

PRELIMINARY BUDGET ASSUMPTIONS

The following Budget Assumptions are based on information included by the Governor in the May Revise to his Budget Proposal in January and/or the most current information available. These assumptions will be adjusted as additional or new information becomes available:

REVENUES:

Average Daily Attendance (ADA): Estimated P-2 ADA @ 4,656.07

Estimated MCOE ADA @ 11.80

Cost of Living Adjustment (COLA) 0% (No change is Base amounts)

- o Local Control Funding Formula (LCFF)

- Third year of implementation with full implementation 2020-21

- Growth

- Not fully funded - GAP funding at 54.84%

- \$7,083 K-3 * Supplemental Grant @ 20% up to 55% EL/FRM (SRCS 64%)

- \$7,189 4-6 * Concentration Grant @ 50% over 55% (est. 9% for SRCS) EL/FRM

- \$7,403 7-8

- \$8,578 9-12

- o Lottery Funding

- o Unrestricted (Non-Prop 20) \$140.00 per 15-16 est. annual ADA @ 4,791 (includes 1.04446 ADA Factor)

- o Restricted (Prop 20) \$ 34 per 14-15 est. annual ADA @ 4,791 (includes 1.04446 ADA Factor)

- o Parcel Tax increase by 5% or \$130,000 estimated additional revenues

- o One-time State Funding on backlog of Mandates owed by the State \$237 per ADA (\$1.1 million)

SAN RAFAEL CITY SCHOOLS (ELEMENTARY SCHOOL DISTRICT)
BUDGET ASSUMPTIONS CONTINUED

Other State Revenues:

- Mandated Cost reimbursements Block Grant \$123,041
- Ongoing Home to School Transportation
 - \$221,541 Included in LCFF
 - Bus pass Revenues \$260,000 estimate
- Special Education Transportation Transferred from MPTA \$318,308 (included in LCFF Funding)
- Ongoing ASES will be funded at approximately 100% (No COLA) \$1,104,467 (No change)
- Deferred Maintenance \$125,082 (Transferred to Deferred Maintenance Fund 14)
- GASB 45 \$761,195
- Increased Pre-K Partial Day Program @ \$274,256 FUND 12

Federal Programs will be at same level of funding

- Ongoing Title I (Per CDE Estimates) \$620,813 Incr.
- Ongoing Special Education funds
 - \$925,788 (Federal IDEA) per FAP-SELPA
 - Preschool Non-severe Program funds \$166512 (\$30K Increase)
- Ongoing Title II, Part A \$106,341 (no change)
- Ongoing Title III (Part A-LEP) \$192,548 (no change)
- Ongoing Title III (Immigrant Ed) \$14,471 (no change)
- 3rd year of Math and Science Grant \$500,000 (no change)

Local Grants & Other Revenues

- Special Education AB 602 Block Grant funding per MCOE May estimates (No COLA or State reductions)
 - AB602 Block Grant State component \$2,199,092
 - Extended Year (Summer Program) \$24,676 for 3 classes
 - Ongoing Mental Health Program revenues
 - Federal \$18,785 (reduction)
 - State \$67,371 (reduction)

SAN RAFAEL CITY SCHOOLS (ELEMENTARY SCHOOL DISTRICT)
BUDGET ASSUMPTIONS CONTINUED

- \$1,575,000 Increase contribution to Routine Restricted Maintenance Account (RRM) to meet approx. 3% requirement
- No change to local Interest Earnings
- Reduced MCF Grants pending notice of awards (\$657,500)
- Continue Head Start Summer Bridge Program at BVES approximately \$13,000
- No Increase to bus pass fees
- No Increase to Food Service lunch fees (full-price)

EXPENDITURES:

Staffing:

- K-8 Education Program
 - 9.0 FTE Principals
 - 3.0 FTE Assistant Principals (2.0 DMS; 1.0 VV)
 - 0.50 FTE Director of Strategic Initiatives (LCAP)
 - 0.50 FTE Director of ELD (LCAP)
 - Maintain 2.5 FTE Counselors for primary academic support to middle school programs (LCFF S/C) (LCAP)
 - Maintain 2.5 FTE K-5 Counselors for therapeutic support (funded by LCFF) (LCAP)
 - Transitional Kinder 3.0 FTE (1-Sh; 1-VV; 1-LD)
 - K-3 24:1 (100 FTE)
 - Under LCFF School-wide average of 24:1 grades K-3
 - 4-5 25:1 (44 FTE)
 - 6-8 23:1 (includes prep period) Total District Allocation 60.2 FTE (DMS @ 50.6 FTE & VV @ 10.8 FTE)
 - Increased by 1.0 DMS Newcomer (LCAP)
 - Increased by .4 DMS ELD (LCAP)
 - Increased by .6 FTE VV EL Support (LCAP)
 - Add .4 Music DMS (LCAP-LCFF)
 - Add .2 Music funded VV (LCAP - LCFF)

SAN RAFAEL CITY SCHOOLS (ELEMENTARY SCHOOL DISTRICT)
BUDGET ASSUMPTIONS CONTINUED

- Add 5.0 FTE Teachers on Special Assignment K-5 (LCAP - LCFF)
- Add 2.0 FTE Teachers on Special Assignment 6-8 (LCAP - LCFF)
- .50 FTE Accountability Coordinator (LCAP-LCFF)
- Fund K-8 Community Liaisons at each school (LCFF - LCAP) \$440,000
- Fund Instructional Assistants at each K-5/K-8 School for Intervention support (LCFF-LCAP) \$300,000
- Fund Release time and Certificated Teacher Hourly - Intervention Support (LCFF-LCAP)
- Maintain .50 FTE Tech II (help Desk) for staff support for new SIS system ((LCFF-LCAP)
- Release time/ for development of technology & digital citizenship process \$5,000 (LCFF-LCAP)
- Release time for PBIS training \$13,000 (LCFF-LCAP)
- Professional Development (contracts and release time) for ELD CCSS instructional strategies \$84,000 (LCFF-LCAP)
- Maintain Increased Campus Security 2.0 FTE at DMS for Growth (LCFF-LCAP)
- Special Education (Ages 5-22) Certificated Staffing:
 - Maintain additional .5 FTE Certificated Nurse at 1.0 FTE (LCFF-LCAP)
 - 3.0 FTE Certificated SDC ~ K-8 (1-6L; 2-DMS)
 - 3.0 FTE Certificated SDC Severe ~ K-8 VV
 - 2.0 FTE Certificated Learning Center Model (.5 FTE BV and .5 FTE SV; .5 FTE SP and .5 FTE VV)
 - 11.0 FTE Certificated Resource
 - Certificated Adaptive PE (K-5) NPA
 - 1.6 FTE Certificated Speech & Language (not including NPA contracts) K-5
 - 3.6 FTE Certificated Psychologists K-5
- Mental Health Services
 - .07 Program Manager (Assistant Director Student Services 15 days)
 - 1.0 Psychologist

SAN RAFAEL CITY SCHOOLS (ELEMENTARY SCHOOL DISTRICT)
BUDGET ASSUMPTIONS CONTINUED

- Non-Severe Special Education Early Intervention (Pre-K) Program
 - 0.6 FTE Program Manager
 - 2.0 FTE SDC Teachers (add 1.0)
 - .5 FTE RSP Teacher
 - .6 FTE Speech & Language
 - Nurse (NPA)
- Adjustments for Step & Column
 - Certified
 - Classified
 - Administrative & Confidential
- Maintain increase in daily Certificated Sub-rate to \$140 per day \$38,000 LCFF
- Maintain Restructured and Increased Tech JEDI Stipends \$31,000
- Maintain BTSA Program support for beginning teachers \$78,000 LCFF
- Open Certificated Positions @ Step 5; Column 4
- Maintain Library Clerks at 6.0625 FTE
 - Maintain at the following levels
 - K-5 Schools .75 FTE (6 hours per day) (BV, CO, GL, SP, SV)
 - Laurel Dell .25 FTE
 - Venetia Valley .875 FTE (7 hours per day)
 - DMS 1.0 FTE (8 hours per day)
 - Increase hours to .25 (2 hours Short)
- Continue improvement of allocation of yard-duty at all sites with a staffing ratio of 45 min for each ~~100~~ 80 students (LCFF)
- Maintain bilingual clerical support based on an allocation formula for larger schools over 400 (LCAP-LCFF)
- Maintain Bilingual Community Liaisons and add .50 FTE for Special Education (LCAP-LCFF)
- Expand SEAL Program with 3.0 FTE (6 @ .50 FTE for 6 schools) LCAP \$689,000
- Principal on Special Assignment 1.0 FTE (Early childhood literacy) \$169,000

SAN RAFAEL CITY SCHOOLS (ELEMENTARY SCHOOL DISTRICT)
BUDGET ASSUMPTIONS CONTINUED

Employee Benefits:

- H&W budgeted at Cap for all positions, including administrative
- STRS Rate @ 12.58% (increase of 1.85%) \$409,000 Est. on increase
- PERS Rate @ 13.888% (increase of 2.04%) \$125,000 estimated increase
- OASDI Rate @ 6.2% (no change);
- Medicare rate @ 1.45% (no change)
- SUI rate @ .5% (no change)
- Workers Comp. Rate @ 2.%

Site Allocations: Total \$472,640

- \$95 per CBEDS per school K-5 (Increase from \$75)
- \$115 per CBEDS per school 6-8 (Increase from \$95)

Other Expenditures/information:

- Add Summer School contract for ELD (CELDT 1 & 2 & 3) \$269,000 (LCFF/LCAP)
 - ASES funding \$142,151
 - In-kind contribution to ASES \$107,200 LCFF
- No employee reimbursement for fingerprinting (ongoing)
- District funding Outdoor Education program - teacher stipends
- Add funding for 50% of Playworks contracts at "At-risk" schools (\$105K) (LCFF-LCAP)
 - *Bahia Vista*
 - *Coleman*
 - *Laurel Dell*
 - *San Pedro*
 - *Short*
 - *Venetia Valley*
- Add \$10K professional Development Contracts - ELD (LCFF-LCAP)

SAN RAFAEL CITY SCHOOLS (ELEMENTARY SCHOOL DISTRICT)
BUDGET ASSUMPTIONS CONTINUED

- CELDT Testing \$50,000 LCAP
- Add Assessments for RTI \$110,000 (LCAP-LCFF)
- Add \$100,000 for Other Equip/Chrome Books (LCFF-LCAP) One-time
- Add/replace staff computers/devices \$106,472 LCFF (one-time)
- Add/replace computer labs \$106,000 (one-time)
- LCD Projectors (one-time)
- CCSS aligned Materials \$725,000 (LCFF-LCAP) (One-time)
- CCSS - ELD aligned Materials \$40,000 (LCFF-LCAP)
- District-wide Assessment System \$38,000 (Professional Contracts & release time) (LCFF-LCAP)
- Continue to pilot a mini-grant process for schools \$350,000 (LCAP-LCFF)
- Include cost of additional classroom furniture for growth \$25,000 One-time
- Increase in Property & Liability Insurance
- No change postage
- Increases due to increased enrollment for estimates for NPS/NPA costs
- Increase in Excess Cost Bill-back from MCOE
- Transportation
 - Increase Home to School Transportation costs due to additional 1/2 day bus (total of 10 buses) (LCFF-LCAP)
 - Increases in Special Education Transportation costs
 - Transfer of Marin Pupil Transportation Authority Funds (MPTA) for Spec Ed Transportation to LCFF
- Adjust Debt Service Payments per amortization schedules
- Indirect rate 4.77%
- Indirect rate for Food Service (Fund 13) 4.92%
- 3% Increase in utility costs projected (sewer, water, refuse & PGE)
- Continued District match for $\frac{1}{2}$ of 1 percent transfer to Deferred Maintenance (RRM Account)

**SAN RAFAEL CITY SCHOOLS (ELEMENTARY SCHOOL DISTRICT)
BUDGET ASSUMPTIONS CONTINUED**

Other Funds:

- Child Development Fund 12
- Cafeteria Fund 13
- Deferred Maintenance Fund 14
- Special Reserve Fund 20 - Post Employment Benefits
- Building Fund 21 (Bond Program)
- Capital Facilities Fund 25
- Building Fund Prop 1A/SB 50 Fund 35 (Short Modernization)
- Reserve for Capital Outlay Fund 40 (Redevelopment funds and facilities use)
- Bond Interest & Redemption Fund 51.

Multi-Year Projections:

Revenues

- Assume Local Control Funding Formula (LCFF) continues to be implemented
 - LCFF GAP funding at 19.3% - 2017-18 & 34.25% - 2018-19
 - Assume same level of Free & Reduced Meal (FRM) percentages for LCFF Calculations
 - Ongoing Lottery Funding @ \$140./\$41 (prop-20) (both years) Plus growth
 - CPI 2.26% & 2.49%
- Assume growth of 37.8 ADA 2017-18 and 42 ADA in 2018-19 (see enrollment projections 95%)
- No change in class sizes
- Assume loss of carryover \$740,734
- Assume no categorical funding except ASES, and School Nutrition due to LCFF
- Assume slight increases in Interest Earnings of \$10,000 per year (2017-18 & 2018-19)
- Assume ongoing block grant revenues for Mandated Costs (2017-18 & 2018-19)
 - Eliminate one-time
- Assume 5% increase in Parcel Tax Revenues (2017-18 & 2018-19)
- Assume no change in restricted local grants at this time. If funding changes, expenditures will be adjusted accordingly

SAN RAFAEL CITY SCHOOLS (ELEMENTARY SCHOOL DISTRICT) BUDGET ASSUMPTIONS CONTINUED

Expenditures

- Certificated
 - Assume Step & Column @ 1% (2017-18 & 2018-19)
 - Assume 3-4 additional FTE for growth (2017-18 & 2018-19)
 - Assume no change in FTE for class-size K-3 - 24:1; 4-5 25:1; and 6-8 23:1 (with Prep) (2017-18 & 2018-19)
 - Assume no further reductions for Teachers on Special Assignment
 - Assume no change in Administrative positions

SAN RAFAEL CITY SCHOOLS (ELEMENTARY SCHOOL DISTRICT)
BUDGET ASSUMPTIONS CONTINUED

- Classified
 - Assume Step & Column @ 1% (2017-18 & 2018-19)
- Employee Benefits
 - Assume no change in rates for driven costs with the exception of STRS & PERS
 - STRS increase by an estimated \$400,000 per year based on projected increases in rates
 - PERS increase estimated to be \$25,000 2017-18 & \$75,000 2018-19 based on projected increases in rates
- Assume no change in Medical/Dental CAPS
- Materials & Supplies
 - Assume increases in materials & supplies (unrestricted)
 - Assume decreases in non-capital equipment of \$378,472 in 2017-18 One-time Funds
 - For 2017-18 assume decreases in materials & supplies and non-capital equipment of
 - \$155,000 in parcel tax carryover budgeted in 2017-18
 - \$25,000 in QEI carryover budgeted in 2017-18
 - \$85,000 in Lottery
 - \$85,000 RRM
 - \$370,976 in Educator Effectiveness Grant
- Services & other operating expenditures
 - Assume 3% increase in utility costs (2017-18 & 2018-19) (unrestricted)
 - Assume 3% increase in Property & Liability (2017-18 & 2018-19) (unrestricted)
 - Assume increases in NPA & NPS costs (restricted)
- No changes to Capital Outlay - GF
- Assume no change in indirect cost rate for (2017-18 & 2018-19)
- Assume increases of approximately 10% in Excess Cost Bill Back from MCOE in (2017-18 & 2018-19)
- Assume ongoing contributions to Deferred Maintenance Fund 14
- Assume ongoing contribution to Fund 20 for GASB 45

**SAN RAFAEL CITY SCHOOLS (ELEMENTARY SCHOOL DISTRICT)
BUDGET ASSUMPTIONS CONTINUED**

Ending Fund Balance & Reserves:

- GASB 54 components of Ending Fund Balance
 - Non-spendable
 - Revolving Cash, Stores, Prepaid
 - Restricted (Categorical - Restricted Budget)
 - Committed - Formal commitment for a particular purpose
 - Assigned
 - Local Site Carryover
 - Maintain Contingencies
 - Unassigned
 - Reserve for Economic Uncertainty
 - Available
- Assume no change in Revolving Fund account (2017-18 & 2018-19)
- Assume ongoing 5% reserve for economic uncertainty (2017-18 & 2018-19)
- Assume continued positive ending fund balance in General Fund