

NOVATO UNIFIED SCHOOL DISTRICT COMMUNITY BUDGET PRESENTATION



**November 30, 2017 &
December 12, 2017**

Goals and Priorities

- GOAL #1 Equity & Student Success
- GOAL #2 Staff Support
- GOAL #3 Community Involvement



2017-2018 Budget Themes

- **Investments in Student Learning**

- Attracting & Retaining Staff (Salary/H&W Benefits/PERS & STRS)
- Increasing Services to EL/Low Income Pupils (LCAP)
- Maintaining Lower Class Size
- Equity Imperative
- PBL Training
- 1:World Technology Program
- Dual Immersion Program Implementation

- **Budget Constraints**

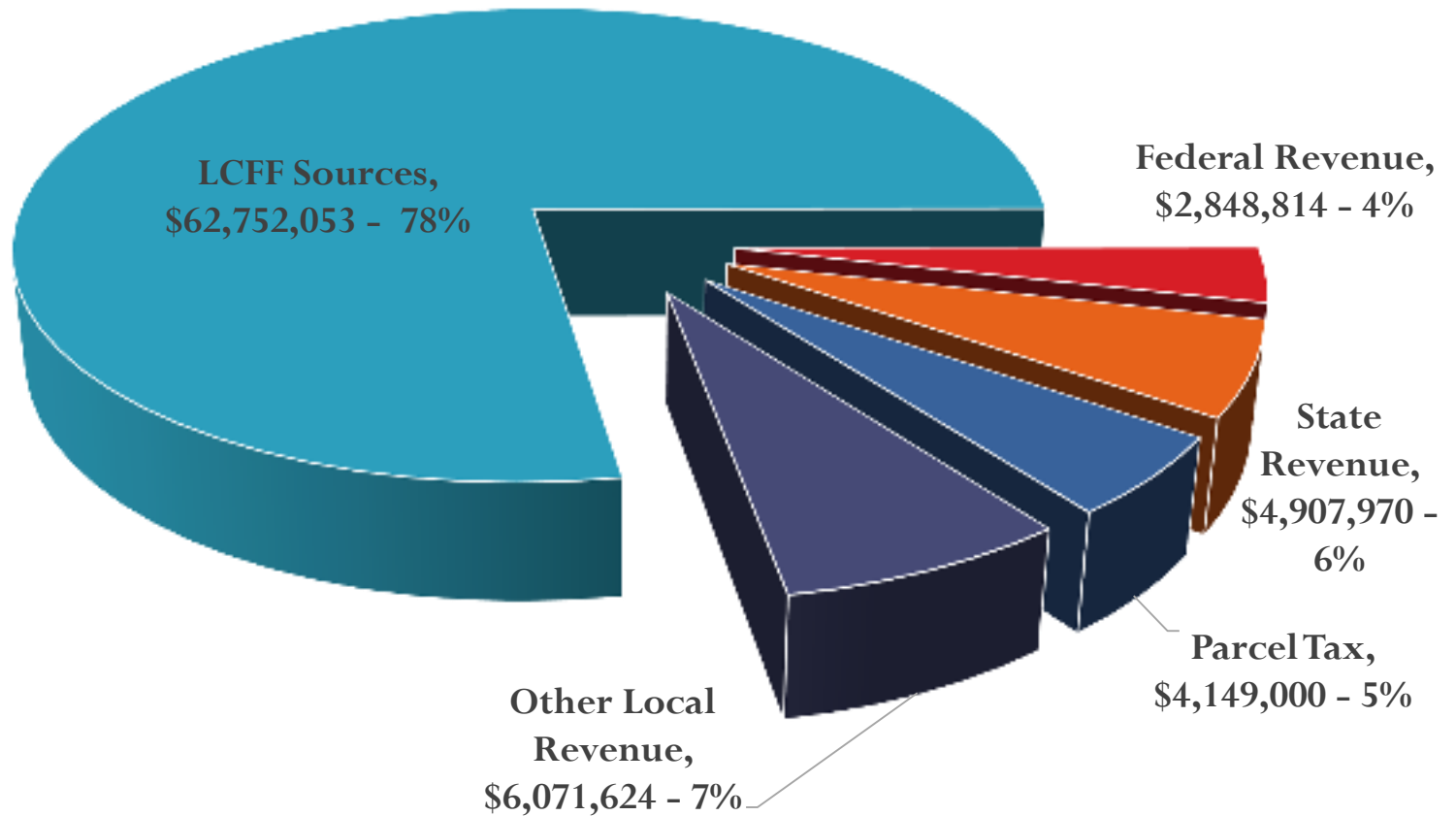
- Slowing Increases in State Income
- Declining Enrollment
- STRS & PERS Increases

- **Actions Moving Forward**

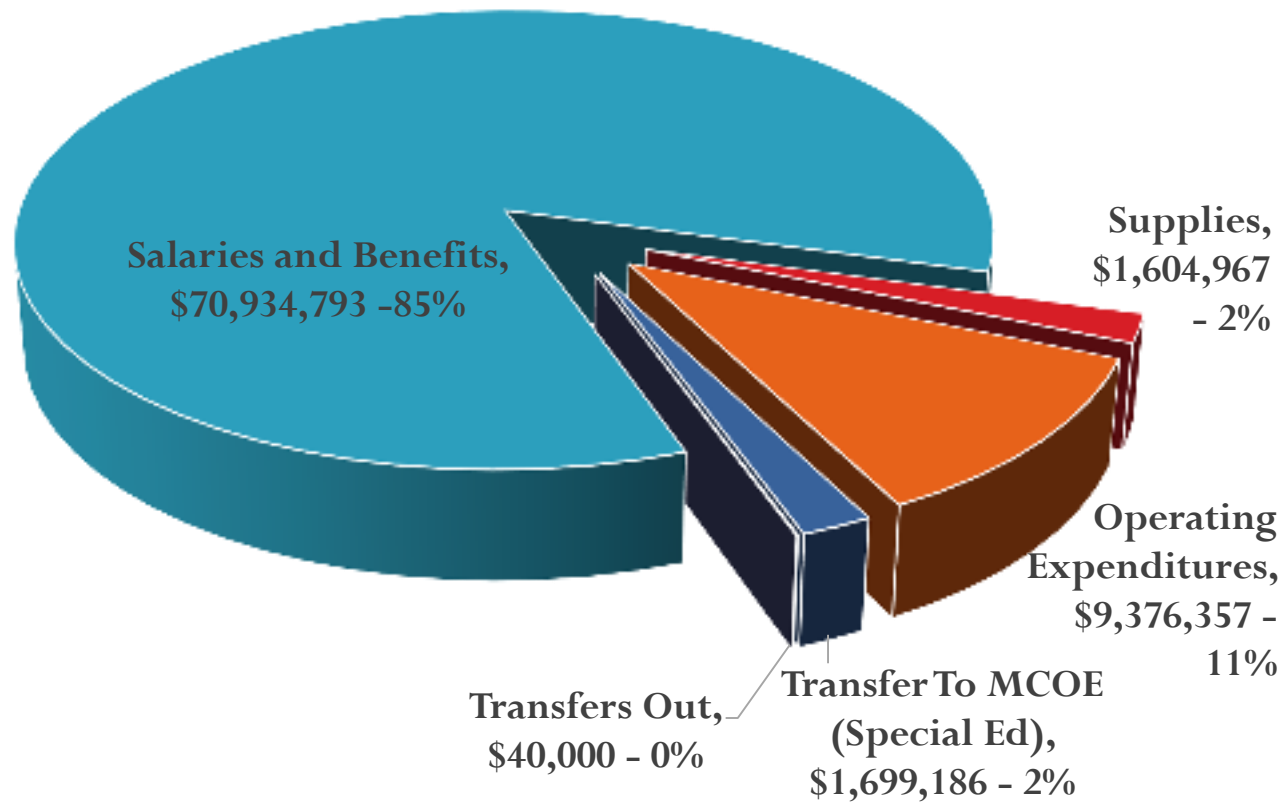
- Budget Advisory Committee
- Budget Solutions



2017-2018 Adopted Budget - Revenue



2017-2018 Adopted Budget - Expenditures



2017-2018 Adopted General Fund Budget

	2017-2018 Adopted Budget
LCFF Sources	\$62,752,053
Other Revenues	\$17,977,408
Total Revenues	\$80,729,461
Salaries & Benefits	\$70,934,793
Other Expenditures	\$12,694,810
Total Expenditures	\$83,629,602
Excess of Revenues over Expenditures	(\$2,900,141)
Transfers Out	\$40,000
Net Increase/Decrease in Fund Balance	(\$2,940,141)
Beginning Fund Balance	\$12,392,217
Ending Fund Balance	\$9,452,075

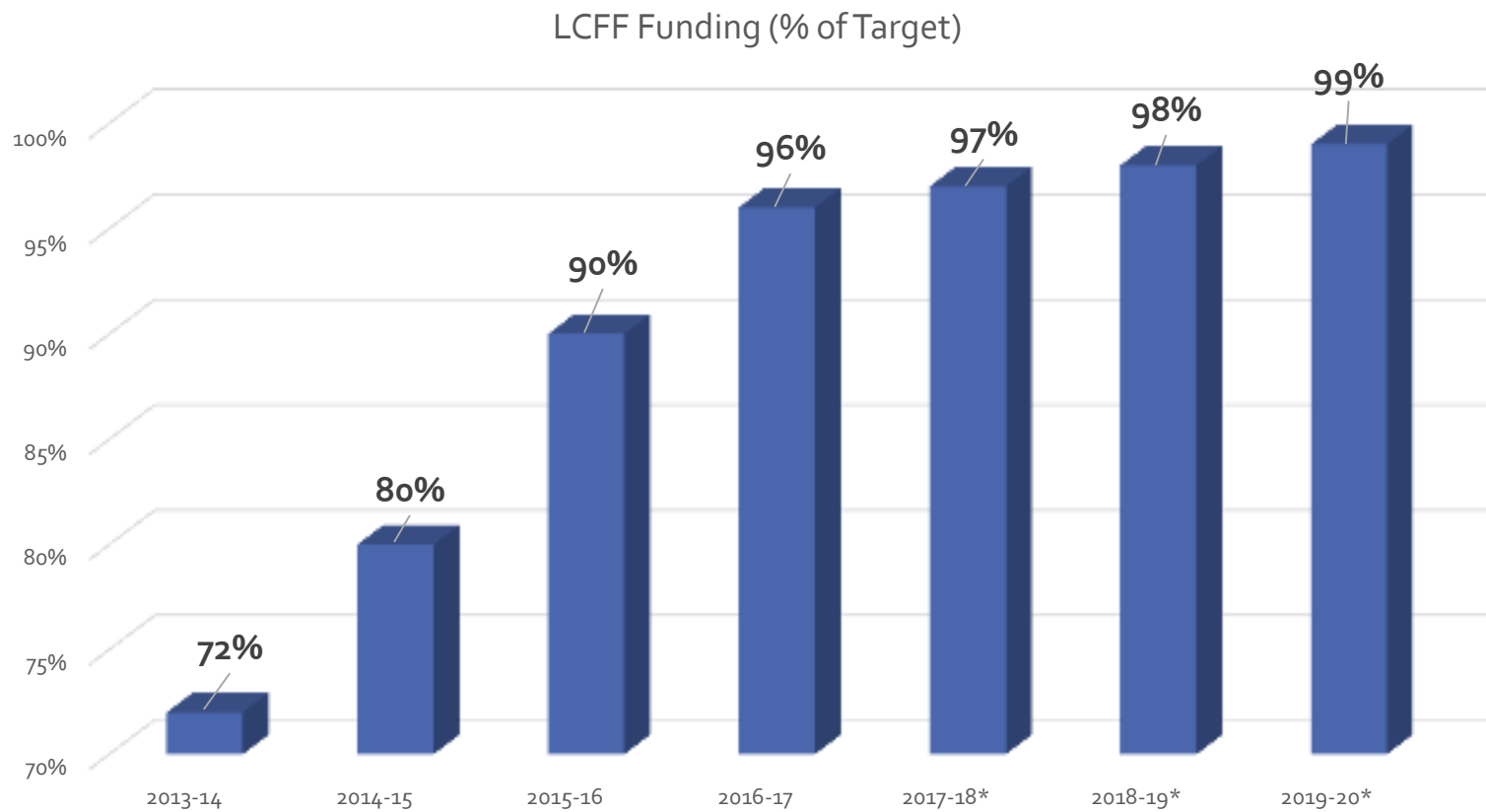
Special Funds

- Adult Education
- Food Services
- Deferred Maintenance
- Special Reserve Fund – STRS/PERS
- Facilities
- Measure G Bond
- Developer Fees
- Special Reserve – Hamilton Facilities
- Self Insurance Fund (P&L Insurance)

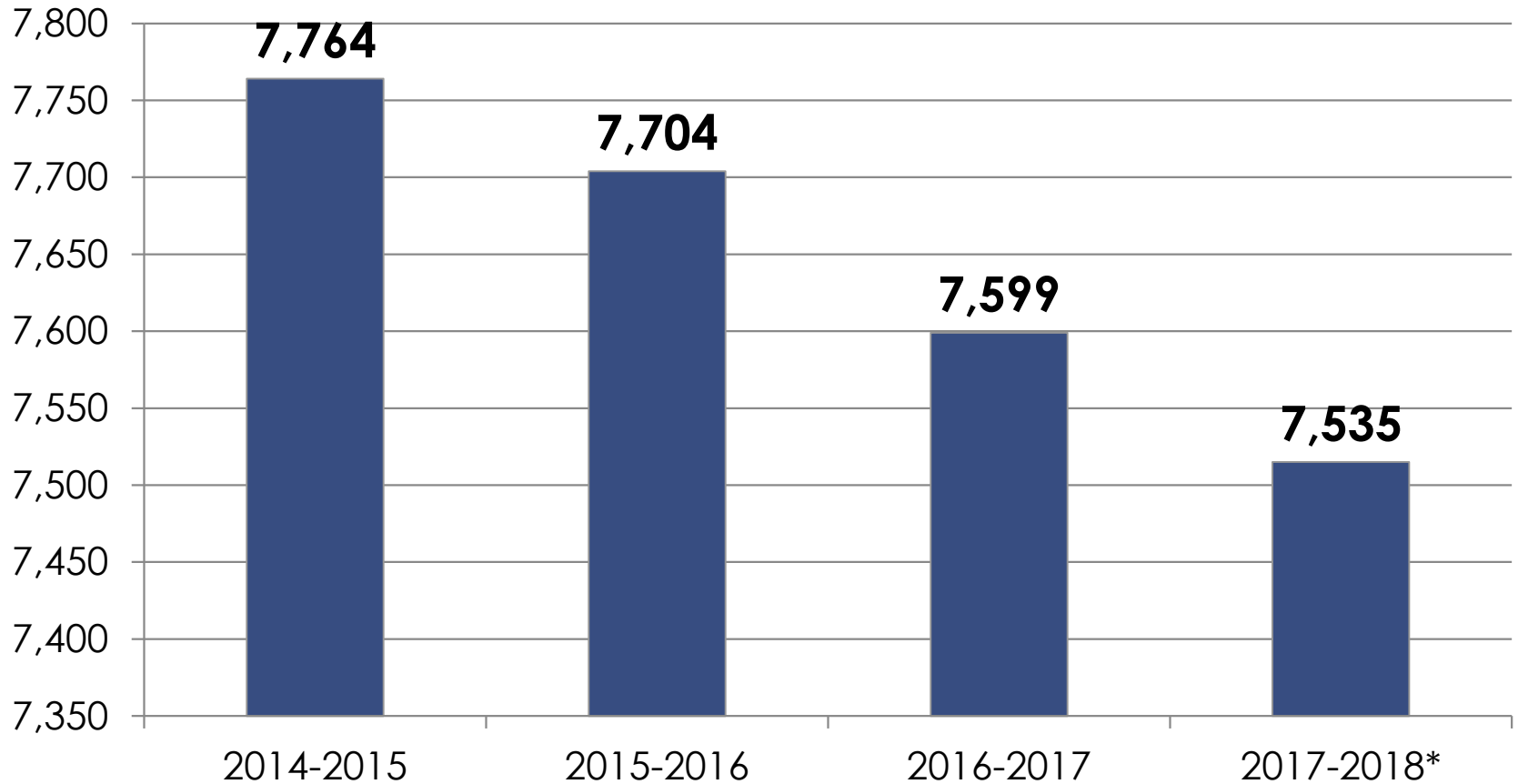
Overall Budget Themes

- Slowing State Revenue
- Declining Enrollment – Lower Birth Rates
- Increases in State Pension Rates (STRS/PERS)

Slowing State Funding

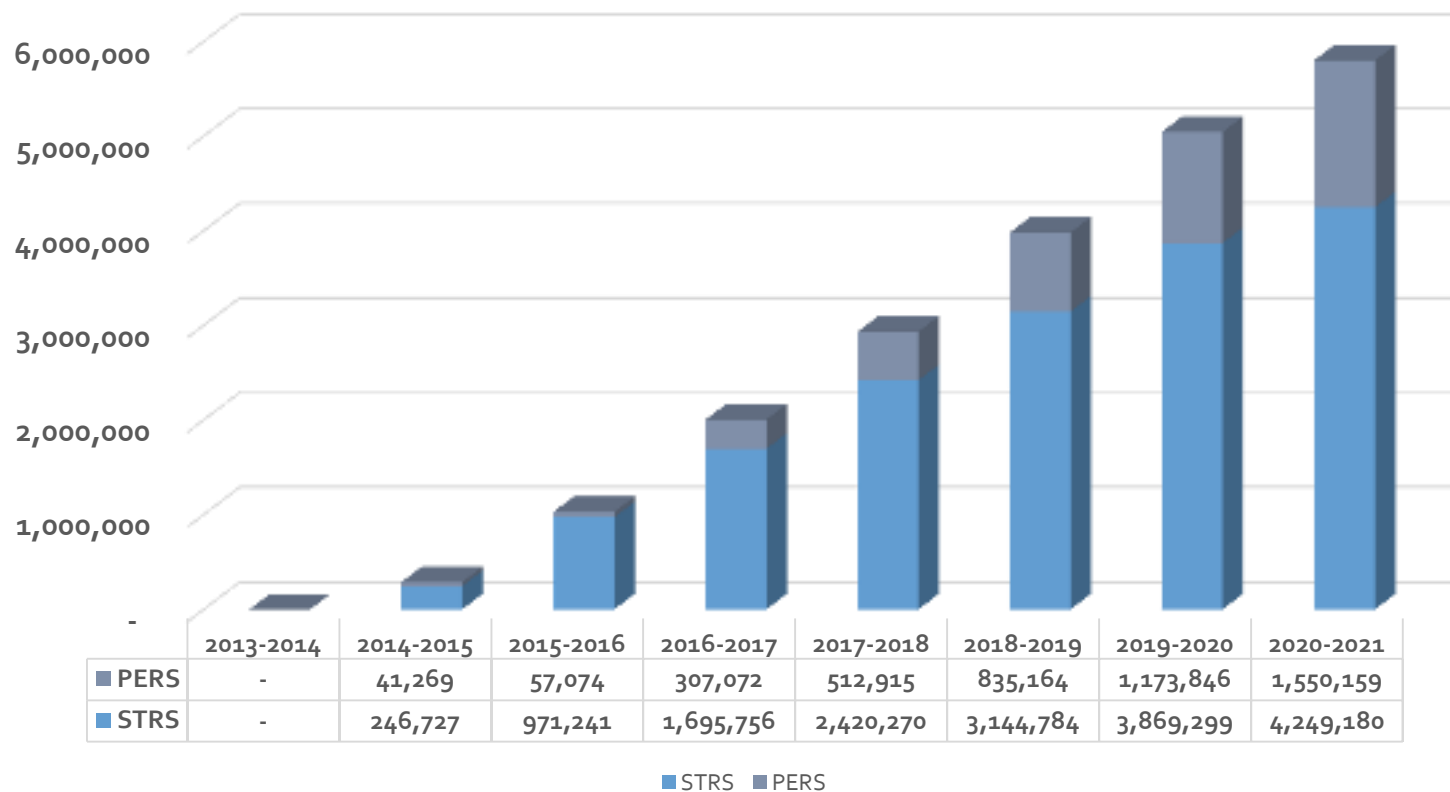


Declining Enrollment – Falling Birth Rate

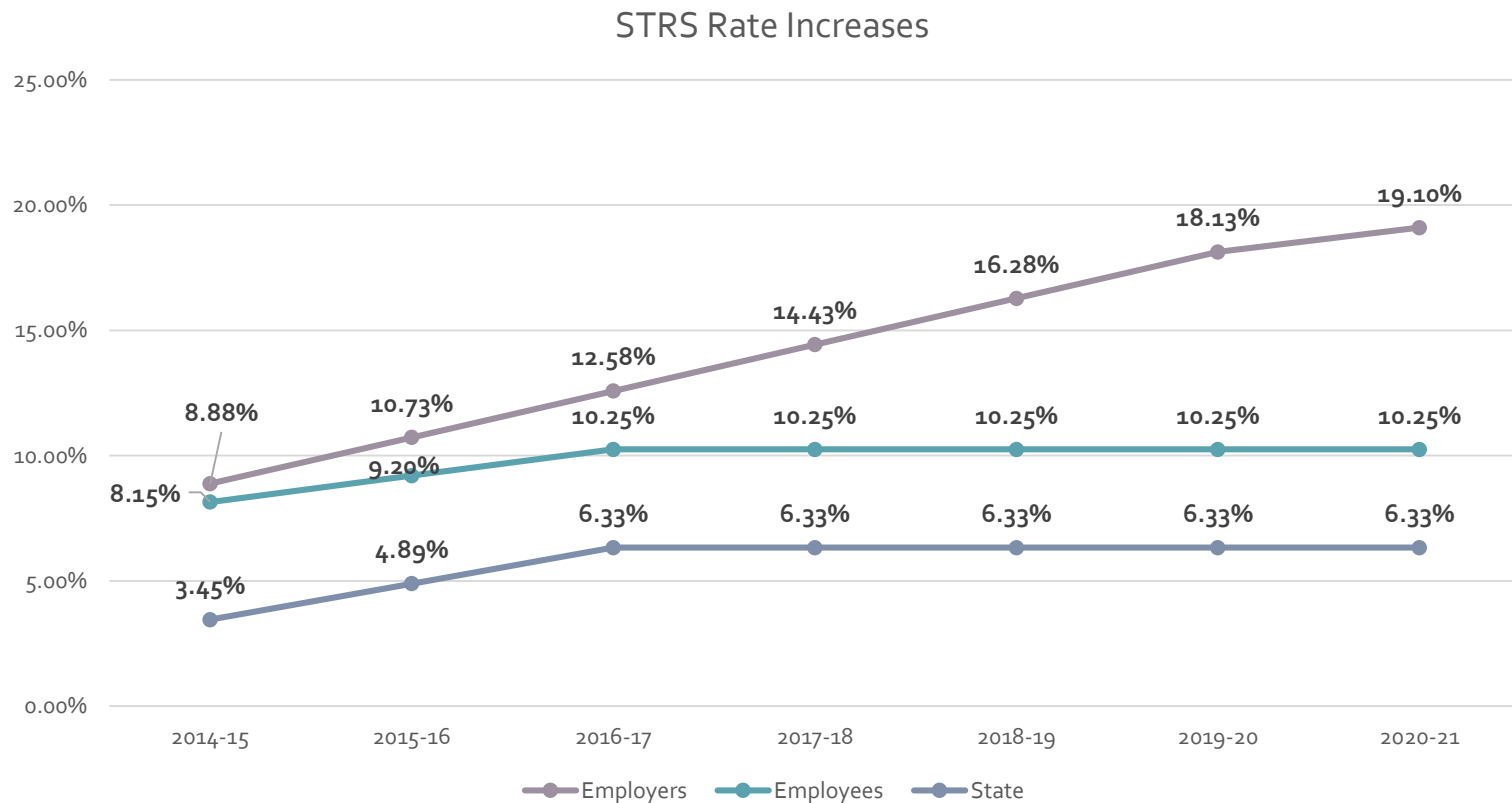


* 2017-2018 Enrollment Per Projection

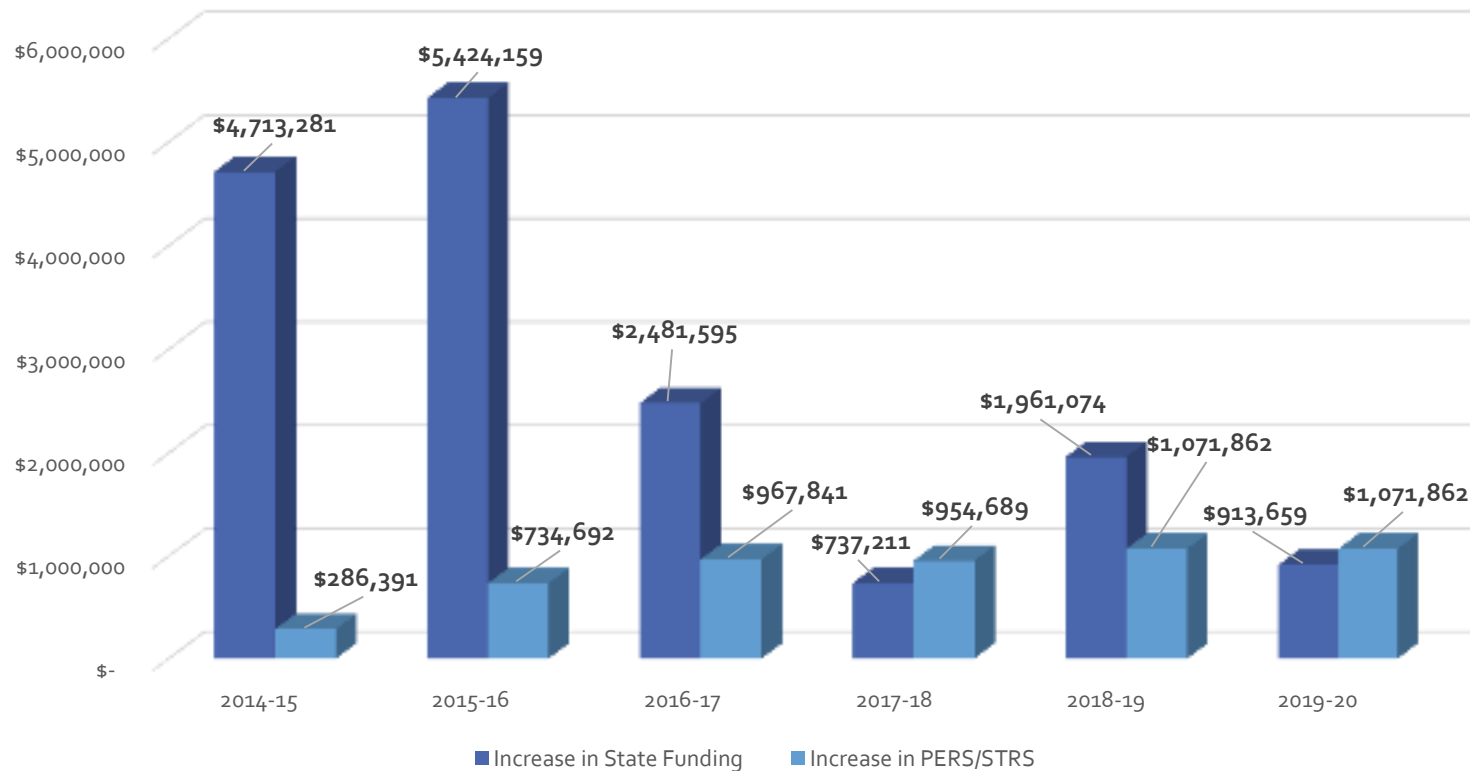
Annual Impact of State Pension (STRS/PERS) Rate Increases



STRS Rate Increases by Responsible Party

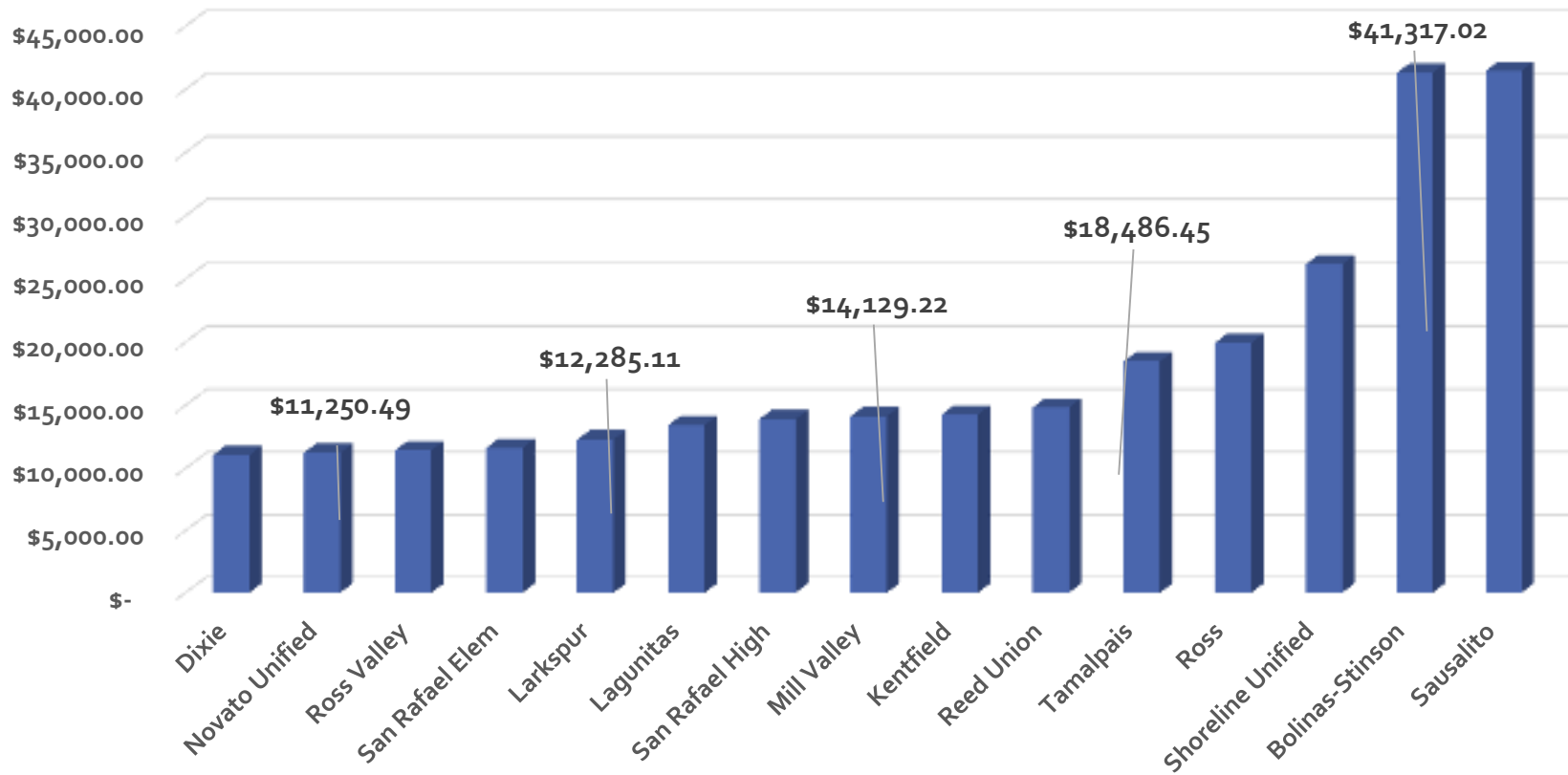


Increase in State Funding vs. Increase in Pension Contributions



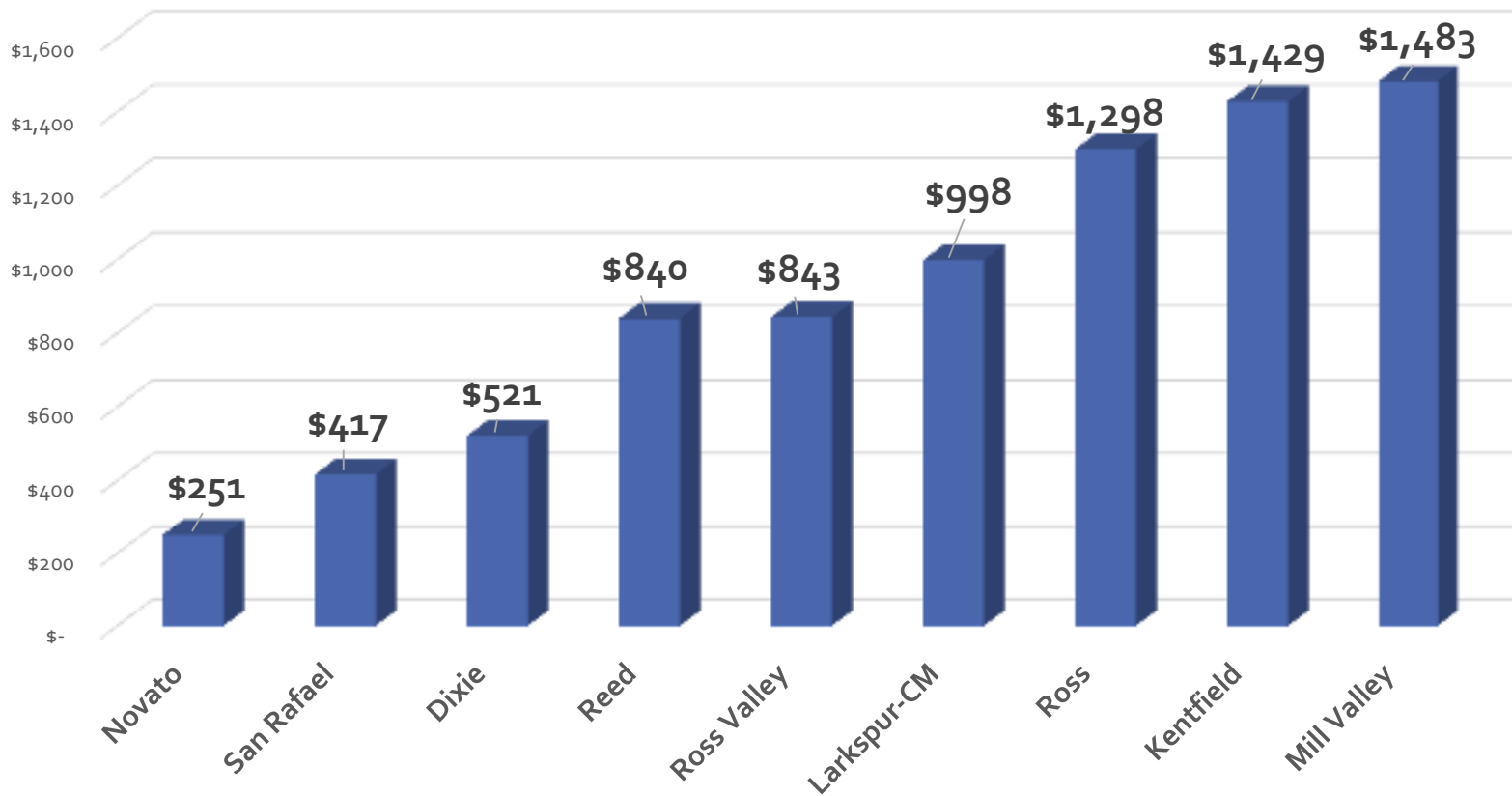
Per Student Revenues in Marin County Districts

2015-16 General Fund Revenue Per Student – Marin County



Parcel Taxes in Marin County Districts

2017-2018 Parcel Tax Rates



Multi-Year Projection Budget Assumptions	2018-2019	2019-2020
Change in Enrollment (NUSD)	(112)	0
Funded Change in ADA	(51.51)	(107.60)
Increase in LCFF Entitlement per ADA/Prior Year	3.84%	2.92%
Net Increase LCFF Funding (due to Decline in ADA)	3.11%	1.41%
Changes in Teacher Staffing /Declining Enrollment	(3 FTE)	(0 FTE)
STRS Rates (Increases of 1.85% per Year)	16.28%	18.13%
PERS Rates (Projected)	18.10%	20.80%
Routine Repair Maintenance Account	2.50%	3.00%

Multi-Year Projection Combined General Fund

	2017-2018	2018-2019	2019-2020
LCFF Sources	\$62,752,053	\$64,713,127	\$65,626,786
Other Revenue	\$17,977,408	\$17,977,408	\$17,977,408
Total Revenues	\$80,729,461	\$82,690,535	\$83,604,194
Salaries and Benefits	\$70,934,793	\$72,715,607	\$74,861,961
Other Expenditures	\$12,694,810	\$12,789,543	\$12,903,187
Total Expenditures	\$83,629,602	\$85,505,150	\$87,765,148
Excess of Revenues over Expenditures	(\$2,900,141)	(\$2,814,615)	(\$4,160,954)
Total Sources/Uses	(\$40,000)	(\$40,000)	\$1,960,000
Net Increase/Decrease in Fund Balance	(\$2,940,141)	(\$2,854,615)	(\$2,200,954)
Beginning Fund Balance	\$12,392,217	\$9,452,075	\$6,597,460
Ending Fund Balance	\$9,452,075	\$6,597,460	\$4,396,506

Budget Advisory Committee

- Superintendent's Advisory Committee
- Meetings
 - October 18, 2017
 - November 15, 2017
 - December 13, 2017
 - January 24, 2018
- Recommendations to Superintendent in February 2018
- Representatives from all sites, including parents, teachers, classified employees, administrators, and students

Budget Advisory Committee Membership

Name	Site/Role
Angela Kriesler	Rancho Elementary
Carla Brouillette	Olive Elementary
Caroline Perron	Loma Verde Elementary/Split
Debbie Butler	Board of Trustees
Diane Santamorena	San Marin HS
Dylan Dixon	Novato HS/Student
Irma Manion	Loma Verde/Split
Jennifer Delucchi	Lynwood Elementary
Jennifer Dudley	Lu Sutton Elementary
Jim Hogeboom	Superintendent
Jon Dick	Novato HS/NFT
Justin Mori	San Jose Middle School
Karla Sanchez	San Ramon Elementary/DELAC
Kris Cosca	HR

Name	Site/Role
Leslie Benjamin	Communications
Lisa Swanson	Pleasant Valley Elementary/PTA
Maria Aguila	Board of Trustees
Mark Silva	Operations
Nancy Walker	Business
Rebecca Oblites	San Marin HS/Student/Split
Sandie Vaughn	CSEA
Susan Mathews	Novato HS/School Fuel
Suzanne Hirshfield	Instruction & Innovation
Tanya Madsen	Hamilton
Tim Harris	San Marin HS/Student/Split
Vivian Lee	Sinaloa Middle School
Yancy Hawkins	CBO

Budget Development Calendar

- Budget Advisory Committee – Fall/Winter
- Governor's Budget Release – January 2018
- LCFF (State) Funding Estimates – January 2018
- Enrollment Projections Updated – January 2018
- Intent to Separate (Certificated) – February 2018
- Intent to Return (Classified & MGMNT) – February 2018
- Budget Advisory Committee Recommendations to Board – February 2018
- Deadline for Certificated Layoffs – March 15, 2018
- 2018-2019 Staffing Needs Determined – March 2018
- Position Control Roll – March 2018
- Deadline for Classified Layoffs – April 30, 2018

Budget Development Calendar

- LCAP Development
 - ❖ LCAP Input - ADCO
 - ❖ LCAP Survey Distributed
 - ❖ Community Meeting
- Governor's May Revise – May 2018
- Draft LCAP to Board – May 2018
- Preliminary LCAP - June 2018
- Preliminary Budget - June 2018
- LCAP Board Adoption – June 2018
- Budget Board Adoption – June 2018
- 45-Day Budget Revision - August 2018

Constraints to Budget Reductions

- Supplemental Services for EL/Low Income Students in the LCAP
- Special Education Requirements
- Compliance with Parcel Tax Language
- Staffing Levels, Other Requirements (in Employment Contracts)
- Routine Restricted Maintenance Funding Requirements
- State Required Pension Rates (STRS/PERS)
- State Regulations (Min Days/Min/Class Size)
- Measure G Funding - Limited to Facilities

QUESTIONS

Budget recommendations are encouraged to be emailed to **budget@nUSD.org**.