

Marcum-Illinois Union School District

WILDCAT'S



R.O.A.R.

Marcum-Illinois Elementary School District

2021/2022 ADOPTED BUDGET REPORT

Jimmie Eggers
Superintendent/Principal

**Marcum – Illinois Elementary School District
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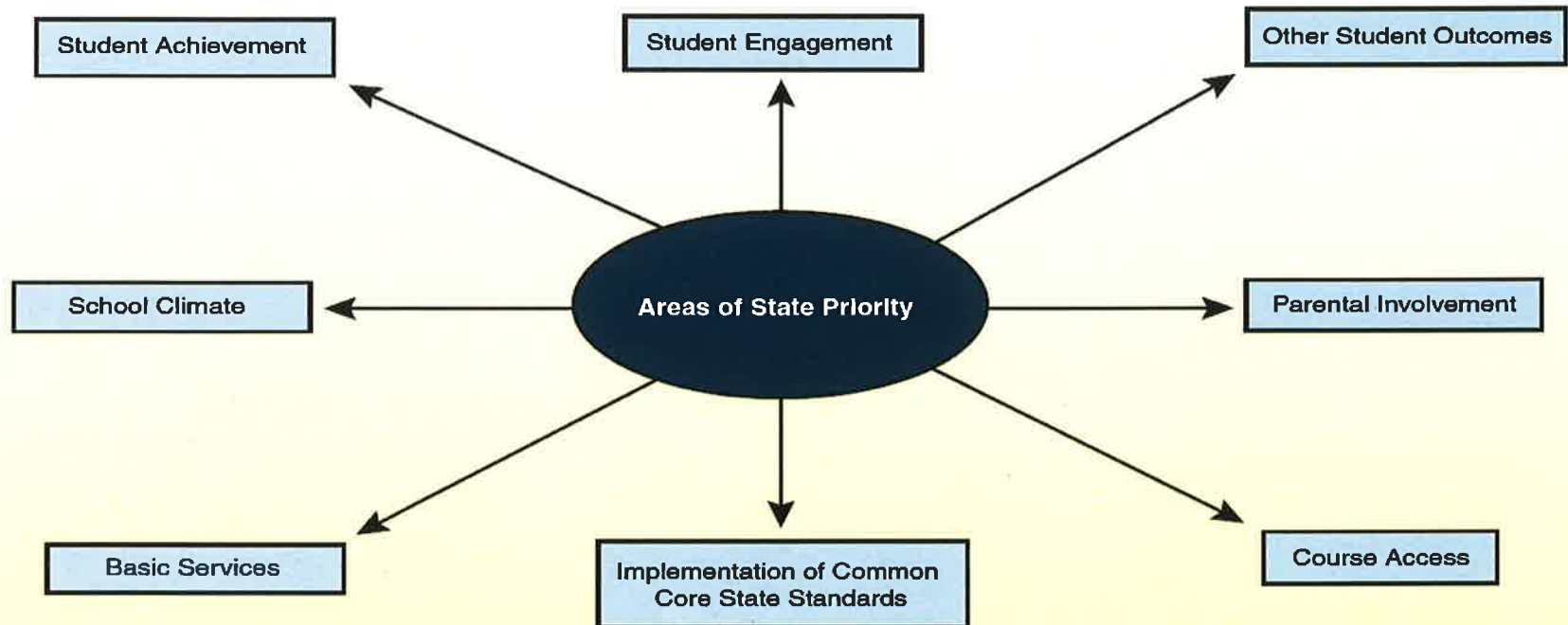
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Marcum – Illinois Elementary School District
INTRODUCTION
2021-2022
Adopted Budget Report

- The County Office, under AB1200, requires districts to document and include written budget assumptions in the budget package submitted for approval to the district Board of Trustees. Each district should advise the Board, by way of budget documents, accompanied by a brief narrative, of the financial condition of the district. This report will provide the required information for the Board to certify the district's ability to meet its financial obligations.
- The Adopted Budget Report is presented by fund and major object account classification, reflecting 2020/2021 *“Estimated Actuals”* in columns A-C and the 2021/2022 *“Proposed Adopted Budget”* in columns D-F. The final column reflects the percentage of variance between the **2020/2021 Estimated Actuals** and the ***proposed 2021/2022 Adopted Budget***.

Marcum – Illinois Elementary School District
EIGHT STATE PRIORITIES
2021-2022 Adopted Budget

Eight Areas of State Priority Must Be Addressed in LCAPs



LCAP = Local Control and Accountability Plan.

Marcum – Illinois Elementary School District
GENERAL FUND REVENUE ASSUMPTIONS
2021-2022 Adopted Budget Report

Local Control Funding Formula

- Based on 2021/2022 Projected ADA of 175.01
- Property Taxes: \$442,066
Prop Tax In-Lieu: (\$408,084)
Net of Prop Taxes: \$33,982
- State Aid = \$1,641,306

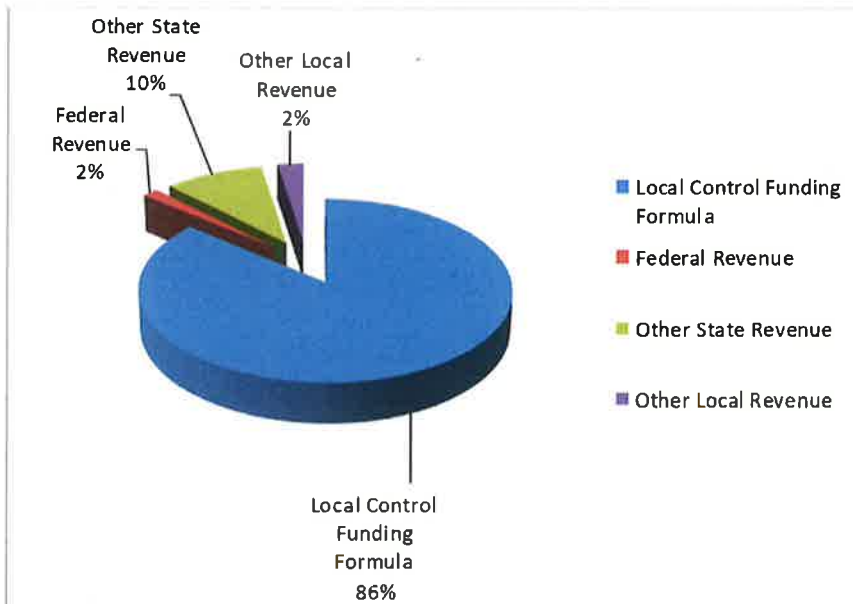
Other State and Federal Funding

- Unrestricted Lottery = \$150 per Annual ADA
- Restricted Lottery = \$49 per Annual ADA
- Federal Title I, Title II, Title IV and REAP funding remain flat.
- One-time In-Person Instruction Grant and Extended Learning Opportunity (ELO).

Marcum – Illinois Elementary School District

GENERAL FUND REVENUE SOURCES

2021-2022 Adopted Budget Report



As part of the LCFF, school districts, COEs, and charter schools are required to develop, adopt, and annually update a three-year Local Control and Accountability Plan (LCAP), beginning on July 1, 2015, using a template adopted by the California State Board of Education (SBE). The LCAP is required to identify goals and measure progress for student subgroups across multiple performance indicators. The largest part of the revenue (86%) comes from Local Control Funding and is to be aligned to meet the eight state priorities. These priorities are on a previous slide.

The district will continue to receive federal funds such as Title I, Title II, Title IV and REAP for specific purposes and must continue to follow federal regulations.

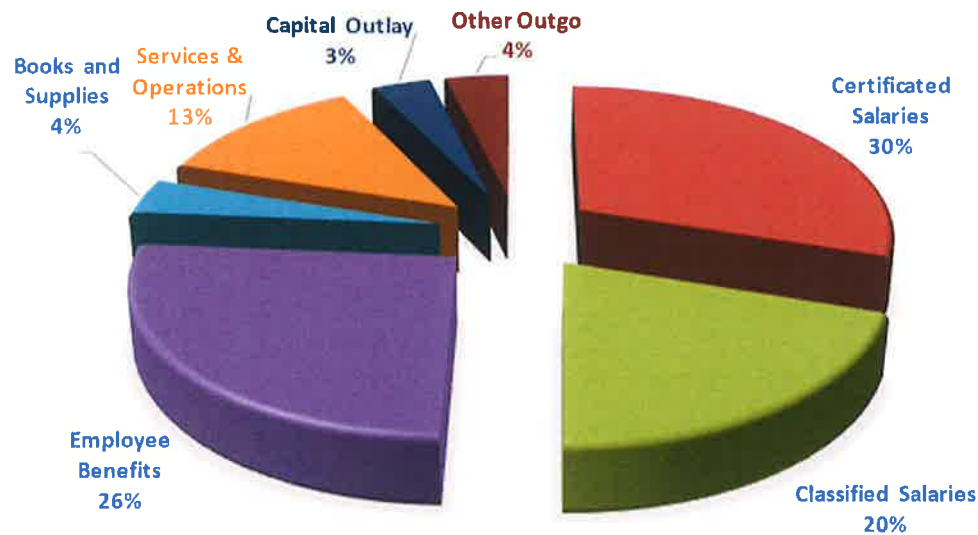
Other state funds consist of child nutrition, after school program, mandated costs, lottery, one-time in-person grant and extended learning opportunity (ELO) and other miscellaneous awards.

Local resources include Charter Oversight fees, Charter lease revenue, interest, donations, local grants, and parent fees for cafeteria and childcare.

REVENUE SOURCES

Local Control Funding Formula	\$1,848,724
Federal Revenue	\$33,635
Other State Revenue	\$209,005
Other Local Revenue	\$55,028
TOTAL DISTRICT REVENUE	\$2,146,392
Charter Oversight	\$ 191,536
Charter Lease	\$ 360,000
TOTAL REVENUE BUDGET	\$2,697,928

Marcum – Illinois Elementary School District GENERAL FUND EXPENDITURES 2021-2022 Adopted Budget Report



EXPENDITURES	
Certificated Salaries	\$843,877
Classified Salaries	\$564,523
Employee Benefits	\$727,564
Books and Supplies	\$106,476
Services & Operations	\$353,224
Capital Outlay	\$97,616
Other Outgo	\$106,394
Operational Budget	\$2,799,674
Transfers Out	\$74,407
TOTAL EXPENDITURES BUDGET	\$2,874,081

Marcum – Illinois Elementary School District
GENERAL FUND EXPENDITURES
2021-2022 Adopted Budget Report

CERTIFICATED SALARIES - \$843,877

Salary projections are based on 10 certificated, non-management FTEs; 1.0 FTE Superintendent/Principal; 1.0 FTE Vice Principal, and other known staffing needs.

CLASSIFIED SALARIES - \$564,523

Salary projections are based on 15.6 classified FTEs and other known staffing needs.

EMPLOYEE BENEFITS - \$727,564

Benefit projections are based on 21/22 projected salaries and H & W benefit cap of \$12,000. Also included are an increased PERS rate of 22.91%, a decreased STRS rate of 15.92%, and an increase in Unemployment Insurance rate to 1.23%.

BOOKS AND SUPPLIES - \$106,476

The books and supplies budget includes the projected cost of core and intervention instructional materials and technology related expenditures. Also included are materials and supplies for maintenance, custodial, district, and site administration.

Marcum – Illinois Elementary School District
GENERAL FUND EXPENDITURES
2021-2022 Adopted Budget Report

SERVICES, OTHER OPERATING EXPENSES - \$353,224

Projected services and other operating expenses include professional development costs, insurance and service agreements, contracted counseling services, maintenance and transportation repairs, and other miscellaneous fees.

CAPITAL OUTLAY - \$97,616

Capital outlay expenditures include the new intercom system and video surveillance. It also includes the high speed internet service project, other technology equipment and other miscellaneous improvements of the school buildings.

OTHER OUTGO - \$106,394

Other Outgoing expenditures include the two lease payments for the solar project, as well as the projected cost for the Special Ed Excess Cost.

INTERFUND TRANSFERS IN/OUT - \$74,407

There are transfers out from General Fund to Nutrition Services (Fund 13) \$29,583 and Child Development (Fund 12) for \$44,824.

CONTRIBUTIONS TO RESTRICTED PROGRAMS - \$120,895

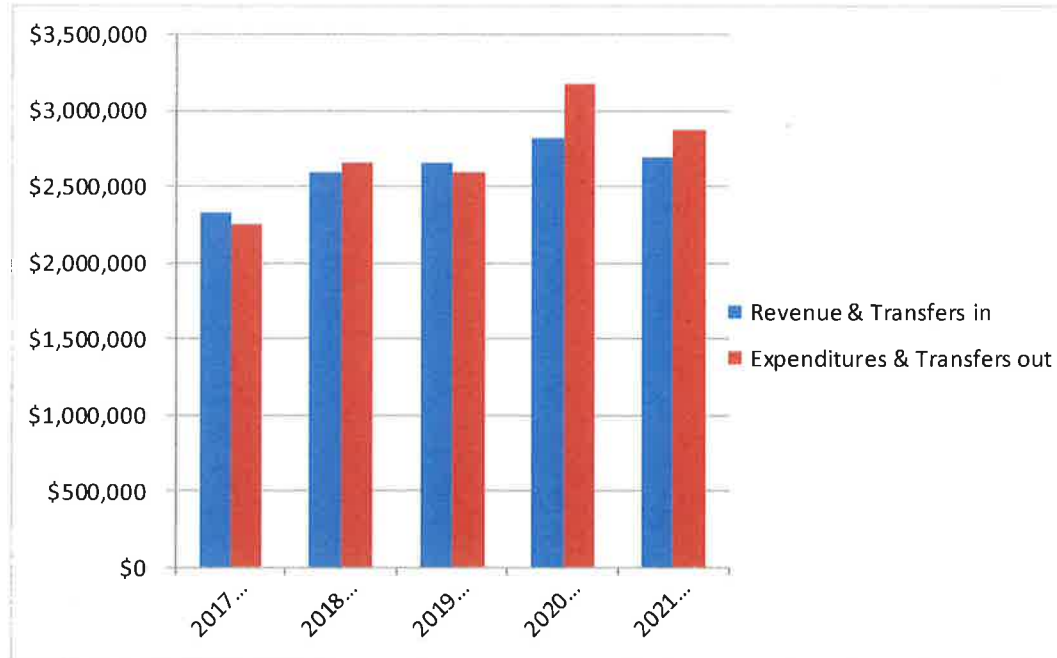
Planned contributions from unrestricted to restricted are for special education costs of \$77,275, \$42,660 for routine restricted maintenance and \$960 to Title I.

Marcum – Illinois Elementary School District

REVENUES VS. EXPENDITURES

2021-2022 Adopted Budget Report

The projected 21/22 adopted budget shows planned deficit spending in the current year as well as the two subsequent years. Current district financial data indicates that the district will maintain sufficient reserves.



	2017-18	2018-19	2019-20	2020-21 Projected*	2021-22 Projected
Revenues & Transfers In	2,331,122	2,599,175	2,657,895	2,829,066	2,697,928
Expenditures & Transfers Out	2,252,986	2,656,357	2,596,647	3,182,010	2,874,081
(DEFICIT)/SURPLUS	78,136	(57,182)	61,248	(352,944)	(176,153)

* The projected deficit spending in 2020-21 is directly related to a 19-20 Audit Adjustments that had to be recorded in 2020-21 fiscal year. This audit adjustment is a combination of an increase in expenditures for the solar project in the amount of \$338,382, and a decrease in expenditures for the Special Ed excess cost in the amount of \$58,530, for a net increase of \$274,852.

Marcum – Illinois Elementary School District
OTHER FUNDS
2021-2022 Adopted Budget Report

Student Body Fund – 21/22 ending fund balance is projected to be **\$15,561**.

Child Development Fund – 21/22 ending fund balance is projected to be **\$2,233**. This amount is the State Preschool certified reserve account.

Cafeteria Fund – 21/22 ending fund balance is projected to be **\$2,045**. This amount is the value of the nutrition services food inventory.

Capital Facilities Fund (Developer Fees) 21/22 ending fund balance is projected to be **\$20,728**.



Marcum – Illinois Elementary School District MULIT-YEAR PROJECTION (MYP) ASSUMPTIONS 2021-2022 Adopted Budget Report

The MYP indicates that the Marcum-Illinois Union School District will deficit spend in the current year and in both subsequent years.

Expenditure adjustments are as follows:

- Object 1000 Increased to record estimated cost of range and step increases in 22/23 & 23/24.
- Object 2000 Increased to record estimated cost of step increases in 22/23 & 23/24.
- Object 3000 Increased to cover the above salary adjustments and rate changes in PERS @ 26.10% in 22/23 and 27.10% in 23/24 & STRS @ 18.00% in 22/23 and 23/24, as well as unemployment insurance rate changes @ 1.23% in 22/23, and 0.05% in 23/24.
- Object 4000 Removed one-time expenditures. Moved REAP budget back to supplies from capital expenditures in 22/23. Increased the budget in 23/24 to purchase science curriculum. Increased expenditures by CPI of 1.59% and 1.87% in 22/23 and 23/24, respectively.
- Object 5000 Removed one-time expenditures in 22/23. Reduced budgets in 22/23 and 23/24 for PGE due to the completion of the solar project. Increased expenditures by CPI of 1.59% and 1.87% in 22/23 and 23/24, respectively.
- Object 6000 Removed one-time projects such as intercom system, video surveillance and high speed internet in 22/23. Budgeted for miscellaneous projects in 22/23 and 23/24.
- Other Outgo Special Education Excess Cost was kept flat in 22/23 and 23/24.
- Transfers-Out Transfers out to Nutrition Services and Child Development funds were kept flat in 22/23 and 23/24 to balance programs.
- Other Sources No adjustments.

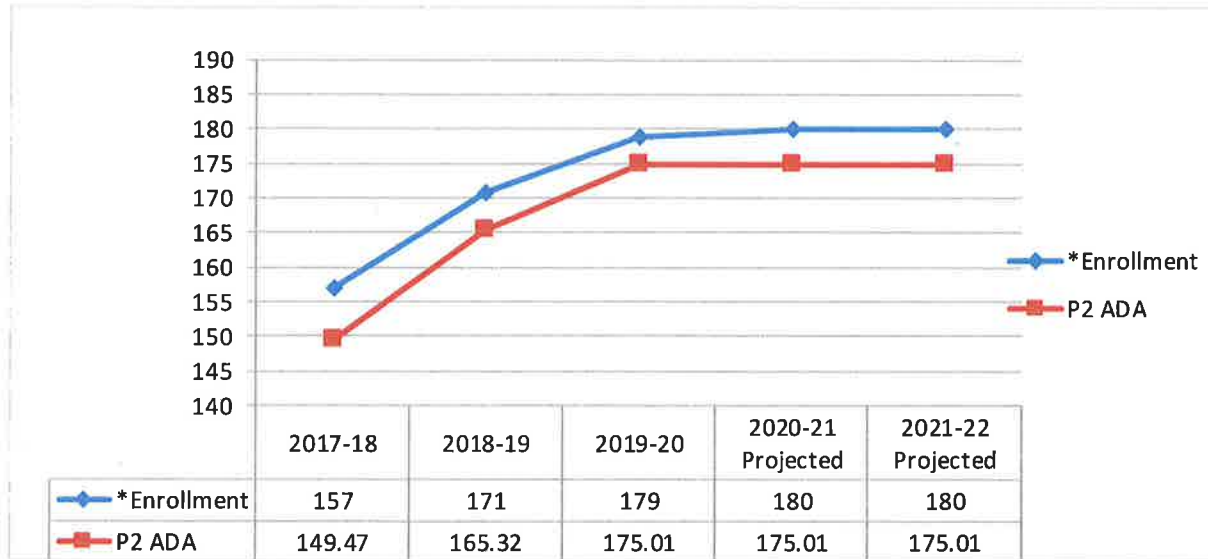
**2021-22 Budget Development
Marcum-Illinois School District**

District & County Operated ADA:	5.07% Cola			Projected Increase/ (Decrease)	2.98% Cola			Projected Increase/ (Decrease)	3.05% Cola		
	PROJECTED 2021/22				PROJECTED 2022/23				PROJECTED 2023-24		
	175.35 Unrestricted	ADA Restricted	Projected P-2 Total		175.35 Unrestricted	ADA Restricted	Projected P-2 Total		175.35 Unrestricted	ADA Restricted	Projected P-2 Total
REVENUES											
1) LCFF Revenue	1,848,724	0	1,848,724	2.66%	1,897,836	0	1,897,836	2.74%	1,949,853	0	1,949,853
2) Federal Revenue	0	33,635	33,635	0.00%	0	33,635	33,635	0.00%	0	33,635	33,635
3) Other State Resources	31,572	177,433	209,005	-15.77%	31,546	144,509	176,055	0.00%	31,546	144,509	176,055
4) Other Local Revenue	574,536	32,028	606,564	-0.91%	573,877	27,178	601,055	0.00%	573,877	27,178	601,055
TOTAL REVENUES	2,454,832	243,096	2,697,928		2,503,259	205,322	2,708,581		2,555,276	205,322	2,760,598
EXPENDITURES											
1) Certificated	817,612	26,265	843,877	1.53%	847,558	9,242	856,800	1.46%	860,051	9,242	869,293
2) Classified	485,455	79,068	564,523	1.14%	511,285	59,646	570,931	0.84%	514,428	61,319	575,747
3) Employee Benefits-Statutory	598,304	129,260	727,564	4.34%	644,059	115,115	759,174	-0.91%	636,816	115,432	752,248
4) Books & Supplies	94,316	12,160	106,476	4.43%	85,816	25,372	111,188	59.26%	109,965	67,115	177,080
5) Services, Other Operating	290,759	62,465	353,224	-17.42%	267,382	24,303	291,685	1.87%	272,382	24,758	297,140
6) Capital Outlay	50,000	47,616	97,616	-69.27%	10,000	20,000	30,000	0.00%	10,000	20,000	30,000
7) Other Outgo	31,394	75,000	106,394	0.00%	31,394	75,000	106,394	0.00%	31,394	75,000	106,394
10) Direct Support/Indirect	0	0	0		0	0	0		0	0	0
TOTAL EXPENDITURES	2,367,840	431,834	2,799,674		2,397,494	328,679	2,726,172		2,435,038	372,866	2,807,902
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	86,992	(188,737)	(101,746)		105,765	(123,357)	(17,591)		120,238	(167,544)	(47,304)
OTHER FINANCING SOURCES											
1) Interfund Transfers											
a) Transfers In	0		0		0		0		0		0
b) Transfers Out	(74,407)	0	(74,407)		(74,407)	0	(74,407)		(74,407)	0	(74,407)
2) Other Sources/Uses											
a) Sources											
b) Uses/Long Term Debt					0		0		0		0
c) 07-08 C/O flexibility							0				0
3) Contrib to Restricted	(120,895)	120,895	0		(123,357)	123,357	0		(128,470)	128,470	0
TOTAL OTHER SOURCES	(195,302)	120,895	(74,407)		(197,764)	123,357	(74,407)		(202,877)	128,470	(74,407)
NET INCREASE (DECREASE) IN FUND BALANCE	(108,310)	(67,842)	(176,153)		(91,999)	0	(91,998)		(82,637)	(39,074)	(121,711)
FUND BALANCE											
BEGINNING BALANCE	1,019,353	134,474	1,153,827		911,043	66,632	977,674		819,044	66,632	885,676
ESTIMATED ENDING BALANCE	911,043	66,632	977,674		819,044	66,632	885,676		736,408	27,558	763,964
State Requirement 5%											
Reserved for Economic Uncertainties	431,112				420,087				432,346		

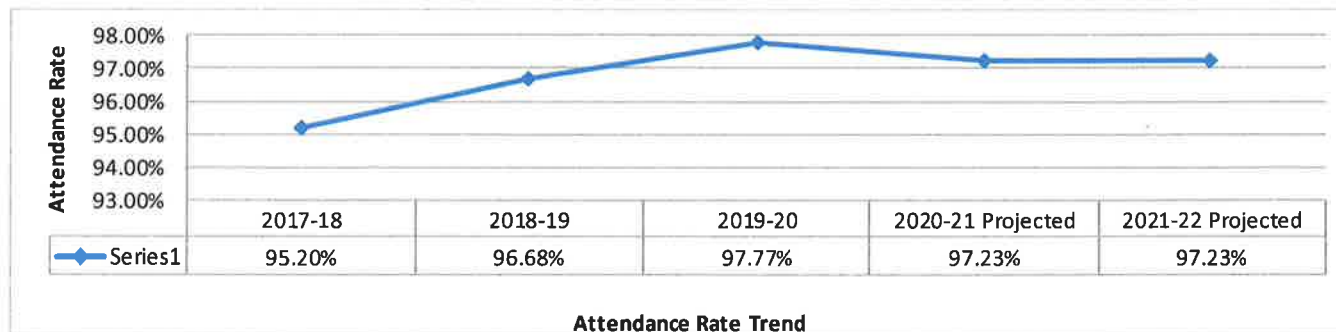
Marcum – Illinois Elementary School District

*Enrollment/ADA and Attendance Rate Trends

2021-2022 Adopted Budget Report



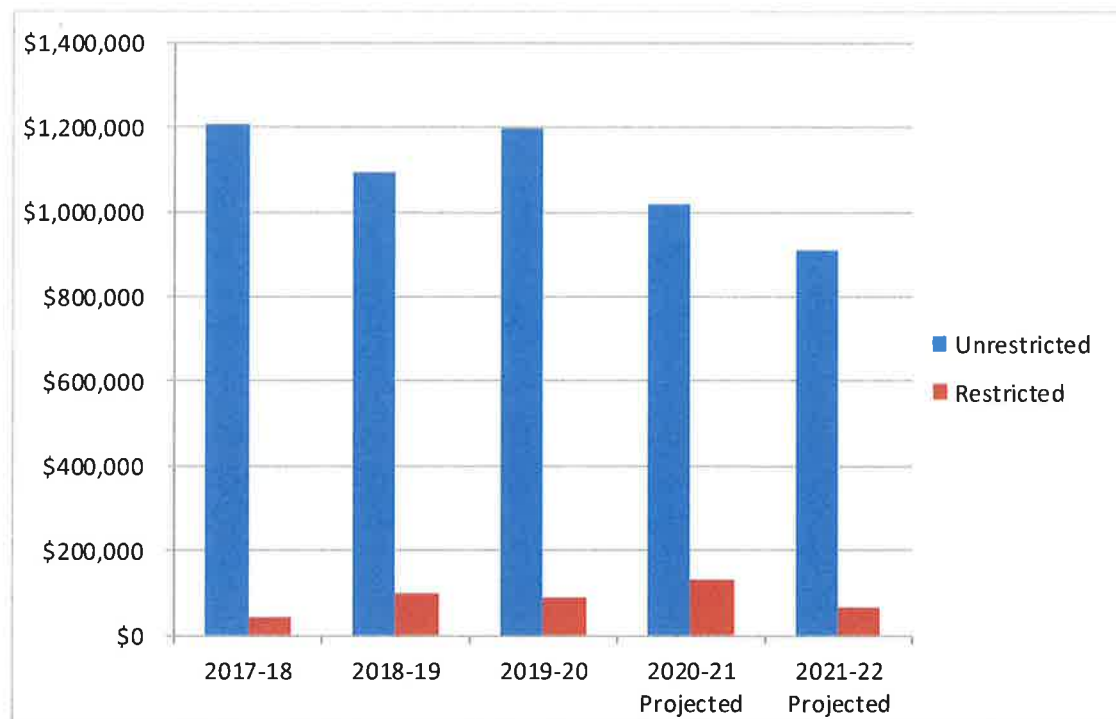
* Does not include county operated ADA.



*Four the first four years, CBEDS enrollment is used. For the current year, projected enrollment is used.

Marcum – Illinois Elementary School District ENDING FUND BALANCE HISTORY 2021-2022 Adopted Budget Report

The estimated ending balance for the 21/22 year is \$977,674. Of this amount, \$431,112 (15%) has been designated for economic uncertainties, which is 10% more of that required by the State of California.



	2017-18	2018-19	2019-20	2020-21 Projected	2021-22 Projected
Total EFB	\$ 1,250,274	\$ 1,193,092	\$ 1,290,076	\$ 1,153,827	\$ 977,674