



Rialto Unified School District

Budget Study Session

Presented by:

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and

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June 1, 2016



Rialto Unified School District

Governor's Proposed Budget: FY2016-17

The May Revision

- **Governor Brown released the State General Fund Budget of \$122.1 billion on May 13, 2016**
- **State revenues are under projections**
- **COLAs**
 - **0.47% to 0%**
 - **Projected to be low over the next few years**
- **LCFF is projected to reach 95.7% of full implementation in 2016-17**
- **One-time discretionary funds \$1.2 billion (\$214 per ADA)**



Rialto Unified School District

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- **Raised the statewide Minimum Wage to \$15 per hour**
 - **SB3 was passed by legislature on March 31, 2016 and signed by the Governor on April 4, 2016**
 - **The law goes into effect on January 1, 2017 (\$10.50 per hour)**
 - **Scheduled wage increases over 6 years**
 - **General Fund costs are estimated at \$3.4 billion (\$39 million for 2016-17)**



Rialto Unified School District

Governor's Proposed Budget: FY2016-17

The May Revision

- **Special Education**
 - **No Cola (reduced from 0.47% to 0%)**
- **No new funding to address increases in STRS and PERS employer's contribution.**
- **School Facilities**
 - **New Emergency repair facilities revolving loan program: \$100 million (one-time)**
 - **Increased funding for Prop 39 energy projects under the California Clean Energy Jobs Act from \$365.4 million to \$398.8 million**
- **K-14 School Facilities Bonds will be on the November ballot: \$9 billion**



Rialto Unified School District

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Early Education Block Grant (EEBG)

- EEBG is intended to provide PreKindergarten programs to the State's neediest four-year olds: *Homeless children, foster youth, children with exceptional needs, children at risk for abuse or neglect, English learners, and low income children*
- Consolidating funding to be established at \$6,200 per pupil (Beginning in 2017-18)
- Eliminates Transitional Kindergarten (TK) effective July 1, 2017
- District must adopt 3-year community early learning plans
- District must serve the number of TK and State preschool children serviced in 2016-17
- District may create a family fee schedule for non income eligible students
- EEBG proposal is not supported by state legislators



Rialto Unified School District

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- **Prop 30**

- **The 0.25% sales tax rate increase expires at the end of 2016 (\$1.5 billion)**
- **The high-bracket personal income tax rate increase expires at the end of 2018 (\$6 to \$8 billion)**
- **The extension of Prop 30 personal income tax through 2030 will be placed on the November ballot**
- **California ranks 46th in the nation in per pupil spending**

Rialto Unified School District

Governor's Proposed Budget: FY2016-17

The May Revision – Changes

Item	January Budget	May Revision
LCFF Gap Funding Percentage	49.07%	54.84%
Proposition 98 Minimum Funding Guarantee		
2014-15	\$66.7 billion	\$67.2 billion
2015-16	\$69.2 billion	\$69.1 billion
2016-17	\$71.6 billion	\$71.9 billion
2016-17 COLA	0.47%	0.00%
<u>One-time</u> Discretionary Funds for 2016-17	\$1.2 billion \$214 per ADA	\$1.2 billion \$214 per ADA

Rialto Unified School District

Impact of STRS & PERS Proposed Increases

Impact of STRS/ PERS Increases				
	2015-16	2016-17	2017-18	2018-19
STRS	10.730%	12.580%	14.430%	16.280%
STRS Expense Increase	\$ 2,216,151	\$ 2,345,603	\$ 2,361,113	\$ 2,376,816
PERS	11.847%	13.888%	16.600%	18.200%
PERS Expense Increase	\$ 28,465	\$ 829,244	\$ 1,092,662	\$ 648,034

RUSD Local Control Accountability Plan

Staffing Expenditures

FY2016-17

LCAP Reference/Type of Position	FTE	Estimated Cost
CTE Teachers	5	\$ 482,190
TOSA	2	225,600
VAPA Teacher	1	98,592
Instructional Strategist	2	248,857
Bilingual Instructional Assistants	6	218,914
RUSD Preschool	13.47	860,263
New Position Subtotal	29.47	\$ 2,134,416

Extra Duty/Substitute Costs	Estimated Costs
Through the District Safety and Security Department, the District will establish Security as hallway mentors.	\$ 1,275
The District will provide schools with data disaggregation training, EL program implementation guidance, professional development opportunities and intervention models to ensure that the number of ELs making adequate annual growth in English Language proficiency increases each year.	8,928
The District will pay 4 teachers at the High School Level and 3 teachers at the Middle School level to be science lead teachers on the implementation of NGSS	14,245
The District will provide training for elementary teachers in grades K-5 on Integrated ELD in academic content areas. Designated ELD training will be offered to elementary teachers using the REACH program.	17,572
The District will provide training for elementary teachers in grades 3-5 for RFEPs who are not making academic progress.	17,572

RUSD Local Control Accountability Plan

Staffing Expenditures

FY2016-17

Extra Duty/Substitute Costs, Cont.	Estimated Costs
Each comprehensive high school will develop and implement an AP Plan to increase enrollment in AP courses, increase the number of students taking the exam, and increase the number of students scoring 3 or better.	\$ 17,965
Each high school counselor will ensure that all 9 th and 10 th grade students have a 4-year plan as developed in the Student Information System (SIS) and be trained in writing personal/graduation plans.	20,000
The District will provide additional Professional Training to high school grade level leads in APEX.	39,388
The District will administer the CELDT on an annual basis	73,528
The District will continue to develop and refine grade level (K-12) pacing guides in ELA, Math, Science (NGSS) and Social Studies to align to the CCSS.	58,569
The District will provide staff development and professional collaboration aligned with Common Core standards and technology to all K-8 and 9-12 teachers in the new ELA/ELD textbook adoption.	58,572
The District will provide extra duty hours to PBIS team members in order to plan for training of site staff.	137,854
The District will increase student access to technology to utilize APEX outside of the regular school hours by developing a centralized computer lab with extended hours at the Milor/Zupanic campus (i.e., Cyber Café).	28,658
Extra Duty/Substitute Subtotal	\$ 494,126

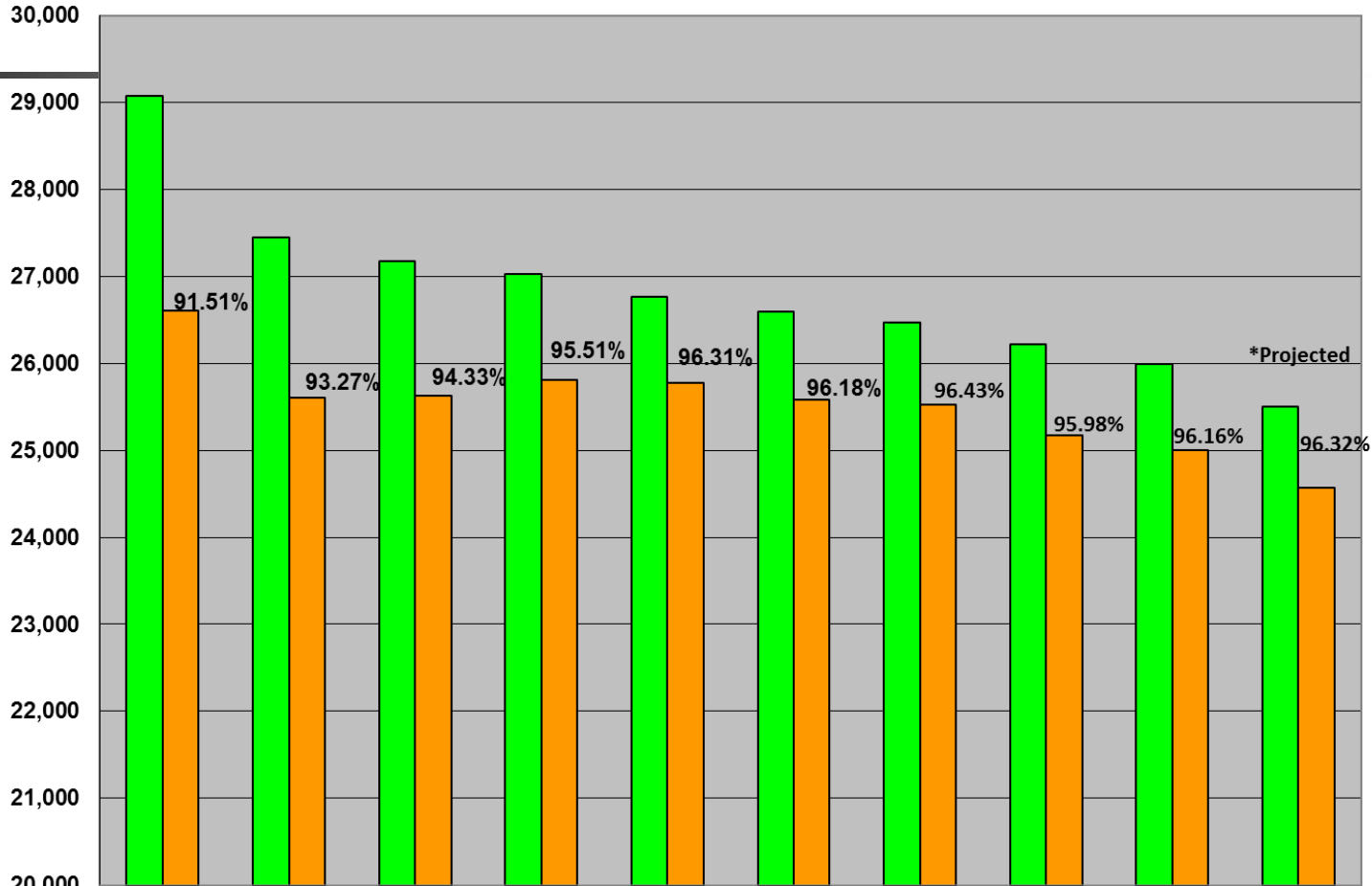
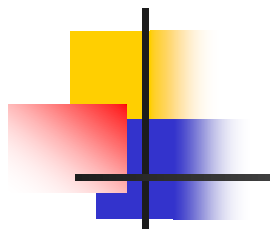
RUSD Local Control Accountability Plan

Other Expenditures

FY2016-17

Other LCAP Action Items	Estimated Cost
RUSD Preschool	\$ 238,062
The District will increase student access to technology to utilize APEX outside of the regular school hours by developing a centralized computer lab with extended hours at the Milor/Zupanic campus (i.e., Cyber Café)	60,000
The District will explore physical spaces at the high schools where at-risk counseling may take place for students to address social-emotional behavior, conflict resolutions, etc.	15,000
The District will support certificated staff with required resources for innovative projects that may be aligned with site AVID, VAPA, and Pathway Programs, etc., on an as needed and case-by-case basis that enhance cultural awareness.	25,000
The District will provide ALEKS for all students in grades 6 - 11 and administer the pre and post test to determine students' strengths and weaknesses in mathematics.	143,760
The District will plan courses related to career themed pathway programs of study for CTE teachers for all high schools (i.e, Linked Learning).	76,000
The District will administer a K-12 Trimester/Quarterly Expository Writing Prompt Integrated with Science and/or Social Studies	7,500
The District will provide K-12 support and training with expert consultants in the areas of liberal studies, literacy and interventions; math, science and CTE Pathways.	75,000
Other LCAP Action Items Subtotal	\$ 640,322
<u>LCAP Grand Total - \$ 3,268,864</u>	

Rialto Unified School District Enrollment Trends FY2007-08 through 2016-17



	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
■ CBEDS Enrollment	29,070	27,452	27,170	27,026	26,764	26,598	26,468	26,225	25,994	25,508
■ P2 ADA	26,601.96	25,603.94	25,630.35	25,812.07	25,777.51	25,582.24	25,524.39	25,171.31	24,996.90	24,569.31

Rialto Unified School District Multi-Year Projection FY 2015-16 through 2016-17



	2015-2016 Estimated Actuals			2016-2017 Projected		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Beginning Fund Balance	27,924,645	7,814,208	35,738,853	33,468,195	6,364,715	39,832,910
Revenues	222,516,281	70,267,548	292,783,829	221,546,307	75,888,560	297,434,867
Expenditures	216,972,731	71,717,041	288,689,772	226,371,723	78,260,648	304,632,371
Operating Deficit (Structural)	5,543,550	(1,449,493)	4,094,057	(4,825,417)	(2,372,088)	(7,197,505)
Projected Ending Fund Balance	33,468,195	6,364,715	39,832,910	28,642,778	3,992,627	32,635,405
Required Reserves @ 3%	8,660,693	0	8,660,693	9,138,971	0	9,138,971
Revolving Cash & Stores Reserve	170,000		170,000	170,000	0	170,000
Restricted Programs	0	6,364,715	6,364,715	0	3,992,627	3,992,627
Assigned	16,426,694			10,775,000		
Unassigned/ Unappropriated Balance	8,210,808	0	8,210,808	8,558,807	0	8,558,807

Rialto Unified School District

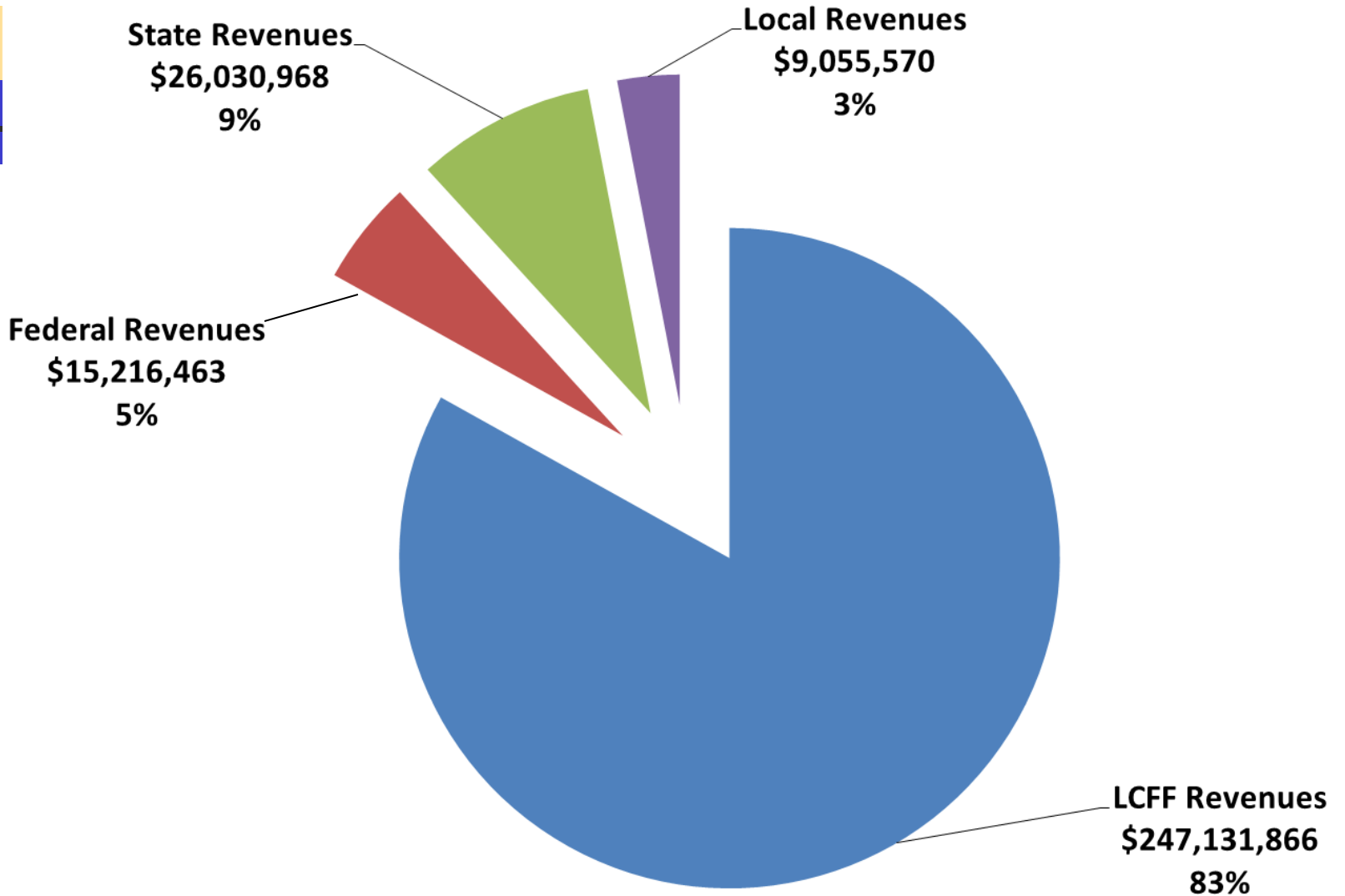
Multi-Year Projection

FY 2017-18 through 2018-19

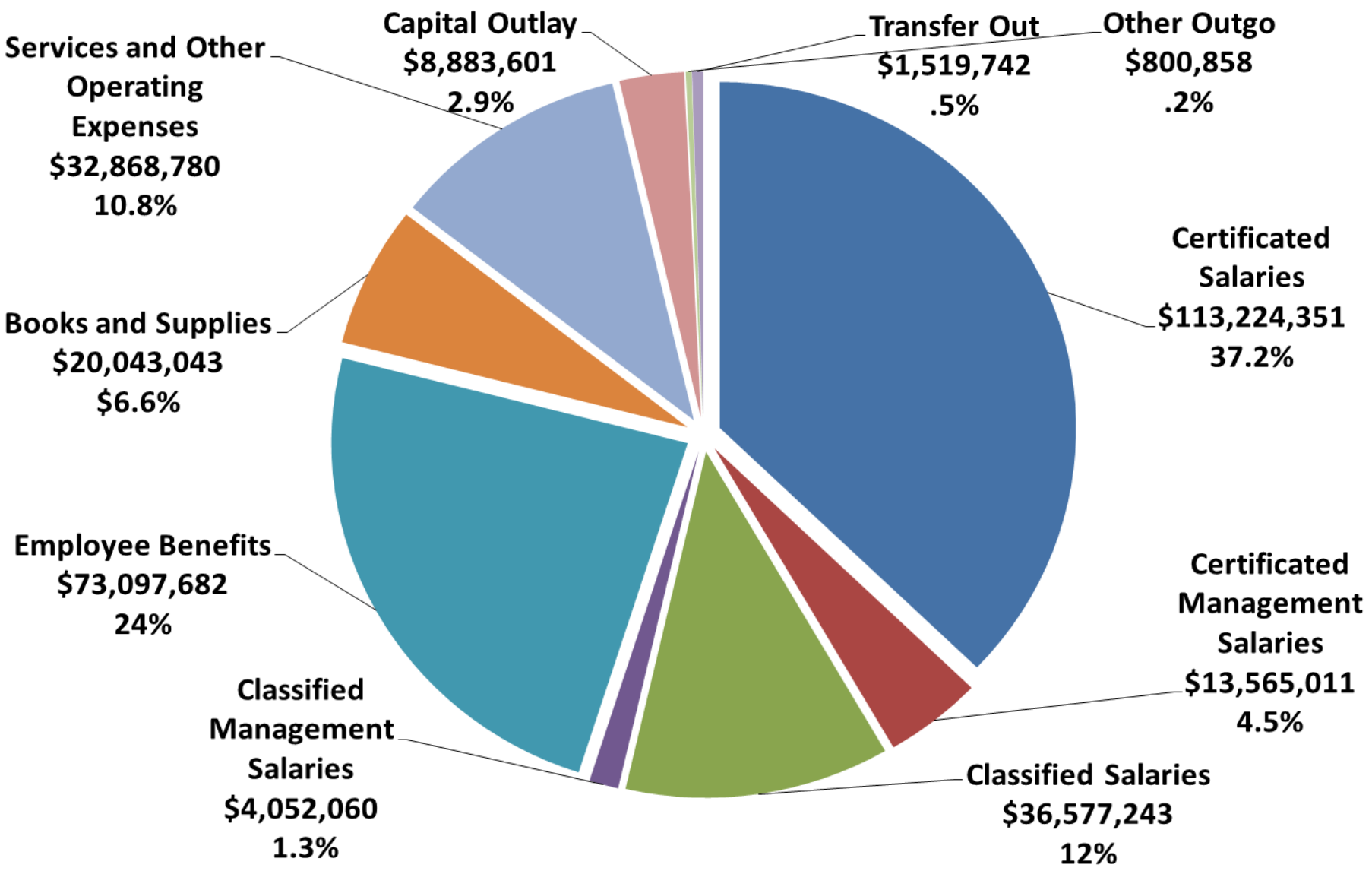


	2017-2018 Projected			2018-2019 Projected		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Beginning Fund Balance	28,642,778	3,992,627	32,635,405	28,669,664	1,387,703	30,057,367
Revenues	214,773,556	75,506,052	290,279,608	219,630,772	75,195,712	294,826,484
Expenditures	214,746,670	78,110,976	292,857,646	219,604,500	76,583,415	296,187,915
Operating Deficit (Structural)	26,886	(2,604,924)	(2,578,038)	26,272	(1,387,703)	(1,361,431)
Projected Ending Fund Balance	28,669,664	1,387,703	30,057,367	28,695,936	0	28,695,936
Required Reserves @ 3%	8,785,729	0	8,785,729	8,885,637	0	8,885,637
Revolving Cash & Stores Reserve	170,000	0	170,000	170,000	0	170,000
Restricted Programs	0	1,387,703	1,387,703	0	0	0
Assigned	13,325,000			12,500,000		
Unassigned/ Unappropriated Balance	6,388,935	0	6,388,935	7,140,299	0	7,140,299

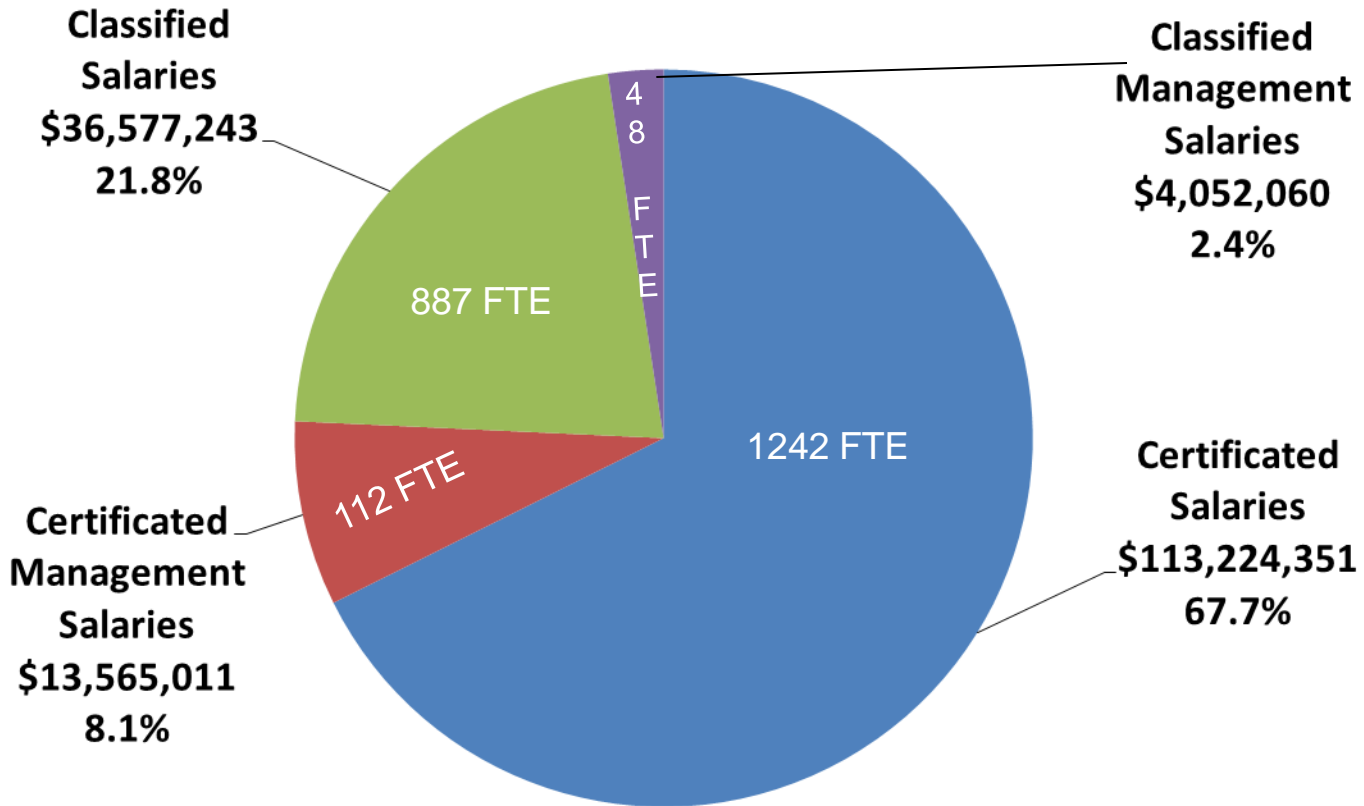
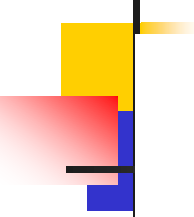
Rialto Unified School District General Fund Revenue by Source FY 2016-2017



Rialto Unified School District General Fund Expenditures by Category FY2016-17

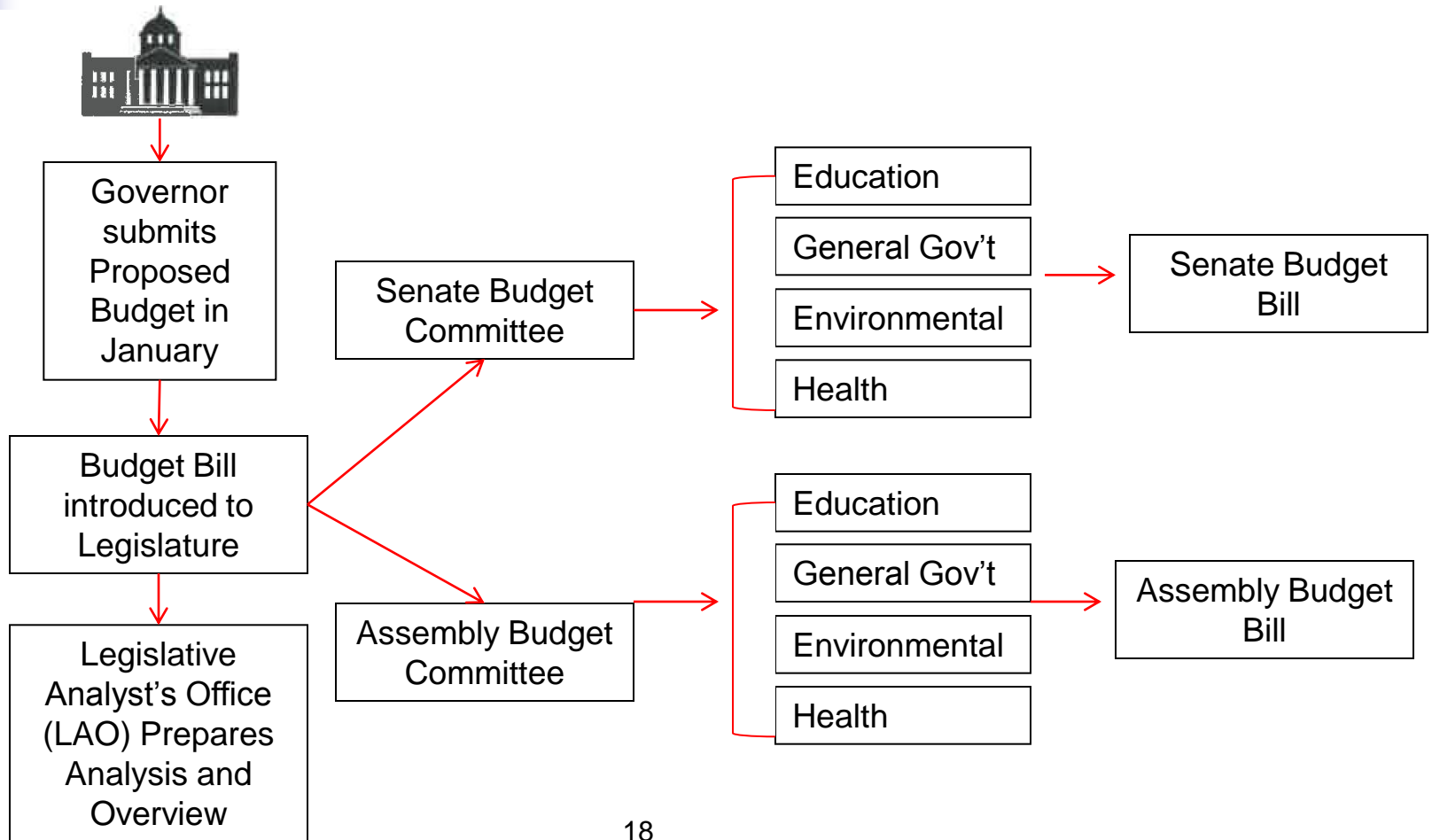


Rialto Unified School District General Fund Salaries & Benefits Distribution FY2016-2017

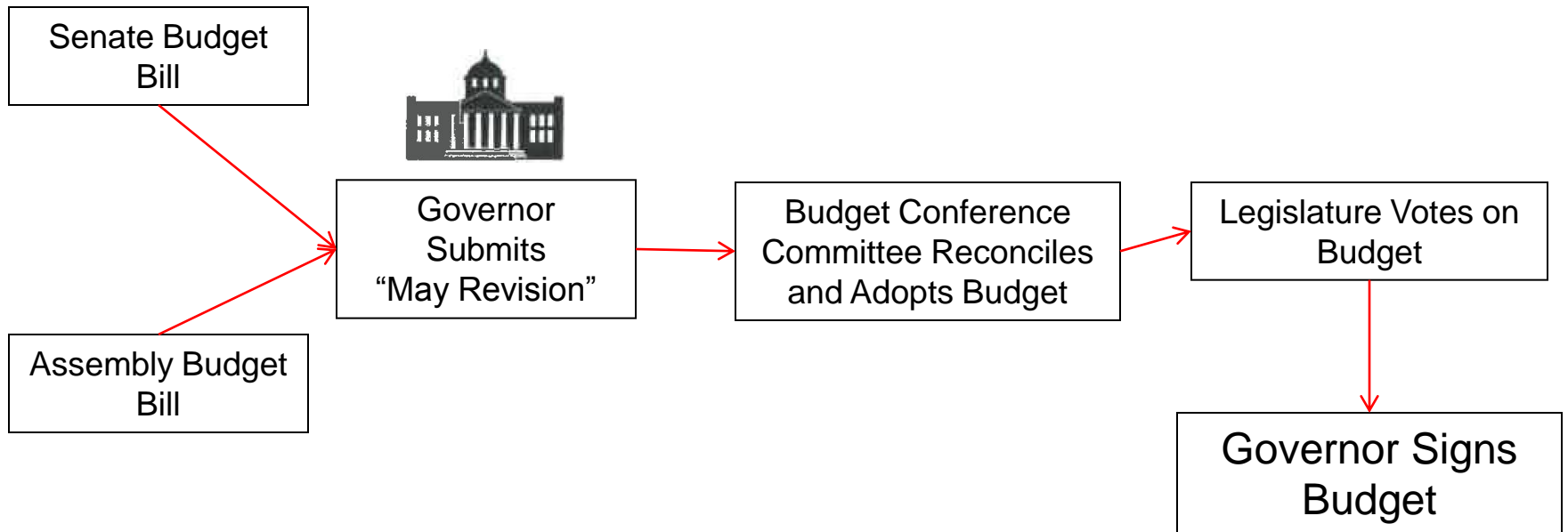
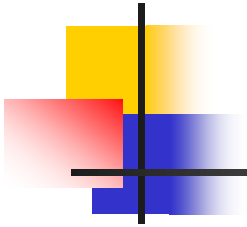


	Unrestricted	Restricted	Combined
Salaries	\$ 134,303,317	\$ 33,115,348	\$ 167,418,665
Benefits	\$ 52,526,449	\$ 20,571,233	\$ 73,097,682
Total Salaries & Benefits	<u>\$ 186,829,766</u>	<u>\$ 53,686,581</u>	<u>\$ 240,516,347</u>
Total Budget	\$ 226,371,723	\$ 78,260,648	\$ 304,632,371
% of Total Budget	83%	69%	79%

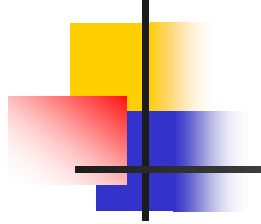
Rialto Unified School District State Budget Process Timeline FY2016-17



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Rialto Unified School District District Budget Process Timeline FY2016-17



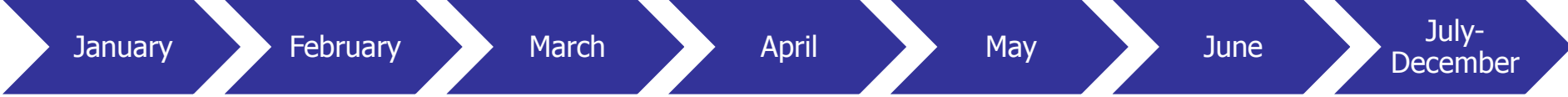
Site allocations created based on pupil projections

Reconciliation of LCAP and Budget for CY and FY

Staffing changes finalized

Public Hearing & Adoption of Budget

Governor adopts budget July 1 with projections for prior year (PY), current year (CY) and future years (FY)



Enrollment Projections and Staffing Projections

Governor's Proposed FY Budget sets funding level

School and Department Budget Meetings

Notices for Certificated Layoffs due by March 15

Prepare SACS Budget Documents

May Revision

District updates CY Adopted Budget during 1st Interim Reporting period



Q & A