





Santa Rosa City Schools

Budget Forum

February 2017

Agenda

- Our Challenges
 - Budget Building Blocks
- Our Possible Solutions
 - Short-Term
 - Intermediate-Term
 - Long-Term
- Brainstorming Other Possible Solutions

**Our Possible
Solutions**

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**Our Best
Thinking**

Norms

- Ask questions as they come up or email us at:

myquestions@srcs.k12.ca.us

- Positive suppositions
- No side conversations
- ?

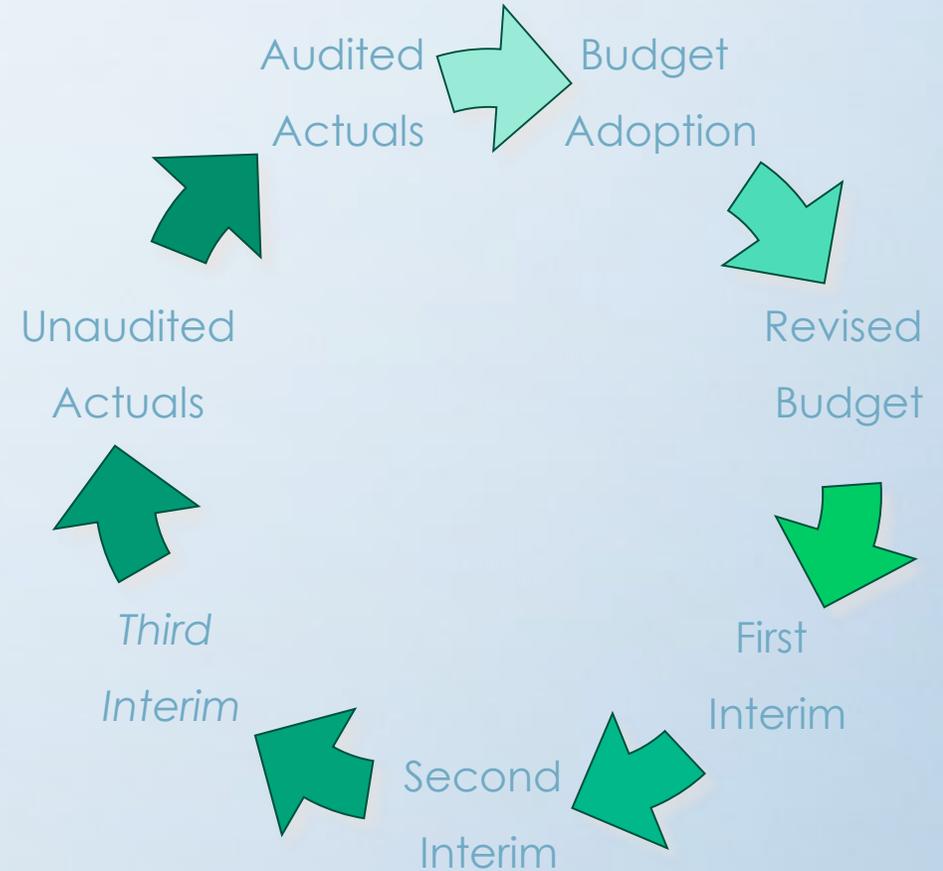
New to education-speak?

edglossary.org

The Annual Budget Cycle

At each period, we

- Update budget
- Certify our financial condition
- Present summary to Board of Education
- Submit copies to County Office of Education and State



CERTIFICATION STATUS

At Interim Reporting Periods:

- Positive – District **will be able** to meet its financial obligations for the current and two subsequent years
- Qualified – District **may not be able** to meet its financial obligations for the current or two subsequent years
- Negative – District **will be unable** to meet its financial obligations for the current or subsequent year

Building the Budget

Many of the items that impact the district's budget are unknown until **AFTER** the district is required to adopt a budget.

Thus, the district must use a series of assumptions in order to develop the budget.

The district's budget is only as good as the assumptions used in projecting revenues and expenses.

Faulty Assumptions = Inaccurate Budget

Assumptions are carefully considered and revised throughout the year as more information becomes available.

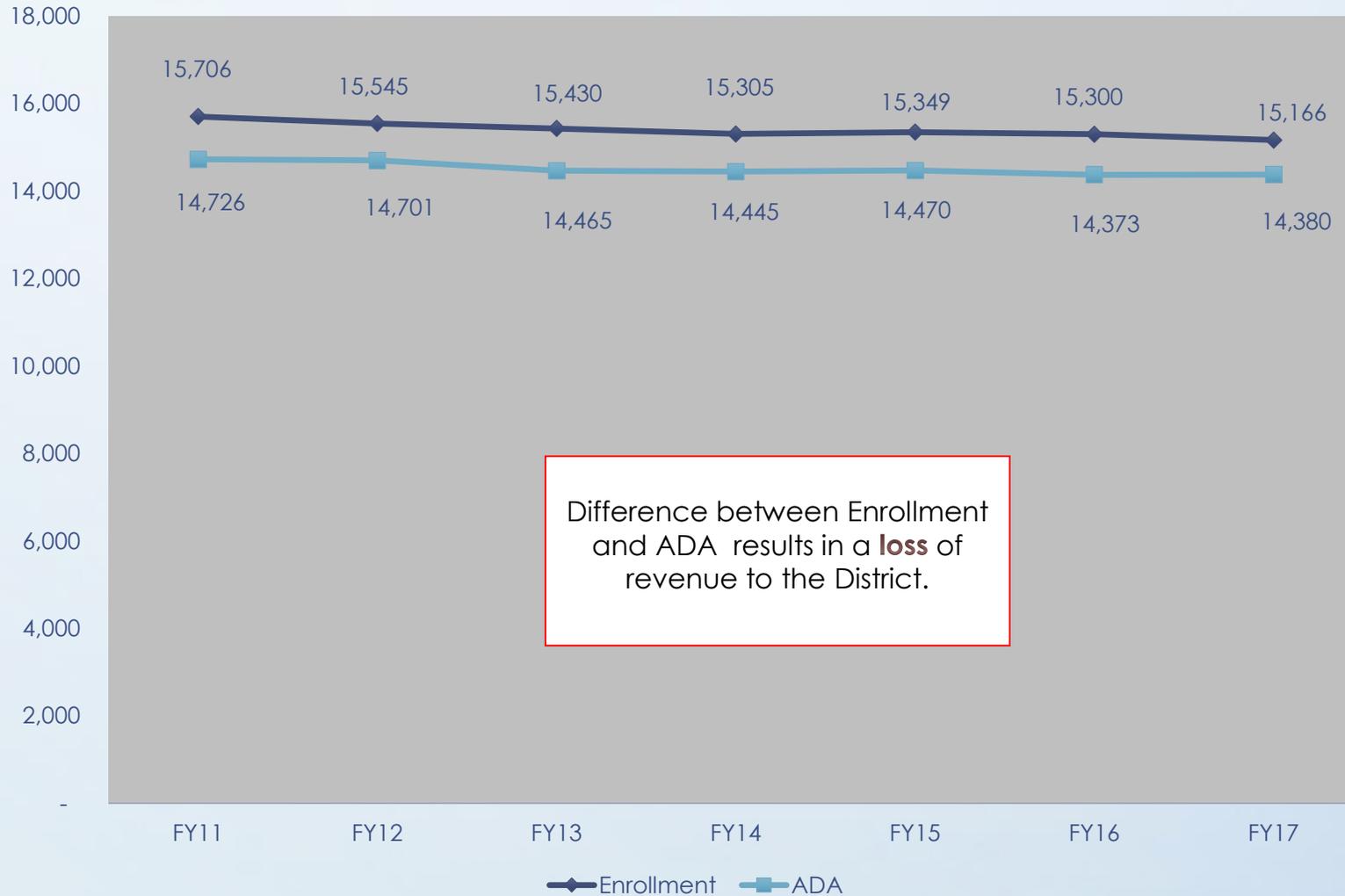
LCFF TARGETS BY AGE SPAN



The LCFF stipulates four grade spans.

Each grade span has specific grants – dollar amounts the state gives districts based on the number of days students attend school.

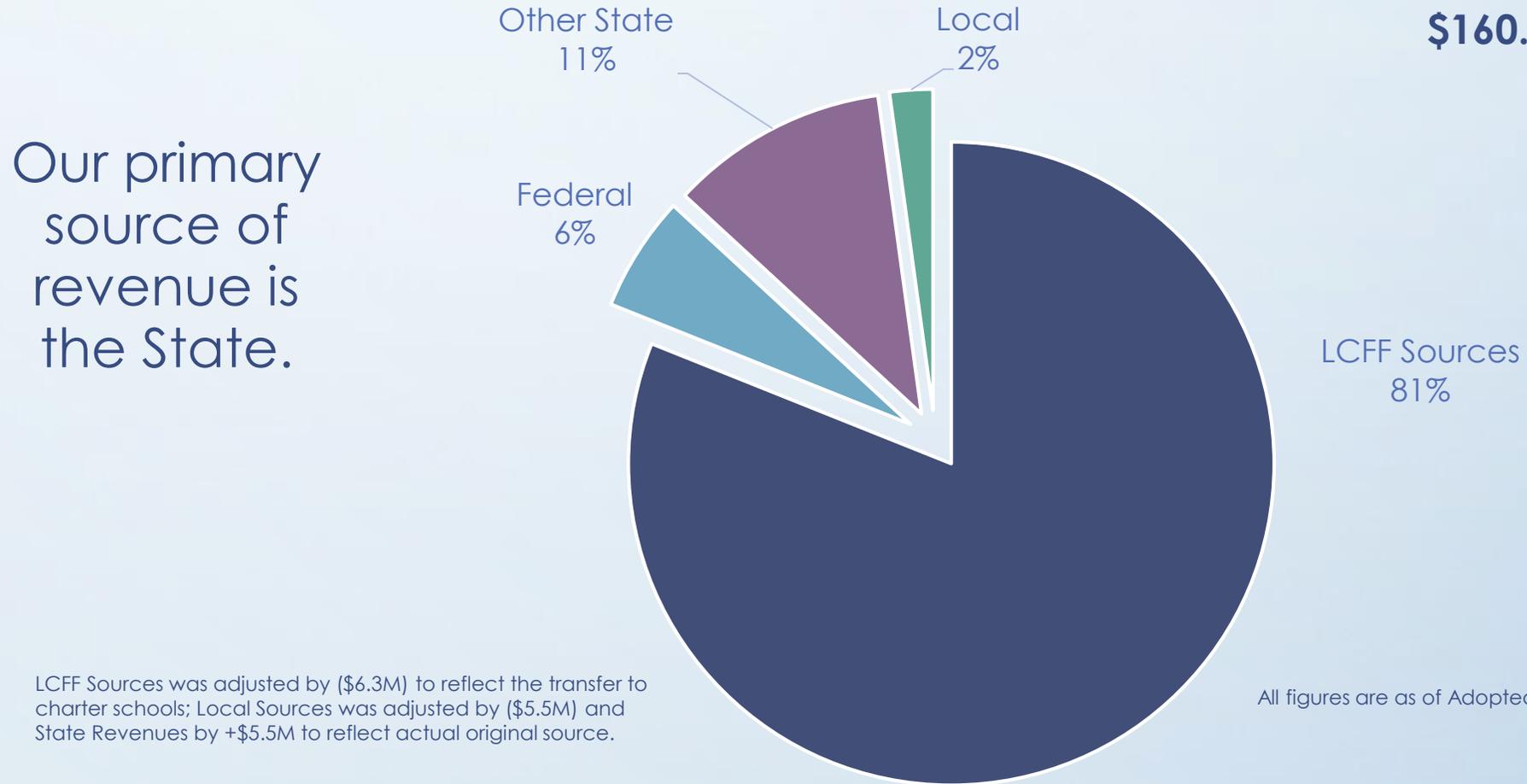
AVERAGE DAILY ATTENDANCE



Our income is based on our **average daily attendance (ADA)** – not the number of students enrolled.

General Fund Revenues

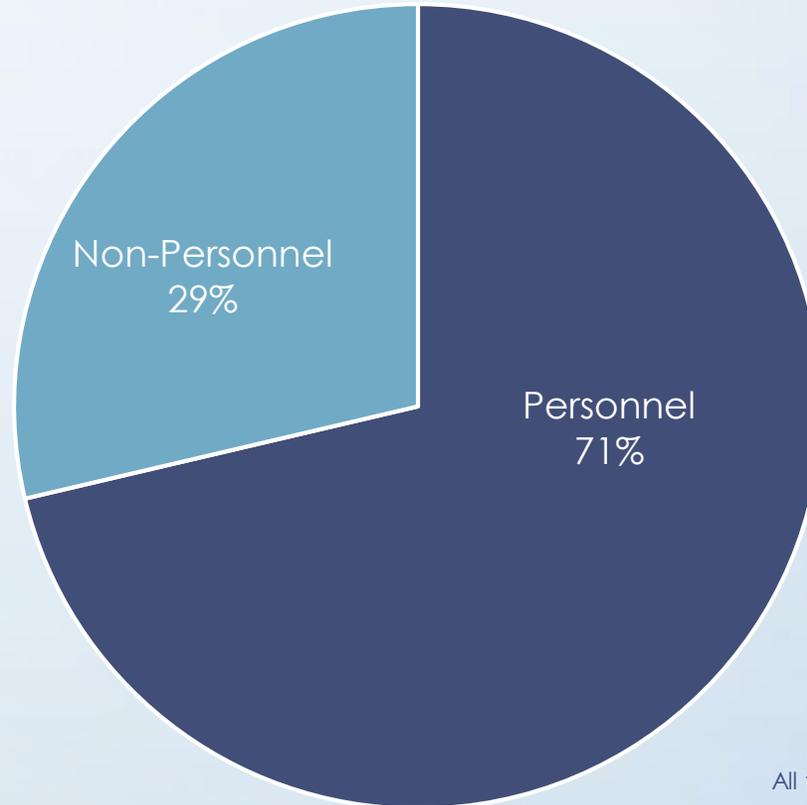
**Total Revenue
\$160.7M**



LCFF Sources was adjusted by (\$6.3M) to reflect the transfer to charter schools; Local Sources was adjusted by (\$5.5M) and State Revenues by +\$5.5M to reflect actual original source.

General Fund Expenditures

**Total Expenditures
\$177.2M**

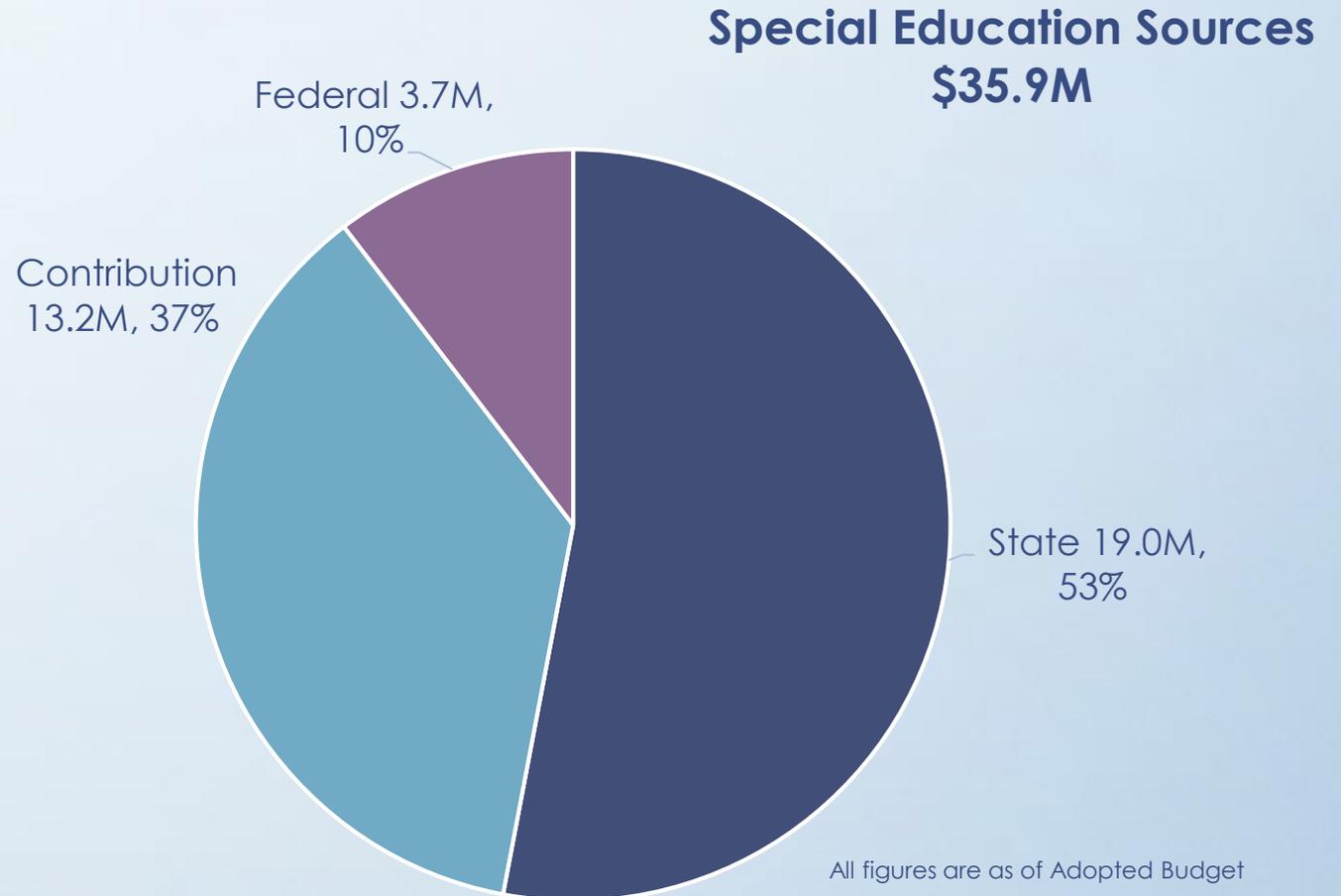


All figures are as of Adopted Budget

Contributions to Restricted Programs

Restricted programs are like mini-funds and should be self-sustaining – expenditures should match revenues.

When expenditures exceed revenues, a **contribution** is made to the restricted program.



Considerations for Possible Solutions

- Revenues vs Expenditures
- One-Time vs Ongoing
- Feasibility
- Critical Criterion – Away from the classroom

Fiscal Stabilization Committee

- Revenue Enhancements
- Staffing Levels
 - Vacancies
 - Special Education
 - Transportation

Short-Term Solutions (1-2 years)

Current Year ~~Possible~~ Solutions (FY16/17)

- Reduce instructional materials by \$1.0M

Budget Year Possible Solutions (FY17/18)

- Progress in major initiative areas
- Program/Service adjustments

Distribute
Handout

More Possible Solutions

Intermediate-Term Possible Solutions (2-5 years)

- Increase Average Daily Attendance (ADA)
- Manage increases in Special Education
- Manage increases in transportation
- Increase Facility Use Revenue
- Increase Medi-CAL billing revenue

Long-Term Possible Solutions (5-10 years)

- Parcel Tax

Brainstorming Other Possible Solutions

- ?
- ?
- ?
- ?
- If an idea comes to you after our session together, please email us at: myquestions@srcs.k12.ca.us

Next Steps...

2/9 – District-wide Staff; District Advisory Committee (DAC)

2/14 – All Leadership; Stakeholder Unity Network (SUN)

Board Meeting, 2/8 – Information Item

Board Study Session, 2/16

Board Meeting, 2/22 – Action Item

Board Meeting 3/8 – Action Items to implement reductions



