Valley Unified School District General Fund Multi-Year Projection

2011-12 Budget

General Fund

	2011-12 Proposed Budget	2012-13 Projected Budget	2013-14 Projected Budget
A. REVENUES			
1) Revenue Limit Sources	12,981,633	13,248,925	13,602,899
2) Federal	1,096,650	613,787	613,787
3) Other State	1,664,494	1,666,893	1,666,515
4) Other Local	1,404,944	1,350,021	1,265,933
5) TOTAL, REVENUES	17,147,721	16,879,626	17,149,134
B. EXPENDITURES			
1) Certificated Salaries	7,831,057	8,013,365	8,089,003
2) Classified Salaries	2,041,725	2,071,810	2,106,352
3) Employee Benefits	4,262,554	4,539,080	4,787,457
4) Books and Supplies	336,061	285,415	285,237
5) Services, Other Operating Exp.	2,236,592	2,240,251	2,250,901
6) Capital Outlay	0	0	0
7) Other Outgo	262,151	262,151	262,151
8) Direct Support/Indirect Costs	(15,208)	(15,208)	(15,208)
9) TOTAL, EXPENDITURES	16,954,932	17,396,863	17,765,893
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A5 - B9)	192,789	(517,237)	(616,759)
D. OTHER FINANCING SOURCES/USES/TRANSFERS			
1) Interfund Transfers in	0	0	0
Interfund Transfers out	0	0	0
2) Other Sources	0	0	0
Other Uses	0	0	0
3) Contributions	0	0	0
TOTAL, OTHER	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D3)	192,789	(517,237)	(616,759)
F. FUND BALANCE, RESERVES			
1) Beginning Balance	3,663,235	3,856,024	3,338,787
2) Ending Balance (E + F1)	3,856,024	3,338,787	2,722,028

Scotts Valley Unified School District General Fund Multi-Year Projection

2011-12 Budget

General Fund

<u>Components of the Ending Balance</u>			
a) Reserved Amounts			
Revolving Cash	2,000	2,000	2,000
Stores	0	0	0
Prepaid Expenditures	0	0	0
b) Designated Amounts for Economic Uncertainties (3% of Total Budget)			
Designated Programs	110,690	110,690	110,690
COP Repayment	259,657	259,657	259,657
\$330 per ADA RL Reduction	813,826	1,631,167	2,448,508
Site Donations/Fundraising	24,000	24,000	24,000
Categorical Programs	70,885	60,757	50,576
c) Unappropriated Amounts	2,574,965	1,250,516	(173,403)
d) Total, Components (= F2)	3,856,024	3,338,787	2,722,028

Budget Revision Contingencies: General

- State Budget
- Enrollment
- Leaves of Absence
- Negotiated Settlements
- Prior year ending fund balance

Budget Revision Contingencies: Special Education

- SELPA Revenue & Program Costs
- Special Education Verification Review
- Shift of Mental Health Services
- Transportation
- IEP's

Long Term Contingencies

- Funded COLA
 - 2011-12
 - 2012-13
- Expiration of Categorical Flexibility
 - 2013-14
 - 2014-15