

Budget Reduction Scenarios (02-25-10)

2010-2011		
Ongoing Reductions		
LOCAL CONTROL REDUCTIONS		
Education Center Reductions:		
Educational Services - 4 FTE		\$407,199
Maintenance Department - 2 FTE		\$160,000
Pupil Services - .75 FTE		\$38,000
Subtotal Ed Center Reductions		\$605,199
School Site Reductions:		
Reading First Program Ending (6.75 FTE TOSA/Coach)		\$1,078,952
Reduce 11.0 FTE assorted categorically funded TOSA/Coaches		\$770,000
Eliminate Principal Coaches		\$50,000
Subtotal School Site Reductions		\$1,898,952
Employee Concessions (may be subject to negotiations)		
Salary Schedule Reductions All Employees - 3%		\$2,881,002
Work/School Year Reductions All Employees - 5 days		\$2,283,185
Step and Column Freeze (eligible employees) Not proposed		\$0
Subtotal Employee Concessions		\$5,164,187
Other Reduction Strategies:		
Funding Shifts (from unrestricted to restricted)		
Education Center TOSAs - 2.5 FTE		\$253,332
Tariq Khamisa Foundation Grant		\$78,000
Retirements (costs/savings neutral)		\$0
Subtotal Other Strategies		\$329,332
Total Local Control		\$7,998,670
STATE FLEXIBILITY REDUCTIONS (available 08/09 to 12/13)		
K-3 Class Size (currently 25:1 target) 30:1 proposed		\$2,500,000
SI Funding - 4 FTE (reading support)		\$358,000
Routine Restricted Maintenance at 2.3%		\$300,000
Deferred Maintenance Contribution		\$200,000
Total State Flexibility		\$3,358,000
Total Ongoing		\$11,356,670
Other One-Time Only		
GASB Set-aside funds (Fund 17)		\$1,000,000
Settlement funds (Fund 40)		\$1,000,000
Total One-Time		\$2,000,000
TOTAL REDUCTIONS 10-11		\$13,356,670
Notes:		
1) Reduction target	\$14,186,811	
Less: Possible Reductions	\$13,356,670	
Draw on fund balance (additional reductions needed)	\$830,141	
2) FBC deficit payment of \$1.58 million to be funded from redevelopment funds (Fund 25-38)		
Fund Balance Info (Unrestricted and Restricted):		
Projected Beginning Fund Balance July 2010	\$25,715,491	
09/10 deficit spending - draw on fund balance continues	\$(8,900,000)	
Draw on Fund Balance 10-11	\$(830,141)	
Approx. Fund Balance as of June 30, 2011	\$17,985,350	

2011-2012	
Ongoing Reductions	
LOCAL CONTROL REDUCTIONS	
Education Center Reductions:	
Clerical Support - 2 FTE	\$120,000
Eliminate Drinking Water	\$1,100
Maintenance Dept. - 1 FTE	\$60,000
School Site Reductions:	
Declining Enrollment - 10 FTE teaching positions	\$700,000
School Site Clerical Reduction - 5 FTE	\$300,000
Non-academic Program Reductions	\$315,000
Restructure Library Services	\$300,000
Employee Concessions (may be subject to negotiations)	
Salary Schedule Reductions All employees - 3% continued, addl. 2%	\$1,920,669
Work/School Year Reductions (All Employees - 5 days continued)	
Step and Column Freeze (eligible employees) Not proposed	
Other Reduction Strategies:	
Energy Saving Initiatives	\$75,000
Retirements (10 x \$25,000 differential)	\$250,000
Total Local Control	\$4,041,769
STATE FLEXIBILITY REDUCTIONS (available 08/09 to 12/13)	
K-3 Class Size 30:1 continued	
Routine Restricted Maintenance at 2.3% continued	
Deferred Maintenance Contribution continued	
Total State Flexibility	\$0
Total Ongoing	\$4,041,769
Other One-Time Only	
GASB Set-aside funds (Fund 17)	\$1,000,000
Redevelopment Revenue	\$500,000
Total One-Time	\$1,500,000
TOTAL REDUCTIONS 11-12	\$5,541,769
Notes:	
1) Reduction target (must account for the following):	
10/11 one-time funding - savings not applicable to 11/12	\$2,000,000
10/11 deficit spending - draw on fund balance continues	\$830,141
09/10 deficit spending - draw on fund balance continues	\$6,900,000
Step and column	\$1,800,000
No ARRA carryover	\$4,130,000
Increased Revenue Limit - 1.8% COLA	\$(1,500,000)
Reduction Target	\$14,160,141
Less: Possible Reductions	\$5,541,769
Deficit Spending (draw on fund balance)	\$8,618,372
Fund Balance Info (Unrestricted and Restricted):	
Projected Beginning Fund Balance July 2011	\$17,985,350
Draw on Fund Balance 11-12	\$(8,618,372)
Approximate Fund Balance as of June 30, 2012	\$9,366,978

2012-2013	
Ongoing Reductions	
LOCAL CONTROL REDUCTIONS	
Education Center Reductions:	
Restructure Technology Media Services - 3 FTE	\$225,000
Administrator - 1 FTE	\$120,000
Clerical Support - 1 FTE	\$60,000
Custodial Staff Reductions - 10 FTE	\$520,000
School Site Reductions:	
Declining Enrollment - 10 FTE teaching positions	\$700,000
Non-academic Program Reductions	\$239,000
Employee Concessions (may be subject to negotiations)	
Salary Schedule Reductions (All employees - 5% continued)	
Work/School Year Reductions (All Emp. - 5 days continued)	
Step and Column Freeze (eligible employees) Not proposed	
Other Reduction Strategies:	
Energy Saving Initiatives	\$75,000
Retirements (10 x \$25,000 differential)	\$250,000
Total Local Control	\$2,189,000
STATE FLEXIBILITY REDUCTIONS (available 08/09 to 12/13)	
K-3 Class Size 30:1 continued	
Routine Restricted Maintenance at 2.3% continued	
Deferred Maintenance Contribution continued	
Total State Flexibility	\$0
Total Ongoing	\$2,189,000
Other One-Time Only	
Redevelopment Revenue	\$1,000,000
Total One-Time	\$1,000,000
TOTAL REDUCTIONS 12-13	\$3,189,000
Notes:	
1) Reduction target (must account for the following):	
11/12 one-time funding - savings not applicable to 12/13	\$1,500,000
11/12 deficit spending - draw on fund balance continues	\$8,618,372
Step and column	\$1,800,000
No CSR funding (unless flexibility extended)	\$4,200,000
Increased Revenue Limit - 11-12 COLA 1.8% + 12-13 COLA 2.4%	\$(2,400,000)
Reduction Target	\$13,718,372
Less: Possible Reductions	\$3,189,000
Deficit Spending (draw on fund balance)	\$10,529,372
Fund Balance Info (Unrestricted and Restricted):	
Projected Beginning Fund Balance July 2012	\$9,366,978
Draw on Fund Balance 12-13	\$(10,529,372)
Approximate Fund Balance as of June 30, 2012	\$(1,162,394)