



2020-2021 Budget

2019-2020 Estimated Actuals



Rancho Santa Fe School District

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FY19-20 – Estimated Actuals

Category	FY19-20 Adopted Budget	FY19-20 1 st Interim Budget	FY19-20 2 nd Interim Budget	FY19-20 Projected (as of 6.5.20)
Beginning Balance	\$843,645	\$981,825	\$981,825	\$981,825
Add: Revenues	\$12,069,350	\$12,639,536	\$12,639,536	\$12,635,282
Less: Expenditures	\$11,119,373	\$12,051,465	\$12,016,466	\$11,946,875
Ending Balance Before Transfer(s)	\$1,793,622	\$1,569,896	\$1,604,895	\$1,670,232
<i>Transfer In/(Out)</i>	<i>\$504,628</i>	<i>\$504,628</i>	<i>\$504,628</i>	<i>\$430,923</i>
Ending Balance	\$1,288,994	\$1,065,268	\$1,100,267	\$1,239,309
Total (Deficit)/Surplus:	949,974	588,071	623,070	688,407

FY20-21 Proposed Budget - Revenues



Category	FY19-20 Est. Actuals	FY20-21 Proposed Budget	Variance
LCFF/EPA	\$273,113	\$248,717	(24,396)
Property Taxes	\$9,746,630	\$9,747,591	\$961
Foundation & Endowment	\$900,000	\$650,000	(\$250,000)
Other State*	\$1,232,914	\$755,185	(\$477,729)
Special Education	\$335,124	\$329,034	(\$6,090)
Other Local	\$147,501	\$115,000	(\$32,501)
Total:	\$12,635,282	\$11,845,527	(\$789,755)

*Includes STRS on Behalf

FY20-21 Proposed Budget – Expenditures



Category	FY19-20 Est. Actuals	FY20-21 Proposed Budget	Variance
Certificated Salaries	\$5,061,122	\$5,187,857	(\$126,735)
Classified Salaries	\$1,885,742	\$1,857,482	\$28,260
Benefits	\$3,340,112	\$3,065,214*	\$274,898
Supplies & Materials	\$699,037	\$495,683	\$203,354
Contracts, Utilities, Other	\$960,862	\$1,113,663	(\$152,801)
Capital Outlay*	\$0	\$52,000*	\$52,000*
Total:	\$11,946,875	\$11,771,899	\$278,976

*Includes STRS on Behalf

Multi-Year Cost Of CALSTRS & CALPERS



Fiscal Year	CALSTRS Rate for Employer(%)	District Contribution	CALPERS Rate for Employer(%)	District Contribution
2017-18	14.43	\$626,911	15.53	\$213,834
2018-19	16.28	\$812,871	18.06	\$247,902
2019-20	17.10	\$925,197	19.72	\$301,542
2020-21	18.48	\$968,299	22.68	\$381,703

FY20-21 Proposed Budget – Ending Balance



Category	FY19-20 Est. Actuals	FY20-21 Proposed Budget
Beginning Balance	\$981,828	\$1,164,413
Add: Revenues	\$12,635,282	\$11,845,527
Less: Expenditures	\$11,946,875	\$11,771,899*
Ending Balance Before Transfer(s)	\$1,670,235.	\$1,238,041
<i>Transfer In/(Out)</i>	<i>\$430,923</i>	<i>0</i>
Ending Balance	\$1,239,312	\$1,238,041
Total (Deficit)/Surplus:	688,407	\$73,628



Staffing Summary FY20-21

Category	FTE	Headcount	Salary & Benefits
Teachers (non SPED)	37.78	39	\$4,700,531
Teachers (Intervention)	4.00	4.00	\$522,634
Teacher Support (Paraprofessionals)	7.00	*7.50	\$322,757
School Admin/Support*	5.5	6	\$629,858
Special Education Teachers	3.00	3.00	\$317,348
Special Education Admin/Support	9.5	10.00	\$682,801



Staffing Summary FY20-21

Category	FTE	Headcount	Salary & Benefits
Superintendent inc. Supt/Business Support	2.00	2.00	\$361,643
Business Services	2.50	*2.50	\$334,386
Facilities	5.00	5.00	\$599,091
Foundation	1.00	1.00	\$80,913
Technology	3.75	4.00	\$564,916
Total	81.03	84.00	\$9,142,878
Substitutes, Summer Work, Hourly Music, Athletics, Robotics, Stipends, OPEB			\$433,368
Grand Total			\$9,550,246

FY20-21 Desired Reserve Wish List

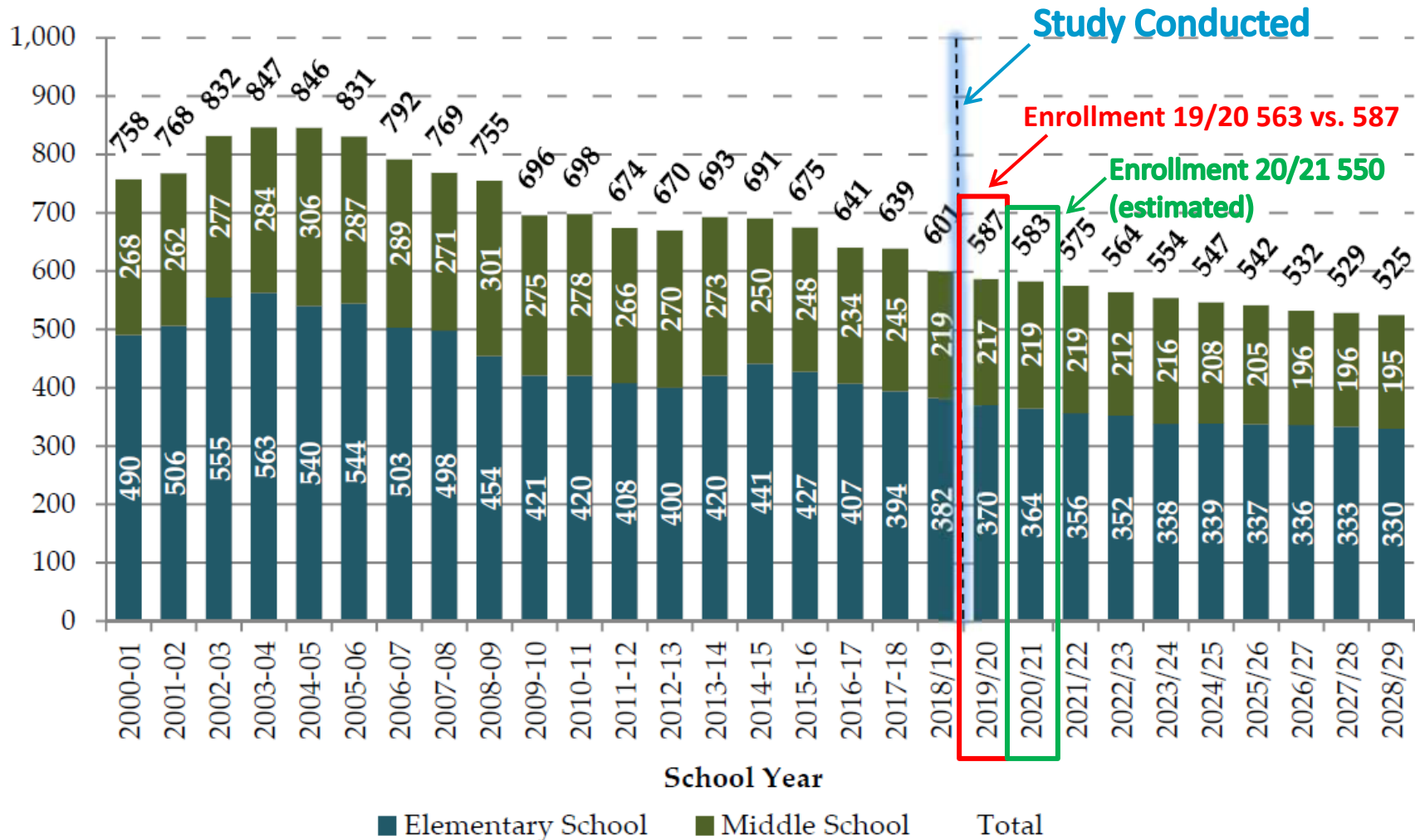
Category	Amount
Technology Reserve	\$90,000
Deferred Maintenance	\$200,000
OPEB Trust	\$73,705
Total Reserve Transfer:	\$363,705

Multi-Year Projections/Assumptions

- Enrollment/ADA – Declining over next 10 years per demographic study.
- Property Tax Revenues assumes 0% annual increase for FY20-21 and 2% for FY21-22, 2% thereafter.
- One-time state revenues no longer forecasted.
- Decrease in annual Foundation contribution based on declining enrollment. Staffing structure TBD.
- Healthcare costs continue to climb, adding pressure to employee needs.
- STRS and PERS continue to increase.
- Remaining MYP assumptions listed in budget book.

Enrollment & ADA

Historic and Projected Enrollment



Class Size Projections

Grade	FY19-20 Enrollment (6.3.20)*	FY20-21 Enrollment	FY20-21 Packets Out	Total	FY19-20 vs. FY20-21
K	37	17	16*	33	(4)
1	49	36	4	40	(9)
2	57	49	2	51	(6)
3	55	56	3	59	4
4	65	55	3	58	(7)
5	77	64	0	64	(13)
SDC	5	4	2**	6	1
6	79	75	1	76	(3)
7	69	75	1	76	7
8	74	66	1	67	(7)
Total:	567	497	33	530	(37)

*Packets out, in addition to inquiries.

**Enrollment based on the outcome of IEP meetings.

Average Projected Class Sizes - Elementary

Grade	Expected Enrollment	Total Teachers	Average Class Size
K	35	2	17.5
1	42	2 (3)	21 (14.00)
2	52	3	17.33
3	62	3 (4)	20.66 (15.5)
4	61	4	15.25
5	66	4	16.5
SDC	4	1	N/A
Total	322	18 (20) 1 SDC teacher	17.88 (16.1)

Summary does not include Special Education resource teacher (1), Intervention teachers (4), K-3 Engineering teacher (.4), Enrichment teachers (shared with middle school) or Physical Education (1.38 FTE K-8).

Possible COVID Related Projects

Project	Estimated Expenditure
Shade structure extension – Kindergarten area	\$20,000+
Shade structure(s) for middle school area(s)	
Shade structure for area on upper field	\$35,000+
Additional hand washing stations converting water fountains	
Additional hand washing stations in front of classrooms	
Additional hand washing stations added to restrooms on the asphalt	

Discussion

Questions?