

## 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:

<u>Enrollment Projections</u>	<u>2015-16</u>	<u>2014-15 Month 9 Enrollment</u>
Madrone High School	60	61
San Rafael High School	1,240	1,197
Terra Linda High School	1,125	1,106
Home Hospital/IS	9	9
<u>Special Day Class</u>	<u>54</u>	<u>54</u>
<b>Total:</b>	<b>2,488</b>	<b>2,444</b>

**Average Daily Attendance (ADA):** Estimated P-2 ADA @ 2,306.61 (not including District of Choice ADA)  
Estimated MCOE ADA @ 44.04

- Cost of Living Adjustment (COLA) 0%
- Local Control Funding Formula (LCFF) Not fully funded - GAP funding at 54.84%
  - Hold Harmless
  - Basic Aid Status is unchanged
  - Fair-share reduced but no overall impact on the budget
  - Ongoing "District of Choice" Funding for 2016-17 (approximately \$370,000 fully funded as it operates outside of the LCFF and is therefore not impacted by the Fair-share calculations)
- "Basic Aid" District ~ Secured Property Tax estimates @ approximately \$1,320.00 net increase over 2015-16 for a 6% Increase
- One-time State Funding on backlog of Mandates owed by the State \$237 per ADA (\$564,000)

# SAN RAFAEL CITY SCHOOLS (HIGH SCHOOL DISTRICT) BUDGET ASSUMPTIONS CONTINUED

- Ongoing Fair-Share Reductions:
  - 2008-09 in 2009-10 ~ one-time \$525,011
  - 2009-10 in 2010-11 ~ one-time \$844,837
  - 2010-11 in 2011-12 ~ ongoing 8.92% of Revenue Limit Calc. \$1,279,289 estimate
  - 2011-12 in 2012-13 ~ @ 9.57% estimated at \$1,373,446
  - 2012-13 in 2013-14 and ongoing at 8.52%
  - State will maintain constitutional minimum of \$120 per ADA through Special Ed/Mental Health Funds
- Education Protection Account (Prop 30 funds) \$200 per ADA est. at \$470,380 (ongoing for 5 more years only)
- Mandated Cost reimbursements Block Grant \$118,745
- Lottery Funding
  - Unrestricted (Non-Prop 20) \$140.00 per 14-15 est. annual ADA @ 2,387 (includes 1.04446 ADA Factor)
  - Restricted (Prop 20) \$ 41 per 14-15 est. annual ADA @ 2,387 (includes 1.04446 ADA Factor)

## Other State Revenues:

- Eliminate one-time carryover and deferred revenue from 2016-17 budgeted in 2015-16
- Ongoing Programs Eliminate under the LCFF and fair-share cuts
  - Supplemental Hourly Programs \$131,949
  - 9<sup>th</sup> Grade Class Size reduction \$217,604
  - Community Based Education tutoring (CBET) \$7,979
  - School Safety & Violence Prevention Program \$75,476
  - Art & Music block Grant \$31,137
  - CAHSEE Intervention \$35,301
  - Supplemental School Counseling \$127,813
  - Peer Assistance & Review \$9,802
  - Math & Reading Training \$4,010
  - School Library & Improvement Block Grt \$,1421
  - ELD Math & Reading Professional Development \$8,019
  - Professional Development Block Grant \$29,251

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

- Programs Eliminated under the LCFF and fair-share cuts (continued)
  - Instructional Materials Realignment Program (IMFRP) \$120,866
  - Pupil Retention Block Grant \$11,702
  - Deferred Maintenance Fund 14 \$78,554
  - Gifted & Talented \$11,945
  - Community Day School \$36,591
  - Adult Education \$122,864

**Federal Programs will continue assuming the same level of funding as follows:**

- Ongoing Title I \$233,017
- Ongoing Special Education funds \$426,385 - per SELPA FAP
- Ongoing Title II, Part A \$56,459
- Ongoing Title III (Part A-LEP) \$35,427
- Added Title III (Immigrant Ed) \$17,350
- Ongoing Carl Perkins Grant \$49,514 (no change)
- Ongoing Mental Health Federal Funds \$37,624
- Eliminate one-time carryover and deferred revenue from 2016-17 budgeted in 2015-16

**Local Grants and Other Local Revenues**

- Parcel Tax increase by 5% or \$139,000 estimated additional revenues
- Contribution to Routine Restricted Maintenance Account (RRM) by \$1,025,000
- Interest Earnings no change
- Tuition for 1 Foreign Exchange students (\$6,000 1-semester)
- Eliminate ROP funding for sections from MCOE (SRHS)
- Ongoing State Mental Health Funds \$134,935
- Special Education AB 602 Block Grant funding per MCOE May estimates \$1,119,830
  - Extended Year (summer school) Program \$8,225 (1 class)
  - Estimated NPS/LCI Set-aside \$67,896

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

Staffing:

- 3.0 FTE Principals
- 4.0 FTE Assistant Principals
- .50 FTE Director of Strategic Initiatives (LCAP)
- .50 FTE Director of ELD (LCAP)
- .50 Communications and Engagement Director
- .50 Accountability Coordinator
- 56.4 FTE Total San Rafael High School
  - Base 49.6 FTE
  - 3.4 Parcel Tax
  - Add 0.80 FTE ROP (LCFF contribution)
  - Add 1.0 FTE Intervention Support (LCFF-LCAP)
  - Add 2.8 FTE ELD/newcomer sections and Support (LCFF-LCAP)
  - Add 1.4 FTE Title I/III site funds
- 48.2 FTE Total Terra Linda High School
  - Base 44.6 FTE
  - Add 3.4 Parcel Tax
  - Add 1.0 FTE Intervention Support (LCFF-LCAP)
  - Add .8 FTE ELD/newcomer sections and Support (LCFF-LCAP)
  - Add .60 FTE MSEL sections (Grant funded)
- 3.4 FTE Madrone High School
- 0.2 FTE Independent Study
- 1.0 FTE Instructional Coaches (one-time .4 FTE SR; .4 FTE TL) Educator Effectiveness Grt (LCAP)
- .80 FTE College & Career Partnership Grant (2 sections each at SR & TL)
- 6.8 Certificated Counseling Staff (3.0 at each comprehensive high school and .8 @ Madrone HS)
  - 1 SRHS (LCAP)
  - .80 FTE Madrone (LCAP)
- 2.0 Certificated Librarians

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

- 7.0 FTE Certificated RSP
- 5.0 FTE Certificated SDC (2.4 FTE-SRHS; 3 FTE-TLHS including 1 blended SDC)
- 1.6 FTE Psychologist
- 1.0 FTE Nurse
  - Increased by .50 FTE (LCAP)
- Moderate to Severe Program
  - 1.0 FTE SDC
  - 2-.75 Instructional Assistants
  - .4 FTE Psychologists
- Bilingual Community Liaisons (LCFF-LCAP)
  - .875 FTE SRHS
  - .75 FTE TLHS (Added)
  - .50 FTE District-wide
  - .50 FTE Special Education (Added)
- .40 FTE Athletic Director at each campus .48FTE total
- 2.0 College & Career Advisor - Classified (increased from 1.0 FTE with bilingual) LCAP
- 2.0 FTE Campus Security II (1.0 at each comprehensive high school)
- 2.0 FTE Campus Supervisor
- Other Staffing Information
  - Assume NO salary increases under the current SRFT formula due to ongoing deficit spending
  - Estimated adjustments for Step & Column 1%
  - Open Positions @ Step 5: Column 4

**Employee Benefits:**

- H&W budgeted at Cap for all positions, including administrative
- STRS Rate @ 12.58% (Increase of 1.85%) \$278,000 estimated increase
- PERS Rate @ 13.888% (increase 2.04%) \$90,000 estimated increase
- OASDI Rate @ 6.2% (no change)
- Medicare rate @ 1.45% (no change)

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

- SUI rate @ .5% (no change)
- Workers Comp. Rate @ 2.%

**Site Allocations:**

- \$158 per CBEDS per school - Comprehensive High School (no change)
  - Ongoing budget for athletics @ \$45,000 per school based
- \$14,500 flat for Madrone HS (no change)

**Other Expenditures/information:**

- ELD Instructional Materials \$20,000 (LCAP one-time)
- Comprehensive Assessment System \$55,000 (LCAP)
- APEX Credit Recovery \$23,000 (LCAP)
- AVID Program \$24,000 (LCAP)
- New LMS \$25,000 (LCAP)
- GALLUP \$0
- School to Career partnership with MCOE \$36,000 (LCAP)
- Implement PBIS \$6,500
- Transfer-in:
  - Fund 21 Offset Facilities Use Coordinator Costs \$35,000
- Transfers Out
  - Transfer to Deferred Maintenance \$78,281 (*eliminated due to Growth & Deficit Spending*)
    - Will work to restore in future years as property taxes recover
  - Transfer to Fund 20 ~ GASB 45 net \$477,305 (*eliminated due to Growth & Deficit Spending*)
    - Will work to restore in future years as property taxes recover
- No employee reimbursement for fingerprinting (ongoing)
- Estimated Capital Outlay - copier replacement \$75,000 One-time
- Increases in Property & Liability Insurance
- Significant increase in estimates for NPS/NPA costs due to increase in NPS placements (\$400,000)

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

- Increase in Excess Cost Bill-back from MCOE \$84,000 (Total \$730,011)
  - Increase for adjustment due to changes in ADA transfers to MCOE under the LCFF (\$220,000)
- Transportation
  - No increase in Special Education Transportation costs
  - Transfer of former Marin Pupil Transportation Authority (MPTA) funds to HSD \$152,339
- Adjust Debt Service Payments per amortization schedules
- Indirect rate 6.86% (6.00% in 2015-16)
- Indirect rate for Food Service (Fund 13) 4.92%
- 3% Increase in utility costs projected (sewer, water, refuse & PGE)

**Other Funds:**

- Adult Education Fund 11
- Cafeteria Fund 13
- Deferred Maintenance Fund 14
- Special Reserve for Post-employment Benefits Fund 20
- Building Fund 21 (comprised of 2 funds)
  - Fund 21 Facilities Use fees
- Capital Facilities Fund 25
- Special Reserve for Capital Outlay Fund 40 (Prop 39)
- Bond Interest & Redemption Fund 51

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

## **Multi-Year Projections:**

### **Revenues**

- Assume Local Control Funding Formula (LCFF) continues to be implemented
  - LCFF GAP funding at 19.3% - 2016-17 & 34.25% - 2017-18
  - Assume same level of Free & Reduced Meal (FRM) percentages for LCFF Calculations
  - Ongoing Lottery Funding @ \$140 and \$41 (prop-20) (both years) Plus growth
  - CPI 2.26% & 2.49%
- Assume ongoing fair-share of \$1,340,000
- Assume growth in ADA of 82 per year 2017-18 & 2018-19
- Assume ongoing District of Choice funding for 2017-18 & 2018-19
- Secured Taxes:
  - Assume ~ 6% increase in secured Tax Estimates 2017-18
  - Assume ~ 6% increase in secured Tax Estimates 2018-19
- Assume increases in Interest Earnings \$10,000 per year (2017-18 & 2018-19)
- Assume ongoing block grant revenues for Mandated Costs (2017-18 & 2018-19)
- Assume increase in contribution to Special Education of approximately \$150,000 per year (both years)
- Assume ongoing contribution to Routine Restricted Maintenance (RRM) Account (2017-18 & 2018-19)
- Assume COLA on Federal revenue projected for Title I
- Assume 5% increase in Parcel Tax Revenues \$148,000 per year average (2017-18 & 2018-19)
- Assume no change in restricted local grants at this time. If funding changes, expenditures will be adjusted accordingly

### **Expenditures**

- Certificated ~ (2017-18 & 2018-19)
  - Assume Step & Column @ 1%
  - Assume 4.0 FTE increases for certificated
  - Assume no change in Administrative positions
  - Assume no increases in salaries under the SRFT formula (Affordability)



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

- Certificated
  - Eliminate Lit Leads 1.0 Educator Effectiveness Grt
- Classified ~ (2017-18 & 2018-19)
  - Assume Step & Column @ 1%
  - Assume no salary adjustments
  - Assume ongoing reductions indicated above
- Employee Benefits ~ (2017-18 & 2018-19)
  - Assume no change in rates for driven costs with the exception of STRS & PERS
    - STRS increase by an estimated \$280,000 per year based on projected increases in rates
    - PERS increase estimated to be \$50,000 2017-18 & \$50,000 2018-19 based on projected increases in rates
  - Assume no change in Medical/Dental CAPS
- Materials & Supplies/Non Capital
  - Assume decreases in materials & supplies & non-capital for one time Funds \$353K (unrestricted)
  - Assume decrease due to carryover in Parcel Tax (\$60,000) & local grts (\$150,000), Educator Effectiveness (\$88,000)
- Services & other operating expenditures
  - Assume decrease due to carryover in One-time State Funds (\$88,000)
  - 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)