

Central Valley School District



Demystifying the District Budget

Strategic Plan



Vision: Align resource management to support strategic planning goals

Goal 1

Educate stakeholders about school district revenues and expenditures



TRANSPARENCY

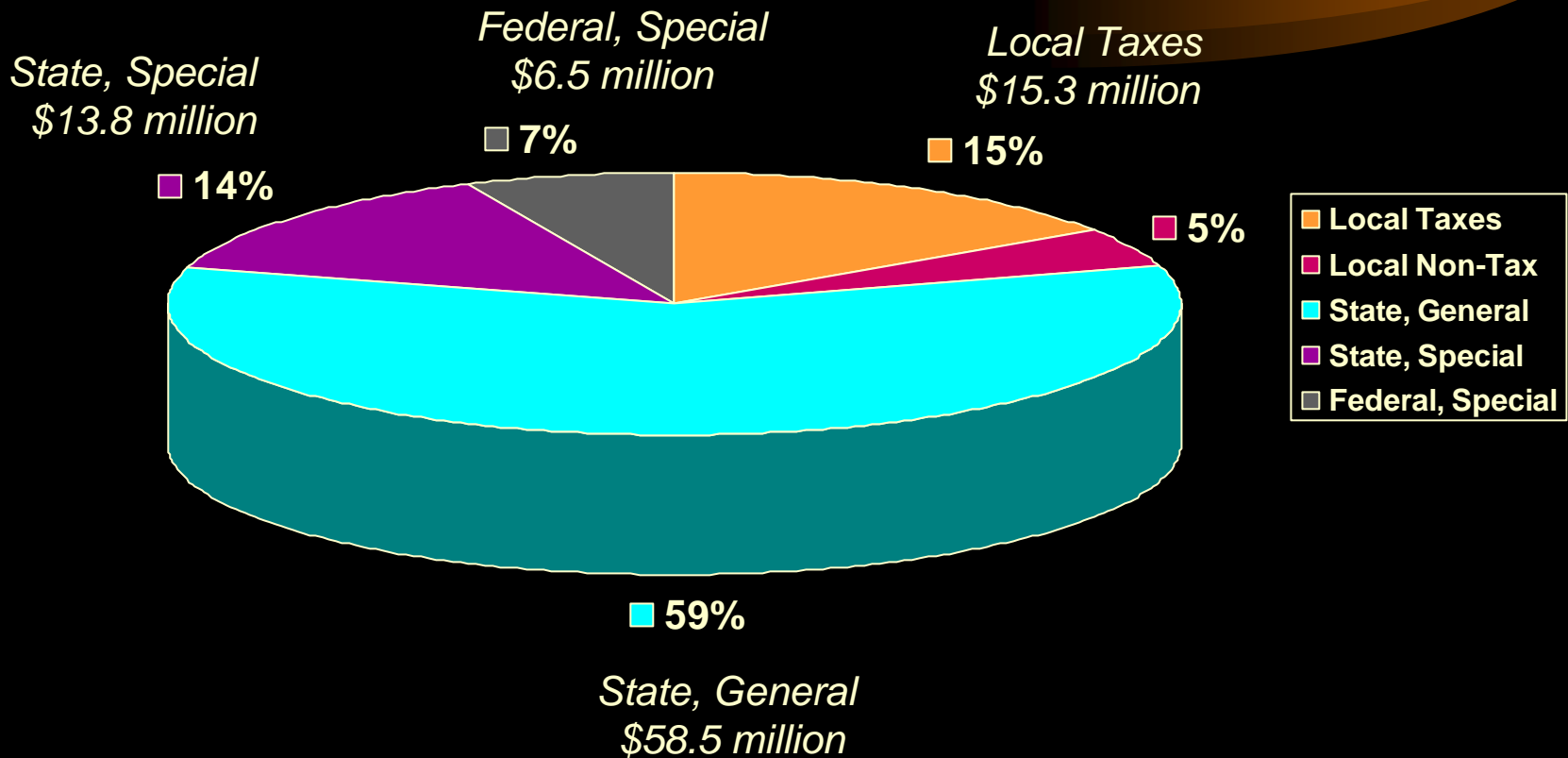
Funds of the District



- General Fund
- Capital Projects Fund
- Debt Service Fund
- Transportation Vehicle Fund
- Associated Student Body Fund

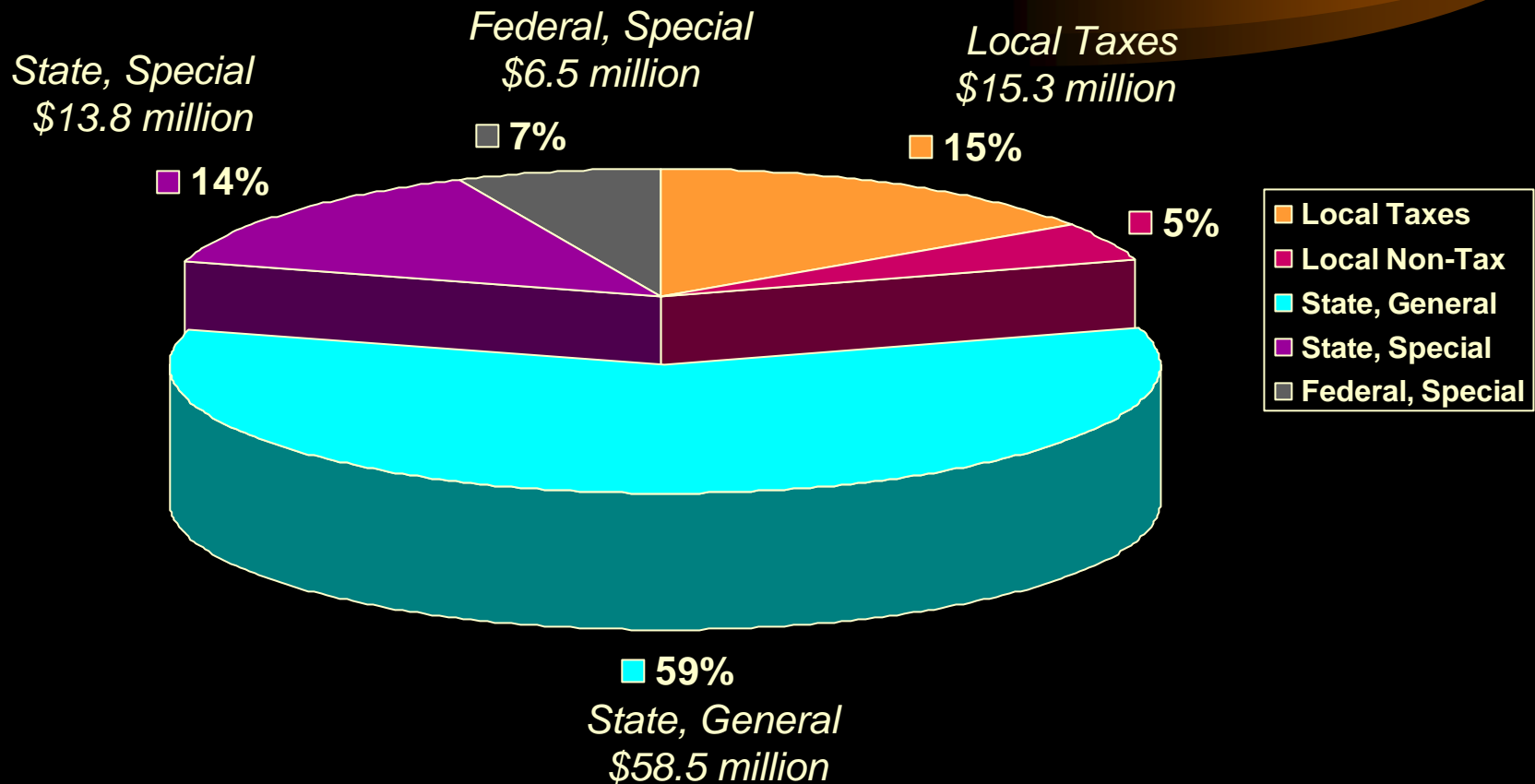
General Fund Revenues

\$98,819,614



General Fund Revenues

\$98,819,614



State Funds

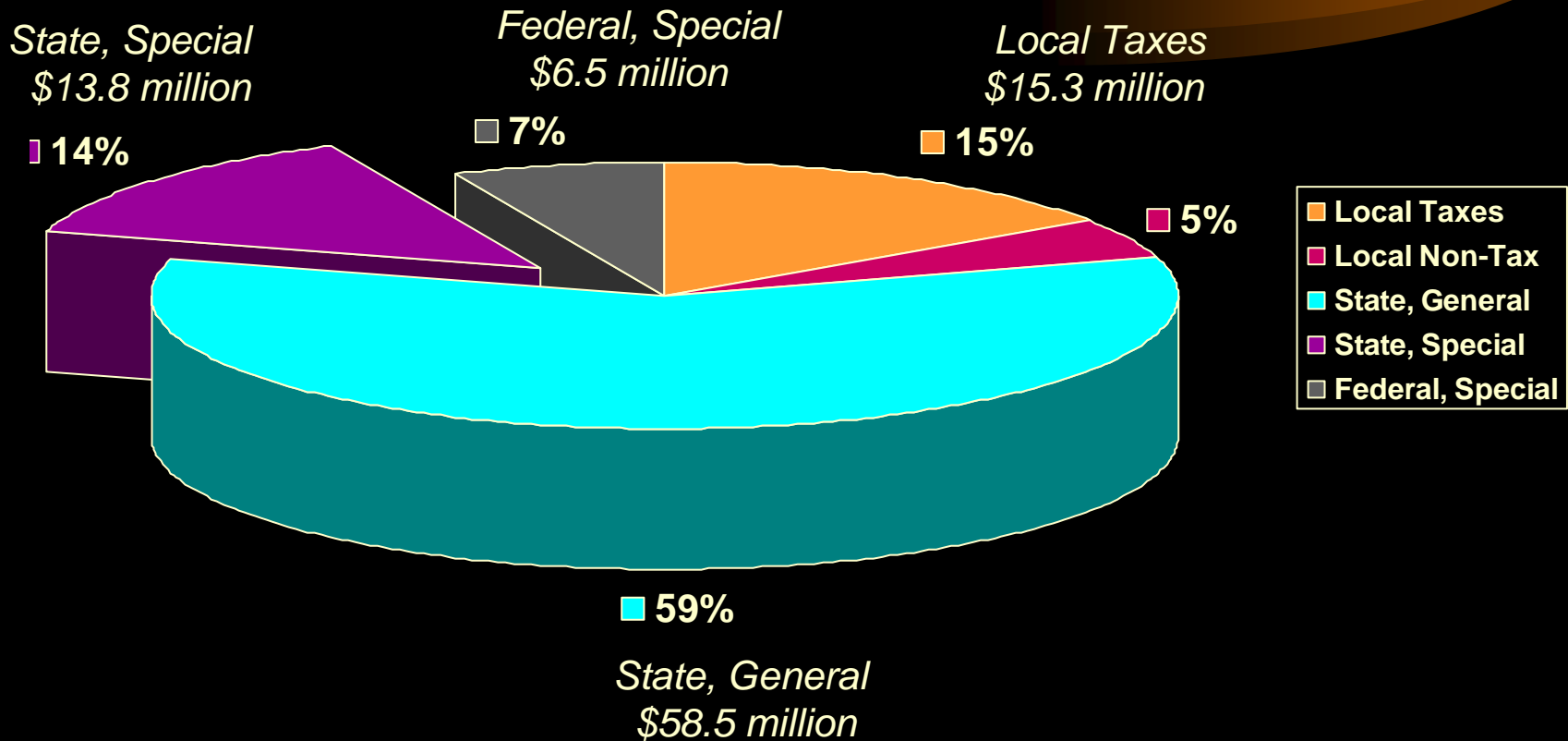
General Purpose



- State Apportionment
 - Enrollment
 - Staff Mix
- Local Effort Assistance
 - Levy Equalization
- Special Education
- Learning Assistance
- Special/Pilot Programs
- Student Achievement (I-728)
- Bilingual Programs
- Highly Capable
- Promoting Academic Success
- Nutrition Services
- Transportation

General Fund Revenues

\$98,819,614

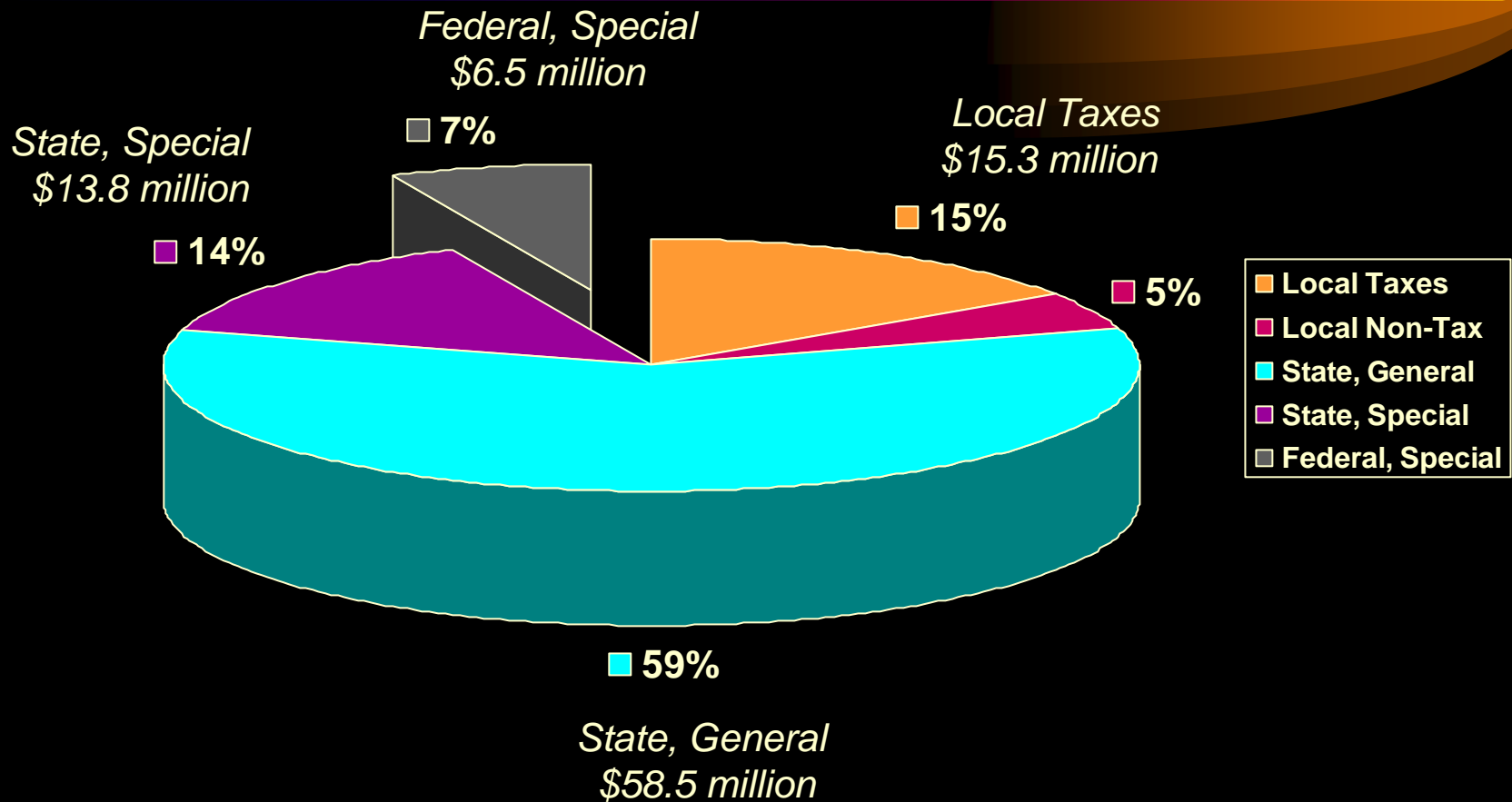


State Funds Special Purpose

- State Apportionment
 - Enrollment
 - Staff Mix
- Local Effort Assistance
 - Levy Equalization
- Special Education
- Learning Assistance
- Special/Pilot Programs
- Student Achievement (I-728)
- Bilingual Programs
- Highly Capable
- Promoting Academic Success
- Nutrition Services
- Transportation

General Fund Revenues

\$98,819,614



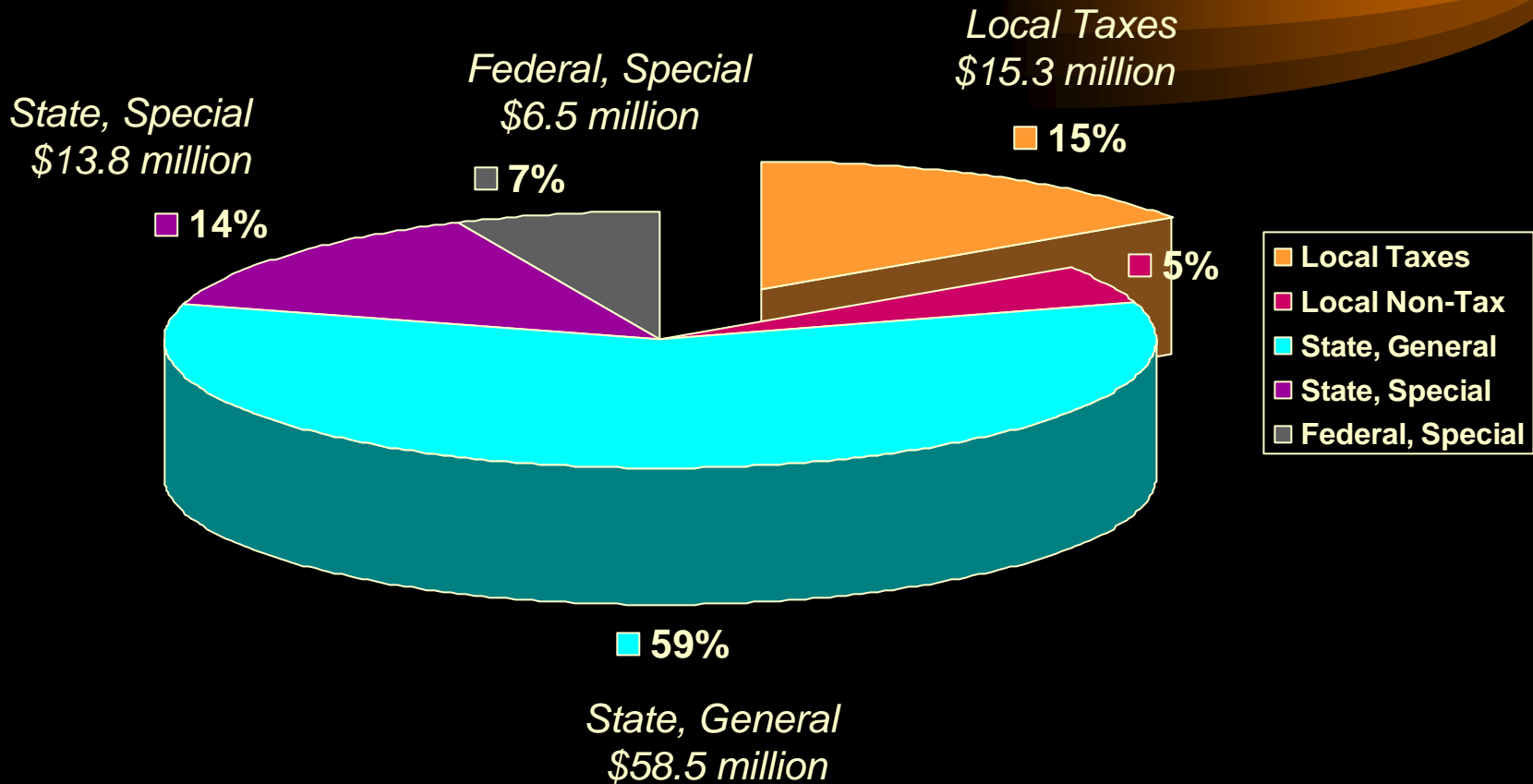
Federal Funds Special Purpose



- Special Education
 - Medicaid
 - IDEA
- Career & Technical Ed
- Title I - Disadvantaged
 - Homeless
 - Even Start
- Title II – School Improvement
- Bilingual
- Indian Education
- Nutrition Services
- USDA Commodities

General Fund Revenues

\$98,819,614



M & O Levy



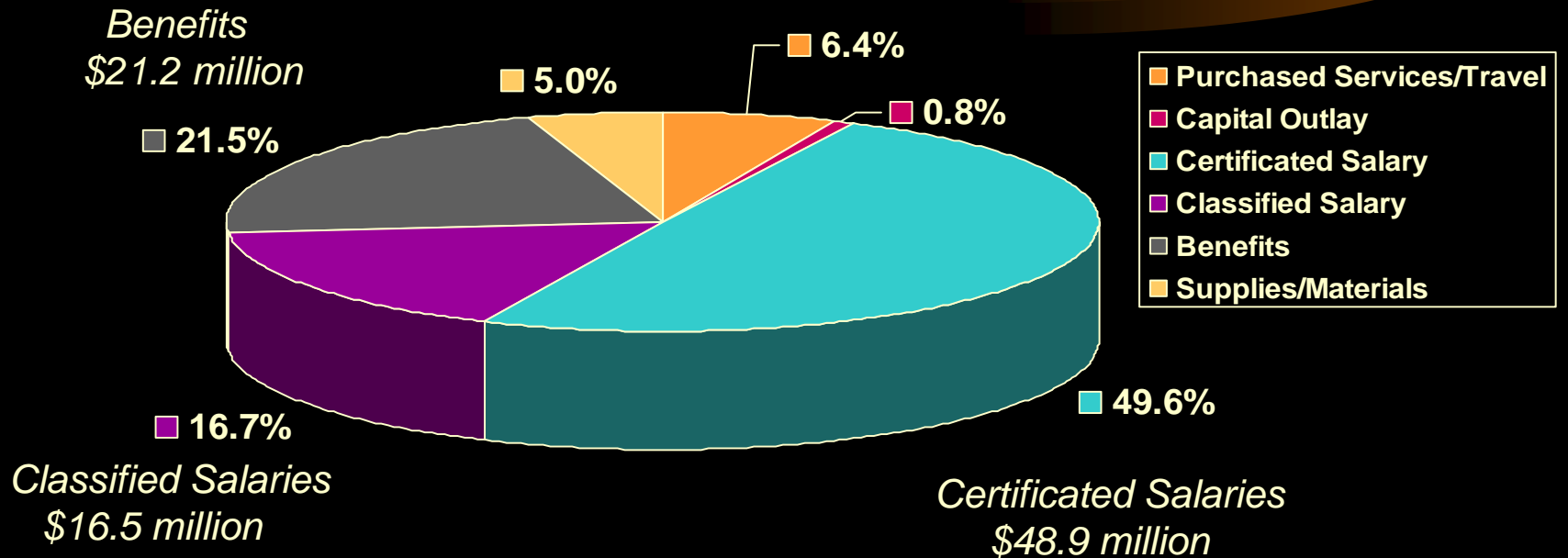
Levy \$15,257,805

Levy Equalization \$ 3,382,387

\$18,640,192 **19%**

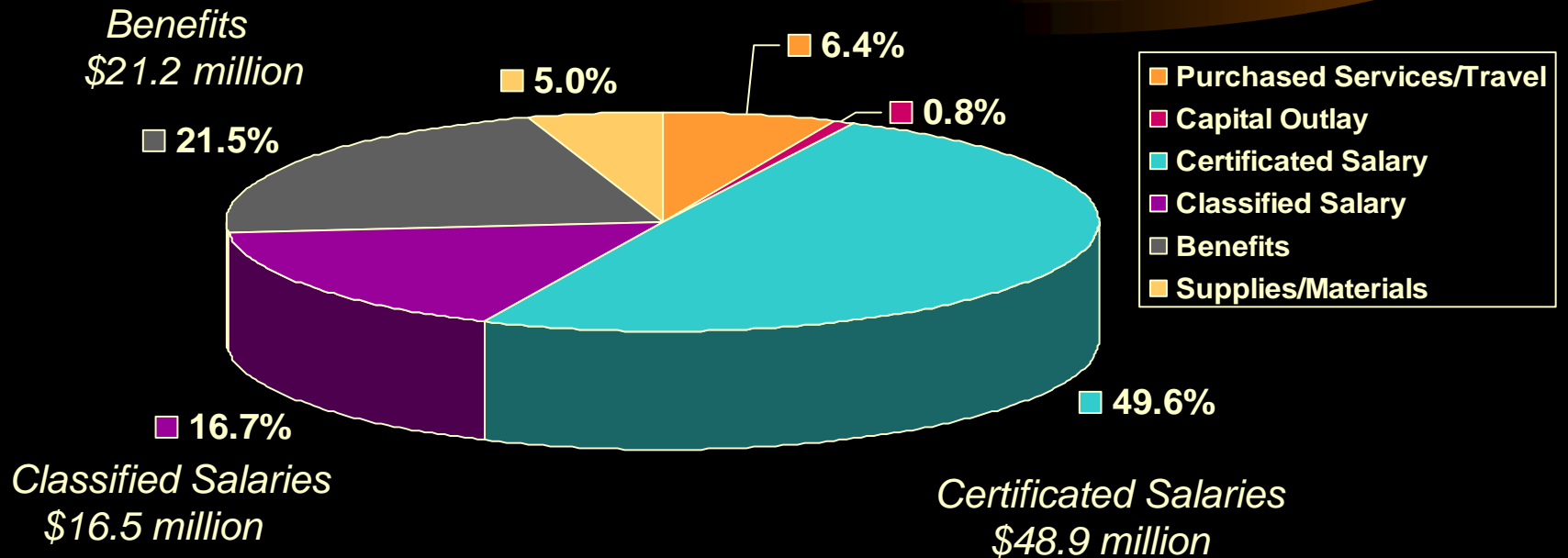
General Fund Expenditures

Object Code - \$98,576,366



General Fund Expenditures

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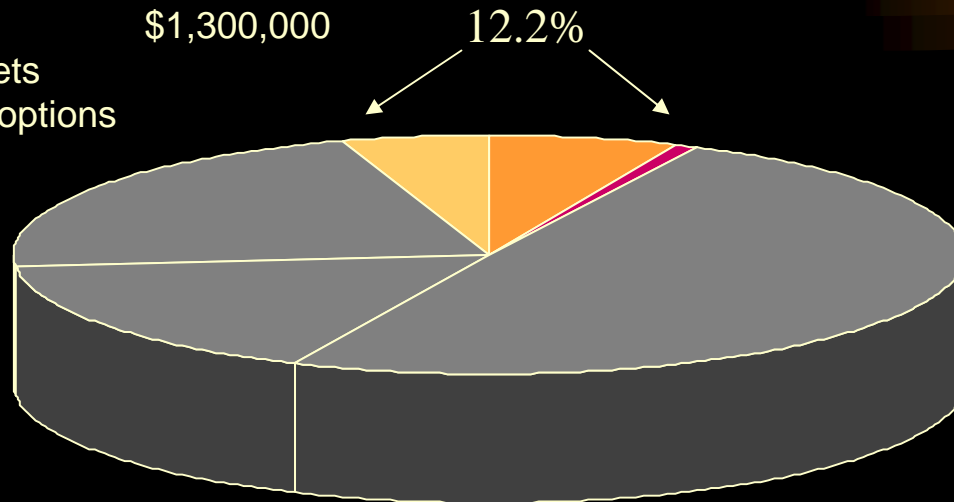


87.8% of Expenditures – Salaries & Benefits

General Fund Expenditures

Object Code - \$98,576,366

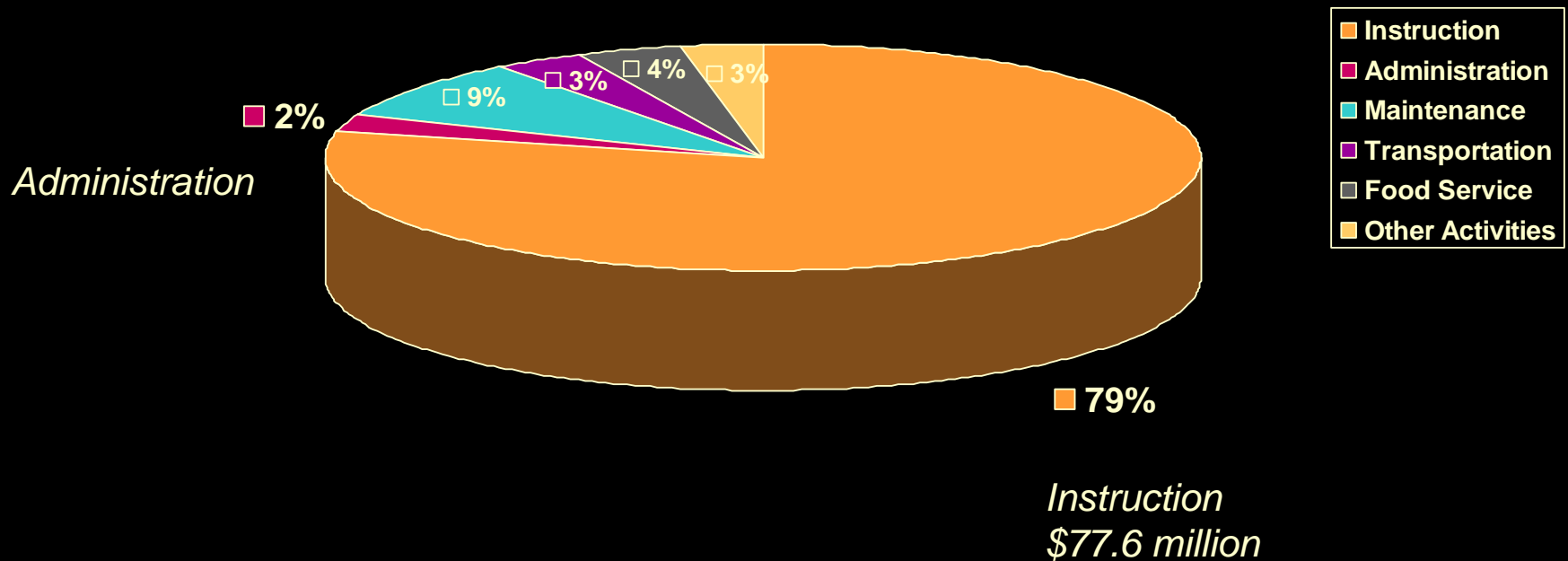
Utilities	\$2,500,000
Insurance	\$555,000
Fuel	\$300,000
Food Supplies	\$1,300,000
Building Budgets	
Curriculum Adoptions	
Technology	



- Purchased Services/Travel
- Capital Outlay
- Certificated Salary
- Classified Salary
- Benefits
- Supplies/Materials

General Fund Expenditures

Activity Code - \$98,576,366



Fund Balance



- Revenues less expenditures
 - Impact on fund balance
- Reserves at year end
 - Net worth of current operations

Fund Balance



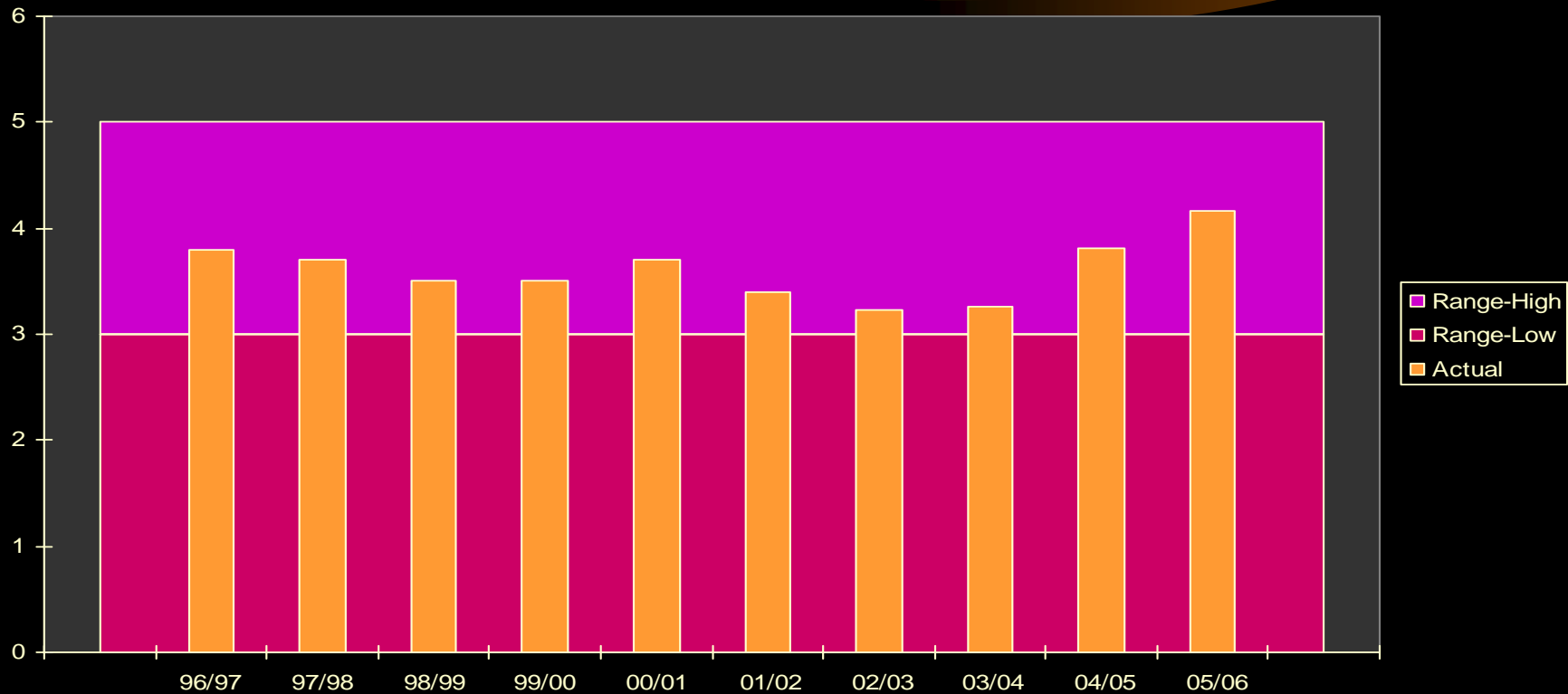
What should the District Fund Balance be?

- Board specified range 3 – 5%
- Goal 4%
- State average 7.33%

August 31, 2006 Fund Balance

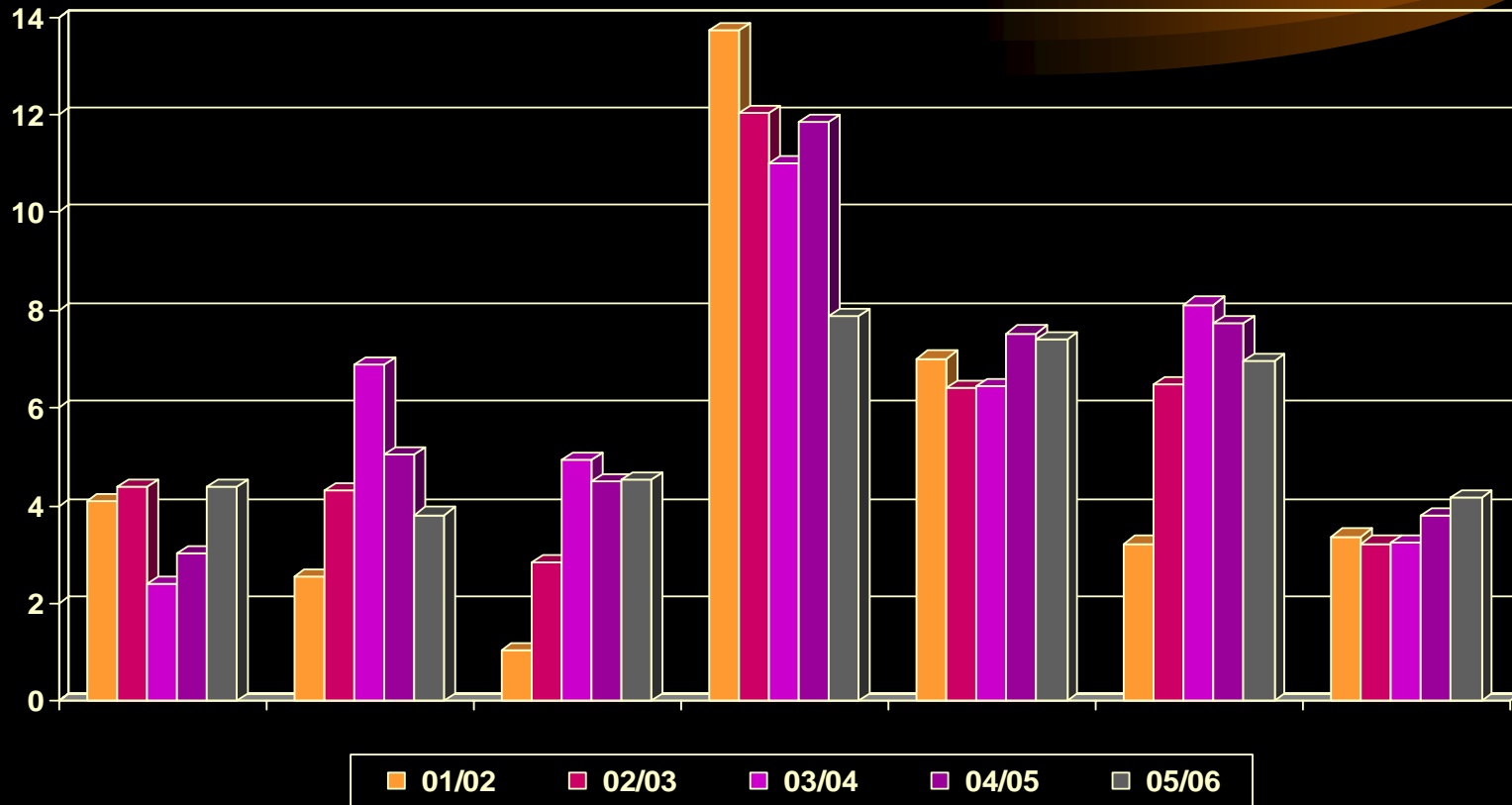
- \$3,748,364 – 4.17% of revenues
 - \$3,198,731 - Cash/Investments
 - \$ 549,633 - Inventory

Fund Balance Historical Look



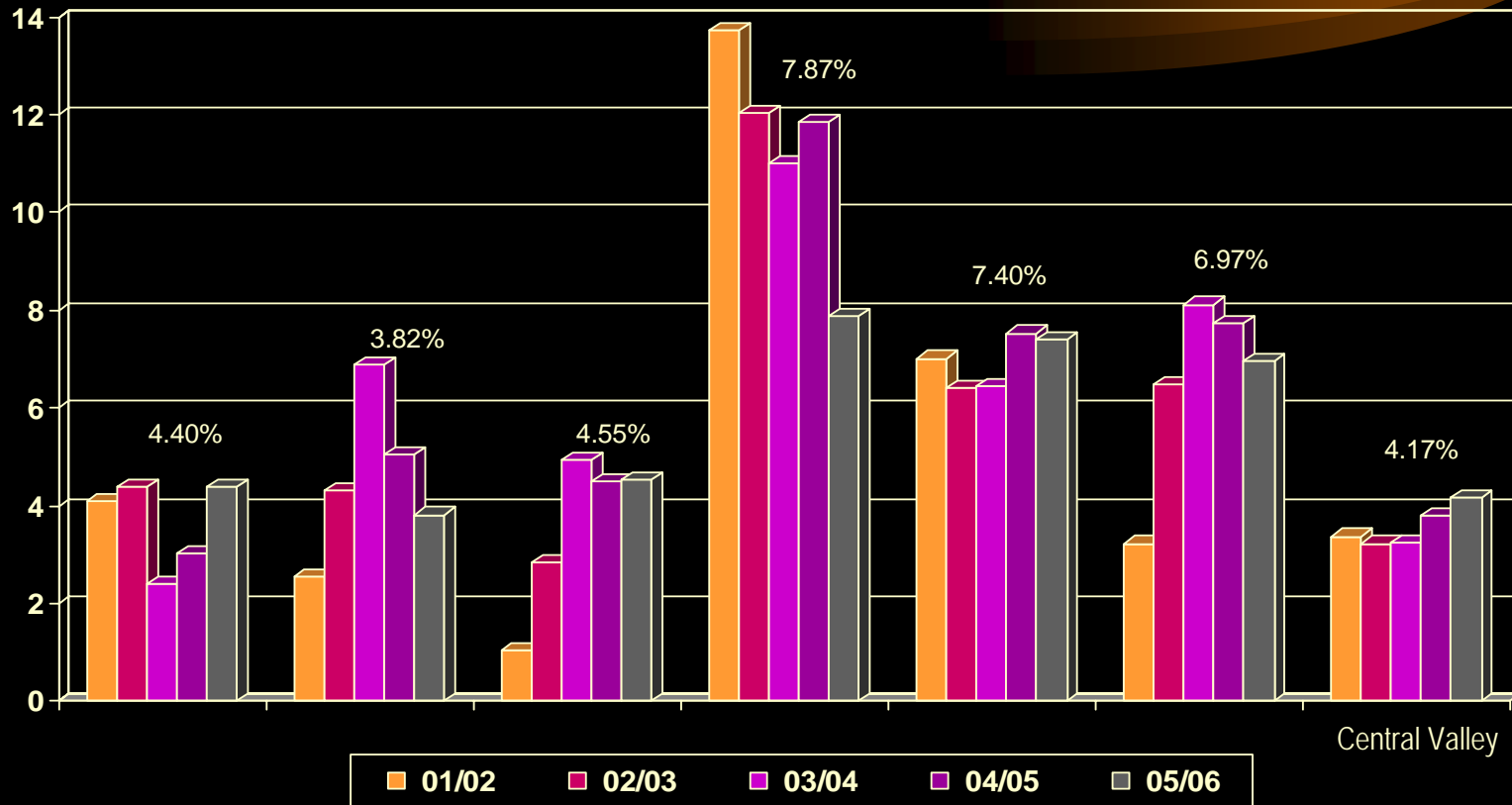
Fund Balance Trends

Local Districts



Fund Balance Trends

Local Districts



Building Next Year's Budget



- Enrollment
 - Staffing
 - Building budget allocations
- Legislative Action
 - Cola
 - Benefits
 - Retirement rates
 - Program changes
 - New / reduction / elimination
- Federal Funding
- Utilities / Fuel / Insurance

Maintain Stable Fund Balance



- Increased revenues and expenditures
- Balance those increases
- Experience of other districts
- Budget reductions last three years
- Maintain Fund Balance at current level – 4%

How Do We Provide Transparency?



- Information for our stakeholders
 - Accessible
 - Understandable
 - Meaningful
 - Useful