



2020-21 ADOPTED BUDGET

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

ADOPTED BUDGET – REVENUES

Sources	Proposed Budget	Adopted Budget
LCFF Sources	\$122,995,556	\$123,577,430
Federal Revenues	\$4,005,346	\$4,022,458
State Revenues	\$12,737,025	\$12,737,025
Local Revenues	\$7,736,091	\$7,736,091
Transfers In	<u>\$7,014,589</u>	<u>\$7,014,589</u>
Total	\$154,488,607	\$155,087,593

CHANGE IN REVENUE PROJECTIONS

LCFF Sources

- \$617,206 - Closure of SOUL Charter June 30, 2020
- (\$35,332) – 10% Reduction Minimum State Aid

Federal Sources

- \$17,112 – Perkins grant

ADOPTED BUDGET - EXPENDITURES

Sources	Proposed Budget	Adopted Budget
Certificated	\$74,085,433	\$74,745,160
Classified	\$22,039,686	\$21,650,351
Benefits	\$36,331,808	\$36,245,864
Books & Supplies	\$4,192,931	\$4,226,874
Services & Operating Exp.	\$15,904,527	\$15,922,968
Capital Outlay	\$284,966	\$284,966
Other Outgo	<u>\$3,050,465</u>	<u>\$2,078,321</u>
Total	\$155,889,816	\$155,916,492

CHANGE IN EXPENDITURE PROJECTIONS

Certificated - \$659,727

- 4.2 FTE Teachers (finalized staffing)
- 0.7 FTE Counselor
- 0.5 FTE Temporary Psychologist

Classified – (\$389,335)

- Remove Director Maintenance & Operation Vacancy
- 2.0 FTE Custodians
- Remove Leads Grounds Maintenance Worker Vacancy
- Remove 5.7 FTE Bus Driver Vacancies
- 1.0 FTE Student Health Care Specialist
- Remove Production Assistant Vacancy

CHANGE IN EXPENDITURE PROJECTIONS

Benefits – (\$85,944)

- Adjustment based on staffing.

Books & Supplies - \$33,943

- Minor adjustments

Services & Operating Expenses – \$18,441

- Minor adjustments

Other Outgo – (\$210,156)

- Remove Production Assistant Nutrition Services (Retirement)
- Remove additional 1.7 FTE vacancies

ADOPTED BUDGET - ENDING FUND BALANCE

	Proposed Budget	Adopted Budget
Estimated Beginning Fund Balance	\$12,426,141	\$12,802,424
Net Increase/(Decrease) in Fund Balance	(\$1,401,209)	(\$828,899)
Projected Ending Fund Balance	\$11,024,932	\$11,973,525
<u>Components of Ending Fund Balance</u>		
Revolving Cash	\$180,000	\$180,000
Other Reserves	\$1,000	\$0
Restricted	\$4,084,385	\$4,345,884
Minimum 3% Reserve Economic Uncertainty	\$4,676,694	\$4,677,495
Unassigned/Unappropriated	\$2,082,853	\$2,770,146
Unrestricted General Fund Reserve	\$6,759,547	\$7,447,641
Total Reserve	4.34%	4.78%



2020-2021

MULTIYEAR ASSUMPTIONS/ADOPTED BUDGET

THE ONE KNOWN...

This budget will change
AND
it will look different at First Interim.

KEY BUDGET ASSUMPTIONS

	2020-21	2021-22	2022-23
Projected Enrollment	13,177	13,177	13,177
Projected P2 ADA	12,673	12,673	12,673
Property Tax Increase	3.5%	1.75%	1.75%
Interest Income	-\$100,000	-\$100,000	-\$100,000
COLA	0%	0%	0%
STRS	16.15%	16.02%	18.10%
PERS	20.70%	22.84%	25.50%
Health & Welfare Benefits	5%	5%	5%

- Enrollment is used to determine staffing
- Attendance is used to determine funding in LCFF district
- Property Taxes now drive our revenue – Basic Aid

OTHER LOCAL BUDGET ASSUMPTIONS (PROPOSED BUDGET)

	2020-21	2021-22	2022-23
Maintain TOSAs	\$300,000		
Storm Water Requirements		\$250,000	
Psychologist Services	\$86,000		
Director, Pupil Services	\$200,000		
Registrar, Sunset/COAST	\$80,000		
Coordinator, Spec. Ed. (From 50% to 100%)	\$90,000		
Property & Liability Insurance Increase 40%	\$394,246		

MULTI-YEAR PROJECTION

DESCRIPTION	FY 2020-21	FY 2021-22	FY 2022-23
Revenues			
Revenue Limit Sources	123,577,430	125,712,848	127,849,686
Federal Revenues	4,022,458	4,022,458	4,022,458
Other State Revenues	12,737,025	11,447,657	11,447,657
Other Local Revenues	7,736,091	7,672,703	7,672,859
Total Revenues	148,073,004	148,855,666	150,992,660
Expenditures			
Certificated Salaries	74,745,160	75,072,612	75,403,338
Classified Salaries	21,650,351	21,780,253	21,910,935
Employee Benefits	36,245,864	36,999,584	39,547,144
Books & Supplies	4,226,874	3,463,289	3,536,711
Services, Other Operating Exp	15,922,968	16,199,048	16,543,218
Capital Outlay	284,966	289,896	296,042
Other Outgo - exclude Direct Sup.	821,603	835,817	853,536
Debt Service	1,745,712	1,745,712	1,745,712
Direct Support/Indirect Costs	(108,000)	(109,868)	(112,198)
Total Expenditures:	\$155,535,498	\$156,276,341	\$159,724,437
Interfund Xfers/Other Sources			
Transfers In	7,014,589	765,589	765,589
Transfers Out	380,994	380,994	380,994
Contributions	0	0	0
Net Increase (Decrease) In Fund Balance	(\$828,899)	(\$7,036,080)	(\$8,347,182)

PROJECTED ENDING FUND BALANCE

	2020/21	2021/22	2022/23
Estimated Beginning Balance	\$12,802,424	\$11,973,525	\$4,937,445
Net Increase/(Decrease) in Fund Balance	(\$828,899)	(\$7,036,080)	(\$8,347,182)
Projected Ending Balance	\$11,973,525	\$4,937,445	(\$3,409,737)
<u>Components of Ending Fund Balance</u>			
Revolving Cash	\$180,000	\$180,000	\$180,000
Restricted	\$4,345,884	\$4,009,086	\$2,825,173
Minimum 3% Reserve	\$4,677,495	\$4,699,720	\$4,803,163
Unallocated	\$2,770,146	(\$3,951,362)	(\$11,218,073)
Total Reserve	4.78%	0.48%	-4.01%

Budget shortfall

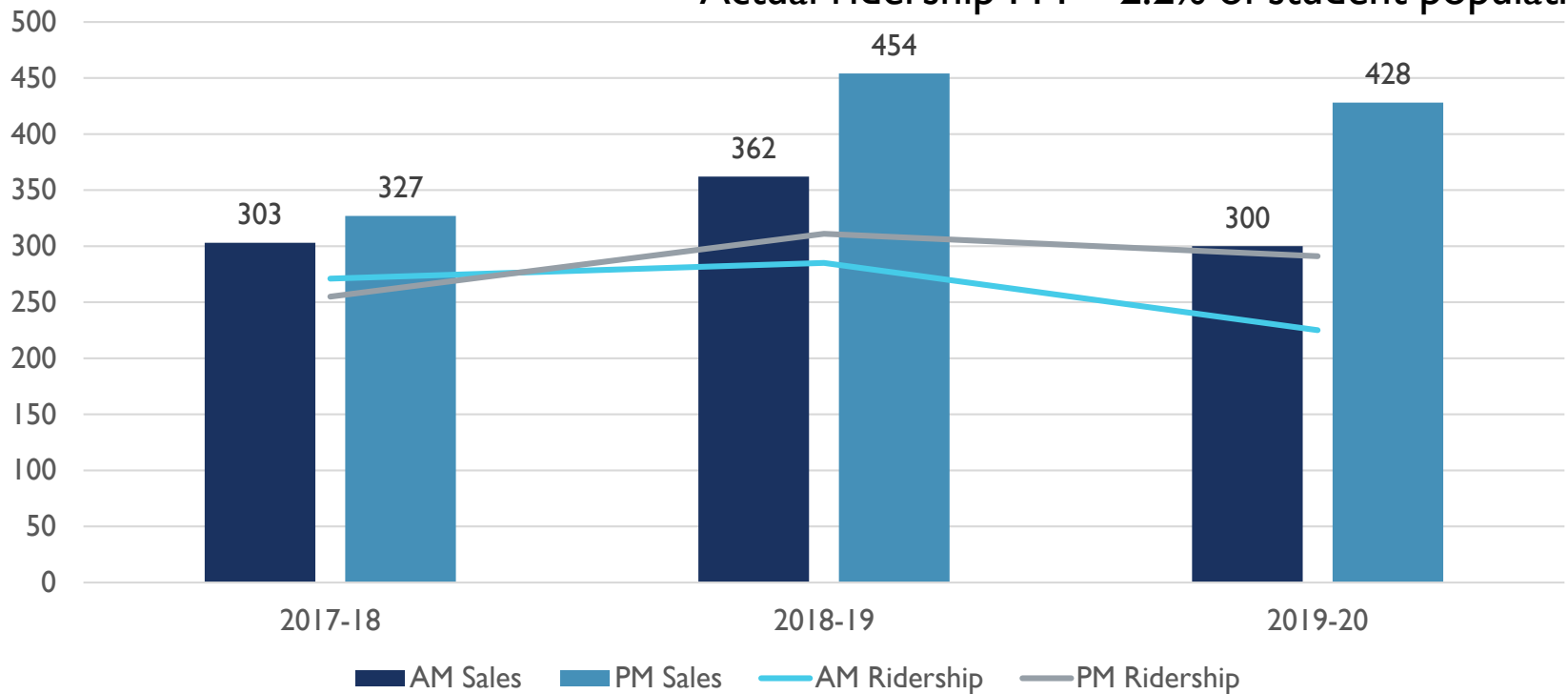


OTHER BUDGET CONSIDERATIONS

**Every \$1 saved now, is a \$2 savings in year two and
a \$3 savings in year three**

TRANSPORTATION RIDERSHIP - FALL

Actual ridership AM = 1.7% of student population
Actual ridership PM = 2.2% of student population



CURRENT MIDDLE SCHOOL ROUTES – ACTUAL RIDERSHIP

Oak Crest

- AM route at 9% capacity (5 students) / PM route at 70% (39 students)
- PM route at 100%** (56 students)

Carmel Valley

- AM route at 80% capacity (45 students) / PM route at 63% capacity (35 students)
- AM route at 73% capacity (41 students) / PM routes at 38% (21 students)
- AM route at 54% capacity (30 students) / PM route at 39% (22 students)
- AM route at 64% capacity (36 students) / PM route 38% (21 students)

CURRENT MIDDLE SCHOOL ROUTES – ACTUAL RIDERSHIP

Earl Warren

- AM route at 14% capacity (8 students) / PM route at 41% (23 students)
- PM route at 75% capacity (42 students)
- PM route at 50% capacity (28 students)

Diegueno

- AM route at 64% capacity (36 students) / PM route at 30% (17 students)
- AM route at 73% capacity (41 students) / PM route at 38% (21 students)

RESTRUCTURING TRANSPORTATION

- Focusing on highest need students
- Would be able to take seven (7) routes back from contractor
- Estimated savings of \$301,389 per year

THE ROAD AHEAD

- Staff will continue to monitor CDC guidelines in planning for reopening campuses
- Budget will be adjusted based on the instructional plan of the upcoming school year
- Additional budget recommendations will be brought forward as final guidance is released on school opening

- Unaudited Actuals – September 17, 2020 Board meeting
 - Beginning Fund balances will be updated based on final numbers
- December 15, 2020 - 1st Interim Budget
 - SDCOE will be looking very closely at these reports
 - Detailed plan of budget reductions will be required with a timeline for implementation
 - Qualified Status

QUESTIONS

