

# SAUSALITO MARIN CITY SCHOOL DISTRICT 2016-2017 Budget Adoption ~ General Fund

## KEY BUDGET ASSUMPTIONS

The following Budget Assumptions are based on the Governor’s May Revise School Services of California workshop (May of 2016), the Marin County Office of Education Common Message and Education Coalition (California School Board Association, Association California School Administrators, California Association of School Business Officials), Legislative Analysts Office and the Department of Finance.

### 2016-2017 Budget

**REVENUES: 2016-2017**

**1. Revenue Limit Sources: LCFF/Property Taxes = \$ 4,333,346**

- Property taxes estimated at 7.66% growth applied to 2016-2017 from 2015-2016 from Marin County Office of Education and J-29 (P2) estimates from the County of Marin. Property taxes estimate at 2% for 2017-2018 & 2018-2019.
- LCFF funds based on 2014-2015 allocation (“hold harmless”, with lesser of 8.92% fair share )

ADA	Gap Funding	COLA	Unduplicated %
148.01	54.84%	0.0%	80.63%

**2. Federal Revenue = \$354,504**

- No carryover budgeted and no increases for COLA or growth budgeted.
- Title I, Title II, Title III monies budgeted with a slight reduction.

**3. State Revenue = \$189,729**

- Mandated Costs Block Grant, Lottery, After School Education and Safety (ASES), California Clean Energy Education Efficiency Grant

**4. Local Revenues = \$660,784**

- Special Education AB 602 revenue – (transfer from SELPA-Special Education Local Plan Area) revised to reflect 0% COLA, budgeted with a slight decrease.
- Leases, Rentals and Fees
- Pre-K to 3 Grant funded at the same grant amount as prior year allocation (2015-2016).

**EXPENDITURES: 2016-2017**

**1. Salaries & Benefits = \$3,261,658**

- Certificated salaries include the following staffing by formula:
  - ✓ 11.5 FTE Certificated; 7.5 FTE TK-8 Teachers, 1 FTE School Psychologist, 3 FTE Special Ed. *Teachers (\*NOTE: less 1.5 FTE from 15-16, 1 FTE SDC (program based). Additional support will be added in Math, Science, Art and Music programs through partnerships)*
  - ✓ 2.5 FTE Certificated Administration
    - 1.0 FTE Superintendent, 1 FTE Principal, .5 FTE V. Principal (*\*NOTE: less .1 FTE from 15-16, re-shifting of job responsibilities*)
  - ✓ 1.4 FTE Certificated Other Support Administration ~ District wide (1 FTE Speech Pathologist, .2 FTE Special Ed. Director/.2 FTE Nurse shared services)

- Classified salaries include the following staffing by formula:
    - ✓ 11.415 FTE Classified support staff including
      - 2.0 Maintenance/Custodial/Grounds/Driver, 1 FTE Clerical, 1.756 FTE Regular Paraprofessionals, .7813 FTE Bilingual Paraprofessional, 3.25 Special Ed. Paraprofessional, .75 FTE Cafeteria, 1 FTE Student Intervention Facilitator, .875 FTE Yard Supervision (*\*NOTE: less .435 FTE from 15-16, re-shifting of job responsibilities*)
    - ✓ 1.0 FTE Confidential (District Office)
    - ✓ 2.0 FTE Classified Management
    - ✓ 1.0 FTE Technology (shared /contracted for District Wide Services)
  - Statutory benefits (employer costs):
    - ✓ STRS rate 12.58%
    - ✓ Social Security rate 6.2%
    - ✓ Medicare rate 1.45%
    - ✓ SUI rate .05 % per EDD
    - ✓ PERS rate 13.888% per CDE
    - ✓ Worker's Compensation rate 1.769%
      - Certificated Total = 15.849%
      - Classified Total = 23.357%
2. **Other: Books/Supplies, Services/Operating Expenditures, Other Out-go and Other Financing Sources/Uses = \$2,304,742**
- Marin County Office of Education support/contracts (Aries, CalPads, Technology, QSS, Payroll, Accounts Payable)
  - Increase in Operational Expenditures; utilities, gas, sewer, trash, legal, District Office lease, etc. (costs associated with increase in facilities/ADA)
  - Deferred Maintenance contribution of \$50,000 to address ongoing major repair needs district wide.
  - Funds allocated toward professional development for staff: SIPPS, Expressions/Wonders (curriculum/staff development), Arts Programs, Music Program, Reading Intervention, Math & Science Specialist (Tam High agreement), MAPS, RTI, PBIS, etc.
  - Decrease in books/supplies from 2015-2016 (onetime expenses/carryover/elimination in services no longer needed from the one time Mandated Block Grant funds).
3. **Reserves = \$548,887**
- Designated for Economic Uncertainties remains at 10% (5 % state requirement/law & 5% board designated per board policy) of adopted budget operating expenditures.

**2017-2018 to 2018-2019 General Fund ~ MYP Factors**

**REVENUES**

1. Property taxes estimated at 6.26% growth applied to 2016-2017 from 2015-2016 from Marin County Office of Education and J-29 (P2) estimates from the County of Marin. Property taxes estimate at 2.0% for 2017-2018 & 2018-2019.

<b>2017-2018 :</b>	<b>ADA</b>	<b>Gap Funding</b>	<b>COLA</b>	<b>Unduplicated %</b>
	148.01	73.96%	1.11%	76.09%
<b>2018-2019 :</b>	<b>ADA</b>	<b>Gap Funding</b>	<b>COLA</b>	<b>Unduplicated %</b>
	148.01	41.22%	2.42%	76.28%

2. Per the LCFF, local education agencies are to receive minimum state funding of no less than the total received in the 2012-2013 fiscal year (hold harmless).

3. Projected Basic Aid “Fair Share” reduction to categorical programs, lesser of 8.92% P2 Revenue Limit calculation before deficit or excess property tax.
4. Title I, Title II, Title III monies budgeted with a slight reduction until more information about the State and Federal budget is known.
5. Pre-K to 3 Grant funded the same as prior year allocation (2015-2016). Marin Community Foundation Pre-K to 3 grants funded the same in 2017–2018 & 2018-2019.

## **EXPENDITURES**

**1. Salaries & Benefits :** Projected Steps & Columns, Benefits updated to include effects of step & columns increase and the staffing changes from prior year, STRS increase to 14.43% (2017-2018) and 16.28% (2018-2019), PERS increase to 15.5% (2017-2018) and 17.1% (2018-2019):

- 2016-2017 Staffing in comparison from 2015-2016. Reductions related to implementation of K – 8 model, elimination of grants, LCAP recommendations, loss in revenues:
  1. 1.5 FTE Certificated Teachers Reductions
  2. 0.1 FTE Certificated Administration reduction
  3. 0.43.75 FTE Classified reduction
    - ✓ Reduction in books/supplies due to reduction in one time funding
    - ✓ Increase in operational expenditures (Example professional development, math/science/art/music specialist, increase in operational expenditures)
- 2017-2018 Staffing
  1. Reductions related to implementation of K – 8 model, elimination of grants and loss in revenues:
    - ✓ Reduction in books/supplies due to reduction in one time funding
    - ✓ Increase in operational expenditures (Example professional development, math/science/art/music specialist, increase in operational expenditures)
  2. Projected step and column adjustments included in salary projections.
  3. Benefits updated to include effects of step and column increases.
- 2018-2019 Staffing
  1. Projected step, columns and benefit adjustments in salary/benefit projections
  2. Reductions related to implementation of K – 8 model, elimination of grants and loss in revenues:
    - ✓ Reduction in books/supplies due to reduction in one time funding
    - ✓ Increase in operational expenditures (Example professional development, math/science/art/music specialist, increase in operational expenditures)

## **2. Non-Salary accounts**

*Unrestricted/Restricted:*

- Continued contribution toward Deferred Maintenance for 2017-18 & 2018-2019.
- Decrease in books and supplies (elimination of services associated with previously grant funded programs and reduction in operational expenditures)
- Increase in services and other operating expenditures (increase in costs associated with operations and increase in special education program costs, eliminations of previously grant funded programs and increase in operational expenditures).
- Other out-go remains the same in 2017-2018 & 2018-2019.
- Increase in Financing for the COP payment in 2017-2018 & 2018-2019

## **RESERVES**

1. Designated for Economic Uncertainties remains at 10% (5 % state requirement/law & 5% board designated per board policy) of adopted budget operating expenditures.