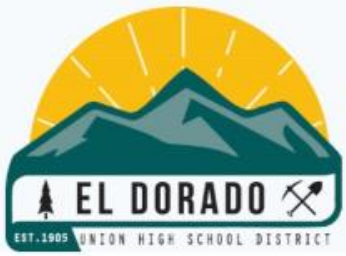




Budget Advisory Committee Meeting

Wednesday, May 6, 2020



Welcome & Roll Call



Fiscal Update



The coming storm: big budget cuts, rising costs for California schools

By one projection, a 15% cut may await schools in 2020-21



PHOTO BY ZAIDEE STAVELY / EDSOURCE

State officials insist it's too early to predict the size of the fiscal hole in the 2020-21 state budget. The filing deadline for the income and capital gains taxes for last year has been pushed back to July, and the path of the coronavirus remains unpredictable.

Next week, when he releases the May revision of the state budget from January, Gov. Gavin Newsom will likely say it'll be bad, but stay tuned for the details later this summer.



FCMAT

FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

“At this time, FCMAT believes best case funded COLA could be in the -2% range, and worst case in the -10% range, depending on a multitude of considerations... FCMAT expects this number will be negative, not positive.”

SSC
Reports



Ending Fund Balances

Combined Unrestricted/Restricted

| Description | 2015/16 Audited Actuals | 2016/17 Audited Actuals | 2017/18 Audited Actuals | 2018/19 Audited Actuals | 2019/20 2nd Interim | 2020/21 Projection | 2021/22 Projection | 2022/23 Projection |
|--|----------------------------|----------------------------|----------------------------|----------------------------|------------------------|-----------------------|-----------------------|-----------------------|
| REVENUES AND OTHER FINANCING SOURCES | | | | | | | | |
| Total Revenue | \$71,050,866 | \$70,899,585 | \$72,496,933 | \$79,040,191 | \$78,216,136 | \$77,347,958 | \$78,010,107 | \$77,932,592 |
| EXPENDITURES AND OTHER FINANCING USES | | | | | | | | |
| Total Expenditures | \$69,412,758 | \$73,106,773 | \$75,384,913 | \$80,512,970 | \$79,919,539 | \$78,914,009 | \$80,243,869 | \$81,340,450 |
| NET INCREASE (DECREASE) IN FUND BALANCE | \$1,638,108 | (\$2,207,188) | (\$2,887,980) | (\$1,472,779) | (\$1,703,403) | (\$1,566,051) | (\$2,233,762) | (\$3,407,858) |
| FUND BALANCE | | | | | | | | |
| Net Beginning Fund Balance | \$10,601,893 | \$12,240,001 | \$10,032,812 | \$7,144,832 | \$5,672,053 | \$3,968,650 | \$2,402,599 | \$168,837 |
| Ending Fund Balance | \$12,240,001 | \$10,032,812 | \$7,144,832 | \$5,672,053 | \$3,968,650 | \$2,402,599 | \$168,837 | (\$3,239,021) |
| Components of Ending Fund Balance: | | | | | | | | |
| Fund Balance Reserves/Unspendable | \$653,737 | \$672,621 | \$486,376 | \$531,609 | \$520,647 | \$520,647 | \$520,647 | \$520,647 |
| Restricted | \$2,312,487 | \$1,825,612 | \$1,280,392 | \$699,745 | \$154,458 | \$77,229 | \$0 | \$0 |
| Reserve for Economic Uncertainties | \$2,082,500 | \$2,193,300 | \$2,261,600 | \$2,415,400 | \$2,397,600 | \$2,367,600 | \$2,407,400 | \$2,440,300 |
| Committed | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Assigned | \$1,054,986 | \$979,910 | \$1,015,539 | \$623,400 | \$40,000 | \$0 | \$0 | \$0 |
| Unassigned/Unappropriated Balance | \$6,136,292 | \$4,361,369 | \$2,100,924 | \$1,401,899 | \$855,945 | (\$562,777) | (\$2,759,210) | (\$6,199,968) |



Ending Fund Balances

Combined Unrestricted/Restricted

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| Restricted | \$2,312,487 | \$1,825,612 | \$1,280,392 | \$699,745 | \$154,458 | \$77,229 | \$0 | \$0 |
| Reserve for Economic Uncertainties | \$2,082,500 | \$2,193,300 | \$2,261,600 | \$2,415,400 | \$2,397,600 | \$2,367,600 | \$2,407,400 | \$2,440,300 |
| Committed | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Assigned | \$1,054,986 | \$979,910 | \$1,015,539 | \$623,400 | \$40,000 | \$0 | \$0 | \$0 |
| Unassigned/Unappropriated Balance | \$6,136,292 | \$4,361,369 | \$2,100,924 | \$1,401,899 | \$855,945 | \$562,777 | \$2,759,210 | \$6,199,968 |

| | | |
|--------------------|--------------------|---------------------|
| -4% COLA | -0% COLA | -0% COLA |
| <u>\$2,331,282</u> | <u>\$7,813,588</u> | <u>\$15,879,048</u> |



Reduction Survey Review

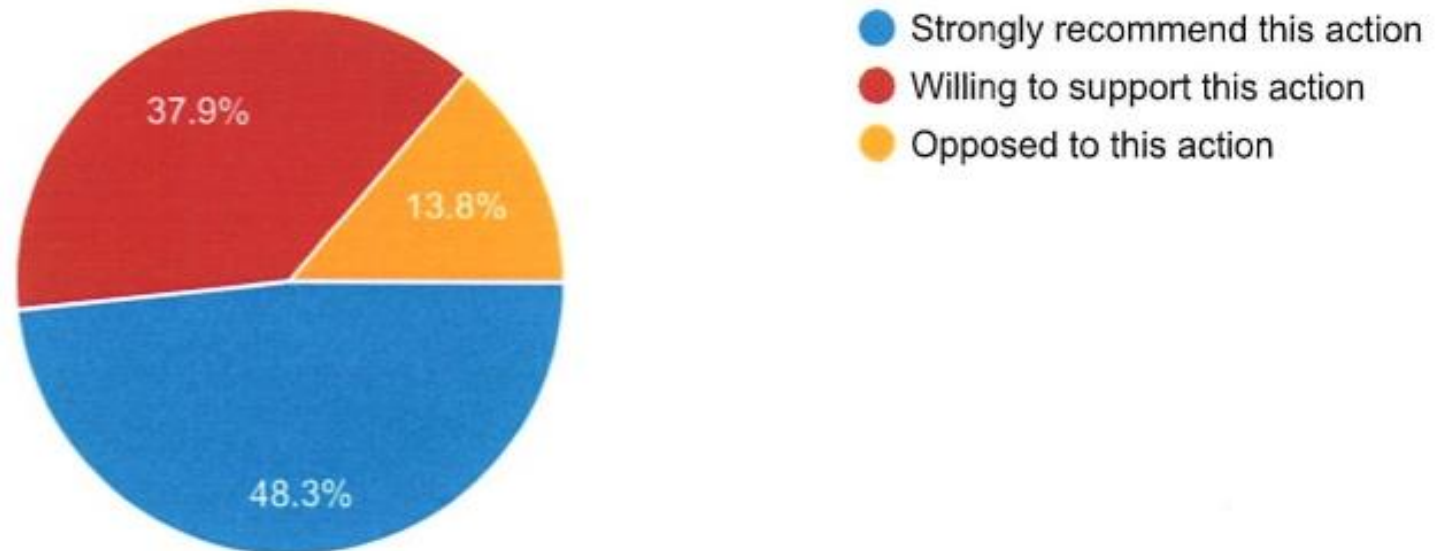
BAC Survey on Possible Cost Savings

29 responses

[Publish analytics](#)

Reduce one assistant principal position in the District by not replacing a current retirement (PHS). Assistant principals may be reassigned to ensure each school has sufficient supervision.

29 responses



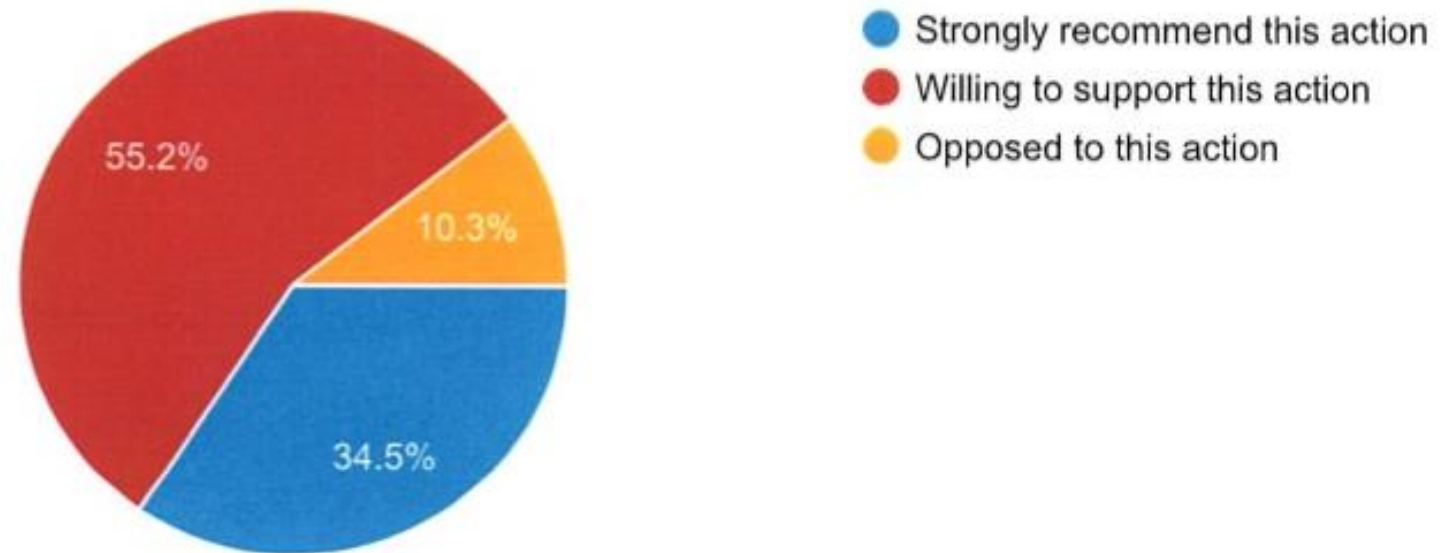
BAC Survey on Possible Cost Savings

29 responses

[Publish analytics](#)

Reduce teaching positions by not replacing teachers who retire in June.
May result in a loss of educational programs or options. Required courses for graduation must be staffed.

29 responses



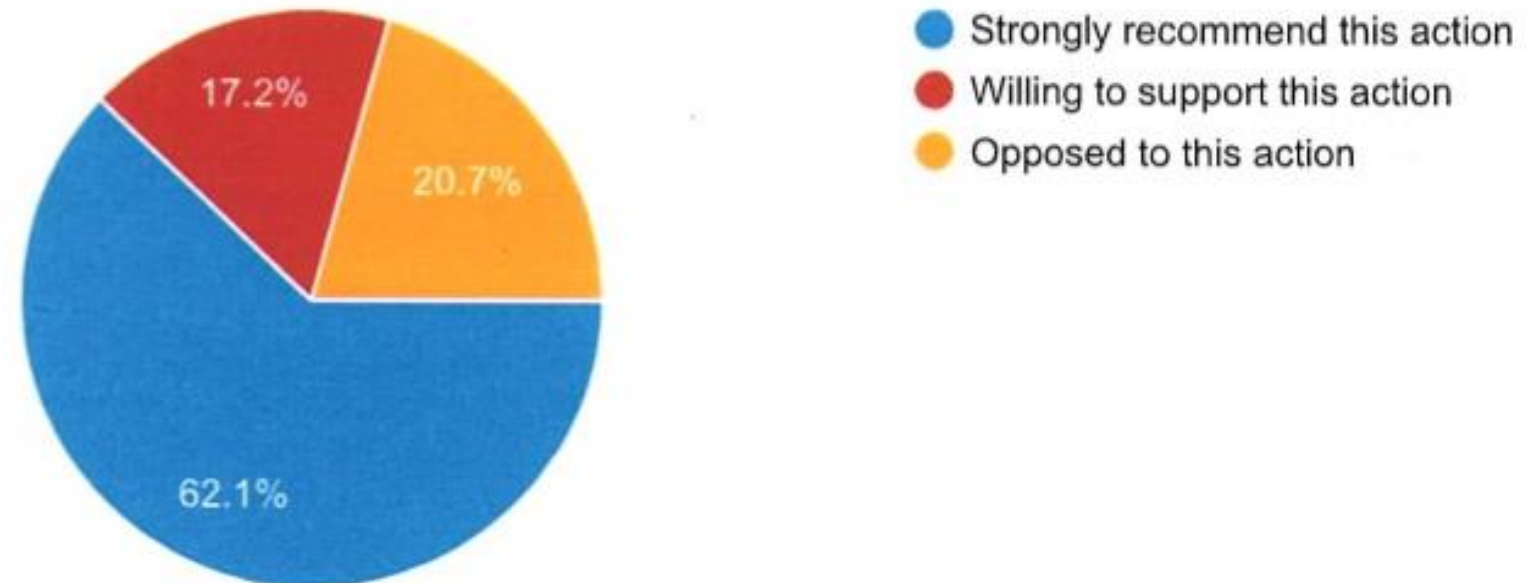
BAC Survey on Possible Cost Savings

29 responses

[Publish analytics](#)

Reduce the number of classified library media specialists in the District by not replacing the staff who retire in June (EDHS and UMHS).

29 responses



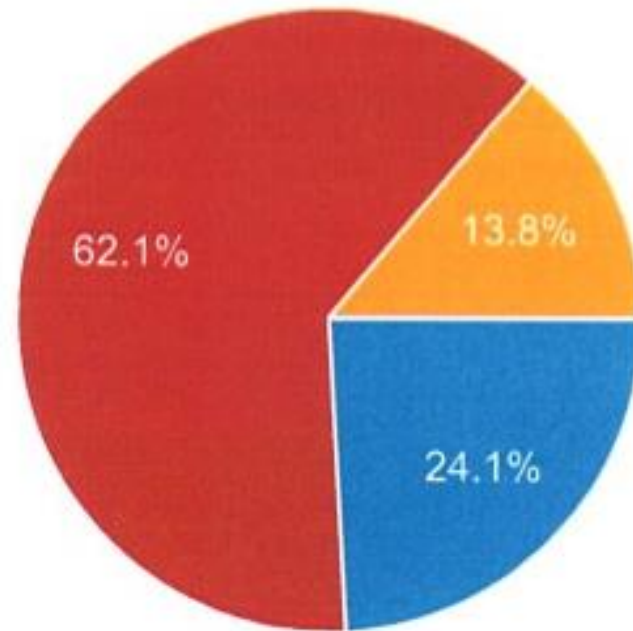
BAC Survey on Possible Cost Savings

29 responses

[Publish analytics](#)

Layoff one counselor in the District fall 2020.

29 responses



- Strongly recommend this action
- Willing to support this action
- Opposed to this action

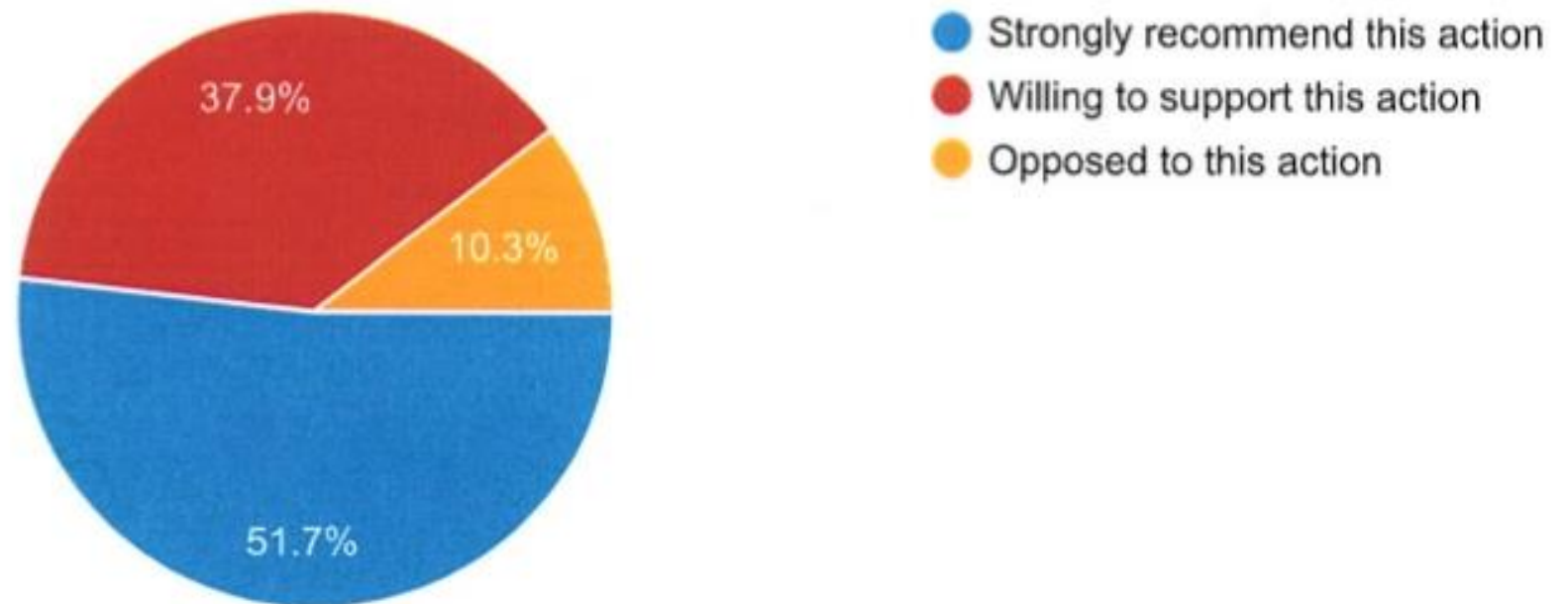
BAC Survey on Possible Cost Savings

29 responses

[Publish analytics](#)

Layoff classified readers in the District fall 2020.

29 responses



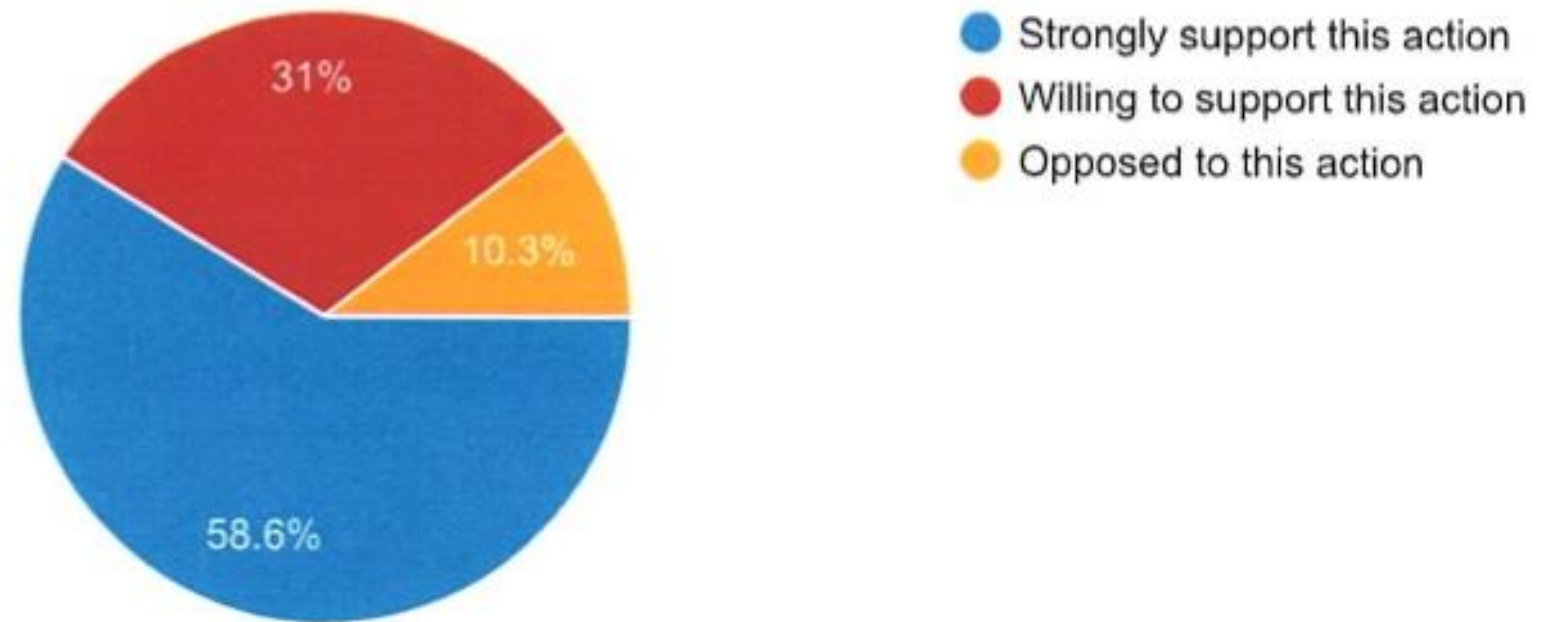
BAC Survey on Possible Cost Savings

29 responses

[Publish analytics](#)

Layoff classified copy clerks in the District fall 2020.

29 responses



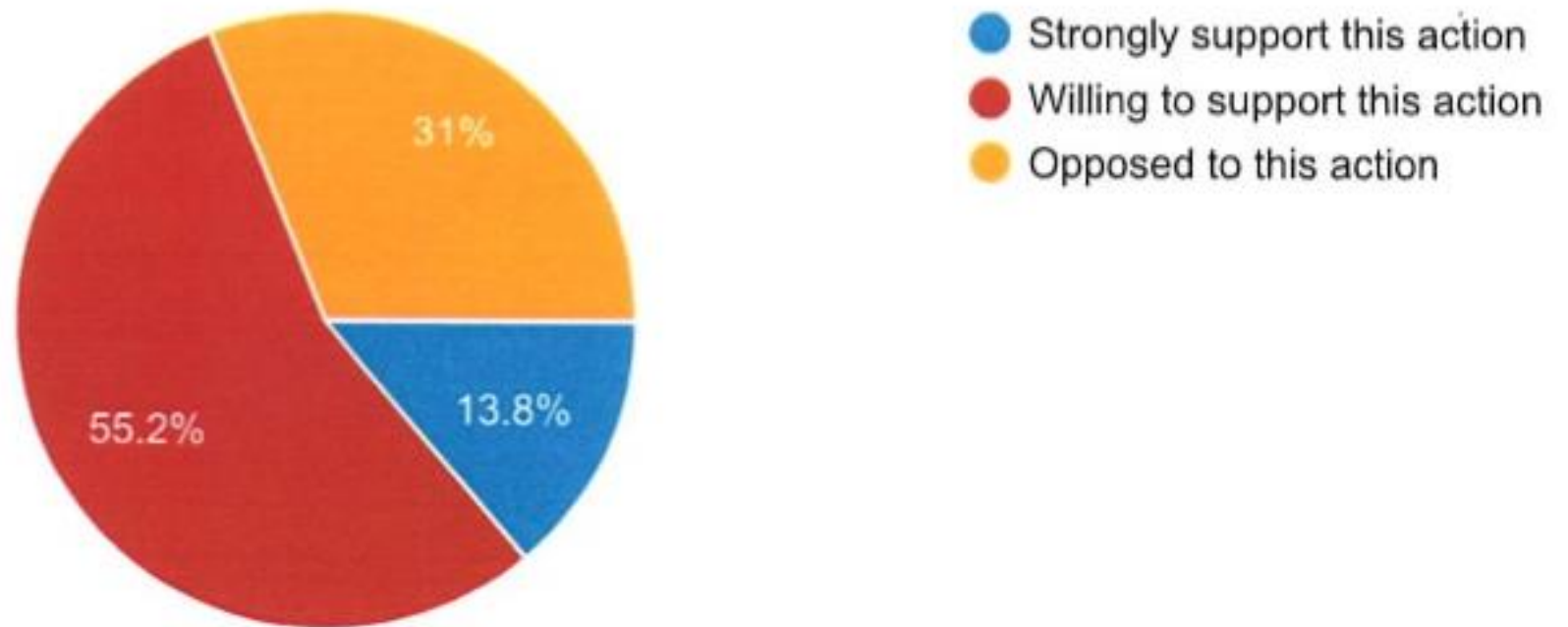
BAC Survey on Possible Cost Savings

29 responses

[Publish analytics](#)

Layoff classified custodial staff in the District fall 2020.

29 responses



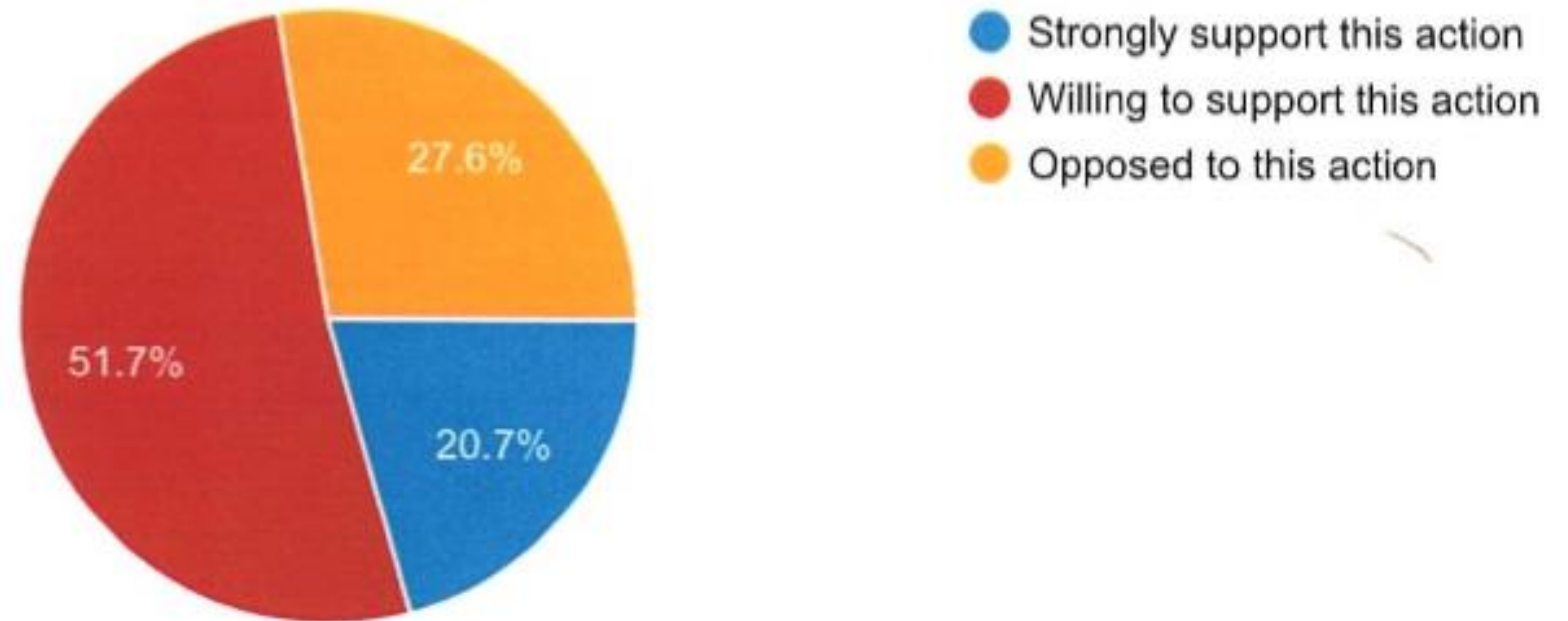
BAC Survey on Possible Cost Savings

29 responses

[Publish analytics](#)

Layoff classified in-house supervisors in the District fall 2020.

29 responses



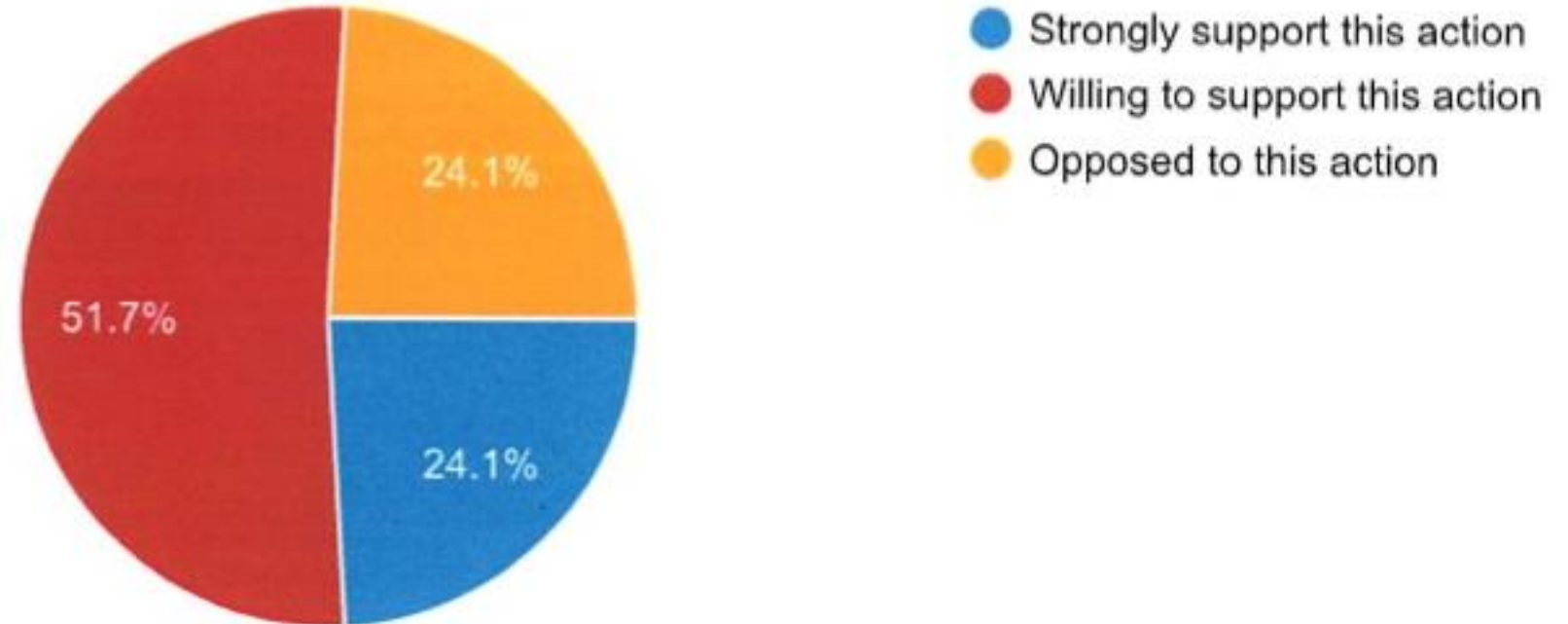
BAC Survey on Possible Cost Savings

29 responses

[Publish analytics](#)

Layoff classified clerical positions in the District.

29 responses



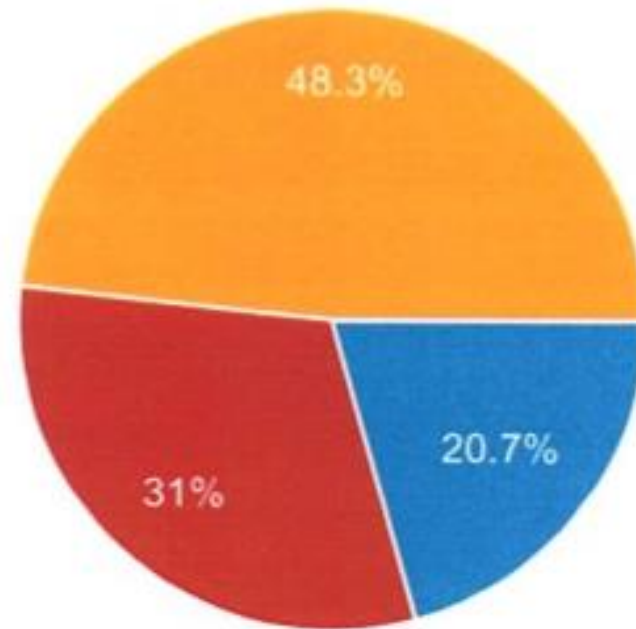
BAC Survey on Possible Cost Savings

29 responses

[Publish analytics](#)

Layoff one certificated nurse in the District fall 2021.

29 responses



- Strongly support this action
- Willing to support this action
- Opposed to this action

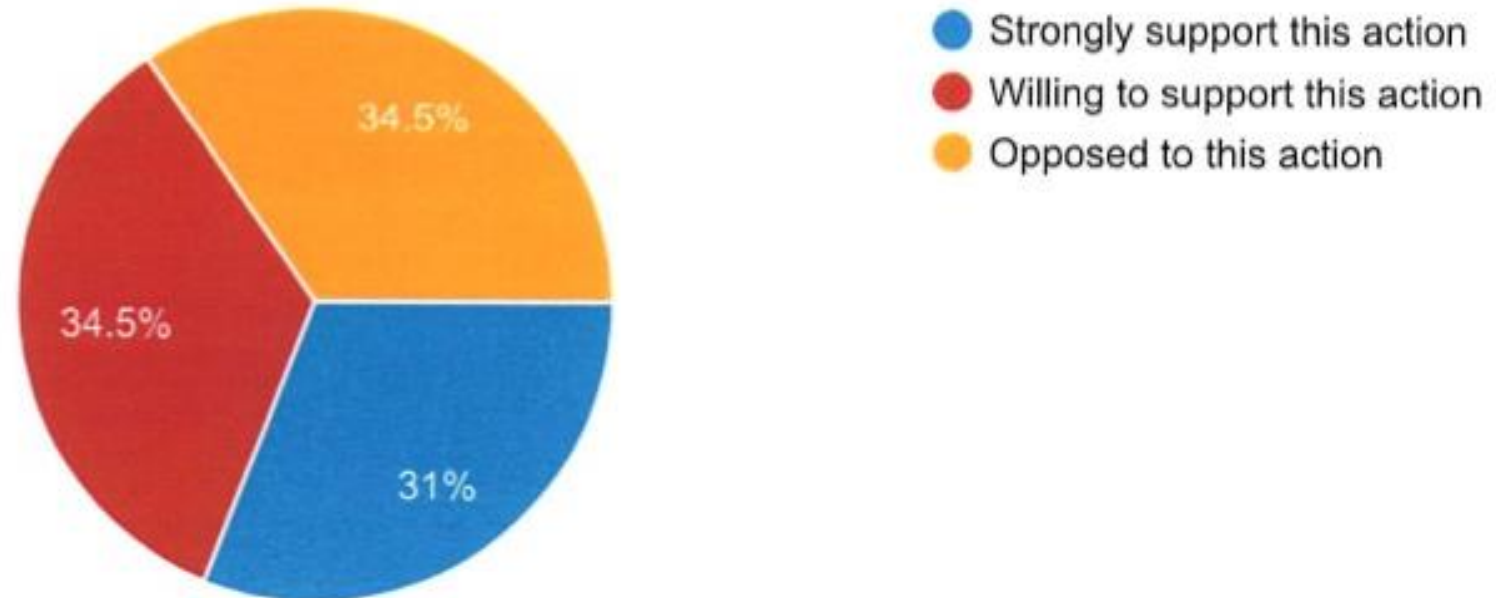
BAC Survey on Possible Cost Savings

29 responses

[Publish analytics](#)

Eliminate two sports teams at each school (must be the same teams throughout the District and reflect Title Nine requirements).

29 responses



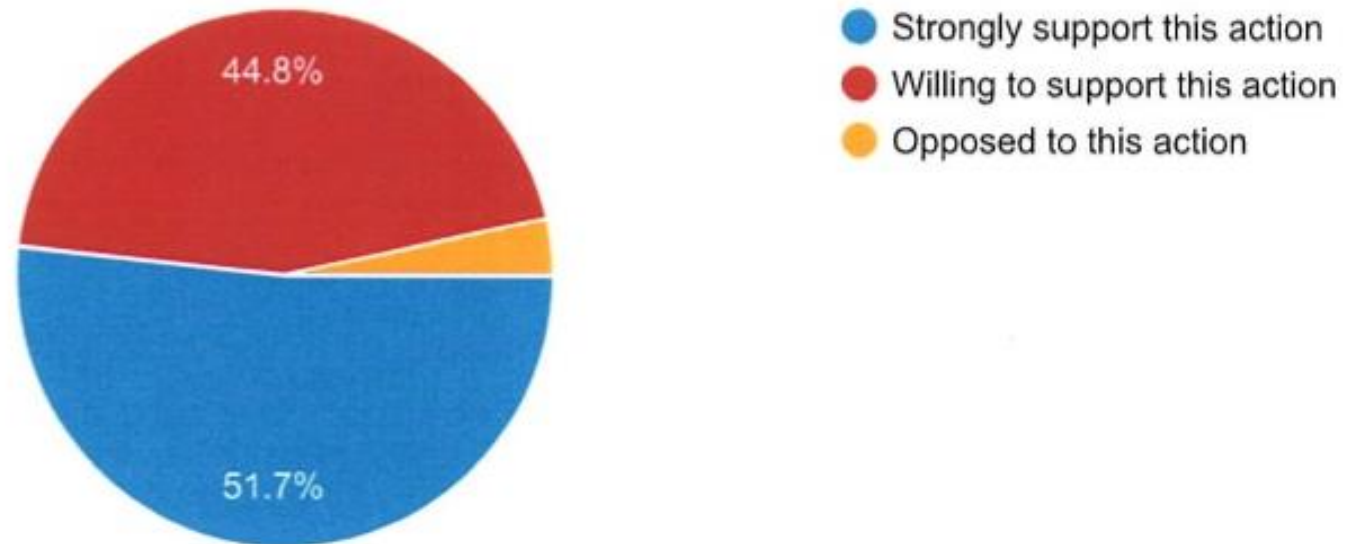
BAC Survey on Possible Cost Savings

29 responses

[Publish analytics](#)

Maintain all sports programs, but negotiate with the FA a reduction of two coaching stipends throughout the District. The stipends eliminated will be consistent throughout the District. A total reduction of 8 paid coaching stipends.

29 responses



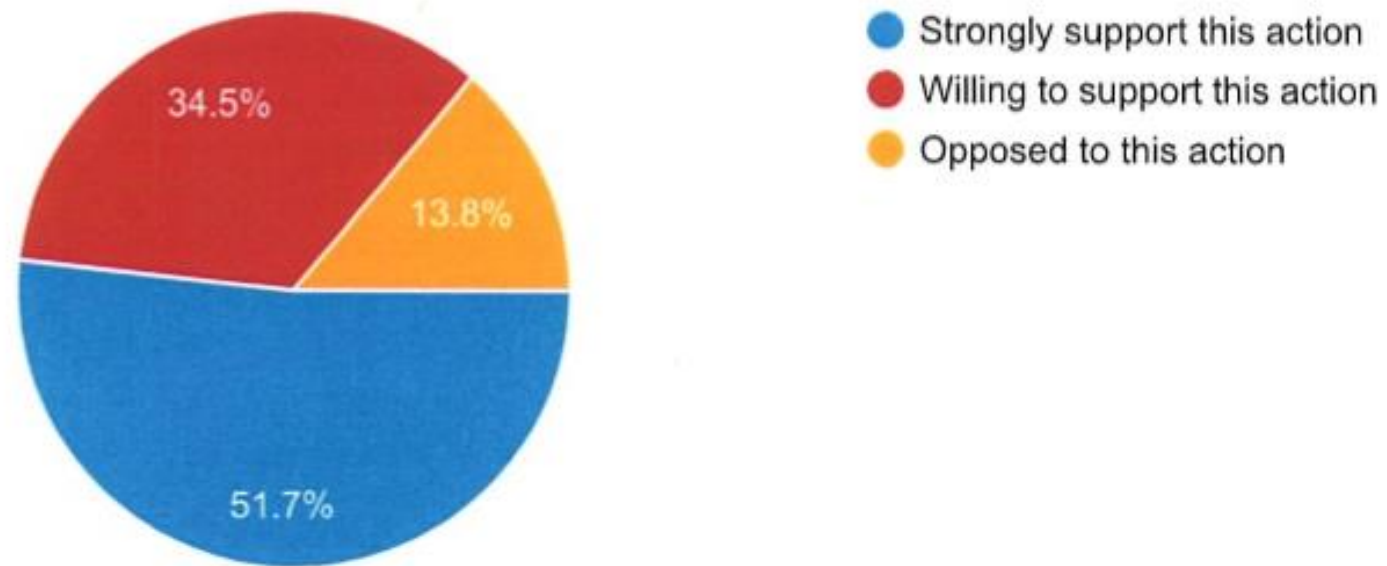
BAC Survey on Possible Cost Savings

29 responses

[Publish analytics](#)

Negotiate with the FA an increase in class size from the current fall 32.57 to 1 and January 31.57 to 1. The increase will reduce the number of teachers the District needs to hire following retirements.

29 responses



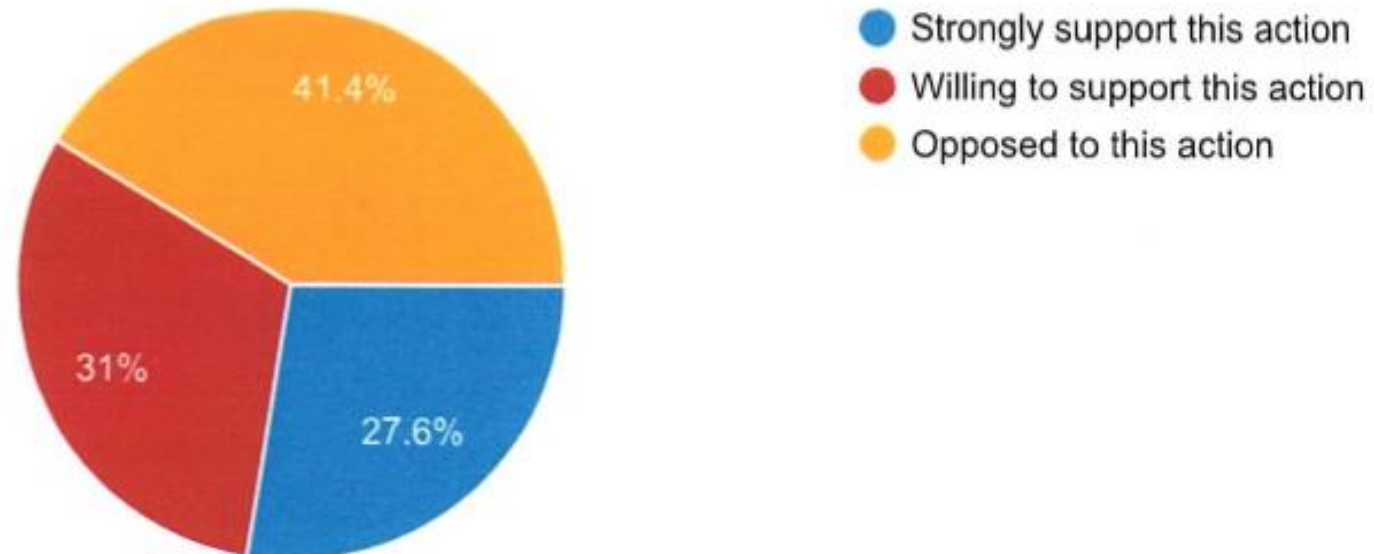
BAC Survey on Possible Cost Savings

29 responses

[Publish analytics](#)

If the CDE allows for furlough days, negotiate with the FA and CSEA a reduction in contractual days. For example, during the great recession the CDE allowed a school year calendar of 175 days. Fewer days, would equate to less annual pay.

29 responses



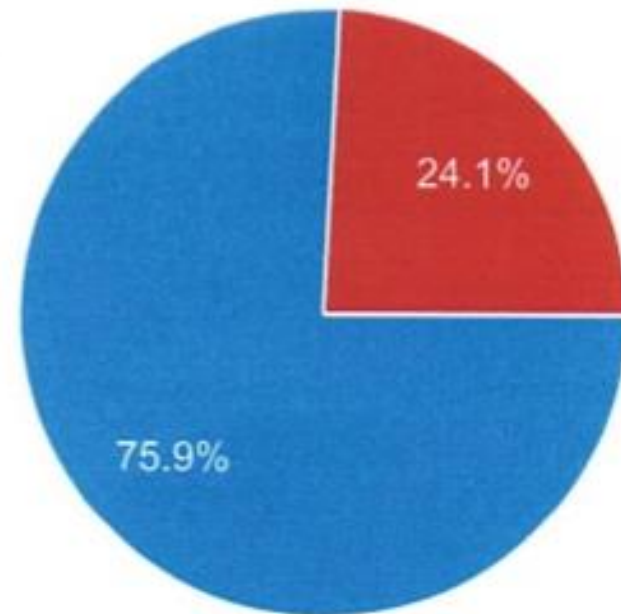
BAC Survey on Possible Cost Savings

29 responses

[Publish analytics](#)

Explore cost reductions in the delivery model of mental health services for students with disabilities.

29 responses



- Strongly support this action
- Willing to support this action
- Opposed to this action

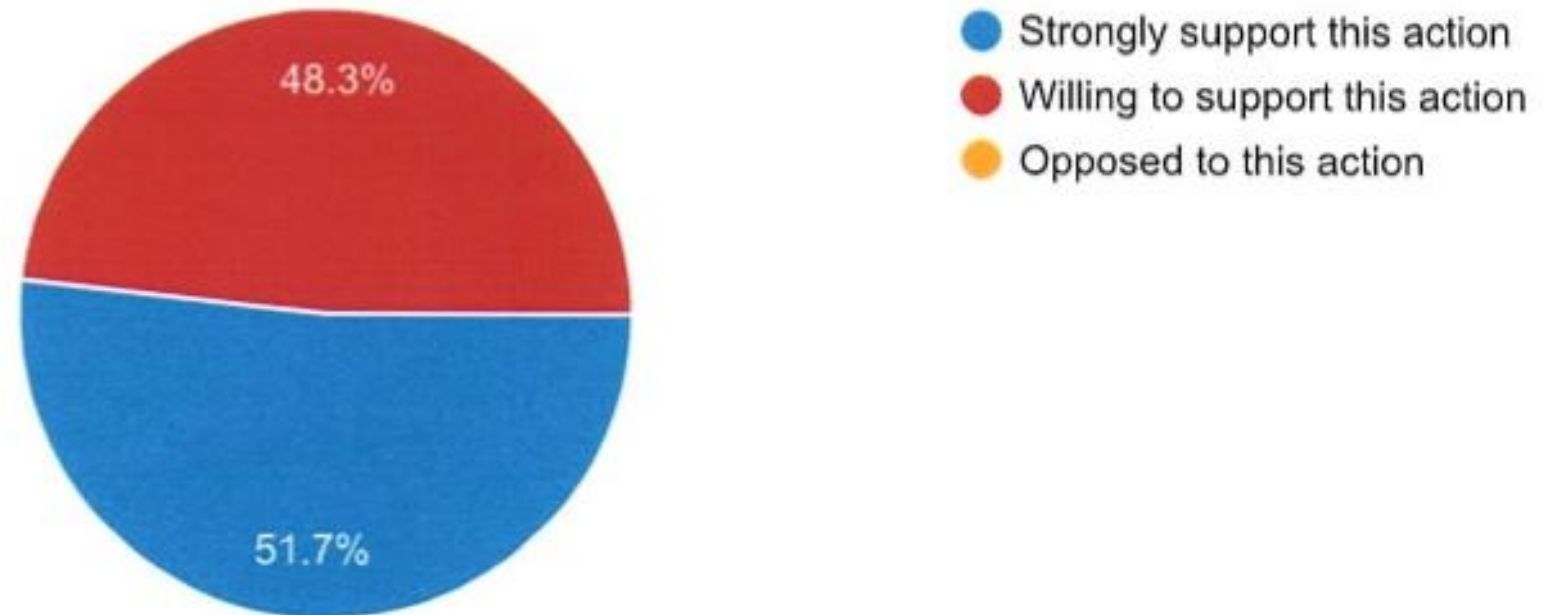
BAC Survey on Possible Cost Savings

29 responses

[Publish analytics](#)

Explore cost reductions in the delivery of FAPE using instructional specialists assigned to support students with disabilities.

29 responses



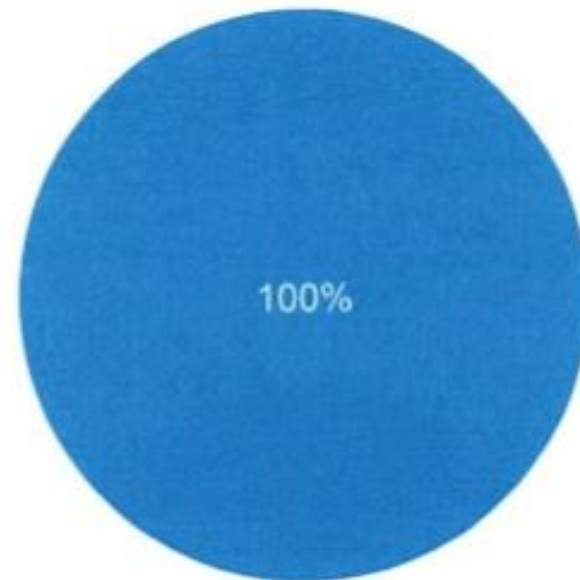
BAC Survey on Possible Cost Savings

29 responses

[Publish analytics](#)

Reduce postage costs by using ParentSquare and online communication for annual notifications, progress reports, and report cards.

29 responses



- Strongly support this action
- Willing to support this action
- Strongly opposed to this action

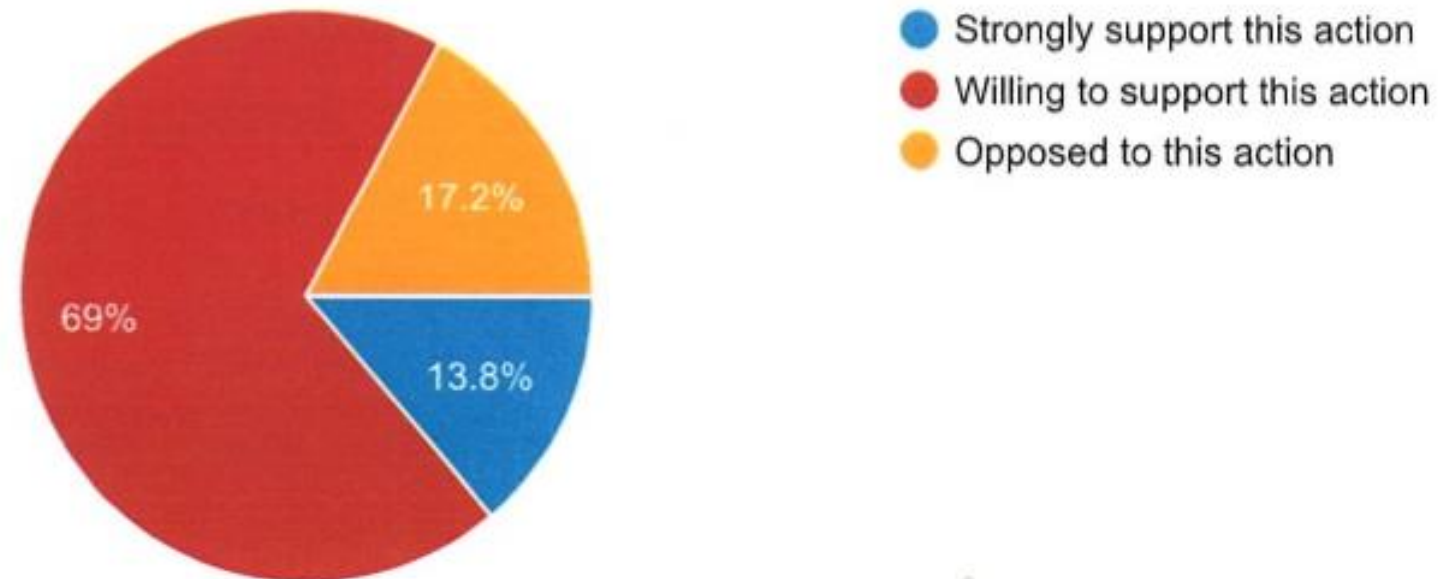
BAC Survey on Possible Cost Savings

29 responses

[Publish analytics](#)

Reduce funds allocated to the school sites for curriculum (beyond restricted state Lottery funding). These funds are associated with Department funds for supplies and supplemental materials.

29 responses



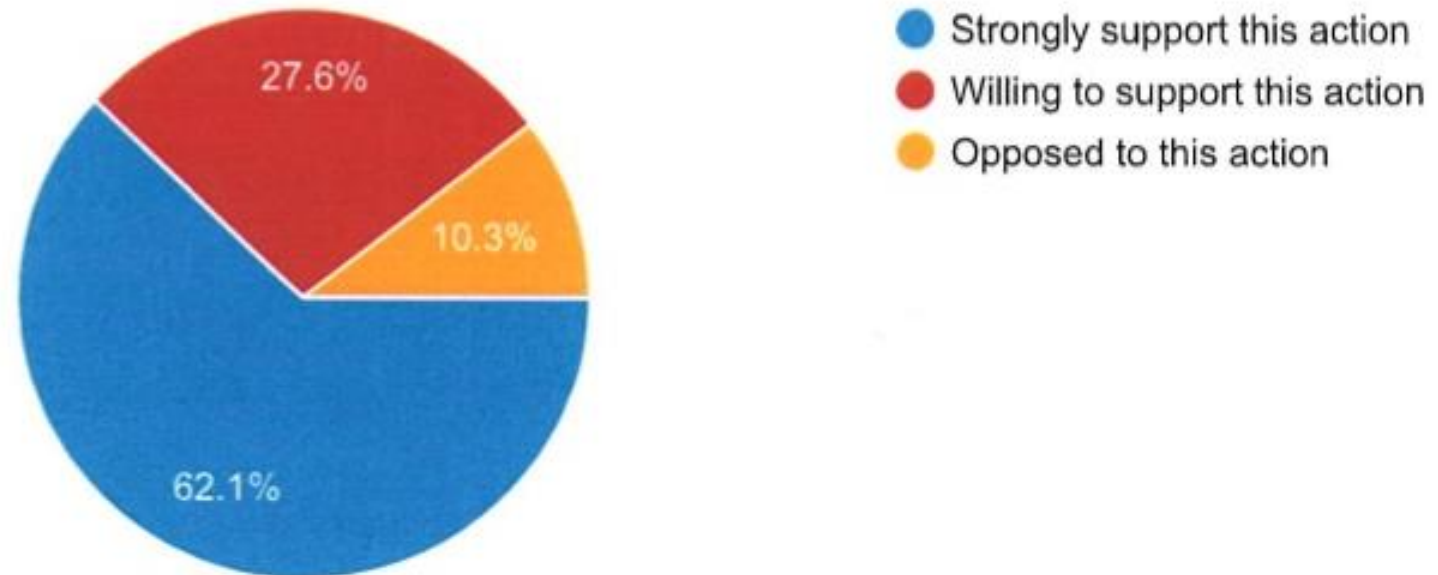
BAC Survey on Possible Cost Savings

29 responses

[Publish analytics](#)

Reduce the maintenance and operations budget to only fund emergency repairs and preventive maintenance. Freeze on new projects that use LCFF base funding.

29 responses



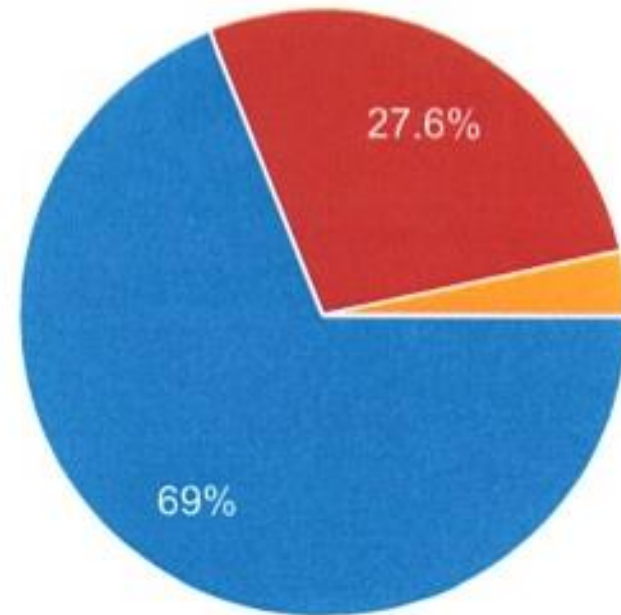
BAC Survey on Possible Cost Savings

29 responses

[Publish analytics](#)

Eliminate bus routes by increasing the allowable distance between bus stops.

29 responses



- Strongly support this action
- Willing to support this action
- Opposed to this action

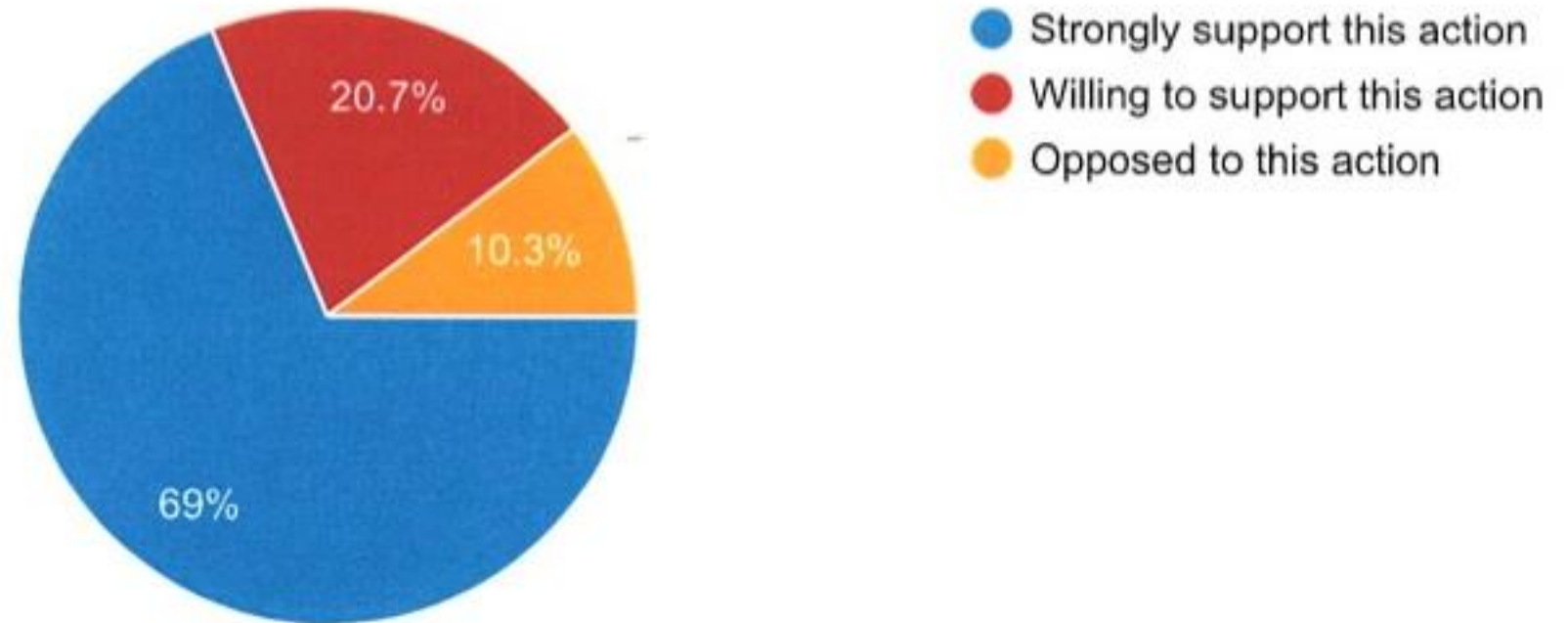
BAC Survey on Possible Cost Savings

29 responses

[Publish analytics](#)

Sell property owned by the District off of Bass Lake Road (est. \$250,000)

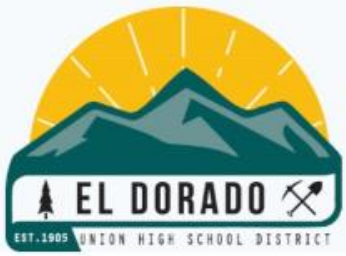
29 responses



| Action | Savings | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | Totals |
|---|-----------|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|--------|
| Reduce one assistant principal position in the District by not replacing a current retirement (PHS). Assistant principals may be reassigned to ensure each school has sufficient supervision. | \$150,000 | 1 | 0 | 0 | 1 | 1 | | 1 | 1 | | 1 | 1 | 1 | 1 | | 0 | 1 | | 1 | | 1 | | 1 | 1 | | 0 | 1 | 1 | | 1 | | 17 |
| Reduce teaching positions by not replacing teachers who retire in June. May result in a loss of educational programs or options. Required courses for graduation must be staffed. | \$300,000 | 0 | 1 | 1 | 1 | 0 | | 0 | 1 | | 1 | 1 | 1 | 1 | | 1 | 1 | | 0 | | 1 | | 1 | 1 | | 0 | 1 | 1 | | 1 | | 16 |
| Reduce the number of classified library media specialists by 2 in the District based on school enrollment (EDHS and UMHS). | \$150,000 | 0 | 1 | 1 | 1 | 1 | | 0 | 1 | | 1 | 1 | 1 | 1 | | 1 | 1 | | 1 | | 1 | | 1 | 1 | | 0 | 1 | 1 | | 0 | | 17 |
| Reduce one counselor in the District fall 2020. | \$120,000 | 1 | 0 | 0 | 1 | 1 | | 0 | 1 | | 0 | 1 | 1 | 1 | | 1 | 0 | | 0 | | 1 | | 1 | 1 | | 1 | 1 | 0 | | 1 | | 14 |
| Layoff classified readers in the District fall 2020. | \$200,000 | 0 | 0 | 1 | 0 | 1 | | 1 | 1 | | 1 | 0 | 0 | 1 | | 1 | 1 | | 1 | | 1 | | 1 | 1 | | 1 | 1 | 1 | | 0 | | 15 |
| Layoff classified copy clerks in the District for 2020-2021. | \$100,000 | 0 | 1 | 1 | 0 | 1 | | 1 | 1 | | 1 | 0 | 1 | 1 | | 1 | 1 | | 1 | | 1 | | 1 | 1 | | 1 | 1 | 1 | | 1 | | 18 |
| Layoff three classified custodial staff in the District for 2020-2021. | \$160,000 | 0 | 0 | 0 | 0 | 1 | | 0 | 0 | | 0 | 0 | 1 | 1 | | 0 | 0 | | 0 | | 1 | | 1 | 1 | | 1 | 0 | 0 | | 1 | | 8 |
| Layoff classified in-house supervisors in the District for 2020/2021. | \$100,000 | 0 | 0 | 0 | 0 | 0 | | 1 | 1 | | 1 | 0 | 1 | 1 | | 1 | 1 | | 0 | | 1 | | 1 | 1 | | 0 | 1 | 0 | | 0 | | 11 |
| Layoff one .5 classified clerical position at the District Office. | \$35,000 | 1 | 1 | 1 | 0 | 1 | | 0 | 0 | | 1 | 0 | 0 | 1 | | 1 | 0 | | 0 | | 1 | | 1 | 1 | | 1 | 1 | 0 | | 1 | | 13 |

| Action | Savings | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | Totals |
|--|-------------|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|--------|
| Maintain all sports programs, but negotiate with the FA a reduction of 4 coaching stipends throughout the District. The stipends eliminated will be consistent throughout the District. A total reduction of 16 paid coaching stipends. | \$56,000 | 1 | 1 | 1 | 1 | 0 | | 1 | 1 | | 1 | 1 | 1 | 1 | | 1 | 0 | | 1 | | 1 | | 1 | 1 | | | 1 | 1 | 1 | 1 | | 19 |
| Negotiate with the FA an increase in class size from the current fall 32.57 to 1 and January 31.57 to 1. The increase will reduce the number of teachers the District needs to hire following retirements. One student increase. | \$500,000 | 0 | 0 | 1 | 0 | 0 | | 1 | 1 | | 1 | 1 | 1 | 1 | | 1 | 1 | | 0 | | 1 | | 1 | 1 | | | 1 | 1 | 1 | 1 | | 16 |
| If the CDE allows for furlough days, negotiate with the FA and CSEA a reduction in contractual days. For example, during the great recession the CDE allowed a school year calendar of 175 days. Fewer days, would equate to less annual pay. (5 days or 2.7%) | \$1,350,000 | 1 | 1 | 0 | 1 | 0 | | 0 | 0 | | 1 | 0 | 0 | 0 | | 0 | 1 | | 1 | | 0 | | 1 | 0 | | | 1 | 0 | 0 | 0 | | 8 |
| Two furlough days. School year would remain 180 days, but no inservice days. (2 days 1%) | \$500,000 | 0 | 0 | 1 | 0 | 1 | | 1 | 0 | | 1 | 1 | 0 | 1 | | 1 | 1 | | 0 | | 0 | | 1 | 0 | | | 1 | 0 | 1 | 0 | | 11 |
| Reduce the maintenance and operations budget to only fund emergency repairs and preventive maintenance. Freeze on new projects that use LCFF base funding. | \$300,000 | 1 | 1 | 1 | 1 | 1 | | 1 | 1 | | 1 | 1 | 1 | 1 | | 1 | 1 | | 1 | | 1 | | 1 | 1 | | | 0 | 1 | 1 | 1 | | 20 |

| Action | Savings | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | Totals |
|--|-----------|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|--------|
| Eliminate bus routes by increasing the allowable distance between bus stops. | \$150,000 | 1 | 0 | 1 | 1 | 1 | | 1 | 1 | | 1 | 1 | 1 | 1 | | 0 | 1 | | 1 | | 1 | | 1 | 1 | | 1 | 1 | 1 | | 1 | | 19 |
| Sell property owned by the District off of Bass Lake Road (May offset district budget but the State limits the use of funds. | \$100,000 | 1 | 1 | 1 | 0 | 1 | | 0 | 1 | | 1 | 0 | 1 | 1 | | 1 | 0 | | 1 | | 1 | | 1 | 1 | | 1 | 1 | 1 | | 1 | | 17 |
| Reduce District Administration position by not replacing a retirement | \$100,000 | 1 | 1 | 1 | 1 | 1 | | 1 | 1 | | 1 | 1 | 1 | 1 | | 1 | 1 | | 0 | | 1 | | 1 | 1 | | 1 | 1 | 0 | | 1 | | 19 |
| Layoff Two Campus Monitor Positions | \$100,000 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | | 1 | 1 | 1 | 1 | | 0 | 0 | | 0 | | 1 | | 1 | 1 | | 1 | 1 | 0 | | 0 | | 9 |
| Reduce funds allocated for school sites for curriculum, departments' funds. | \$30,000 | 0 | 1 | 0 | 1 | 0 | | 0 | 1 | | 0 | 1 | 0 | 1 | | 0 | 0 | | 0 | | 0 | | 1 | 1 | | 0 | 1 | 1 | | 1 | | 10 |



Fiscal Stabilization Plan



Comments & Correspondence



Next Steps



Re-Entry Committee



BAC Dates:
Aug., Sept., TBA



Adjournment