

Oceanside Schools  
*Anchored Together*  
BY PURPOSE, PASSION, AND PEOPLE



**2018-19  
Budget  
Workshop #3**

March 22, 2018

# Overview

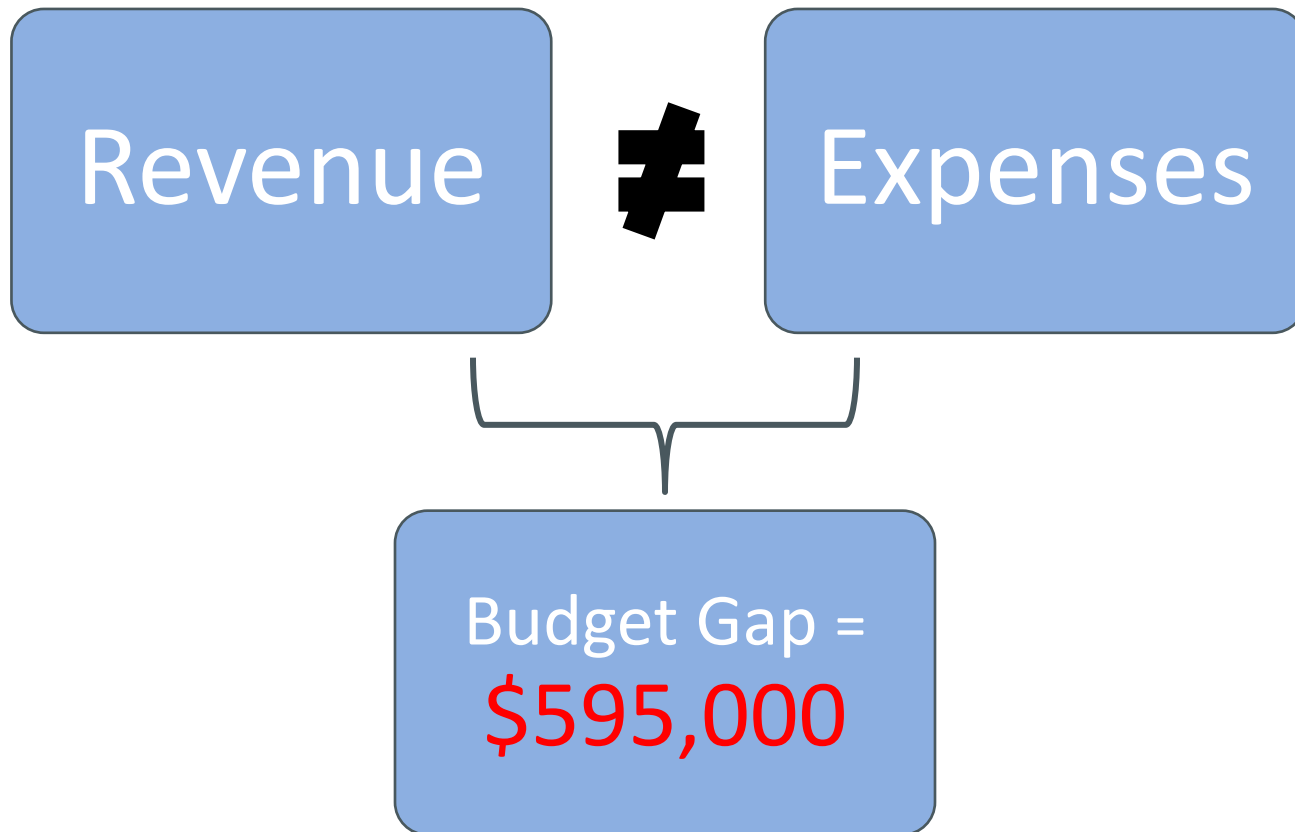


1. Budget Gap Update
2. Projected Elementary Sections
3. Proposed Staffing
4. Remaining Preliminary Expenditures
5. Funding Sources
6. Review 2018-19 Preliminary Figures
7. Important Dates



# Budget Gap

*As of February 28, 2018*



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# Projection of Elementary Classes



SCHOOL/GUIDELINES	#2	#3	#4	#5	#6	#8	#9E	TOTAL
Kindergarten [22]					TBD			TBD
Grade 1 [24]	63 (3)	70 (3)	56 (3)	77 (4)		64 (3)	46 (2)	376
Grade 2 [24]	82 (4)	72 (3)	48 (2)	72 (3)		59 (3)	51 (3)	384
Grade 3 [25]	70 (3)	88 (4)	44 (2)	76 (4)		71 (3)	59 (3)	408
Grade 4 [27]	66 (3)	100 (4)	38 (2)	98 (4)		70 (3)	37 (2)	409
Grade 5 [28]	72 (3)	111 (4)	43 (2)	87 (4)		64 (3)	55 (2)	432
Grade 6 [28]	57 (3)	72 (3)	50 (2)	94 (4)		97 (4)	58 (3)	428
# of projected sections 2018/19	19	21	13	23	18	19	15	128
# of sections 2017/18	19	24	12	22	18	19	17	131
Change	0	-3	+1	+1	0	0	-2	-3

# Staffing Changes

*Proposed 2018-19 Budget vs. 2017-18 Actual*



	PLUS	MINUS
Elementary Teacher*		(1.00)
English		(1.00)
Business		(1.00)
Math		(1.00)
Special Education		(2.00)
Social Worker		(1.00)
Reading		(1.00)
Instructional Technology Integration Specialist		(1.00)
TOTAL	0.00	(9.00)
NET CHANGE		<b>(9.00)</b>

\* Pending Elementary Enrollment



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# Page 29 - Benefits



Medical, dental, life, payroll taxes, pension contributions, unemployment, welfare funds & workers compensation.

- Pension Systems – Budgeted based on projected employer contribution rates and salary base.
- Health Insurance – Reflects projected 2019 increase
- Welfare Fund decreased as per contractual agreement with the custodial unit



# Closing the Gap

## *Budgetary Reductions/Cuts*



Retirements, Staffing Cuts & Attrition

Self-Sustaining A/P Exams

Oceanside Learning Center Hours

Elementary Summer School program through DOCA

AIM Program & Related Supply Budget

OHS Make-Up Center

Supplies & Materials

Postage



# Closing the Gap

## *Postponement of Desired Enhancements*



Electronic Requisitioning

Expand Digital Records Storage

Refurbish School 6 Memorial Garden/Outdoor Classroom

OMS Auditorium Stage Lighting

Conversion of Elementary Libraries to Learning Labs

OMS Library Renovation

Flexible Seating Options to Improve Learning Environments

Additional Bleachers at OHS Turf Field

Family & Consumer Science Equipment





# Proposed Budget Includes:

## *Security Improvements*



- Hiring of security monitors to patrol exterior of elementary school buildings during school-time hours
- Real-time camera surveillance to support after-hours supervision

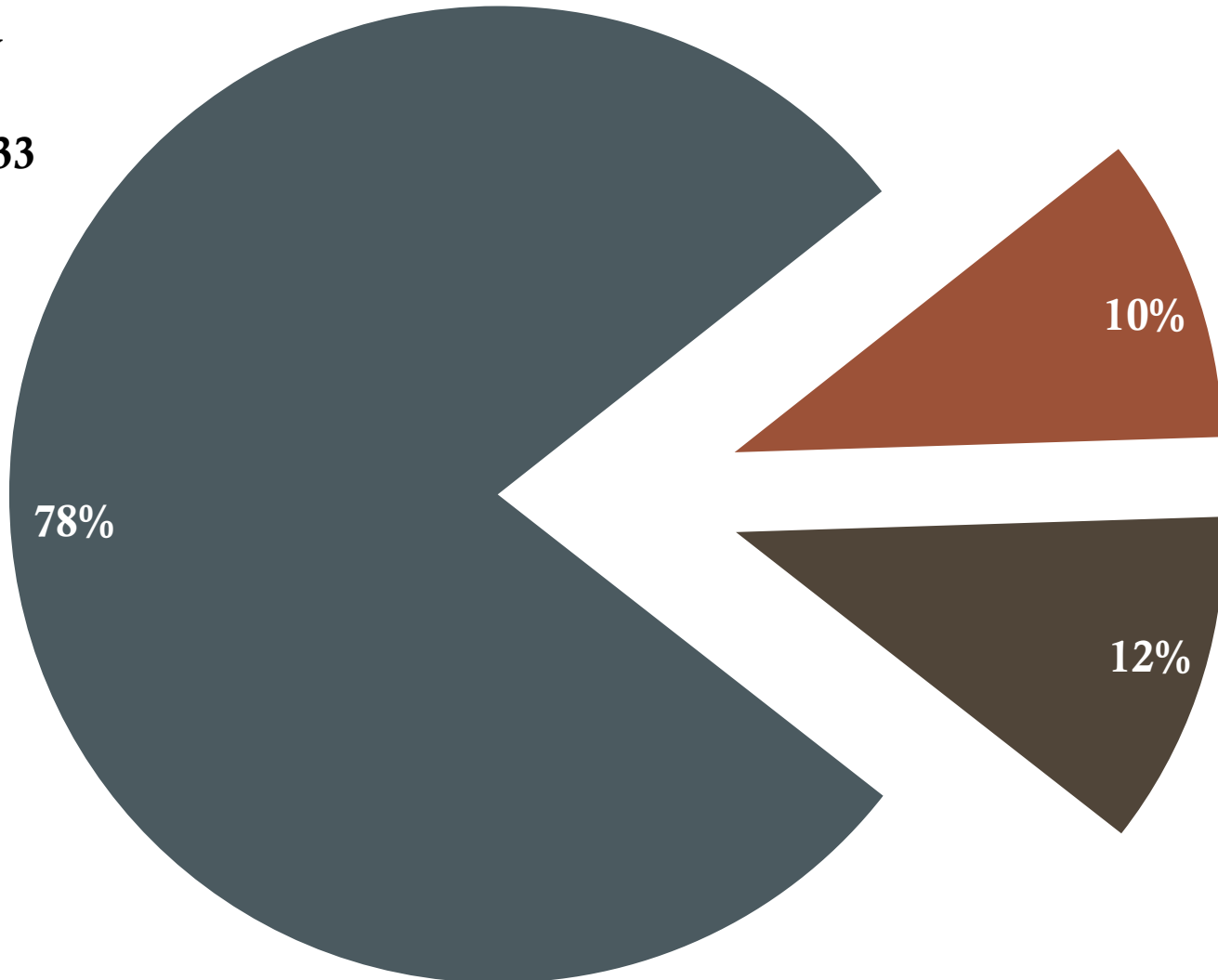


# Three Part Expenditure Budget



Preliminary  
Budget =  
\$153,863,333

2.48%  
Increase

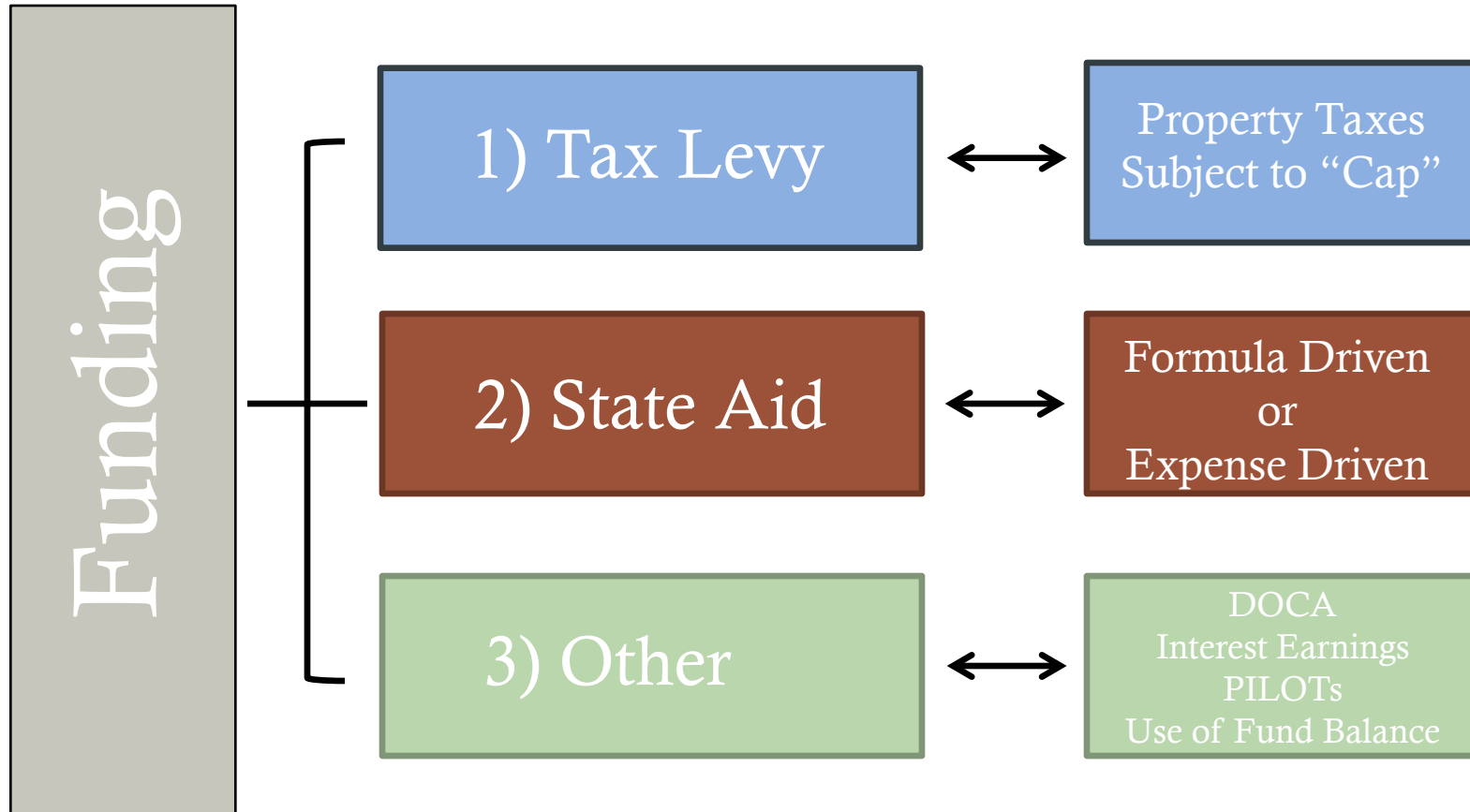


- Program
- Admin
- Capital



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# Funding Sources



# Allowable Tax Levy Limit



Commonly known as - “Tax Cap”

- Consumer Price Index (CPI) is one of the variables in the Tax Cap calculation. The figure used in the formula is capped at 2%.

<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>	<b><u>2015-16</u></b>	<b><u>2016-17</u></b>	<b><u>2017-18</u></b>	<b><u>2018-19</u></b>
3.16%	2.07%	1.46%	1.62%	0.12%	1.26%	2.13%

- Allowable exclusion = Debt for Bonds



# 1) Allowable Tax Levy Limit



## 2018-19 Oceanside UFSD Tax Cap =

- \$123,134,998; 2.90% allowable increase
- *District will stay at this figure resulting in a simple majority voter approval to pass budget*



## 2) State Aid



- Not finalized as of 3/22/2018
- Using Governor's Budget plus conservative estimate of additional aid

**2018-19 State Aid projection = \$22,663,355**



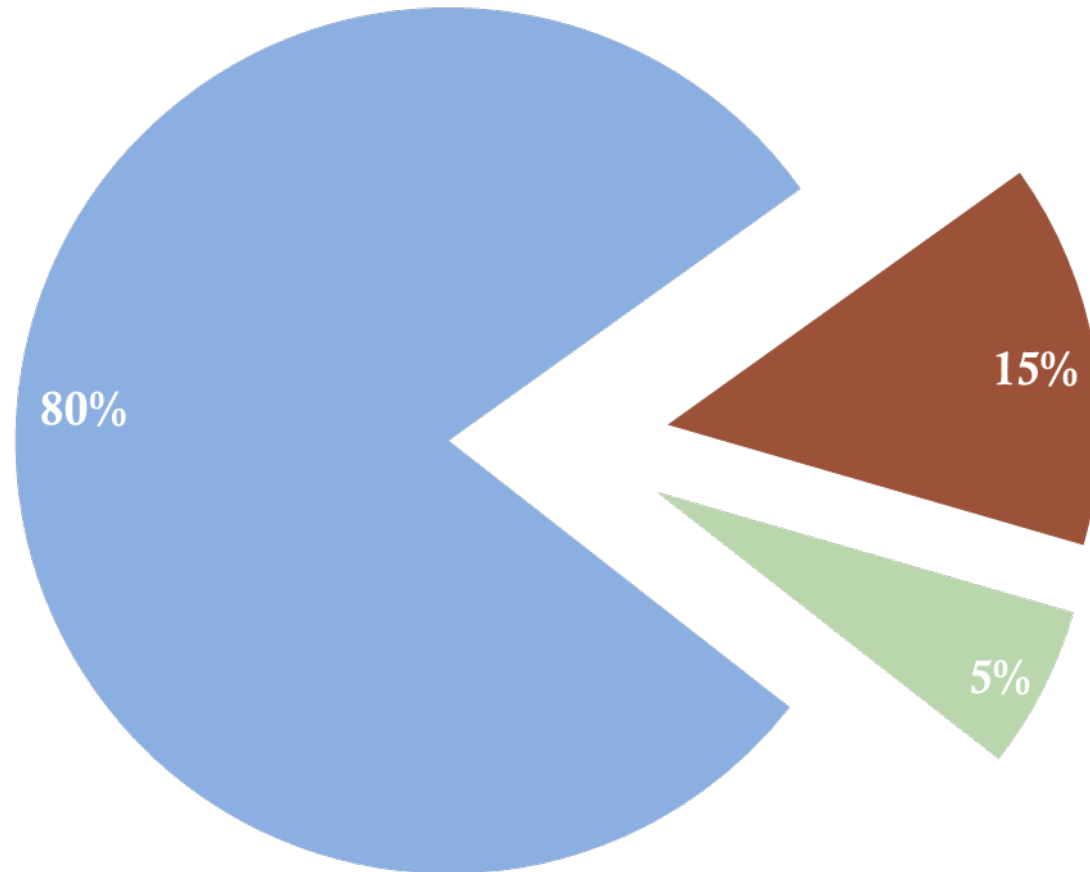
# 3) Other Funding Sources



	<b>Estimated</b>
	<b><u>2018-19</u></b>
Appropriated Fund Balance	\$2,750,000
PILOTs (Includes LIPA)	2,399,509
Dept. Of Community Activities	2,330,609
Medicaid Reimbursement	75,000
Reimbursement for Environmental Trips	133,862
Misc. Revenues	376,000
	<b>\$8,064,980</b>



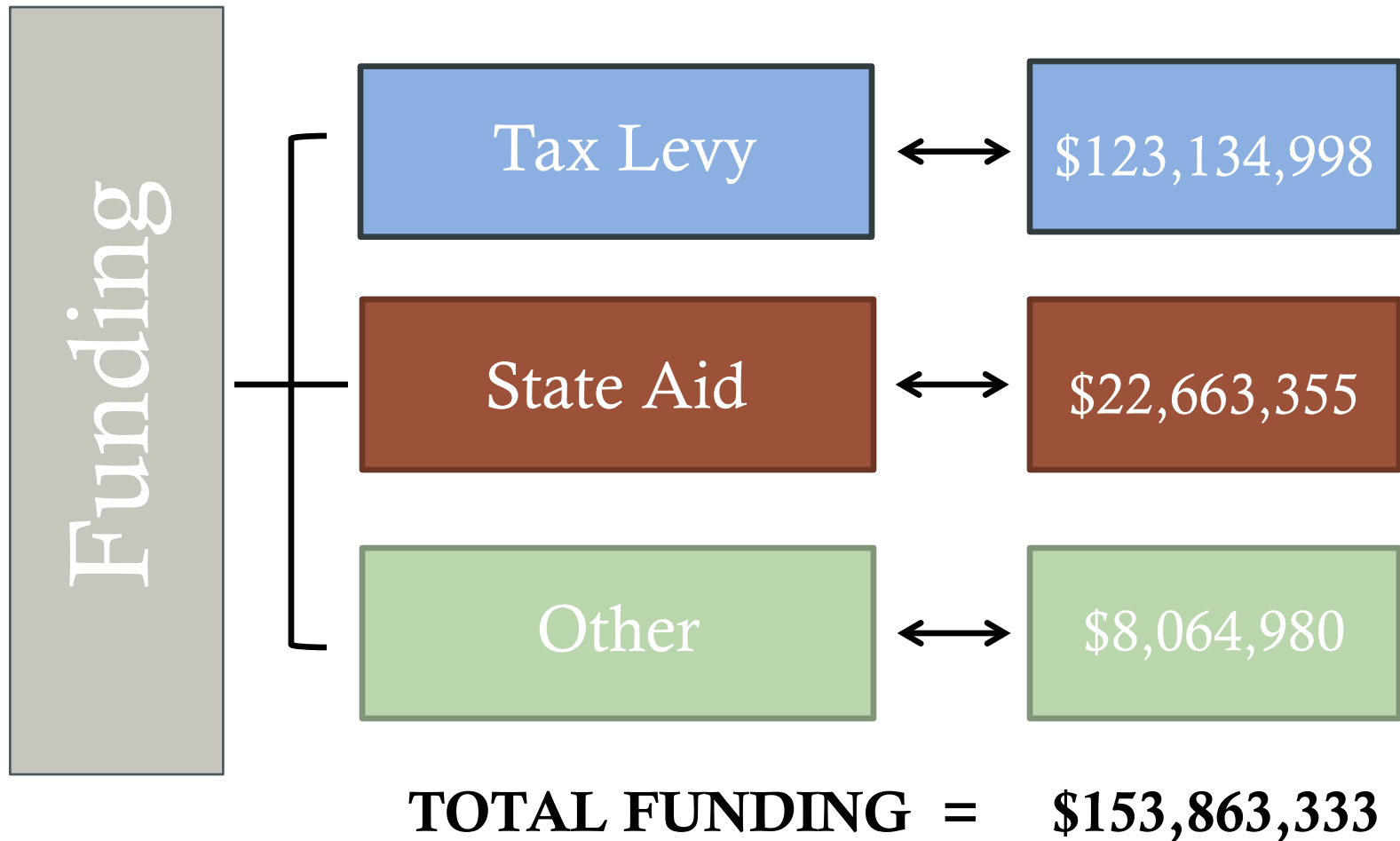
# Funding Profile



- Tax Levy
- State Aid
- Other

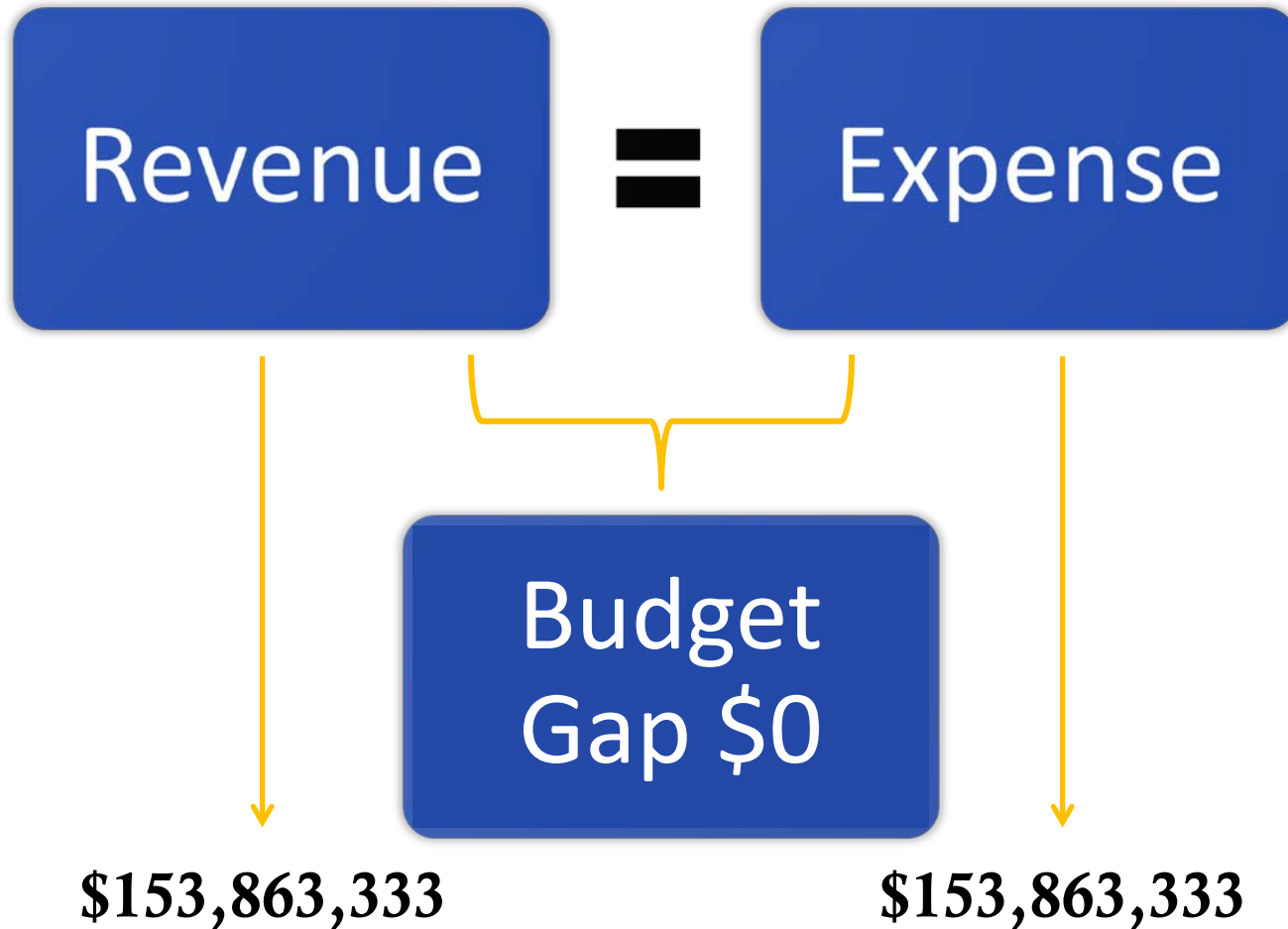


# Funding Sources





# Balanced Budget



# 2018-19 Preliminary Figures



<b>Approved 2017-18 Expenditure Budget</b>	<b>\$150,144,641</b>
<b>Proposed 2018-19 Expenditure Budget</b>	<b>153,863,333</b>
<b>Budget-to-Budget Increase %</b>	<b>2.48%</b>
<b>Actual 2017-18 Tax Levy</b>	<b>\$119,670,036</b>
<b>Estimated 2018-19 Tax Levy</b>	<b>123,134,998</b>
<b>Tax Levy Increase %</b>	<b>2.90%</b>

*Proposed figures are in compliance with District's Tax Cap*



# Capital Reserve Fund

## *Proposition No. 3*



- Requires voter approval to establish and to expend
- Purpose is to fund capital projects and large equipment purchases
- Authorization would be for 10-year term up to \$20m
- Funded by year-end surplus (if any)

*Recommended reserve fund – would improve fiscal health and reduce the need to borrow (bond).*



# Use of Surplus Funds:

## *Bond Update - Proposition No. 4*



- \$30m bond is primarily complete; summer 2018 is final phase – Schools 4 & 9
- Entered Phase 5 bidding process under budget
- Bids for remaining projects came in higher than projected budgets
- Long approval times by SED resulted in price escalation
- Approximately \$750k needed to complete project – School 9 asphalt and fencing
- May ballot to include proposition to utilize 2017-18 surplus to fund \$750k; requires voter approval



# BOE Potential Approvals

*March 22, 2018*



- Adopt Proposed 2018-19 Operating Budget = \$153,863,333
- Resolution to include on ballot the establishment of Capital Reserve
- Resolution to include on ballot the use of surplus 2017-18 funds to finish bond project (School 9 Parking Lot and related fencing) at no additional cost to the taxpayer



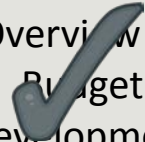
# 2018-19 Budget Discussion

## TIMELINE



**January 17**

Overview of  
Budget  
Development



**February 7**

Budget  
Workshop #1

- Administration  
and Capital  
Components



**February 28**

Budget  
Workshop #2

- Instruction
- Special Education
- Athletics & FAPA
- Technology



**March 22**

Budget  
Workshop #3

- Staffing
- Revenue
- Tax Levy Limit
- State Aid



**April 18**

Budget  
Workshop #4  
(if needed)

Regular Board  
of Education  
Meeting

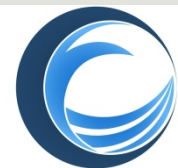
**May 2**

Budget  
Hearing

**May 15**

**Budget Vote  
and  
BOE Trustee  
Election**  
7am to 10 pm

**Oceanside UFSD**



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