



CAMBRIDGE

ISANTI *Schools*

EVERY STUDENT, EVERY DAY

FY 2018-19 Revised Budgets





Updates from Preliminary Budget

Enrollment & Revenue Projections

	Preliminary Projection	October 1 Enrollment	Revised Projection	Year-End Final ADM
FY 2016-17	4,790	4,980	4,859	4,820
FY 2017-18	4,848	4,923	4,820	4,883
FY 2018-19	4,789	4,921	4,845	

Salaries & Benefits (Employee Contracts)

Purchased Services

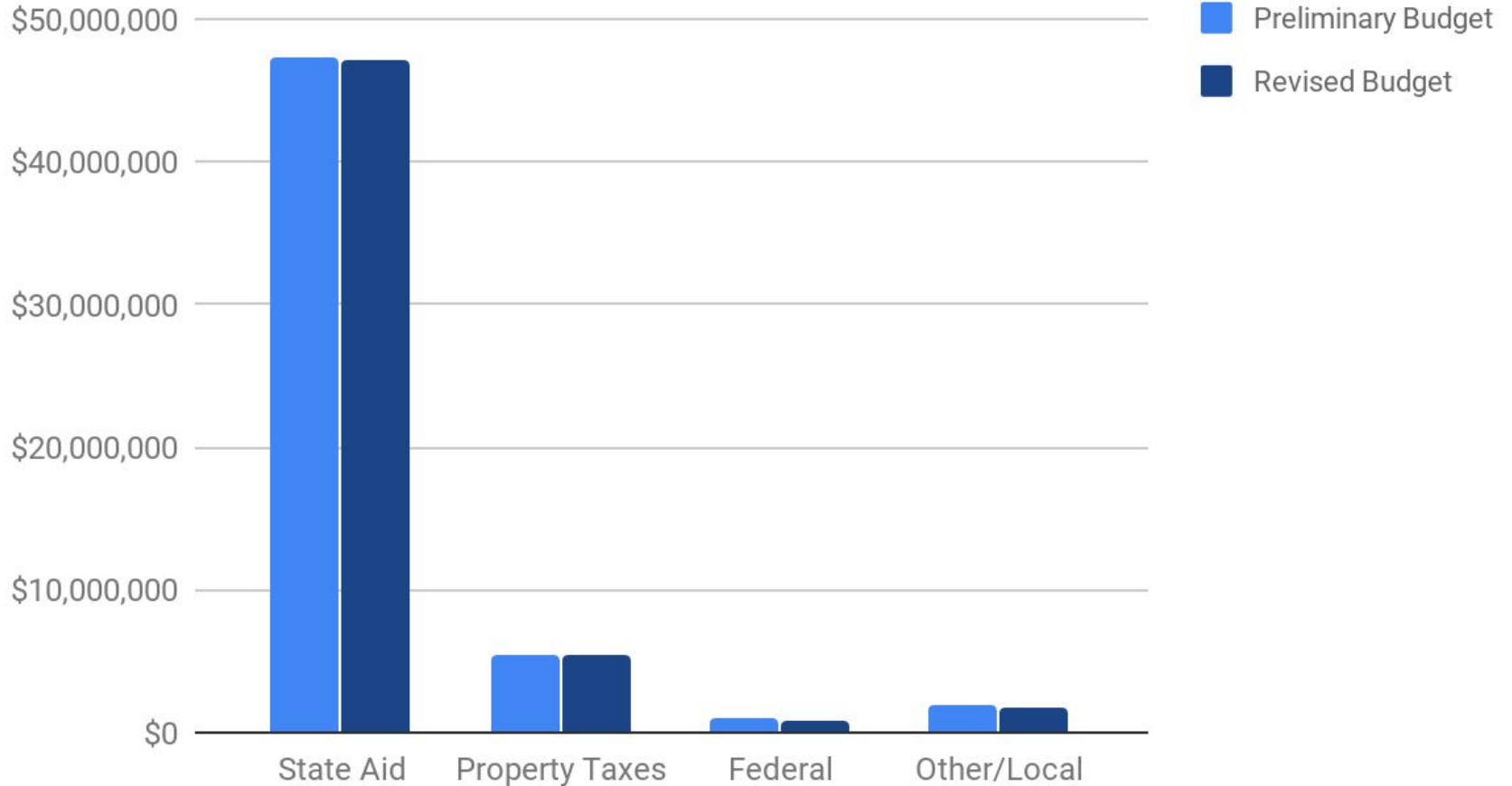


General Fund Revised Budget

Revenue	Preliminary Budget	Revised Budget	Difference	% Difference
State Aid	47,365,353	47,152,612	(212,741)	-0.45%
Property Taxes	5,438,843	5,407,001	(31,842)	-0.59%
Federal	1,029,342	905,060	(124,282)	-12.07%
Other/Local	1,904,965	1,731,096	(173,869)	-9.13%
Total Revenue	55,738,503	55,195,769	(542,734)	-0.97%



Revised Revenue Comparison from Preliminary Budget



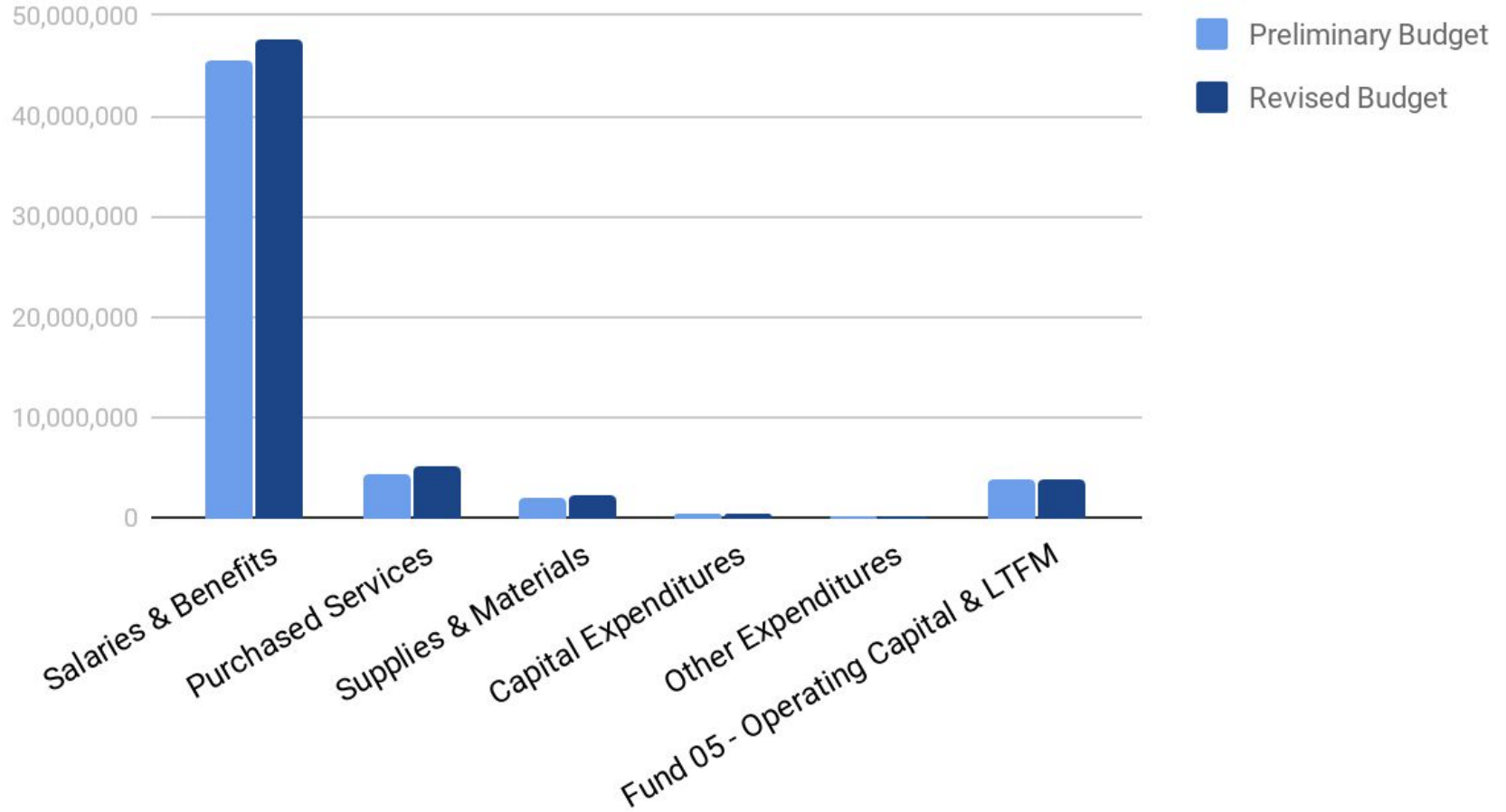


General Fund Revised Budget

Expenditures	Preliminary Budget	Revised Budget	Difference	% Difference
Salaries & Benefits	45,411,525	47,637,614	2,226,089	4.90%
Purchased Services	4,427,245	4,992,123	564,878	12.76%
Supplies & Materials	2,092,222	2,172,225	80,003	3.82%
Capital Expenditures	456,929	434,778	(22,151)	-4.85%
Other Expenditures	227,440	225,440	(2,000)	-0.88%
Fund 5 - Operating Capital & LTFM	3,768,586	3,768,586	0	0.00%
Total Expenditures	56,383,947	59,230,766	2,846,819	5.05%



Revised Expenditures Comparison from Preliminary Budget



Food Service Revised Budget



	Preliminary Budget	Revised Budget	Difference	% Difference
Revenue				
State Aid	157,500	144,486	(13,014)	-8.26%
Federal	1,212,000	1,120,750	(91,250)	-7.53%
Other/Local	1,032,525	958,033	(74,492)	-7.21%
Total Revenue	2,402,025	2,223,269	(178,756)	-7.44%
Expenditures				
Salaries & Benefits	1,142,374	1,132,884	(9,490)	-0.83%
Purchased Services	199,100	170,600	(28,500)	-14.31%
Supplies & Materials	1,091,583	986,775	(104,808)	-9.60%
Capital Expenditures	10,500	12,000	1,500	14.29%
Other Expenditures	3,800	3,800	0	0.00%
Total Expenditures	2,447,357	2,306,059	(141,298)	-5.77%

Community Service Revised Budget



	Preliminary Budget	Revised Budget	Difference	% Difference
Revenue				
State Aid	544,910	552,816	7,906	1.45%
Property Taxes	365,280	375,703	10,423	2.85%
Other/Local	1,462,078	1,474,903	12,825	0.88%
Total Revenue	2,372,268	2,403,422	31,154	1.31%
Expenditures				
Salaries & Benefits	2,110,963	1,994,835	(116,128)	-5.50%
Purchased Services	108,961	230,070	121,109	111.15%
Supplies & Materials	99,215	108,428	9,213	9.29%
Capital Expenditures	29,310	15,800	(13,510)	-46.09%
Other Expenditures	2,125	1,525	(600)	-28.24%
Total Expenditures	2,350,574	2,350,658	84	0.00%

Debt Service Revised Budget



	Preliminary Budget	Revised Budget	Difference	% Difference
Revenue				
State Aid	831,900	722,867	(109,033)	-13.11%
Property Taxes	5,147,501	5,074,326	(73,175)	-1.42%
Other/Local	10,000	10,000	0	0.00%
Total Revenue	5,989,401	5,807,193	(182,208)	-3.04%
Expenditures				
Principal Payments	3,930,000	3,930,000	0	0.00%
Interest Payments	1,646,220	1,646,220	0	0.00%
Other/Misc Fees	5,000	5,000	0	0.00%
Total Expenditures	5,581,220	5,581,220	0	0.00%

Revised Fund Balance Projections



General Fund	Beginning Balance (Audited 6/30/18)	Revised Revenue Projections	Revised Expenditure Projections	Projected Ending Balance 6/30/19	% of Exp
Unassigned	4,769,972	45,979,073	49,727,066	1,021,979	2.06%
Assigned	302,423	516,800	515,700	303,523	58.86%
Restricted-Basic Skills	222,394	1,516,902	1,546,000	193,296	12.50%
Restricted-Basic Skills Ext.	0	54,236	48,200	6,036	12.52%
Restricted-Learning & Development	141,962	1,112,377	1,115,000	139,339	12.50%
Restricted-Gifted & Talented	14,950	69,495	69,150	15,295	22.12%
Restricted-Staff Develop.	167	674,853	675,020	0	0.00%
Restricted-Safe Schools	200,236	190,120	253,526	136,830	53.97%
Restricted-Medical Asst. (MA)	0	400,000	400,000	0	0.00%
Restricted-ALC	0	1,112,518	1,112,518	0	0.00%
Restricted-Old Health & Safety	108,819	(99,606)	0	9,213	
Restricted-Operating Capital	418,450	1,617,988	1,844,425	192,013	10.41%
Restricted-Long Term Facilities Maint.	312,083	2,051,013	1,924,161	438,935	22.81%
Totals	6,491,456	55,195,769	59,230,766	2,456,459	4.15%

Revised Fund Balance Projections



Fund Balance	Beginning Balance (Audited 6/30/18)	Revised Revenue Projections	Revised Expenditure Projections	Projected Ending Balance 6/30/19	% of Exp
Food Service	558,018	2,223,269	2,306,059	475,228	20.61%
Community Service					
General Community Ed.	(121,427)	1,648,546	1,597,844	(70,725)	-4.43%
Early Childhood Family Ed.	28,811	312,489	309,220	32,080	10.37%
Learning Readiness	6,954	272,754	266,218	13,490	5.07%
Adult Basic Ed.	30,955	137,928	144,283	24,600	17.05%
Non-Public Ed. & Early Childhood Screening	30,682	31,705	33,093	29,294	88.52%
Community Service Totals	(24,025)	2,403,422	2,350,658	28,739	1.22%
Debt Service					
Debt Service	1,643,821	5,807,193	5,581,220	1,869,794	33.50%
Total - All Funds					
Total - All Funds	8,669,269	65,629,653	69,468,703	4,830,219	6.95%



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FY 2019-20
Budget Assumptions
&
Recommendations





FY 2019-20 Budget Assumptions

Assumptions

- Enrollment: 4,881
- Employee contracts: 14 open
- General education per pupil funding: 2% increase
- Salaries and benefits (excluding health & dental insurance): 3% increase
- Health and dental insurance: 0% increase
- Supply budgets: 0% increase
- Increase in federal funding
- Shift of lunchroom monitor costs from general fund to food service fund
- Retirement staffing credit

Timeline



2/14 & 2/21 - Admin Team Budget Meetings

2/25 - School Board Study Session & Staff Communication

2/26 & 2/28 - Admin Team Budget Meetings

3 /4 - Staff Communication with Preliminary Recommendations

3/ 4 - 3/7 - Staff Engagement - Building Meetings

3 /8 - Staff Communication & Public Message on District Finances

3/19 - Admin Team Budget Meeting

3/19 - Public Forum

Timeline - continued



3/21 - Admin Team Review of Preliminary Recommendations & Staff Communication on Final Recommendations

3/21 - 4/11 - Staffing Process

3/27 - School Board Study Session

4/4 - Special School Board Action on Budget Assumptions

4/12 - Staffing Notification - AM Announcement

4/18 - School Board Action on Staffing

Our Commitment



1. We know these budget adjustments are difficult and will be felt throughout the district.
2. We will have to do some things differently and will strive to find the best solutions in a difficult situation without sacrificing student learning.
3. We will remain committed to each of our students. No student will go without the support or services they need to learn effectively.
4. We work extremely hard to let our staff know they are valued, but, this does not make any personnel decision any easier. We will continue to work openly and effectively with our staff.

Our Commitment Cont.



5. We will work closely with the school board to navigate the needs of our district, assess our budgets and evaluate what we are doing to service our schools.
6. We will continue to openly communicate throughout this process and will continue to provide opportunities for others to join conversations regarding district finances, ask questions and provide feedback.
7. We will use this as an opportunity to be creative, and to look at what we are doing and how it can be done differently all while considering student needs first.
8. We will continue to work collaboratively and diligently and with integrity and compassion as we consider the impacts of our decisions.



Informed Recommendations

Based on the 316 survey responses, several email messages and phone calls, and feedback from staff meetings, adjustments were made to our initial budget adjustments. Some of the changes made based on the responses are:

Original Recommendation	Current Recommendation
Reduce 5.0 Teacher Positions from K-5	Reduce 4.0 Teacher Positions from K-5
Reduce 4.7 Teacher Positions from 9-12	Reduce 3.16 Teacher Positions from 9-12
Eliminate Kindergarten IA positions	Reduce Kindergarten IA positions by Half
Increase Student Activity Fees	No Increase to Student Activity Fees
Eliminate 2 Elementary Media IA Positions and 1 Building Technician	Keep 2 Elementary Media IA Positions and 1 Building Technician
Reduce 4.5 Teacher Positions from 6-8	Reduce 4 Teacher Positions from 6-8



Informed Recommendations - continued

Original Recommendation	Current Recommendation
\$277K Reduction in Funding for Staff Development, Testing, Data Warehouse	\$100K Reduction in Funding for Staff Development, Testing, Data Warehouse
Reduce 4.0 Special Education Evaluation Team (SEET) Teacher Positions	Reduce 2.0 SEET Teacher Positions
Reduce Custodial Services to Every Other Day Classroom Cleaning and No Substitutes, Elimination of Seasonal Grounds Positions	Reduce Custodial Services to Every Other Day Classroom Cleaning, Reduction of 2.0 Seasonal Grounds Positions
Reduce 3.0 Secondary Academic Coach Positions	Reduce 2.0 Secondary Academic Coach Positions
Reduce 2.0 Career Advisor Positions	Reduce 1.0 Career Advisor Positions
Reduction of 1.0 Mechanic's Helper	Combine positions of Safety Coordinator and Mechanic's Helper



Informed Recommendations - continued

Original Recommendation	Current Recommendation
Reduce 1.0 Health Administrative Assistant Position	Reduce .5 Health Administrative Position
Increase Facility Rental Fees for Outside and Non-Profit Groups	Adjust Increase to Cover Partial Operating Costs of Large Spaces (Gyms, Cafeteria, Media Centers)
Raise Family Activity Fees Cap from \$450 to \$700	Raise Family Activity Fees Cap from \$450 to \$575
Add Student Activity Fees for Non-MSHSL Activities	No Increase in Fees
	Voluntary Salary Freeze by Superintendent, Director of Teaching and Learning
	Voluntary Salary Freeze by Director of Finance and Operations, Director of Administrative Services & HR, Director of Student Support Services, Activities Director and Community Education Director.



Recommendations

- Move the fund balances from Learning and Development and Basic Skills to the Unassigned Fund Balance to be used to offset expenses.
- Suspend Board Policy 714 - Fund Balance for 2018-2019 through 2021-2022 or sooner if the fund balance reaches the target range.
- Set fund balance target for 2019-2020 at 7% for unassigned/unrestricted fund balance.
- Direct administration to formulate a Finance Advisory Committee with specific details and expectations of the advisory committee to be reviewed and approved by the school board.
- Approve the outlined final recommendations of budget adjustments.



Comments / Questions?



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