

Rancho Santa Fe

FY18-19 Proposed Modified Budget

School District

June 22, 2018

Overview

- FY18-19 Proposed Modified Budget
 - Revenues
 - Expenditures
 - Ending Balance
 - Categorical Summary of Reductions
- Multi-Year Projections (Revised)
- Discussion

FY18-19 Proposed Modified Budget - Revenues

Category	FY18-19 Proposed Baseline Budget	FY18-19 Proposed <u>Modified</u> Budget	Variance
LCFF/EPA	\$280,619	\$280,619	\$0
Property Taxes	\$9,224,515	\$9,224,515	\$0
Foundation & Endowment	\$1,171,387	\$1,171,387	\$0
Other State*	\$648,259	\$761,397	\$113,138
Special Education	\$362,511	\$362,511	\$0
Other Local	\$168,192	\$168,192	\$0
Total:	\$11,855,483	\$11,968,621	\$113,138

*Includes STRS on Behalf

FY18-19 Proposed Modified Budget – Expenditures

Category	FY18-19 Proposed Baseline Budget	FY18-19 Proposed <u>Modified</u> Budget	Variance
Personnel & Benefits	\$11,097,390	\$10,883,814	(\$213,576)
Supplies & Materials	\$837,431	\$647,881	(\$189,550)
Contracts, Utilities, Other	\$904,970	\$865,986	(\$38,984)
Capital Outlay	\$0	\$0	\$0
Total:	\$12,839,791	\$12,397,681	(\$442,110)

*Includes STRS on Behalf

FY18-19 Proposed Modified Budget – Ending Balance

Category	FY17-18 Est. Actuals	FY18-19 Proposed Baseline Budget	FY18-19 Proposed <u>Modified</u> Budget
Beginning Balance	\$1,656,300	\$1,143,652	\$1,143,652
Add: Revenues	\$11,781,845	\$11,855,483	\$11,968,621
Less: Expenditures	\$12,526,342	\$12,839,791	\$12,397,681
Ending Balance Before Borrowing	\$911,803	\$159,344	\$714,592
<i>Transfer In/(Out)</i>	<i>\$231,849</i>	<i>\$744,757</i>	<i>\$215,856</i>
Ending Balance	\$1,143,652	\$904,101	\$930,448
Total (Deficit)/Surplus:	(\$744,497)	(\$984,308)	(\$429,060)

\$555,228

FY18-19 Proposed Modified Budget – Categorical Summary

Category	FY18-19 Proposed <u>Modified</u> Budget
REV: One-Time State Funding (\$184 x 614.88 ADA)	\$113,138
EXP: Labor Cost Efficiency	(\$213,576)
EXP: Elementary/Middle/DO Materials & Supplies	(\$34,550)
EXP: Technology Equipment & Supplies	(\$127,000)
EXP: Facility & Technology Reserves	(\$28,000)
EXP: Columbia Program	(\$45,000)
EXP: Memberships (CSBA)	\$6,016
Total	\$555,228

Multi-Year Projections (Revised)

No Changes Since Last Presentation *Except:*

- Deficits of \$670K and \$717K over next two years... better from previous report but Special Reserve Fund will continue to decrease year over year.
- Most non-labor items removed from FY18-19 budget will eventually have to be budgeted in future years, adding to the deficit.

Discussion

Questions?

Rancho Santa Fe

FY18-19 Proposed Baseline Budget

School District

June 13, 2018

Overview

- FY17-18 Estimated Actuals
- Enrollment & ADA
- Staffing Summary
- FY18-19 Proposed Baseline Budget
- Budget Pressures
- Multi-Year Projections
- Program Cost Summary
- Discussion

FY17-18 Est. Actuals - Revenues

Category	Approved Budget	2 nd Interim Budget	Estimated Actuals	2 nd Interim Variance
LCFF/EPA	\$278,563	\$280,619	\$280,619	\$0
Property Taxes	\$8,924,704	\$8,904,018	\$8,955,842	\$51,824
Foundation & Endowment	\$1,165,058	\$1,165,058	\$1,165,058	\$0
Other State*	\$630,370	\$782,445	\$782,549	\$104
Special Education	\$368,997	\$356,250	\$393,173	\$36,923
Other Local	\$189,154	\$200,154	\$204,604	\$4,448
Total:	\$11,556,846	\$11,688,544	\$11,781,845	\$93,299

*Includes STRS on Behalf

FY17-18 Est. Actuals - Expenditures

Category	Approved Budget	2 nd Interim Budget	Estimated Actuals	2 nd Interim Variance
Certificated Salaries	\$5,682,934	\$5,900,161	\$5,925,297	\$25,136
Classified Salaries	\$1,963,306	\$2,089,499	\$2,025,701	(\$63,798)
Benefits*	\$2,647,521	\$2,845,869	\$2,716,203	(\$129,666)
Supplies & Materials	\$495,770	\$767,901	\$765,192	(\$2,709)
Contracts, Utilities, Other	\$887,092	\$1,139,565	\$1,093,949	(\$45,615)
Capital Outlay	\$98,000	\$0	\$0	\$0
Total:	\$11,774,623	\$12,742,995	\$12,526,342	(\$216,652)

*Includes STRS on Behalf

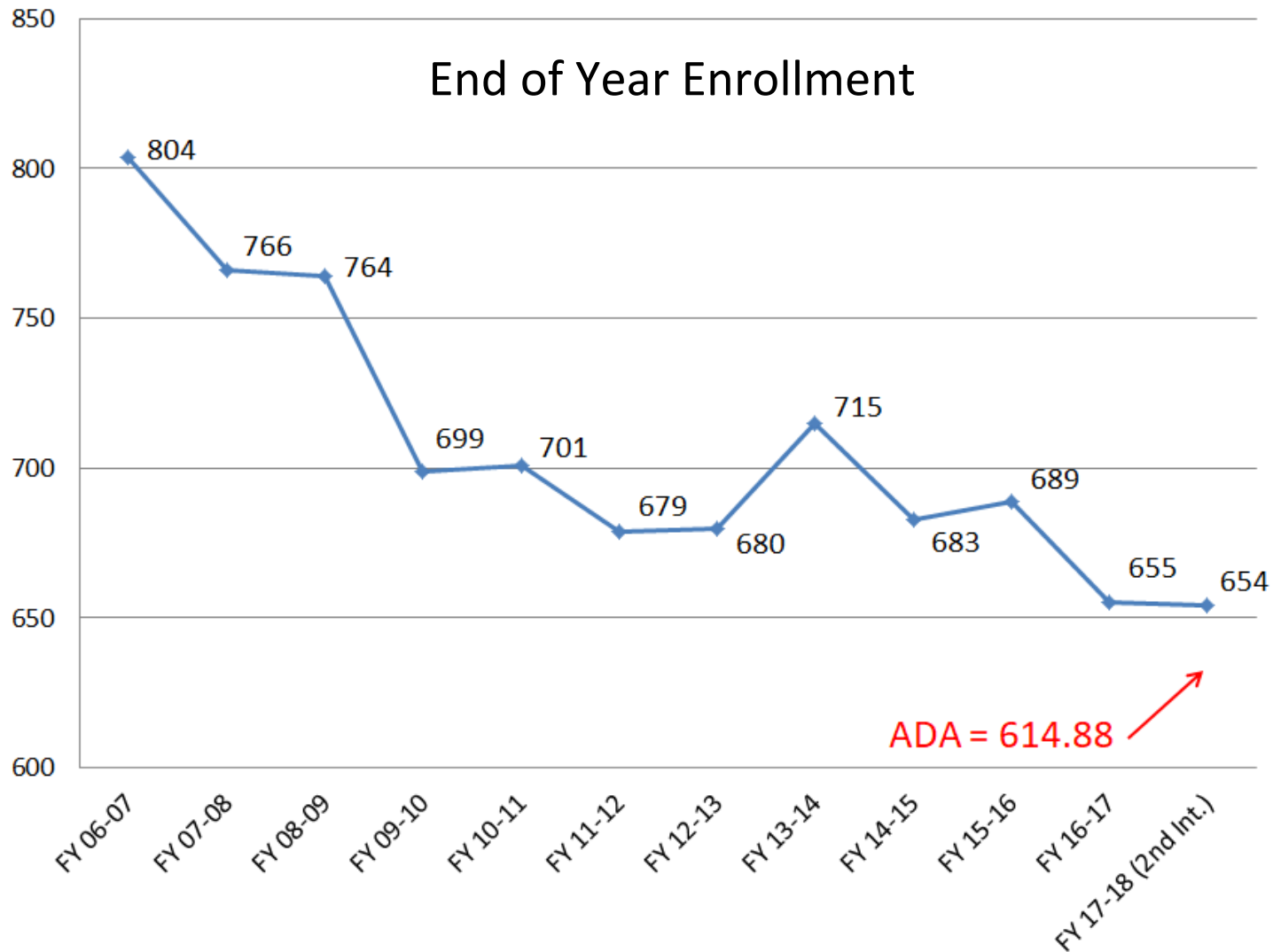
FY17-18 Ending Balance

Category	Approved Budget	2 nd Interim Budget	Estimated Actuals
Beginning Balance	\$1,656,300	\$1,656,300	\$1,656,300
Add: Revenues	\$11,556,846	\$11,688,544	\$11,781,845
Less: Expenditures	\$11,774,623	\$12,742,995	\$12,526,342
Ending Balance Before Borrowing	\$1,438,523	\$601,849	\$911,803
<i>Transfer In/(Out)</i>	<i>\$0</i>	<i>\$231,845</i>	<i>\$231,849</i>
Ending Balance	\$1,438,523	\$833,694	\$1,143,652
Total (Deficit)/ Surplus:	(\$217,777)	(\$1,054,451)	(\$744,497)

FY17-18 Deficit Explanations

- Funded 100% iPad 1-1 devices rather than financing
- Faculty/CTA Negotiations
 - 2% on-schedule salary increases
 - 2% off-schedule salary increases
 - Increased healthcare cap by \$1,500 per eligible employee
- Added healthcare access for 10-month employees
- Increase teacher support positions to full-time
- Special Education MOUs
- Special Election
- Legal Fees and other consultants

Enrollment & ADA



Enrollment & ADA

Grade	FY17-18 Enrollment (2 nd Int.)	FY18-19 Enrollment	FY18-19 Packets Out	Total	FY17-18 vs. FY18-19
K	56	23	13	36	(20)
1	56	59	1	60	4
2	64	56	4	60	(4)
3	72	63	2	65	(7)
4	82	74	1	75	(7)
5	79	79	0	79	0
6	81	73	3	76	(5)
7	78	75	1	76	(2)
8	86	74	1	75	(11)
Total:	654	576	26	602	(52)

Staffing Summary FY18-19

Category	FTE	Headcount	Salary & Benefits
Teachers (non SPED)	49.96	54.00	\$5,355,213
Teachers (Literacy Coach/Support)	6.60	9.00	\$718,257
Teachers (Math Coach/ Intervention)	2.00	2.00	\$186,696
Teacher Support (Paraprofessionals)	6.25	7.00	\$255,894
School Admin/Support	6.00	6.00	\$712,143
Superintendent/Support	2.00	2.00	\$341,609
Special Education Teachers	3.00	3.00	\$291,332
Special Education Admin/Support	12.50	13.00	\$679,755

Staffing Summary FY18-19

Category	FTE	Headcount	Salary & Benefits
Business Services	3.25	4.00	\$442,466
Facilities	5.00	5.00	\$385,767
Foundation	1.82	2.00	\$215,471
Technology	3.75	4.00	\$457,913
Total	102.13	111.00	\$10,042,516
Substitutes, Summer Work, Hourly Music, Athletics, Robotics, Stipends, OPEB			\$577,786
Grand Total			\$10,620,302

FY18-19 Proposed Baseline Budget - Revenues

Category	FY17-18 Est. Actuals	FY18-19 Proposed Baseline Budget	Variance
LCFF/EPA	\$280,619	\$280,619	\$0
Property Taxes	\$8,955,842	\$9,224,515	\$268,673
Foundation & Endowment	\$1,165,058	\$1,171,387	\$6,329
Other State*	\$782,549	\$648,259	(\$134,290)
Special Education	\$393,173	\$362,511	(\$30,662)
Other Local	\$204,604	\$168,192	(\$36,412)
Total:	\$11,781,845	\$11,855,483	\$73,640

*Includes STRS on Behalf

FY18-19 Proposed Baseline Budget – Expenditures

Category	FY17-18 Est. Actuals	FY18-19 Proposed Baseline Budget	Variance
Certificated Salaries	\$5,925,297	\$6,067,514	\$142,217
Classified Salaries	\$2,025,701	\$2,078,751	\$53,050
Benefits	\$2,716,203	\$2,951,125	\$234,922
Supplies & Materials	\$765,192	\$837,431	\$72,239
Contracts, Utilities, Other	\$1,093,949	\$904,970	(\$188,979)
Capital Outlay	\$0	\$0	\$0
Total:	\$12,526,342	\$12,839,791	\$313,449

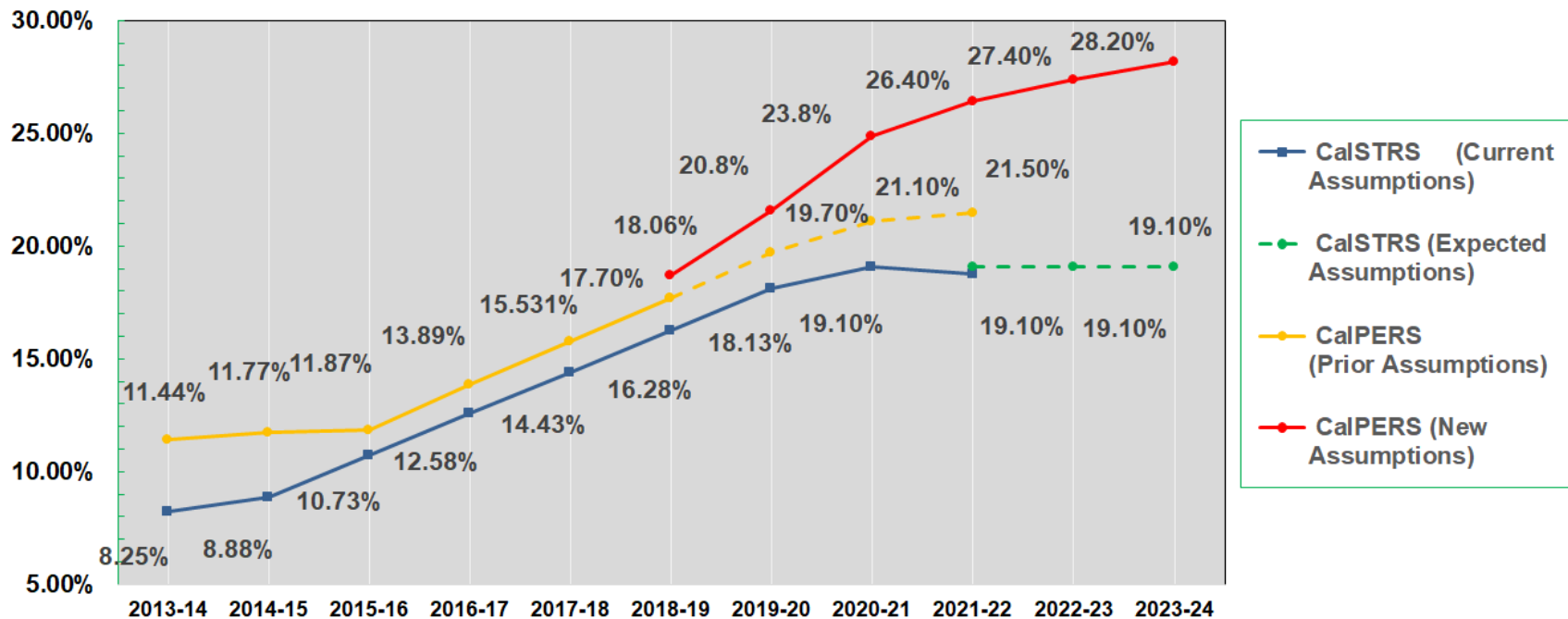
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FY18-19 Proposed Baseline Budget – Ending Balance

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Beginning Balance	\$1,656,300	\$1,143,652
Add: Revenues	\$11,781,845	\$11,855,483
Less: Expenditures	\$12,526,342	\$12,839,791
Ending Balance Before Borrowing	\$911,803	\$159,344
<i>Transfer In/(Out)</i>	<i>\$231,849</i>	<i>\$744,757</i>
Ending Balance	\$1,143,652	\$904,101
Total (Deficit)/Surplus:	(\$744,497)	(\$984,308)

Budget Pressures

CalSTRS and CalPERS Contribution Rates



Budget Pressures

- CalSTRS and CalPERS FY18-19 Contribution Increase
 - STRS - \$107,238 (1.85% of Certificated Salary)
 - PERS - \$47,542 (2.53% of Classified Salary)
 - Total - \$154,690**
- Step & Column Salary Increases (Avg.)
 - Total - \$165,000**
- Special Education Funding vs. Expenditures
- Future Deferred Maintenance Plan will place pressure on General Fund
- Faculty/CTA Negotiations (Salary and Benefits)
- **Overall Expenditures Expected to Increase Faster Than Overall Revenues**

Multi-Year Projections

- Enrollment/ADA – Relatively flat. Future request for demographic.
- Property Tax Revenues assume 3% annually (FY18-19 = \$268,673).
- One-time state revenues uncertain for the future. FY18-19 could yield \$103,300 in additional revenue.
- All other revenue sources remain relatively flat for foreseeable future.
- STRS and PERS continue to increase.
- Healthcare costs continue to climb, adding pressure to employee needs.
- Deficits of \$1.13M and \$1.2M over next two years. Special Reserve Fund will be depleted by over 80%.

Program Cost Summary

Rancho Santa Fe School District
Projected Program Cost Summary FY18-19

Program/Category	Full-Time Equivalent	Headcount	Salary	STRS (Pension)	PERS (Pension)	Soc. Security/Medicare	State Unemp./Worker's Comp	Health/ Dental (Planned)	Materials/Supplies	Travel/Conf/Membership	Insurance/JPA	Utilities/Comm/Rents/Leases	Prof Services & Operations	Total
Art	1.50	2.00	\$ 101,621	\$ 16,544	\$ -	\$ 1,473	\$ 1,921	\$ 8,202	\$ 13,500	\$ -	\$ -	\$ -	\$ -	\$ 143,261
Athletics			\$ 97,925	\$ -	\$ -	\$ 3,727	\$ 1,851	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000	\$ 119,503
Business Services	3.25	4.00	\$ 341,492	\$ -	\$ 44,040	\$ 24,043	\$ 6,454	\$ 26,436	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 442,466
Dance	0.35	1.00	\$ 20,940	\$ 3,409	\$ -	\$ 304	\$ 396	\$ 3,570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,618
Drama	1.00	1.00	\$ 57,189	\$ 9,310	\$ -	\$ 829	\$ 1,081	\$ 10,200	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 87,610
District Office/Board			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,500	\$ 14,500	\$ 43,237	\$ -	\$ 35,000	\$ 107,237
Communications			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,000	\$ -	\$ 11,000
Legal			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
Audit			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,400	\$ 9,400
Elementary School	25.00	25.00	\$ 2,086,961	\$ 339,757	\$ -	\$ 30,261	\$ 39,444	\$ 169,781	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,666,203
Elementary - School Operations			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Elementary - Instructional			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,500	\$ 5,000	\$ -	\$ -	\$ 39,500	\$ 107,000
Facilities	5.00	5.00	\$ 271,689	\$ -	\$ 49,072	\$ 20,784	\$ 5,135	\$ 886	\$ 69,586	\$ 3,000	\$ -	\$ -	\$ 42,150	\$ 500,503
Sewer			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000
Gas/Electric			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 193,083	\$ -	\$ 193,083
Water Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,000	\$ -	\$ 33,000
Waste Disposal Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
Facilities (Summer Support)			\$ 22,500	\$ -	\$ -	\$ 1,721	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,647
Foundation	1.82	2.00	\$ 161,722	\$ -	\$ 29,210	\$ 12,372	\$ 1,051	\$ 9,110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 215,471
Health Services	1.00	1.00	\$ 46,787	\$ -	\$ 8,451	\$ 3,572	\$ 884	\$ 8,683	\$ 2,000	\$ -	\$ -	\$ -	\$ 3,500	\$ 73,884
Library	1.00	1.00	\$ 104,700	\$ 17,045	\$ -	\$ 18	\$ 1,979	\$ 10,102	\$ 1,300	\$ -	\$ -	\$ -	\$ -	\$ 136,644
Literacy Support/Coach	6.60	9.00	\$ 557,250	\$ 90,720	\$ -	\$ -	\$ 10,532	\$ 51,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 718,257
Math Support/Coach	2.00	2.00	\$ 140,773	\$ 22,918	\$ -	\$ 2,111	\$ 2,661	\$ 18,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 186,696
Middle - Computer/Engineering	1.00	1.00	\$ 88,863	\$ 14,467	\$ -	\$ 1,240	\$ 1,680	\$ 8,202	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114,500
Middle - English Language Arts	5.25	6.00	\$ 429,561	\$ 69,933	\$ -	\$ 6,229	\$ 8,119	\$ 12,420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 526,261
Middle - History	2.50	3.00	\$ 241,954	\$ 39,390	\$ -	\$ 3,508	\$ 4,573	\$ 21,271	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 310,696
Middle - Math	3.00	3.00	\$ 240,194	\$ 39,104	\$ -	\$ 3,483	\$ 4,540	\$ 16,725	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 304,045
Middle - School Operations			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ -	\$ -	\$ -	\$ 2,000	\$ 9,000
Middle - Instructional			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 2,000	\$ -	\$ -	\$ 20,000	\$ 57,000
Music	1.08	2.00	\$ 87,447	\$ 12,124	\$ -	\$ 1,276	\$ 1,663	\$ 8,202	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 121,451
Music (Hourly Instructors)			\$ 5,000	\$ -	\$ 13,547	\$ 5,738	\$ 1,418	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,702
Physical Education	2.00	2.00	\$ 172,447	\$ 3,074	\$ -	\$ 2,500	\$ 3,259	\$ 20,203	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 230,484
Robotics			\$ -	\$ -	\$ -	\$ 2,778	\$ 1,380	\$ -	\$ 15,000	\$ 5,000	\$ -	\$ -	\$ -	\$ 97,158
School Site Principals/Admin/Support	5.00	5.00	\$ 503,333	\$ 48,489	\$ 37,124	\$ 16,186	\$ 9,514	\$ 29,069	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 643,758
Science	5.28	6.00	\$ 477,537	\$ 77,743	\$ -	\$ 6,924	\$ 9,025	\$ 51,298	\$ 13,000	\$ -	\$ -	\$ -	\$ 10,000	\$ 645,528
Spanish	1.00	1.00	\$ 75,666	\$ 12,318	\$ -	\$ 1,097	\$ 1,430	\$ 8,202	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 100,713
Special Education (Aide)	10.00	10.00	\$ 245,384	\$ -	\$ 44,321	\$ 17,079	\$ 4,638	\$ 49,602	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 361,024
Special Education (Director)	1.00	1.00	\$ 130,990	\$ 21,325	\$ -	\$ 1,899	\$ 2,476	\$ 8,202	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 164,893
Special Education (Occupational Therapist)	0.50	1.00	\$ 43,154	\$ -	\$ 7,794	\$ 3,301	\$ 816	\$ 8,202	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,267
Special Education (Speech Language Pathologist)	1.00	1.00	\$ 67,189	\$ 10,938	\$ -	\$ 974	\$ 1,270	\$ 10,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,572
Special Education (Teacher)	3.00	3.00	\$ 226,997	\$ 36,955	\$ -	\$ 3,291	\$ 4,290	\$ 19,799	\$ 10,000	\$ 1,000	\$ -	\$ -	\$ 110,000	\$ 412,332
Special Education (Summer Support)			\$ 4,000	\$ -	\$ 722	\$ 58	\$ 76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,856
Special Ed - Transportation			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,600	\$ 39,600
Stipends (Other)			\$ 40,132	\$ -	\$ -	\$ 1,527	\$ 758	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,418
Substitutes			\$ 140,000	\$ -	\$ -	\$ 2,030	\$ 2,646	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 144,676
Superintendent (inc. Support)	2.00	2.00	\$ 260,454	\$ 30,932	\$ 12,725	\$ 8,145	\$ 4,923	\$ 24,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 341,609
Teacher Support (Paraprofessional)	6.25	7.00	\$ 170,985	\$ -	\$ 30,883	\$ 13,080	\$ 3,232	\$ 37,714	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 255,894
Technology	3.75	4.00	\$ 339,847	\$ -	\$ 61,383	\$ 25,173	\$ 6,423	\$ 25,087	\$ 535,045	\$ 3,000	\$ -	\$ 27,500	\$ 61,500	\$ 1,084,958
Textbooks/Other Books			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,000	\$ -	\$ -	\$ -	\$ -	\$ 26,000
OPEB (Retiree Health/Dental)			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,827	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,827
Grand Total*	102.13	111.00	\$ 8,146,265	\$ 943,696	\$ 339,274	\$ 238,301	\$ 153,964	\$ 798,802	\$ 837,431	\$ 33,500	\$ 43,237	\$ 289,583	\$ 538,650	\$ 12,362,703

*Does not include STRS on Behalf of \$477,088

Discussion

Questions?