

Status Report

Proposed Reductions Presented to Board of Trustees for Action on May 1, 2008

Item #	Resource code	Program Name	Budget Action	2007-08 Budget Adjustment	2008-09 Proposed Budget Reductions	2008-09 FTE Reductions	2009-10 Proposed Budget Reductions	Total 3 Year Savings to UGF	Impact	Administration's Recommendations	STATUS as of February 2009
<b>A. Revenue Enhancements.</b> This section highlights increases to the revenue budget.											
A-1	0904	Annex and Developer Fees	Use Developer Fees for BIES portable. Transfer \$105,000 of portable expenses (the balance in the Developer Fee account) from Annex account to Developer Fee account. Transfer \$105,000 revenues from Annex account to the Unrestricted General Fund.	105,000				105,000	This one-time action would reduce the Developer Fee budget to \$0.00. Staff will conduct a study to increase developer fees as approved by the State. Staff have begun working on a developer fee study to increase developer fees.	Yes.	<b>Yes.</b> This revenue enhancement is <b><i>one-time only</i></b> .  <b>No.</b> The District did not generate \$100K in 2008-09. As a result, we will not charge in 2009-10.  <b>No.</b> We were not required to make the match, and as a result, we did not. We still have the savings, but no impact to the Routine Maintenance Account. The two year savings is included in the \$885,000.
A-2	9125	Summer Enrichment Activities	Charge for Summer Enrichment Activities		100,000		100,000	200,000	The program will pay for itself without encroaching on the Jump Start Program. It will provide opportunities for more instructional materials for student learning. It has the potential of bringing revenue into the District budget. Child/student #1= \$400.00 Child/student #2= \$700.00 Child/student #3= \$900.00.	Yes	
A-3	0904	General Fund	Switch Deferred Maintenance match from General Fund to 8150 Routine Maintenance Account		380,000		380,000	760,000	This action would reduce the amount of 8150 funds spent on sites by approximately \$380,000 per year. Specifically, this action would reduce the maintenance and operations services provided to sites by approximately \$760,000 over a two-year period.	Yes	

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A-4		Facility Use Fees	Increase Facility Use Fees by CPI/market value.		10,000		10,000	20,000	The District has not increased facility use fees in about 3 years. This action would help the District recover expenses incurred by the District as a result of the facility use. We expect that the current users would continue to apply to use District facilities. Estimated additional revenue projected at \$10,000 to \$15,000 per year.	Yes	<p><b>Yes.</b> Increased fees at Knolls will have generated <u>more than \$19,812 of additional revenue</u> at the end of 2008-09. We will increase facility fees at Knolls in 2009-10 again. Facility fees for school sites has not increased since 2005. If we increased it by 3%, or the CPI, in 2009-10, this would result in less than 1% increase per year over the last 4 years.</p> <p>~~ While we did not include this additional \$125K revenue in our assumptions or budget, we expect to achieve the additional revenue.</p>
A-5	0000	General Fund	Increase Average Daily Attendance by .25% - .5% per year	0	0		0	0	District revenues are expected to increase by \$125K for each 0.25% (1/4 percent) increase.	Q No. While we will continue to strive for this goal, it cannot be guaranteed at this time.	
<b>A. Subtotal Revenue Enhancements</b>				<b>\$ 105,000</b>	<b>\$ 490,000</b>	<b>-</b>	<b>\$ 490,000</b>	<b>\$ 1,085,000</b>			<b>\$ 904,704</b>

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<b>B. Certificated Administration.</b> This section highlights reductions in the expenditure budget.											
B-1	0430	School Adm	Assign 1 principal to two small Elementary Schools.		0		0	0	The shared management of two schools will result in a diminished level of support for staff, parents and students at each of the schools.	Q No.	No. Based on data presented in April 2008, two year savings would have been \$277,450.
<b>B. Subtotal Certificated Administration</b>					\$ -	-	\$ -	\$ -			\$ -
<b>C. Classified Administration.</b> This section highlights reductions in the expenditure budget.											
C-1	0610	Technology	For 2008-09 and 2009-10, charge approximately \$40,000 to \$50,000 of the Director of Technology to M&O (8150).		(40,000)		(40,000)	(80,000)	This action will require updating outdated JD's for Director of Technology, Network Manager, and possibly other technology staff JDs. With possible M&O restructuring, the reduction in 8150 budget does not necessarily result in reduced M&O services. See E-2.	pYes	No. At budget adoption, staff recommended an adjustment to the Board.
<b>C. Subtotal Classified Administration</b>					\$ (40,000)		\$ (40,000)	\$ (80,000)			\$ -

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<b>D. Certificated Personnel.</b> This section highlights reductions in the expenditure budget.											
D-1	0133	PI	3 PI School Coaches and 3 PI School Teachers		(441,318)	(6.00)	(446,640)	(887,958)	These 6 positions were added in 2007-2008. Their elimination would reduce district support at three PI schools and increase class size to the district standard.	Yes	Yes.
D-2	0098	5th Grade Music Instruction	Eliminate 2 FTE instrumental music teachers		(147,106)	(2.00)	(148,880)	(295,986)	One position is funded with Unrestricted General Funds. One position is partially funded with Ed Foundation funds. Elimination of this program would leave unused resources (approximately one thousand instruments) purchased specifically for this program. District's elementary and middle school music program prepares students for high school.	Yes	Yes.

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D-3	0101	Newcomer Center at Abbott	Eliminate .5 FTE Newcomer Center Teacher		0		0	0	The elimination of this program would decrease services to 1st year immigrants who speak no English.	Q No.	No.
D-4	2430	Community Day School	Eliminate Community Day School Teacher (Reference E-3)		(60,822)	(1.00)	(62,081)	(122,903)	The County Office of Education (COE) quotes alternative program fees at \$35/day/student. The estimated probable annual COE fees in 2008-09 are approximately \$50,400 and in 2009-10 are approximately \$51,912. The 2008-09 net savings would be approximately \$60,822 [ (Classified Aide @ \$37,669 + Certificated Teacher @ 73,553 = \$111,222) - (\$50,400) = \$60,822] and the 2009-10 net savings would be approximately [ (Classified Aide @ \$39,553 + Certificated Teacher @ 74,440 = \$113,993) - (\$51,912) = \$62,081]. The two year net savings would be approximately \$122,903.	pYes	Yes.

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D-5	0111	Music	Eliminate 2 FTE classroom music teachers		(147,106)	(2.00)	(148,880)	(295,986)	K-5 teachers would teach music within the classroom setting. Students would have less music instruction since teacher would teach music in the classroom.	Yes	Yes.
D-6	0101	General Education.	Tighten the teacher substitutes from unfilled positions		(7,000)		(7,000)	(14,000)	When substitutes are not secured teachers are hired at the hourly rate. Teachers are compensated for a full hour. Most periods are not a full hour. If additional permanent substitutes can be secured, more classrooms might be covered. If teachers are not paid for an entire hour, it will likely result in fewer teachers willing to teach during their preparation time.	Yes	Yes.
D-7	0423	Middle School Librarian	Eliminate 2 FTE middle school librarians.		(147,106)	(2.00)	(148,880)	(295,986)	Students would have less access to library and media services.	Yes	Yes.
D-8	0410	Instructional Technology	Eliminate Instructional Technology Position		0		0	0	Eliminating this position would limit student access to educational technology in the classroom.	No.	No.

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D-9	0101	General Education	Reduce the 7 period day to a 6 period day with a common prep for all teachers -at middle schools		0			0	This item would result in a reduction of 18 FTE and \$1,339,920 in 2009-10. Additionally, a schedule like this would afford teachers more collaboration. The downside for parents would be that students would receive longer periods but a shorter school day. Contract language would have to be analyzed and possibly negotiated.	Q No. We can work on this action, but we cannot guarantee the \$1.4 million savings at this point.	No.
<b>D. Subtotal Certificated Personnel</b>					\$ (950,458)	(13.00)	\$ (962,361)	\$(1,912,819)			\$ (1,912,819)
<b>E. Classified Personnel.</b> This section highlights reductions in the expenditure budget.											
E-1	0631	M & O	Eliminate Roving Custodian position that was added in 2007-08		(54,615)	(1.00)	(54,751)	(109,366)	Roving Custodian was supposed to help facilitate custodial support in 2007-08. The position has not proven to be effective in 2007-08. Given current 2007-0 Roving Custodian environment, it is not proven that the elimination of this position will have a negative impact on student learning.	Yes	Yes.

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E-2	0610	Technology	For 2008-09 and 2009-10, charge approximately \$75,000 of technology staff to M&O (8150).		(75,000)		(75,000)	(150,000)	This action will require updating outdated JD's for Director of Technology, Network Manager, and possibly other technology staff. See C-1.	Yes	No. At budget adoption, staff recommended an adjustment to the Board.
E-3	2430	Community Day School	Eliminate Community Day School Aide (Reference D-4)			(1.00)		0	Total net savings included in D-4.	Yes.	Yes.
E-4	0421	IMC	Eliminate IMC/Foss Aide		0		0	0	Elimination of the Foss Aide would put additional pressure on school sites to maintain and refurbish their own science kits. Students may not receive the same high quality science curriculum and our overall K-5 science program would suffer.	No.	No.



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E-5	various	General Fund	Eliminate clerical OT from General Fund		(53,642)		(53,642)	(107,284)	This year the bulk of the overtime expenditures were for special education inputting of student data into the new data base. Expenditures were also used for processing retroactive pay and inputting data into the employee data base. The elimination of this overtime will directly impact the timeliness of reports to the state and payment to employees.	pYes	Yes.
E-6	0631	M & O	Eliminate custodian OT		(24,373)		(24,373)	(48,746)	Custodial OT is used whenever there is an emergency at a site, or in some cases, whenever a sub custodian is not available. Site emergencies requiring custodial support may not be addressed as quickly.	pYes	Yes.
E-7	0422	Elementary School Library	K-5 Library Assistants		(265,589)	(8.63)	(265,589)	(531,178)	Students would have less access to library and media services.	pYes	No.
E-8	0633	Warehouse	Warehouse Delivery Driver		(40,600)		(40,600)	(81,200)	With the closure of the warehouse, we have no need to deliver from the warehouse to sites. M&O haul and move, and driving would be restored and funding for these functions shifted to 8150.	pYes	Yes.
<b>E. Subtotal Classified Personnel</b>					<b>\$ (513,819)</b>	<b>(10.63)</b>	<b>\$ (513,955)</b>	<b>\$(1,027,774)</b>			<b>\$ (346,596)</b>

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<b>F. Other.</b> This section highlights reductions in the expenditure budget.											
F-1	various	Benefits	Reduce Retirement Fund Contribution for two years only from 3.57% prefunding to 2.5%		(411,039)		(411,039)	(822,078)	Per GASB 45, the Administration will conduct the required actuarial study to determine prefunding contribution percentage for 2008-09 and 2009-10. Given Governor's proposed budget reductions, and until the actuarial study is completed, recommending to reduce contribution from 3.57% in 2008-09 and 2009-10 to 2.5% in both years. This \$822,078 figure only includes the Unrestricted General Fund contribution. It does not include categorical contributions.	Yes	<b>Yes.</b> As of the February 2009 State adopted budget, we will need to prepare a recommendation for 2010-11. <b>Note:</b> Our annual 3.57% contribution, balanced budgets, bi-monthly Board budget reports, increased ADA, and community support contributed to our credit rating to finance \$55 million for a year for less than 1%.

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F-2	0611	General Administration	Reduce Legal Budgets		(20,000)		(20,000)	(40,000)	Administration typically uses legal services to respond to issues brought forward by labor unions. A reduction in these expenditures may result in a delayed response or misinterpretation of legal regulations and perhaps different ramifications and fallout in time.	pYes	pYes

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F-3	Ending Balance	U-General Fund	Delay discretionary purchases to building the ending balance. Implement a hiring freeze; overtime and substitutes except for school safety.	(487,000)				(487,000)	Deferring needed purchases to subsequent years results in a reduction in programs, services, and other needs.	pYes	pYes
F-4	Materials and Supplies at District Office	Administration	Reduce district office and central administration materials, supplies, equipment, contracted services, and other district outlay.		(369,000)		(200,000)	(569,000)	Reduction in services, materials and supplies would result in a reduction of services.	pYes	pYes
<b>F. Subtotal Other</b>				<b>\$ (487,000)</b>	<b>\$ (800,039)</b>		<b>\$ (631,039)</b>	<b>\$(1,918,078)</b>			<b>\$ (1,918,078)</b>
<b>Total</b>				<b>\$ (592,000)</b>	<b>\$(2,794,316)</b>	<b>(24)</b>	<b>\$(2,637,355)</b>	<b>\$(6,023,671)</b>			<b>\$ (5,082,197)</b>

\* \$5,072,305 does not include increased revenue associated with increased ADA. We will report on actual additional revenue in early May 2009.