

Mingus Union High School District #4
Projected 2014 Budget (current funding formula)
9-May-13

	2014 Projected Budget	2012-2013 Revision 2 Budget	Increase (Decrease)	Comments
Budget Capacity				
Base Allowance	\$ 4,842,320	\$ 4,756,349	\$ 85,971	
Group B Add-ons (SPED)	\$ 540,015	\$ 456,113	\$ 83,902	01.8% growth in total ADM
On-line School	\$ 27,519	\$ 33,049	\$ (5,530)	18% growth in group B Add-ons (these go to pay for additional OT, PT, Speech and Psych services)
Teacher Experience Index TEI	\$ -	\$ -	\$ -	
Sub Total Base Allowance	\$ 5,409,854	\$ 5,245,511	\$ 164,343	
Audit Fees	\$ 27,244	\$ 27,244	\$ -	
Transportation	\$ 282,360	\$ 282,360	\$ -	
Revenue Control Limit	\$ 5,719,458	\$ 5,555,115	\$ 164,343	
Growth	\$ -	\$ 196,584	\$ (196,584)	Growth in current year now reflected in Revenue Control Limit
Capital allocated to M&O	\$ 63,811	\$ 61,225	\$ 2,586	Allocation of all available CORL after fixed commitments.
Soft Capital allocated to M&O	\$ 44,104	\$ -	\$ 44,104	Increase in revenue control limit applied to 10% override
Maintenance & Operations Override	\$ 571,946	\$ 555,502	\$ 16,444	Lower ADM from Beaver Creek
Tuition-In Beaver Creek	\$ 206,965	\$ 214,769	\$ (7,804)	Current year carry forward from 2012 goes away because there is not going to be carry forward into 2014 from 2013.
Budget Balance Carry/forward	\$ -	\$ 199,543	\$ (199,543)	
Dropout Prevention Program	\$ 31,652	\$ 31,652	\$ -	
Total Maintenance and Operations	<u>\$ 6,637,935</u>	<u>\$ 6,814,390</u>	<u>\$ (176,455)</u>	

Incremental Revenues & Costs

Elimination of dependent care subsidy	\$ 42,021
Drop maintenance agreement on Awaysa Phone System	\$ 12,000
Net Increase or (Decrease) in budget capacity	<u>\$ (122,434)</u>

The subsidy for dependent care was effective until 12/31/12. In 2014 the District will not incur the 50% of the subsidy paid in 2013.

Unweighted ADM	Current Capital Outlay		Revenue Limit (CORL) Projection*		Legislative Cut	2013-14 CORL
	Capital Outlay Base	Text Book Allowance	Total	Legislative Cut		
1154.234 \$	267.94 \$	69.68 \$	337.62 \$	(151,266) \$		238,426
Reserve for Sports Complex						\$ (163,283)
Copy Machine Lease						\$ (11,333)
Capital to M&)						\$ (63,811)
Total Commitments						\$ (238,427)

**Remaining CORL(unrestricted capital)
Allocation to M&O**

Unweighted	Current Soft Capital Allocation		Legislative	2013-14	
	Allocation	Text Book			Total Allocation
1154.234 \$	225.00 \$	- \$	225.00 \$	(215,598.21) \$	44,104

\$ (0)

Mingus Union High School District #4
Senate Proposed Projected 2014 Budget
9-May-13

	2014 Projected Budget	2012-2013 Revision 2 Budget	Increase (Decrease)
Budget Capacity			
Base Allowance	\$ 4,929,329	\$ 4,756,349	\$ 172,980
Group B Add-ons (SPED)	\$ 549,718	\$ 456,113	\$ 93,605
On-line School	\$ 28,014	\$ 33,049	\$ (5,036)
Teacher Experience Index TEI	\$ -	\$ -	\$ -
Sub Total Base Allowance	\$ 5,507,061	\$ 5,245,511	\$ 261,550
Audit Fees	\$ 27,244	\$ 27,244	\$ -
Transportation	\$ 282,360	\$ 282,360	\$ -
Revenue Control Limit	\$ 5,816,665	\$ 5,555,115	\$ 261,550
Growth	\$ -	\$ 196,584	\$ (196,584)
Capital allocated to M&O	\$ 127,205	\$ 61,225	\$ 65,980
Maintenance & Operations Override	\$ 581,666	\$ 555,502	\$ 26,164
Tuition-In Beaver Creek	\$ 206,965	\$ 214,769	\$ (7,804)
Budget Balance Carryforward	\$ -	\$ 199,543	\$ (199,543)
Dropout Prevention Program	\$ 31,652	\$ 31,652	\$ -
Total Maintenance and Operations	<u>\$ 6,764,153</u>	<u>\$ 6,814,390</u>	<u>\$ (50,237)</u>

Incremental Revenues & Costs

Elimination of dependent care subsidy \$ 42,021
 Drop maintenance agreement on Avaya Phone System \$ 12,000
 Net Increase or (Decrease) in budget capacity \$ 3,784

Comments

01.8% growth in total ADM plus Senate proposed 1.8% inflation adjustment
 18% growth in group B Add-ons (these go to pay for additional OT, PT, Speech and
 Psych services) plus Senate proposed 1.8% inflation adjustment

Growth in current year now reflected in Revenue Control Limit
 Proposed capital formula provides increased funds
 Increase in revenue control limit applied to 10% override
 Lower ADM from Beaver Creek
 Current year carry forward from 2012 goes away because there is not going to be carry
 forward into 2014 from 2013.

The subsidy for dependent care was effective until 12/31/12. In 2014 the District will not
 incur the 50% of the subsidy paid in 2013.

	2014 Projected Budget	2012-2013 Revision 2 Budget	2012-2013 Versus 2011-2012
Unrestricted Capital (CORL)	\$ 237,334	\$ 187,153	\$ 50,181
Soft Capital Allocation	\$ 46,169	\$ 43,659	\$ 2,510
Total Levy Funds based on ADM (M&O, CORL,	<u>\$ 7,047,656</u>	<u>\$ 7,045,202</u>	<u>\$ 2,454</u>

Senate's Capital Outlay Revenue Limit (CORL) Projection					
Unweighted ADM	Capital Outlay Base	Text Book Allowance	Total	Legislative Cut	2012-13 CORL
1154,234 \$	206,47 \$	55,02 \$	261,49		\$ 301,821
Reserve for Sports Complex					\$ (163,283)
Copy Machine Lease					\$ (11,333)
Capital to					\$ (127,205)
Total Commitments					\$ (301,821)
Remaining CORL (unrestricted capital)					\$ 0
Allocation to M&O					<u><u>0</u></u>

Waddle, Kirk

From: Chuck Essigs [cessigs@asbo.org]
Sent: Tuesday, May 14, 2013 5:25 PM
To: Waddle, Kirk
Subject: Senate Budget Proposal is Released/SB 1487

Today, the Senate put out a proposed budget. Remember things could change but we want to share with you some of the major components.

First it includes a 1.8% inflation increase which means that the base level without teacher comp increases to \$33326.44 and with teacher comp increases to \$3368.02 and transportation increases [depending on the district's classification] from \$2.42 to \$2.46 or from \$1.97 to \$2.01; Soft Capital is eliminated; CORL will now be called District Additional Assistance and will have new amounts per pupil which for K-8 will be \$210.18 and for 9-12 will be \$253.84 for districts with less than 100 students, for K-8 \$153.26 and for 9-12 \$162.82 times the weight per pupil for districts with 100 or more but less than 600 students [this is the weight that these districts use when calculating their base support level], and for K-8 \$173.97 and for 9-12 \$206.47 for 600 or more students, \$ 55.02 will be the textbook amount for grades 9-12 and the amount for preschool children with disabilities is \$173.97; districts with a student count of less than 100 will receive an additional \$128 per student in the new District Additional Assistance fund; with the elimination of soft capital any budget capacity and cash shall be transferred to the districts maintenance and operations fund or its unrestricted capital outlay fund; for next fiscal year ONLY the bonding capacity is increased to 10% for elementary and high school districts and increased to 20% for unified districts. Also, the proposed budget does not allow any new district schools to be converted to charter schools through June 30, 2014 and does not implement any statewide performance funding program in 2013-14 but does require a plan for one the following year. Finally, the 91% JTED funding adjustment that has been in place for a number of years would no longer apply to JTED's with less than 2000 students and accommodation schools will be funded in a similar manner to charter schools. We will continue to provide more details as we continue our review.

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<http://capwiz.com/asbo/lmx/u/?jobid=226332270&queueid=9577757546>.

Waddle, Kirk

From: Chuck Essigs [cessigs@asbo.org]
Sent: Wednesday, May 15, 2013 12:11 AM
To: Waddle, Kirk
Subject: Some Additional Information Regarding Senate's Budget Proposal

The current proposal to eliminate the soft capital formula and rename CORL "District Additional Assistance" sets the funding level equal to this year's combined funding level for Soft Capital and CORL. That means for next year a district's funding for District Additional Assistance would be at approximately the same amount per pupil as this year's Soft Capital and CORL after the state cuts[total state cuts were over \$238 million]. The state rollover for next year would remain at this year's level of \$952,627,700. Also, the state budget includes a footnote that the \$82 million for funding inflation is for operating and capital needs including costs of implementing the Common Core and requires districts and charters to report to ADE the intended use of this \$82 million. This means a decision on how to spend the 1.8% increase in the base level is made locally but how these dollars are intended to be spent must be reported to ADE. ADE is required to submit summary information on this topic by November 1, 2013. Finally, the section on converting district schools to charter schools states that "a school district may not convert an existing district school to a charter school through June 30, 2013" and this charter school conversion moratorium is "effective retroactively to from and after April 30, 2013". Remember, some of the components of the budget may change as the legislation goes through the process.

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Mingus Union High School District #4 ADM and Base Allowance Trend Analysis

		Budget Fiscal Year 100 Day ADM												
		2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014			
Budget Year	ADM	1,187.195	1,182.140	1,212.070	1,245.920	1,188.420	1,157.653	1,206.208	1,176.018	1,142.036	1,161.176			
	% Change from prior year	3.7%	-0.4%	2.5%	2.8%	-4.6%	-2.6%	4.2%	-2.5%	-2.9%	1.7%			
Ten Year Growth (Decline)														
	Ten Year Average ADM	1,185,884												
	Ten Year Average % Change	0.2%												

		Budget Fiscal Year Base Allowance (using current per student base allowance of \$3,308.57)												
		2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014			
Budget Year	Base Allowance	\$ 4,980,600	\$ 4,959,393	\$ 5,084,957	\$ 5,226,967	\$ 4,985,739	\$ 4,856,663	\$ 5,060,364	\$ 4,933,709	\$ 4,791,146	\$ 4,871,443			
	Year over Year Change	\$ 179,453	\$ (21,207)	\$ 125,564	\$ 142,010	\$ (241,228)	\$ (129,076)	\$ 203,701	\$ (126,655)	\$ (142,564)	\$ 80,297			
Ten Year Average		\$ 4,975,098												
Ten Year Growth (Decline)		\$ (109,157)												
Average Year to Year Growth (Decline)		\$ 7,030												

Definitions:

ADM = Average Daily Membership. This is the average daily enrollment adjusted for absences and is multiplied by the base allowance to provide the bulk of the Maintenance and Operations Budget.

Base Allowance = This is the bulk of the Maintenance and Operations Budget and is derived by multiplying the weighted ADM by a per student base allowance of \$3,308.57.

Mingus Union High School District #4
ADM Projection Through FY 2016

Grade	FY 2013	FY 2014	FY 2015	FY 2016
8	292.535	280.502	283.672	284.645
9	330.192	292.535	280.502	283.672
10	262.232	330.192	292.535	280.502
11	295.645	262.232	330.192	292.535
12	273.105	295.645	262.232	330.192
9 to 12 Sum	<u>1161.174</u>	<u>1180.604</u>	<u>1165.461</u>	<u>1186.901</u>
4 Year Avg	1173.535	(1.04% down from prior 10 year average)		

Grade 8 = Cottonwood-Oak School and Clarkdale-Jerome School Districts