BOARD AGENDA ANALYSIS

TITLE: ***2014-15 BUDGET REVISION***

PERSON RESPONSIBLE: Dena Whittington, Assistant Superintendent Business Services

____X__Action
_______Information

BACKGROUND INFORMATION:
On June 26, 2014, the San Ysidro School District adopted its 2014-2015 budget with an estimated deficit of $4,089,684 in 2014-15, $3,899,440 in 2015-16, and $4,364,271 in 2016-17. Since budget adoption, some factors have changed budget projections for the current and next two years.

CURRENT INFORMATION:
The factors that have changed budget projections include adoption of the LCAP and reaching an agreement with SYEA. With these factors taken into account, the San Ysidro School District is estimating that it will end the 2014-15 year with an ending fund balance of $151,268. However, there is still a projected deficit of $1,518,215 in 2015-16 and a deficit of $2,177,843 in 2016-17.

ADDITIONAL DATA:
None

COST IMPLICATIONS:
N/A

FUNDING SOURCE:
General Fund

RECOMMENDATION:
Approve the revisions to the 2014-15 Budget.

Approved for presentation to the Governing Board: October 30, 2014

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George J. Cameron, Ed. D.
Interim Superintendent

2014-2015 Unrestricted

	Adopted Budget	October 30 Revision	Difference
Beg Bal	1,333,615	2,990,726	1,657,111

8010-8099	36,428,618	36,755,154	326,536
8100-8299	50,000	50,000	-
8300-8599	621,982	621,982	-
8600-8799	156,986	278,792	121,806
Total	**37,257,586**	**37,705,928**	448,342

1000	16,329,132	17,280,777	951,645
2000	4,526,621	4,855,212	328,591
3000	5,984,704	6,061,305	76,601
4000	5,482,740	1,308,167	(4,174,573)
5000	4,091,829	5,239,860	1,148,031
6000	-	234,260	234,260
7400	467,899	467,899	-
7300	(401,410)	(508,834)	(107,424)
Total	**36,481,515**	**34,938,646**	(1,542,869)

8980	(4,651,565)	(4,059,553)	592,012

Ending Balance	(2,541,879)	1,698,456	4,240,335

Revolving cash	9,659	9,659	-
Other Reserves	103,305	103,305	-
Reserve EU	1,434,841	1,434,224	(617)

Unassigned	(4,089,684)	151,268	4,240,952

Certificated	Amount
Difference	951,645.00
	-
Psychologist from Sp Ed to GF	16,539.00
Principals and APs from 212 to 207 days	(13,211.00)
Revised LCAP	1,317,683.00
Align budget	(18,947.00)
1% SYEA increase	159,210.00
1% SYEA off schedule	159,210.00
Certificated docked salary	(310,299.00)
Cost of sub teachers (strike)	155,040.00
PD days to Supp & Conc	(513,580.00)

Classified	Amount
Difference	328,591.00
	-
Noon sup - increased allocation and cost	32,490.00
IAs and clerk to transportation	126,528.00
Revised LCAP	162,093.00
Align budget	(20,825.00)
SYMS IA from Sp Ed to GF	28,305.00

Benefits	Amount
Difference	76,601.00
	-
STRS rate change	(101,353.00)
Noon sup - increased allocation and cost	2,160.00
WC rate change	(29,156.00)
Principals and APs from 212 to 207 days	(2,190.00)
Revised LCAP	281,875.00
Align budget	(61,191.00)
SYMS IA from Sp Ed to GF	13,780.00
1% SYEA increase	22,290.00
1% SYEA off schedule	22,290.00
PD days to Supp & Conc	(71,904.00)

Supplies	Amount
Difference	(4,174,573.00)
	-
Computer replacement carryover	134,236.00
School supplies carryover	71,535.00
Donations carryover	65,296.00
14-15 Donations	1,514.00
Align budget	15,568.00
Reduce Beyer expenditures	(50,000.00)
Additional supplies VDM	250.00
Remove proportionality placeh	(4,669,919.00)
Revised LCAP	273,000.00
Align budget	(34,325.00)
Strike expense	18,272.00

Services	Amount
Difference	1,148,031.00
	-
MITI cost to 6000s	(234,260.00)
Donations carryover	19,103.00
Revised LCAP	1,207,900.00
Align budget	135,288.00
Strike expense	20,000.00

Capital Outlay	Amount
Difference	234,260.00
	-
MITI cost to 6000s	234,260.00

Indirect Cost	Amount
Difference	(107,424.00)
	-
Carryovers and allocation changes	(107,424.00)

2014-2015 Restricted

	Adopted Budget	October 30 Revision	Difference	Explanation
Beg Bal	1,575,802	2,317,873	742,071	
8010-8099	166,669	166,669	-	
8100-8299	2,825,659	3,359,126	533,467	
8300-8599	420,819	1,477,608	1,056,789	
8600-8799	3,281,821	3,136,149	(145,672)	
Total	**6,694,968**	**8,139,552**	1,444,584	
1000	3,496,206	3,206,399	(289,807)	
2000	2,299,672	2,099,570	(200,102)	
3000	1,809,280	1,648,523	(160,757)	
4000	1,111,579	3,060,829	1,949,250	
5000	2,435,440	2,551,377	115,937	
6000	-	-	-	
7400	-	-	-	
7300	194,356	302,111	107,755	
Total	**11,346,533**	**12,868,809**	1,522,276	
8980	4,651,565	4,059,553	(592,012)	
Ending Balance	1,575,802	1,648,169	72,367	
Revolving cash	-	-	-	
Other Reserves	-	-	-	
Reserve EU	-	-	-	
Unassigned	1,575,802	1,648,169	72,367	

Certificated	Amount	**Classified**	Amount	**Benefits**	Amount
Difference	(289,807.00)	Difference	(200,102.00)	Difference	(160,757.00)
	-		-		-
Increased 6512 allocation	2,680.00	IA vacant positions not filled	(69,908.52)	STRS rate change	(3,244.00)
Change in Sp Ed teachers	(139,184.04)	IA from Sp Ed to SYMS Gen Ed	(28,305.00)	STRS rate change Sp Ed	(17,798.00)
Psychologist to GF	(68,667.00)	IAs from Sp Ed to transportation	(96,417.00)	WC rate change	(1,512.00)
Sp Ed Admins portion to mental hea	(20,757.00)	IAs from Sp Ed to Preschool	(32,496.00)	WC rate change Sp Ed & RRN	(6,368.00)
Align budget	(63,878.96)	Sp Ed Tech portion to mental health	(5,869.00)	Sp Ed Staff changes	(100,298.05)
		Align budget	63,004.52	Align budget	(31,536.95)
		Clerk from RRM to transportation	(30,111.00)		

Supplies	Amount	**Services**	Amount	**Capital Outlay**	Amount	**Indirect Cost**	Amount
Difference	1,949,250.00	Difference	115,937.00	Difference	-	Difference	107,755.00
	-		-		-		-
QZAB carryover for bulbs	5,000.00	Decreased 4201 allocation	(7,700.00)			Increased 6512 allocation	20.00
Increased 5630 allocation	8,340.00	Increased 3327 allocation	331.00			Increased 5630 allocation	(471.00)
Increased 4203 allocation	3,274.00	Align budget for actual use	(26,694.00)			Increased 4203 allocation	65.00
Align budget for actual use	26,694.00	Carryover - Prop 39	130,000.00			Decreased 4201 allocation	510.00
Carryovers	1,888,774.00	Align budget	20,000.00			Increased 3327 allocation	164.00
STRS rate change	3,244.00					Carryovers	107,467.00
WC rate change	1,512.00						
Align budget	12412						

Multi-Year Projections Summary Report

San Ysidro Elementary October 30 Revision 2014-2015

DESCRIPTION	OBJECT CODE	FY 2014-15 Current (Base Year)			FY 2015-16 First Projected Year			FY 2016-17 Second Projected Year		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A Beginning Balance as of July 1		**$2,990,726**	**$2,317,873**	**$5,308,599**	**$1,698,456**	**$1,648,169**	**$3,346,625**	**($2,663)**	**$1,648,169**	**$1,645,506**
B Revenues										
1 Revenue Limit Sources	8010-8099	36,755,154	166,669	36,921,823	37,846,562	166,669	38,013,231	40,087,055	166,669	40,253,724
2 Federal Revenues	8100-8299	50,000	3,359,126	3,409,126	50,000	2,637,348	2,687,348	50,000	2,512,321	2,562,321
3 Other State Revenues	8300-8599	621,982	1,477,608	2,099,590	632,025	426,055	1,058,080	620,026	423,198	1,043,224
4 Other Local Revenues	8600-8799	278,792	3,136,149	3,414,941	156,986	3,136,149	3,293,135	156,986	3,136,149	3,293,135
5 Total Revenues		**37,705,928**	**8,139,552**	**45,845,480**	**38,685,573**	**6,366,221**	**45,051,794**	**40,914,068**	**6,238,337**	**47,152,404**
Beginning Balance & Revenue (A+B5)		**$40,696,655**	**$10,457,425**	**$51,154,080**	**$40,384,029**	**$8,014,390**	**$48,398,418**	**$40,911,404**	**$7,886,506**	**$48,797,910**
C Expenditures										
1 Certificated Salaries	1000-1999	17,280,777	3,206,399	20,487,176	18,188,348	3,206,399	21,394,747	18,632,661	3,206,399	21,839,060
2 Classified Salaries	2000-2999	4,855,212	2,099,570	6,954,782	4,959,156	2,099,570	7,058,726	5,195,908	2,099,570	7,295,478
3 Employee Benefits	3000-3999	6,061,305	1,648,523	7,709,828	6,498,655	1,729,973	8,228,628	7,008,642	1,846,620	8,855,262
4 Books & Supplies	4000-4999	1,308,167	3,060,829	4,368,996	2,627,712	1,089,868	3,717,580	3,997,471	914,746	4,912,217
5 Services, Other Operating Exp	5000-5999	5,239,860	2,551,377	7,791,237	4,800,757	1,551,377	6,352,134	4,900,757	1,551,377	6,452,134
6 Capital Outlay	6000-6999	234,260	0	234,260	100,397	0	100,397	0	0	0
7 Other Outgo - exclude Direct Sup.	7100-7299	0	0	0	0	0	0	0	0	0
8 Debt Service	7400-7499	467,899	0	467,899	0	0	0	0	0	0
9 Direct Support/Indirect Costs	7300-7399	(508,834)	302,111	(206,723)	(401,410)	302,111	(99,299)	(401,410)	302,111	(99,299)
10 CSR Reduction (for info only)	1000-7999							0	0	
11 Projected Budget Reduction		0	0	0	0	0	0	0	0	0
12 Total Expenditures:		**$34,938,646**	**$12,868,809**	**$47,807,455**	**$36,773,615**	**$9,979,298**	**$46,752,913**	**$39,334,029**	**$9,920,823**	**$49,254,852**
D Interfund Xfers/Other Sources										
1 Transfers In	8910-8929	0	0	0	0	0	0	0	0	0
2 Transfers Out	7610-7629	0	0	0	0	0	0	0	0	0
3 Sources	8930-8979	0	0	0	0	0	0	0	0	0
4 Uses	7630-7699	0	0	0	0	0	0	0	0	0
5 Contributions	8980-8999	(4,059,553)	4,059,553	0	(3,613,077)	3,613,077	0	(3,682,815)	3,682,815	0
E Net Increase (Decrease) in Fund Balance		**($1,292,271)**	**($669,704)**	**($1,961,975)**	**($1,701,119)**	**$0**	**($1,701,119)**	**($2,102,776)**	**$329**	**($2,102,448)**
F Ending Balance		**$1,698,456**	**$1,648,169**	**$3,346,625**	**($2,663)**	**$1,648,169**	**$1,645,506**	**($2,105,440)**	**$1,648,498**	**($456,942)**
1 Revolving Cash	9711	9,659	0	9,659	9,659	0	9,659	9,659	0	9,659
2 Other Reserves	97xx	103,305	0	103,305	103,305	0	103,305	103,305	0	103,305
3 Restricted	9740	0	1,648,169	1,648,169	0	1,648,169	1,648,169	0	1,648,498	1,648,498
4 Stabilization Arrangements	9750	0	0	0	0	0	0	0	0	0
5 Other Commitments	9760	0	0	0	0	0	0	0	0	0
6 Assigned - Other Assignments	9780	0	0	0	0	0	0	0	0	0
7 Reserve for Economic Uncertainties	9789	1,434,224	0	1,434,224	1,402,587	0	1,402,587	1,477,646	0	1,477,646
8 Unassigned/unappropriated Amount	9790	151,268	0	151,268	(1,518,215)	0	(1,518,215)	(3,696,049)	0	(3,696,049)
G Components of Ending Fund Balance Total		**$1,698,456**	**$1,648,169**	**$3,346,625**	**($2,663)**	**$1,648,169**	**$1,645,506**	**($2,105,440)**	**$1,648,498**	**($456,942)**

Reserve Percentage Level for this district: **3.00%**

FY 2014-15 ADA Input Sheet (District): **4,772.09**

3% Calculated Reserve, or $50,000 (greater of the two)

	Total Reserves	3% Calculated	Difference*
FY 2014-15 Bud	$1,434,224	$1,434,224	$0
FY 2015-16 Proj	$1,402,587	$1,402,587	$0
FY 2016-17 Proj	$1,477,646	$1,477,646	$0

FY 2015-16 Unappropiated Amount is: **Negative**

FY 2016-17 Unappropiated Amount is: **Negative**

*NOTE: Negative number means reserve % not met compares amount in 9770 only.

*NOTE: negative number means reserve % not met Compares amount in 9770 only. A difference of 0 does not necessarily mean the Unappropriated Amount is positive

Multi-Year Projections Summary Report

2014-2015
LCFF Calculator - Actual 13-14 P2 ADA
Federal revenue assumes reduction of 5%
Federal, State and Local revenue 13-14 carryover included
Cost of SYEA agreement included
Includes new STRS rate
IMRAs - 50% back to GF pending SPSA $210,735
Increased services for supplemental and concentration students per approved LCAP
MITI implementation cost of $234,260

2015-2016
LCFF Calculator - Assuming ADA reduction
Federal revenue assumes reduction of 5%
Federal, State and Local revenue assume no carryover
Step & Column increase: $257,374 Certificated, $75,136 Classified, $28,808 Management/Confidential
Cost of SYEA agreement included
Increase STRS to projected rate
Increase PERS to projected rate of 13.3%
MITI implementation cost of $100,397 (final payment)
Additional $100,000 for utilities cost increase
Increased services for supplemental and concentration students per LCFF calculator
RRM back to 3% contribution
Reduce additional $500,000 legal fees

2016-2017
LCFF Calculator - Assuming ADA reduction
Federal revenue assumes reduction of 5%
Federal, State and Local revenue assume no carryover
Step & Column increase: $257,374 Certificated, $75,136 Classified, $28,808 Management/Confidential
Increase STRS to projected rate
Certificated & classified salaries include costs of $392,594 for Beyer Elementary
Additional $100,000 for utilities cost increase
Increased services for supplemental and concentration students per LCFF calculator

$	181,500	Certificated - 1% of permanent salaries
$	59,729	Classified - 1% of permanent salaries
$	26,657	Management/Confidential - 1% of permanent salaries
$	267,886	
$	(3,696,049)	Total reductions needed over 3 years
	-4.60%	Reductions as a percent of total salaries over 3 years
$	143,815,220	Total expenditures over 3 years
	-2.57%	Reductions as a percent of total expenditures over 3 years

San Ysidro Elementary - October 30 Revised Budget

LOCAL CONTROL FUNDING FORMULA

October 30 Revised Budget | v15.2 (released May 12, 2014)

CALCULATE LCFF TARGET

2013-14 (COLA 1.570%) — Unduplicated as % of Enrollment: 86.46% / 86.46%

	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades K-3	2,220.50	6,952	723	1,327	1,207	22,669,085
Grades 4-6	1,632.52	7,056		1,220	1,110	15,322,833
Grades 7-8	1,068.54	7,266		1,256	1,143	10,327,439
Grades 9-12	-	8,419	219	1,494	1,359	-
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	4,921.56	34,719,989	1,605,422	6,280,364	5,713,582	48,319,356
Targeted Instructional Improvement						-
Transportation						106,424
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						48,425,780

2014-15 (COLA 0.850%) — 2 yr average — 86.46% / 86.46%

	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades K-3	2,165.95	7,011	729	1,338	1,217	22,298,455
Grades 4-6	1,589.65	7,116		1,230	1,119	15,046,037
Grades 7-8	1,113.65	7,328		1,267	1,153	10,855,860
Grades 9-12	-	8,491	221	1,506	1,370	-
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	4,869.25	34,658,251	1,578,978	6,264,306	5,698,817	48,200,353
Targeted Instructional Improvement						-
Transportation						106,424
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						48,306,777

2015-16 (COLA 2.190%) — 3 yr average — 86.45% / 86.45%

	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades K-3	2,073.06	7,165	745	1,368	1,244	21,812,737
Grades 4-6	1,521.50	7,272		1,257	1,144	14,717,470
Grades 7-8	1,065.86	7,488		1,295	1,178	10,617,031
Grades 9-12	-	8,677	226	1,539	1,400	-
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	4,660.42	33,898,983	1,544,430	6,128,761	5,575,066	47,147,238
Targeted Instructional Improvement						-
Transportation						106,424
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						47,253,662

2016-17 (COLA 2.140%) — 3 yr average — 86.45% / 86.45%

	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades K-3	2,049.74	7,318	761	1,397	1,271	22,028,556
Grades 4-6	1,504.40	7,428		1,284	1,168	14,863,472
Grades 7-8	1,053.87	7,648		1,322	1,203	10,721,020
Grades 9-12	-	8,863	230	1,572	1,430	-
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	4,608.01	34,234,678	1,559,852	6,188,353	5,630,165	47,613,047
Targeted Instructional Improvement						-
Transportation						106,424
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						47,719,471

CALCULATE ECONOMIC RECOVERY TARGET

	2013/14	2020/21
Revenue Limit per ADA inflated to 2020/21	6,614.82	7,567.11
Charter General Purpose BG/ADA inflated to 2020/21	-	-
Categorical Base per ADA	1,093.00	1,093.00
Total Economic Recovery Target per ADA	7,707.82	8,660.11
Statewide 90th percentile rate	12,750.00	12,750.00
2020-21 LCFF Target rate per ADA	9,839.52	11,256.06
ECONOMIC RECOVERY TARGET per ADA		-
ECONOMIC RECOVERY TARGET x 2012-13 ADA		-

	2013-14		2014-15		2015-16		2016-17	
ECONOMIC RECOVERY TARGET PAYMENT	1/8	-	2/8	-	3/8	-	4/8	-

CALCULATE LCFF FLOOR

	12-13 Rate	13-14 ADA	2013-14	12-13 Rate	14-15 ADA	2014-15	12-13 Rate	15-16 ADA	2015-16	12-13 Rate	16-17 ADA	2016-17
Current year Funded ADA times Base per ADA	5,024.70	4,921.56	24,729,363	5,024.70	4,869.25	24,466,520	5,024.70	4,660.42	23,417,212	5,024.70	4,608.01	23,153,868
Current year Funded ADA times Other RL per ADA	48.10	4,921.56	236,727	48.10	4,869.25	234,211	48.10	4,660.42	224,166	48.10	4,608.01	221,645
Necessary Small School Allowance at 12-13 rates			-			-			-			-
2012-13 Categoricals			5,016,885			5,016,885			5,016,885			5,016,885
2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA			-			-			-			-
Less Fair Share Reduction			-			-			-			-
New charter: District PY rate * CY ADA	-	4,921.56	-	-	4,869.25	-	-	4,660.42	-	-	4,608.01	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA						2,189,924			6,735,716			9,084,969
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR			29,982,975			31,907,540			35,393,979			37,477,367

CALCULATE LCFF PHASE-IN ENTITLEMENT

		2013/14		2014/15		2015/16		2016-17
LOCAL CONTROL FUNDING FORMULA TARGET		48,425,780		48,306,777		47,253,662		47,719,471
LOCAL CONTROL FUNDING FORMULA FLOOR		29,982,975		31,907,540		35,393,979		37,477,367
Difference or GAP *(LCFF Target less LCFF Floor, if positive)*		18,442,805		16,399,237		11,859,683		10,242,104
Multiply difference by funding rate	12.00%	2,213,450	29.56%	4,847,614	20.68%	2,452,583	25.48%	2,609,688
ECONOMIC RECOVERY PAYMENT		-		-		-		-
LCFF Entitlement before Minimum State Aid provision		**32,196,425**		**36,755,154**		**37,846,562**		**40,087,055**

CALCULATE STATE AID

	2013-14	2014-15	2015-16	2016-17
LCFF Funding before Minimum State Aid	32,196,425	36,755,154	37,846,562	40,087,055
Less Property Taxes including RDA	(15,063,957)	(13,415,022)	(13,415,022)	(13,415,022)
LCFF state aid (before Min State Aid)	17,132,468	23,340,132	24,431,540	26,672,033

CALCULATE MINIMUM STATE AID

	2012/13	12-13 Rate	13-14 ADA	N/A	12-13 Rate	14-15 ADA	N/A	12-13 Rate	15-16 ADA	N/A	12-13 Rate	16-17 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	25,385,759	5,072.80	4,921.56	24,966,090	5,072.80	4,869.25	24,700,731	5,072.80	4,660.42	23,641,379	5,072.80	4,608.01	23,375,513
2012-13 NSS Allowance	-			-			-			-			-
Less Current Year Property Taxes/In Lieu	(14,425,414)			(15,063,957)			(13,415,022)			(13,415,022)			(13,415,022)
Subtotal State Aid for Historical RL/Charter General BG	10,960,345			9,902,133			11,285,709			10,226,357			9,960,491
Categorical funding from 2012-13	5,016,885			5,016,885			5,016,885			5,016,885			5,016,885
Charter Categorical Block Grant adjusted for ADA	-			-			-			-			-
Minimum State Aid Prior to Offset	15,977,230			14,919,018			16,302,594			15,243,242			14,977,376

CHARTER SCHOOL MINIMUM STATE AID OFFSET *(effective 2014-15)*	2013-14	2014-15	2015-16	2016-17
Local Control Funding Formula Floor plus Funded Gap		-	-	-
Minimum State Aid plus Property Taxes including RDA		-	-	-
Offset		-	-	-
Minimum State Aid Prior to Offset		-	-	-
Total Minimim State Aid with Offset		-	-	-
TOTAL STATE AID	17,132,468	23,340,132	24,431,540	26,672,033
Addition to LCFF due to Minimum State Aid provision	-	-	-	-

			2013-14			2014-15			2015-16			2016-17
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)			32,196,425			36,755,154			37,846,562			40,087,055
CHANGE OVER PRIOR YEAR	5.90%	1,793,781		14.16%	4,558,729		2.97%	1,091,407		5.92%	2,240,494	
LCFF Entitlement PER ADA		6,075	6,542			7,548			8,121			8,699
PER ADA CHANGE OVER PRIOR YEAR	7.68%	467		15.38%	1,006		7.59%	573		7.12%	578	

LCFF SOURCES INCLUDING EXCESS TAXES

	2012-13		Increase	2013-14		Increase	2014-15		Increase	2015-16		Increase	2016-17
State Aid	15,977,230	7.23%	1,155,238	17,132,468	36.23%	6,207,664	23,340,132	4.68%	1,091,408	24,431,540	9.17%	2,240,493	26,672,033
Property Taxes net of in-lieu	14,425,414	4.43%	638,543	15,063,957	-10.95%	(1,648,935)	13,415,022	0.00%	-	13,415,022	0.00%	-	13,415,022
Charter in-Lieu Taxes	-	0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%	-	-
LCFF pre COE, Choice, Supp	30,402,644	5.90%	1,793,781	32,196,425	14.16%	4,558,729	36,755,154	2.97%	1,091,408	37,846,562	5.92%	2,240,493	40,087,055

San Ysidro Elementary - October 30 Revised Budget

10/21/14

Minimum Proportionality Percentage (MPP): Summary Supplemental & Concentration Grant

		2013-14	2014-15	2015-16**	2016-17**
1.	LCFF Target Supplemental & Concentration Grant Funding *from Calculator tab*		11,963,123	11,703,827	11,818,518
2.	Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		1,827,573	4,823,642	6,246,464
	Prior Year EIA expenditures 2014-15 py exp (2013-14 exp) must >= 2012-13 EIA exp	1,827,573 TRUE			
3.	Difference *[1] less [2]*		10,135,550	6,880,185	5,572,054
4.	Estimated Additional Supplemental & Concentration Grant Funding *[3] * GAP funding rate*		2,996,069	1,422,822	1,419,759
	GAP funding rate		*29.56%*	*20.68%*	*25.48%*
5.	Estimated Supplemental and Concentration Grant Funding *[2] plus [4] (unless [3]<0 then [1])* ***LCAP Section 3, Part C***		4,823,642	6,246,464	7,666,223
6.	Base Funding *LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation*		31,825,088	31,493,674	32,314,408
	LCFF Phase-In Entitlement		*36,755,154*	*37,846,562*	*40,087,055*
7/8.	Minimum Proportionality Percentage* *[5] / [6]* ***LCAP Section 3, Part D***		15.16%	19.83%	23.72%

**percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year.*
If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.
***Regulations only require an LEA to demonstrate how it is meeting the proportionality percentage in the LCAP year, not across all three years.*

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP

	2014-15	2015-16	2016-17
Current year estimated supplemental and concentration grant funding in the LCAP year	$ 4,823,642	$ 6,246,464	$ 7,666,223
Current year Minimum Proportionality Percentage (MPP)	15.16%	19.83%	23.72%