
Mendocino Unified School District



MINUTES

Regular Board Meeting

THURSDAY, AUGUST 24, 2023

**MENDOCINO K8 SCHOOL
4261 LITTLE LAKE ROAD
MENDOCINO, CA 95460**

4:00 P.M. CLOSED SESSION – VIA TELECONFERENCE

(Closed Session Public Hearing – link on page 2)

**5:00 P.M. OPEN SESSION – IN PERSON at MENDOCINO K8 School
& VIA TELECONFERENCE**

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/84182450614?pwd=Z2hoN0k2ZEZQcVV2Wlp30TBqTXlwdz09>

Passcode: 119117

Dial by your location +1 669 900 9128 US (San Jose)

Webinar ID: 841 8245 0614 Passcode: 119117

Please "mute" your device during the meeting.

MUSD is not available for technical support for remote meetings.

Board Priorities

- *Develop and expand community partnerships and communication*
- *Increase learning and achievement for all students, families, and staff*
- *Plan wisely for the future while maintaining fiscal integrity*
- *Maintain and improve the physical plant*

Any writings distributed either as part of the Board packet, or within 72 hours of a meeting, can be viewed at the District Office: 44141 Little Lake Road, Mendocino, CA 95460. Board backup materials are also located on the MUSD website at <http://www.mendocinoused.org/District/2285-Untitled.html>

In compliance with Government Code section 54954.2(a) Mendocino Unified School District will, on request, make agendas available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132), and the federal rules and regulations adopted in implementation thereof. Individuals who need this agenda in an alternative format or who need a disability related modification or accommodation in order to participate in the meeting should contact, Erin Placido Exec. Assistant to the Superintendent, in writing at P.O. Box 1154, Mendocino, CA 95460 or via email at doerin@mcn.org.

MENDOCINO UNIFIED SCHOOL DISTRICT IS PROUD TO BE AN EQUAL OPPORTUNITY EMPLOYER

1. 4:00 P.M., CLOSED SESSION CALL TO ORDER AND ROLL CALL

- 1.1. Call to order and roll call

The meeting was called to order at 4:02 PM. Present were Trustees Griffen, Morton, Aum and Schaeffer.

- 1.2. The President will verbally identify the agenda items to be discussed during closed session as listed below.

The President verbally identified the agenda items to be discussed.

2. PUBLIC HEARING FOR CLOSED SESSION

Members of the public may take this opportunity to comment on closed session agenda items per Board Policy 9322. Under the requirements of the Brown Act open meeting law, members of the community wishing to address an item on the closed session agenda may do so at this time. Items not on the agenda cannot be addressed at this time. A three-minute limit is set for each speaker on all items. The total time for public input on each item is limited to 20 minutes. (Government Code 54954.3).

Join Zoom Meeting

<https://us02web.zoom.us/j/86315398832?pwd=a1ZCRE9aYmd2ZStoSUxGeHBncGw2dz09>

Meeting ID: 863 1539 8832 Passcode: 230523

Dial by your location: +1 669 900 9128 US (San Jose) Meeting ID: 863 1539 8832 Passcode: 230523

3. CLOSED SESSION

The Board will adjourn to closed session pursuant to Government Code 54950 - 54962.

- 3.1. Conference with labor negotiators (Govt. Code 54957.6) Agency Representative: Superintendent Jason Morse
Employee organizations: CEMUS and MTA bargaining units and unrepresented employees
- 3.2. Employment/Personnel Changes
- 3.3. Employee Discipline/Dismissal/Release

4. 5:00 P.M. OPEN SESSION

- 4.1. Call to order and roll call

The meeting was called to order at 5:05 PM. Present were Trustees Griffen, Morton, Aum and Schaeffer.

- 4.2. Closed session disclosure
Any reportable action taken during closed session will be disclosed at this time.

Nothing was disclosed out of Closed Session.

- 4.3. Approval of agenda
Items to be removed from the agenda or changes to the agenda should be done at this time.

MSA Griffen/Morton (4/0) to approve the agenda pulling Items 5.0 and 6.0 from the agenda and pulling Item 7.3.8 into Open Session as the first item in Open Session.

5. PUBLIC HEARING – SUNSHINING ITEMS TO BE NEGOTIATED BETWEEN CEMUS AND MUSD

Both the Classified Employees of Mendocino Unified School District (CEMUS) and the District will present their openers for the negotiation of the CMEUS contract for the 2023-24 school year.

This item was pulled from the agenda.

6. PUBLIC HEARING – SUNSHINING ITEMS TO BE NEGOTIATED BETWEEN MTA AND MUSD

Both the Certificated Employees of Mendocino Unified School District (MTA) and the District will present their openers for the negotiation of the CMEUS contract for the 2023-24 school year.

This item was pulled from the agenda.

7. CONSENT AGENDA

Items on the consent agenda are passed in one motion without discussion. Any item may be pulled from the consent agenda by any member of the Board and moved to action when approving the agenda. (action)

- 7.1. Approval of Warrants
 - 7.1.1. 6/1/23, 6/8/23, 6/15/23, 6/22/23, 6/29/23, 7/6/23, 7/13/23, 7/20/23, 7/27/23, 8/3/23, 8/10/23, 8/17/23
- 7.2. Approval of Minutes
 - 7.2.1. Board Meeting Minutes: 6/13/23, 6/28/23, 7/31/23, 8/16/23
- 7.3. Approval of Employment/Personnel Changes
 - 7.3.1. Hire, Temporary Summer Mover, 3 days, effective 6/14/23-6/16/23
 - 7.3.2. Hire, Temporary Summer Mover, 3 days, effective 6/14/23-6-16/23
 - 7.3.3. Hire, Temporary Summer Instructional Aide, effective 6/20/23-7/19/23
 - 7.3.4. Award, Master's Equivalent Stipend, Certificated Employee, effective 7/1/23
 - 7.3.5. Reduce, Classified Employee from 8 hours/day to 4 hours/day, effective 7/1/23
 - 7.3.6. Reclassify, Certificated Employee, .40 FTE Social Worker + .60 FTE Counseling
 - 7.3.7. Reclassify, Certificated Employee, .40 FTE Sunrise HS + .60 FTE I/S
 - 7.3.8. Hire, Certificated Employee, 1.0 FTE, effective 7/1/23
 - 7.3.9. Hire, Certificated Employee, 1.0 FTE, effective 7/1/23
 - 7.3.10. Hire, Classified Instructional Aide, 3.75 hrs/day, effective 8/25/23
 - 7.3.11. Hire, Classified Instructional Aide, 3.75 hrs/day, effective 8/25/23
 - 7.3.12. Award Column Move, Certificated Employee from Column 0 to Column 1, effective 7/1/23
 - 7.3.13. Transfer, Classified Employee, 6.5 hrs/day, from K8 School to MHS, effective 7/1/23
 - 7.3.14. Accept Resignation, Classified Employee, 6.5 hrs/day, 10 mos/yr, effective 6/13/23
 - 7.3.15. Accept Resignation, Classified Employee, 6.0 hrs/day, 10 mos/yr, effective 7/25/23
 - 7.3.16. Accept Resignation, Certificated Management, 1.0 FTE, effective 7/17/23
- 7.4. Approval of the Current Budget Change Report
- 7.5. Approval of Enrollment and Attendance Report – Months 8-11
- 7.6. Approval of Student Body Reports – June & July 2023
- 7.7. Approval of the Fuel Use Agreement with the Mendocino Fire Protection District
- 7.8. Approval of the 2023-24 CEMUS Contract
- 7.9. Approval of the 2023-24 MTA Contract
- 7.10. Acknowledgement of \$3,000 donation by Mr. & Mrs. Stephen L. Hurst for construction of a playground slide at the Comptche School
- 7.11. Approval of Internship Agreement between Mendocino Unified School District and Emerson College

- 7.12. Acknowledgement of letter from Mendocino County Office of Education regarding public disclosure forms relating to AB 1200, AB 2756 and Government Code 3547.5 for the period July 1, 2023, through June 30, 2024
- 7.13. Approval of Memorandum from MCOE regarding 2023-24 California State Preschool Program (CSPP) MOU's
- 7.14. Approval of the Spring Consolidation Application
- 7.15. Adoption of 2022-23 K-5th Curriculum – FOSS Science
- 7.16. Adoption of 2022-23 3rd-5th Curriculum – History Alive!
- 7.17. Adoption of 2023-24 6th – 8th Curriculum – FOSS Science
- 7.18. Approval of the surplus of a damaged Chromebook (Asset #272749)
- 7.19. Approval of the MUSD Quarterly Investment Reports
- 7.20. Approval of the 2022-23 Comp Time Report
- 7.21. Approval of the Williams Settlement Report for 2022-23, Quarter 4 *MSA Morton/Aum (4/0) to approve the Consent Agenda as amended.*

8. REPORTS

8.1. Student Trustee – Bella Horne

Student Trustee Horne reported that everyone is really excited for the new school to be open. The seniors are especially excited to be the first graduating class in the new building. Students are bummed about the unavailability of the gym, especially the student athletes.

8.2. Administrative

8.2.1. Principal – Kim Humrichouse

Principal Humrichouse reported that staff has been very busy since returning. It is great to see everyone. Everyone is in good spirits. The staff retreat went very well and it was nice to see everyone working hard and together. Today was registration day. It was one of the better registration days that we've had. September 12th is Back to School Night starting at 5:00 PM. Will send the Board updated class numbers and schedules.

8.2.2. Superintendent – Jason Morse

Superintendent Morse reported that "Donut Day" is tomorrow at 8:15. All staff will be present and we are offering Narcan training as well as CPR and First Aid. The District had another successful event with the Writer's Conference. ELOP work was done over the summer. There is a program in place in partnership with the Community Center of Mendocino to offer after school programming to students free of charge who qualify.

8.3. Bargaining Units

8.3.1. Mendocino Teachers Association (MTA)

There was no one present from MTA.

8.3.2. Classified Employees of Mendocino Unified Schools (CEMUS)

There was no one present from CEMUS.

8.4. Board Trustee Reports

Trustee Griffen reported that she attended her first registration day at the high school as a parent. It was great to see the new building. The work that has been done to get it ready has been great. Thanks to Tobin and team for their hard work. Have been helping out with MHS Soccer as son is playing on the team. That has been fun. Excited for the new school year.

Trustee Morton reported that he visited the high school last week and was impressed. It is an amazing reformation of the older building. It is totally different and yet very exciting. On a sad note, Ken Matheson passed away last Wednesday. He was an amazing person in this District for over 25 years. In the 70's, 80's and 90's. He was a principal and superintendent.

9. TIMED ITEM 6:00 P.M. - PARENT/COMMUNITY COMMENT

Items not on the agenda, but within the jurisdiction of this body, may be addressed at this time or be submitted to the Superintendent in writing for Board consideration as an agenda item. A three-minute limit is set for each speaker on all items. The total time for public input on each item is limited to 20 minutes (Government Code 54952). The Brown Act does not permit the Board to take action on any item that is not on the agenda. In addition, in order to protect the rights of all involved, complaints about employees should be addressed through the District complaint process. Speaking about a personnel issue at a Board meeting may prevent the Board from being able to act on it. Please see an administrator to initiate the complaint process.

The Board may briefly respond to public comments by asking questions to clarify the speaker's comments and refer the speaker to the Superintendent for further clarification. We thank you for your comments and participation at this meeting.

Community member David Gurney spoke about ongoing threats he's receiving on the MCN listserves.

Community member Liz Helenchild spoke in support of keeping the listserves as they are.

10. INFORMATION/DISCUSSION/POSSIBLE ACTION ITEMS

** 7.3.8 Pulled from Consent:

Hire, Certificated Employee, 1.0 FTE, effective 7/1/23

MSA Aum/Morton (3/0/1). Trustee Griffen Abstained.

10.1. Modernization and Construction Management Update

Construction Manager, Donald Alameida, will provide an update on the Phase I Modernization of Mendocino High School. (information)

Construction Manager, Don Alameida, gave the attached presentation.

10.2. Budget Update

Business Manager, Meg Kailikole, will provide an updated on the 2023-24 budget (information)

Business Manager, Meg Kailikole, gave the attached presentation.

10.3. Adoption of the Declaration of Need (DON) for Fully Qualified Educators (2023-24)

In order to be able to fill potential certificated openings in areas where the applicants are typically limited in number, the attached Declaration of Need is required. This allows the District to fill these areas with teachers on emergency permits if needed. (action)

MSA Morton/Griffen (4/0) to adopt the Declaration of Need for Fully Qualified Educators.

10.4. MUSD Arts, Music, and Instructional Materials Block Grant

The board will discuss the revised funding allocation related to the grant (action)

MSA Griffen/Morton (4/0) to approve the revised MUSD Arts, Music, and Instructional Materials Block Grant.

10.5. Emergency Conditions Form J-13A

The Board will discuss and take action on Form J-13 A – Request for Allowance of Attendance Due to Emergency Conditions (action)

MSA Aum/Morton (4/0) to approve the Form J-13A.

10.6. COVID-19 Safety Plan

MUSD Superintendent, Jason Morse will review the updated Safer Return to School Plan and seek public input (information)

MSA Griffen/Aum (4/0) to approve the COVID-19 Safety Plan.

11. FUTURE AGENDA ITEMS

Comments of LCAP, Enrollment Report, NCLB Attestation, Gann Limit Resolution, Public Hearing – Williams Instructional Materials, Unaudited Actuals
Election of Elk Trustee Seat, MCN Lists, Attendance, 3rd Grade Reading Report.

12. ADJOURNMENT

The next regular Board meeting is scheduled for **September 14, 2023 at Mendocino High School.**

The meeting was adjourned at 6:30 PM.



Mendocino Unified School District

**BOND MEASURE
IMPROVEMENT BOND
PROGRAM
PHASE ONE & TWO
PROJECTS**

•MUSD BOARD MEETING – AUGUST 2023

Alameda
Architecture

Mendocino Unified School District

**Budget
M.U.S.D. PHASE ONE PROJECT**

Source of Funds:

Source Code:	Series A Bond (less issuance cost)	18,884,464
	Series B Bond	13,847,127
	Interest to date	119,912
	Issuance cost and Interest paid	(2,023,645)
	State Bonds	-
		30,827,859

Description	Budget	Expended To Date	Remaining Balance	Forecast	Surplus (Shortfall)
Design and Planning	2,343,405	1,773,021	569,587	2,349,739	-6,334
Bidding, Permitting, Misc	140,000	193,034	-53,034	223,103	-83,103
Construction	14,846,602	15,183,901	-337,299	15,301,054	-454,452
8% Owners Contingency	1,366,140	388,184	977,956	565,820	800,320
Construction Support	441,774	647,566	-205,792	627,986	-186,212
Fixtures & furniture	250,000	186,568	63,432	250,000	0
Reserve	0	0	0	0	0
Totals	19,387,921	18,372,274	1,014,830	19,317,701	70,220

Available vs. budgeted **11,439,938** *assumes 100% contingency expended*
 soft cost vs. hard cost **28.90%**

Mendocino Unified School District

Schedule	Planned	Actual	Schedule Status
Design and Planning	Nov. 2019 - Sept 2021	Sept. 2021	On schedule
Permitting and PH-1 GMP	September 2021	Nov. 15, 202	Delayed but completed
Construction	Oct. 2021 - Dec. 2022		Weather and Procurement latest delays
Completion	December 16, 2022		Jun-23

Overall Project Status

District Cleaning and Maintenance staff on site preparing for start of school.

Some closeout items such as replacing window balancers for easier operation, some door closers to meet ADA tight tolerances and picture frame installation continue.

District may move in at its discretion.

Potential Issues:

Health Department takes exception to grease trap being in the kitchen, although approved indicated on approved drawings. Initialing gave us a year to relocate to exterior but determined that a grease trap may be able to be eliminated depending on menu and use of servery. Working on a resolution.

Next Steps

Complete shaking out issues arising with move-in and close out the project.

Mendocino Unified School District

2020 Bond Program – Phase 2

Budget

M.U.S.D. PHASE TWO PROJECT

Source of Funds:

Source Code:	Series A Bond (less issuance cost)	Available
		-
		Series B Bond 11,510,158
		Developer Fees -
		State Bonds -
		11,510,158

Description	Budget	Expended To Date	Remaining Balance	Forecast	Surplus (Shortfall)
Design and Planning	1,093,536	862,558	147,769	1,013,945	-3,618
Bidding, Permitting, Misc.	70,000	66,344	3,656	72,044	-2,044
Construction	8,641,825	0	8,641,825	8,641,825	0
Owners Contingency	697,428	0	697,428	697,428	0
Construction Support	500,000	56,816	423,200	500,000	0
Furniture & furniture	0	0	0	0	0
Reserve	0	0	0	0	0
Totals	11,002,769	988,718	9,813,978	10,926,241	-8,661

Available vs. budgeted 607,389 assumes 100% contingency expended
soft cost vs hard cost 27.32%

Funding Status

AVAILABLE FUNDS	PROJECTED FUND BALANCE @ % CONTINGENCY EXPENDED			
	0%	1%	5%	8%
Series A bonds 11,510,158	1,204,797	1,118,378	772,705	507,369

Mendocino Unified School District

2020 Bond Program – Phase 2

Schedule

	Planned	Actual	Schedule Status
Design and Planning	Jun-22	Jun-22	
Permitting and PH-2 GMP	1-Dec-22	August 23	
Construction	August 2023	August 21, 2023	
Completion	Apr-24	(Generator completion Sept. 2024)	

Overall Project Status

GMP approved in special Board meeting and Lathrop mobilizing on site week of the 21st.

In the meantime working with site personel on additions/modifications to electrical requirements relative to Audio Visual and radio/communications studios.

Potential Issues:

Coordinating how to accomplish some site work with minimal disruption given we lost the opportunity to complete the work over the summer.

Next Steps

Lathrop to continue with selective demolition and finalize a master schedule.

Mendocino Unified School District 2023-24 Budget – August Revision

Board Meeting
August 24, 2023

2023-24 Budget – August Revision

*Items included in State Adopted Budget
not included at May Revision, that impact the Budget*

- Learning Recovery Block Grant reduced by 14% vs 32% at adoption
- Art, Music and IM Discretionary Block Grant reduced by 6% vs 50% at adoption

	Budget Adoption	August Revision	Variance
Beginning Fund Balance	1,988,386	2,037,784	49,398
State Revenue	447,179	597,339	150,160

	2023-24 June Proposed	2023-24 August Revision	Explanation
Revenues			
Taxes	6,077,052	6,077,052	
Def'd Maint Trf	-	-	Change to State Rev. Take back of LRBG goes away.
LCFF/EPA	1,750,189	1,750,189	
Federal Revenue	463,054	463,054	
State Revenue	447,179	597,339	Transfer from FD17 is reduced - function of s/b reduction due to staff changes.
Local Revenue	434,328	434,328	
Transfers In - FD 17	238,437	51,448	
Transfers In	40,000	40,000	
Total Revenues	9,450,239	9,413,410	
Revenue excl FD 17 trf	9,211,802	9,361,962	
Expenses			
Certificated Salaries	3,826,782	3,721,207	
Classified Salaries	2,130,455	2,064,128	
Employee Benefits	3,086,827	2,980,292	
Books/Supplies	386,762	386,762	S/B staff change reduction, offset by services increase.
Services & Operations	897,806	959,906	
Capital Outlay	-	-	
Other Outgo	21,500	21,500	
Other Outgo (Indirect)	(6,000)	(6,000)	
Transfers Out	204,459	204,459	
Total Expenses	10,548,590	10,332,254	(216,336)
Excess/(Deficit)	(1,098,351)	(918,844)	
Beginning Fund Balance Adj for ELOP	1,988,386	2,037,784	BFB inc due to LRBG, AMIM BG carryover
Ending Fund Balance	890,036	1,118,940	228,905
Revolving Cash	10,000	10,000	
REU	421,944	413,290	
Restricted	419,871	617,429	LRBG/AMIM c/o
Other Desig - Local Site Accts	38,221	38,221	
Other Desig - Negotiation Reserv	-	-	
Other Desig - Transportation	-	40,000	Elec Bus - local costs
Unappropriated	(0)	(0)	
Fund 17 Uses	(238,437)	(51,448)	Reduced use of FD 17 preserves balance.
Fund 17 Balance (\$878,000)	639,563	826,552	
Total EFB FD 01 + FD 17	1,529,599	1,945,492	

2023-24 Budget Improvements:

1. State Revenue + \$150k.
2. Begin Balance +49k.
3. Salaries/Benefits reduced for known/actual staffing changes.
4. Reduced Transfer In from Fund 17 by 78%.
5. Deficit spending lower; restricted fund balance higher.
6. GF Ending Balance +25.7%; Combined GF + FD 17 End Bal +27.2%.

August 24, 2023 MUSD Board Meeting

3

	2023-24 August Revision	Explanation	2024-25 June Proposed	2024-25 August Projected	Explanation	2025-26 June Proposed	2025-26 August Projected	Explanation
Revenues								
Taxes	6,077,052		6,193,154	6,193,154		6,311,577	6,311,577	
Def'd Maint Trf	-	Change to State Rev. Take back of LRBG goes away.	(75,000)	(75,000)		(75,000)	(75,000)	
LCFF/EPA	1,750,189		1,750,189	1,750,189		1,750,189	1,750,189	
Federal Revenue	463,054		249,262	249,262	Fund 17 transfer reduced.	249,262	249,262	Fund 17 transfer reduced.
State Revenue	597,339	Transfer from FD17 is reduced - function of s/b reduction due to staff changes.	551,279	551,279		551,279	551,279	
Local Revenue	434,328		434,328	434,328		434,328	434,328	
Transfers In - FD 17	51,448		412,496	69,643		47,941	-	
Transfers In	40,000		40,000	40,000		40,000	40,000	
Total Revenues	9,413,410	(36,829)	9,555,708	9,212,855		9,309,576	9,261,635	
Revenue excluding FD 17 trf	9,361,962	150,160	9,143,212	9,143,212		9,261,635	9,261,635	
Expenses								
Certificated Salaries	3,721,207		3,499,622	3,604,397		3,569,615	3,676,485	
Classified Salaries	2,064,128		1,930,574	1,787,086		1,978,838	1,831,763	
Employee Benefits	2,980,292		2,763,196	2,675,283	S/B June = 8,191,892 S/B Aug = 8,050,728 Diff = (132,664) June end (187,000) S/B cuts - Total LRBG cuts Aug (1,012,664)	2,841,599	2,809,207	S/B June = 8,390,052 S/B Aug = 8,300,909 Diff = (89,143)
Books/Supplies	386,762	S/B staff change reduction, offset by services increase	406,100	406,100		426,401	426,401	
Services & Operations	959,906		942,696	1,007,901		989,831	1,058,296	
Capital Outlay	-		-	-		-	-	Add reductions reduced by (61,856)
Other Outgo	21,500		10,000	10,000		(626,000)	(562,144)	
Other Outgo (Indirect)	(6,000)		(6,000)	(6,000)		(6,000)	(5,978)	
Transfers Out	204,459		223,015	122,631		226,257	125,084	
Total Expenses	10,332,254	(216,336)	9,769,204	9,607,399	(161,805)	9,400,542	9,359,114	(41,427)
Excess/(Deficit)	(918,844)		(213,496)	(394,544)		(90,966)	(97,479)	
Beginning Fund Balance	2,037,784	BFB inc due to LRBG, AMIM BG carryover	890,036	1,118,940		676,540	724,396	
Ending Fund Balance	1,118,940	228,905	676,540	724,396	47,856	585,574	626,917	41,343
Revolving Cash	10,000		10,000	10,000		10,000	10,000	
REU	413,290		390,768	384,296		376,024	374,367	
Restricted	617,429	LRBG/AMIM c/o	103,772	115,100	LRBG/AMIM gone	27,550	27,550	
Other Desig - Local Site Accounts	38,221		30,000	30,000		30,000	30,000	
Other Desig - Negotiation Reserve	-		142,000	145,000		142,000	145,000	
Other Desig - Transportation	40,000	Elec Bus - local costs	(0)	40,000	Elec Bus - local costs	0	40,000	Elec Bus - local costs
Unappropriated	(0)		(0)	(0)		(0)	(0)	
Fund 17 Uses	(51,448)	Reduced use of FD 17 preserves balance	(412,496)	(69,643)	Reduced use of FD 17 preserves balance	(47,941)	-	Reduced use of FD 17 preserves balance.
Fund 17 Balance (\$878,000)	826,552		227,057	756,909		179,126	756,909	
Total EFB FD 01 + FD 17	1,945,492		903,607	1,481,305	577,698	764,700	1,383,826	618,136

MYP Comparison:

- Core revenue unchanged.
 - Reduced transfer in from Fund 17, -83%-100%, each respective year.
 - Expenditures down -1.7% and -0.4%, each respective yr.
 - 2025-26 additional reductions lower by \$64k.
 - Deficit higher, but is covered by Restricted fund balance.
 - GF EFB slightly better, Fund 17 is preserved.
 - Combined EFB is better by 64%/81%, each respective year.
- Balanced Budget Goals:**
- Expenditures = Core Revenue
 - Zero deficit spending
 - Preserve Fund 17

August 24, 2023 MUSD Board Meeting

4

	2023-24 August Revision	2024-25 August Projected	2025-26 August Projected	2025-26 August Projected
Total Revenues	9,413,410	9,212,855	9,261,635	9,261,635
<i>Revenue excluding FD 17 transfer in</i>	9,361,962	9,143,212	9,261,635	9,261,635
Expenses				
Certificated Salaries	3,721,207	3,604,397	3,676,485	3,676,485
Classified Salaries	2,064,128	1,787,086	1,831,763	1,831,763
Employee Benefits	2,980,292	2,675,283	2,809,207	2,809,207
Books/Supplies	386,762	406,100	426,401	426,401
Services & Operations	959,906	1,007,901	1,058,296	1,058,296
Capital Outlay	-	-	-	-
Other Outgo	21,500	10,000	(562,144)	(662,144)
Other Outgo (Indirect)	(6,000)	(6,000)	(5,978)	(5,978)
Transfers Out	204,459	122,631	125,084	125,084
Total Expenses	10,332,254	9,607,399	9,359,114	9,259,114
Excess/(Deficit)	(918,844)	(394,544)	(97,479)	2,521
Beginning Fund Balance	2,037,784	1,118,940	724,396	724,396
Ending Fund Balance	1,118,940	724,396	626,917	726,917
Revolving Cash	10,000	10,000	10,000	10,000
REU	413,290	384,296	374,367	370,367
Restricted	617,429	115,100	27,550	27,550
Other Designations - Local Site Accounts	38,221	30,000	30,000	30,000
Other Designations - Negotiation Reserve	-	145,000	145,000	145,000
Other Designations - Transportation	40,000	40,000	40,000	40,000
Unappropriated	(0)	0	0	104,000
Fund 17 Uses	(51,448)	(69,643)	-	-
Fund 17 Balance (\$878,000)	826,552	756,909	756,909	756,909
Total EFB FD 01 + FD 17	1,945,492	1,481,305	1,383,826	1,483,826

August 24, 2023 MUSD Board Meeting

What if...
Expense = Revenue

- Bump add'l cuts +100k
- Small surplus
- Adds \$100k to EFB

	2025-26 August Projected	2026-27 August Projected	2025-26 August Projected	2026-27 August Projected
Total Revenues	9,261,635	9,381,555	9,261,635	9,381,555
<i>Revenue excluding FD 17 transfer in</i>	9,261,635	9,381,555	9,261,635	9,381,555
Expenses				
Certificated Salaries	3,461,324	3,530,551	3,428,181	3,496,744
Classified Salaries	1,660,888	1,702,410	1,629,809	1,670,555
Employee Benefits	2,633,098	2,668,810	2,597,321	2,635,322
Books/Supplies	426,401	447,721	426,401	447,721
Services & Operations	1,058,296	1,111,211	1,058,296	1,111,211
Capital Outlay	-	-	-	-
Other Outgo	-	-	-	-
Other Outgo (Indirect)	(5,978)	(6,000)	(5,978)	(6,000)
Transfers Out	125,084	127,586	125,084	127,586
Total Expenses	9,359,114	9,582,289	9,259,114	9,483,139
Excess/(Deficit)	(97,479)	(200,734)	2,521	(101,585)
Beginning Fund Balance	724,396	626,917	724,396	726,917
Ending Fund Balance	626,917	426,182	726,917	625,332
Revolving Cash	10,000	10,000	10,000	10,000
REU	374,367	383,294	370,367	379,328
Restricted	27,550	27,550	27,550	27,550
Other Designations - Local Site Accounts	30,000	30,000	30,000	30,000
Other Designations - Negotiation Reserve	145,000	142,000	145,000	145,000
Other Designations - Transportation	40,000	40,000	40,000	40,000
Unappropriated	0	(206,661)	104,000	(6,545)
Fund 17 Uses	-	-	-	-
Fund 17 Balance (\$878,000)	756,909	756,909	756,909	756,909
Total EFB FD 01 + FD 17	1,383,826	1,183,091	1,483,826	1,382,241

August 24, 2023 MUSD Board Meeting

MYP to 2026-27

- Moved add'l reduction to salary/benefits (50/50 cert/class) in 2025-26.
- Applied step/col in 2026-27.

**Mendocino Unified School District Spending Plan 2022-2026
Arts, Music, and Instructional Materials Discretionary Block Grant**

Revised Award - August 2023: \$ 254,679
Initial Award - October 2022: \$ 269,787

Revised Award - \$134,894

Planned Expenditure	2022-23	2023-24	2024-25	2025-26	Total
Maintain elementary art instruction	\$ -	\$ 113,720	\$ 115,244	\$ -	\$ 228,964
Instructional Material	\$ -	\$ 25,715	\$ -	\$ -	\$ 25,715
Totals	\$ -	\$ 139,435	\$ 115,244	\$ -	\$ 254,679

The Arts, Music, and Instructional Materials Discretionary Block Grant is a result of AB1871, sec 134. The grant allows spending for arts and music programs, as well as for standards-aligned instructional material.

As originally funded for the 2022-23 state budget year, Mendocino Unified was scheduled to receive an award of \$269,787.

As revised at the 2023-24 adopted state budget, Mendocino Unified's award is reduced to \$254,679.

Board Approved: _____

