

Budget Communications Committee

March 23, 2011





Escondido Union School District

2011-12 Budget Reduction Planning

March 3, 2011

Budget Communications Committee

- o Focus on Scenario B
- o Additional new suggestions:
 - o Accept grants to supply computers with non-Apple equipment
 - o Accept donations of computer equipment (PC or Apple; review/revise Technology specifications to allow acceptance)
 - o Cross-training computer technicians
- o Request for all fund balances

FUND NAME	FUND #	BALANCE AS OF 02-07-11	RESTRICTED IN USE?
CHILD DEVELOPMENT FUND	12-06	\$600,610	R
CHILD NUTRITION FUND	13-00	\$4,423,956	R
DEFERRED MAINTENANCE FUND	14-00	\$815,328	
SPECIAL RESERVE - FEDERAL TAX REBATE	17-35	\$237,395	
SPECIAL RESERVE - EMPLOYEE POST EMPLOYMENT BENEFITS - GASB 45	17-42	\$2,093,984	
OTHER BUILDING FUND	21-09	\$624,889	R
BUILDING FUND	21-10	\$94,465	R
BUILDING FUND - PROP 39	21-39	\$1,139,445	R
CAPITAL FACILITIES - DEVELOPER FEES	25-19	\$4,969,654	R
CAPITAL FACILITIES - REDEVELOPMENT	25-38	\$558,457	
STATE SCHOOL BUILDING FUND	35-00	\$879,083	R
SPECIAL RESERVE - CAPITAL PROJECTS	40-00	\$1,156,679	R
FOUNDATION PERMANENT TRUST FUND	57-00	\$13,047	R

FEBRUARY 7, 2011 COINCIDES WITH UPCOMING SECOND INTERIM REPORT

Additional Info Requested

- o Consortium buying vs. using other vendors
 - o Current consortium bid process generally ensures best pricing, as well as consistent delivery and/or warranty requirements
 - o Special accommodations when appropriate
- o Leasing vs. purchasing of computers
 - o No actual savings as financing increases costs
 - o Value in a systematic, ongoing, central office funding plan (purchase or lease)

Additional Info Requested

- o Consolidation of Maintenance & Operations and Facilities Planning Departments
 - o Preliminary evaluation – significant savings is unlikely at this time
- o Use of redevelopment funding (make minimum debt service payments only)
- o Consumables – reduce cost (required vs. optional)
- o Counseling services clarification

Additional Info Requested

- o Modified elementary music program
- o Travel/Conference Expenditures
- o At-will employee information
- o Teachers on Special Assignment (TOSA's)
- o Nutrition Services prior year indirect =
\$312,816

Escondido Union School District

2011-12 Budget Reduction Planning
March 7, 2011

Board Feedback...

- ▶ Consider retaining:
 - Nicolaysen Community Day School
 - Counselors
 - Assistant Principals
 - Nurse
 - Elementary Music Program
 - COMPACT Membership

OPTION B - No Tax Extensions (REQUIRED BY SDCOE)
(Without reopening of collective bargaining)

Ongoing Reductions

<i>Education Center Reductions:</i>		
Educational Services	\$140,000	
Business Services	\$110,000	
PPS/Special Ed Clerical	\$90,000	
Human Resources	\$100,000	
Expulsion Panel Elimination	\$7,723	
Pupil Services shifts	\$17,500	
Maintenance Department	\$100,000	
Custodial and additional Maintenance staff reductions (10 FTE)	\$480,000	
Eliminate Drinking Water	\$1,000	
Removal of personal appliances in work place/classrooms	\$1,000	
<i>Subtotal Ed Center Reductions</i>		\$1,047,223

OPTION B - No Tax Extensions (REQUIRED BY SDCOE)
(Without reopening of collective bargaining)

Ongoing Reductions

<i>School Site Reductions:</i>		
Counselors (5 FTE)	\$0	
Teacher positions (tightening staffing formula, declining enrollment - Grades 4-8 14 FTE x \$62,500)	\$875,000	
Eliminate Site Subs (cost offset with est. addtl. occasional subs)	\$50,000	
Asst. Principals (2 FTE)	\$200,000	
Office staff formula reduction (5 FTE overall)	\$170,000	
Reduce school library techs from 8 to 6 hours	\$240,063	
Reduce middle school additional allocation for master schedule flexibility (5.0 FTE)	\$406,000	
Special Ed Teacher/Aides	\$79,000	
Removal of personal appliances in work place/classrooms	\$50,000	

OPTION B - No Tax Extensions (REQUIRED BY SDCOE)
(Without reopening of collective bargaining)

Ongoing Reductions

Reduce 1 FTE Registered Nurse	\$0	
Consolidate middle school music programs to fewer sites	?	
Reduce elementary music 1 FTE (2 FTE program remains)	\$86,500	
Eliminate Community Day School program	\$0	
Eliminate extra clerical support for scanning Edusoft	\$39,155	
Eliminate speech instructional assistants	\$102,105	
Utilize gate program funds flexibility	\$107,000	
Reduce use of consumables in the classroom	\$45,000	
Reduce Special Ed instructional asst. calendar by 2 days	\$30,000	
<i>Subtotal School Site Reductions</i>		\$2,479,823

OPTION B - No Tax Extensions (REQUIRED BY SDCOE)
(Without reopening of collective bargaining)

Ongoing Reductions

<i>Employee Concessions (may be subject to negotiations)</i>		
Step and Column Freeze (eligible emp) Not proposed		
Salary Schedule Reductions		
Work/School Year Reductions (All Emp - 4 furlough days already agreed to - 2 additional days in 2011-12 credited here)	\$900,000	
Management furlough days equity 0.4% salary red. - 0.2% additional for 2011-12 credited here)	\$15,000	
<i>Subtotal Employee Concessions</i>		\$915,000

OPTION B - No Tax Extensions (REQUIRED BY SDCOE)
(Without reopening of collective bargaining)

Ongoing Reductions

<i>Other Reduction Strategies:</i>		
Certificated Retirements (10 @ \$22,000 differential)	\$220,000	
Classified Retirements (5 @ \$5,000 differential)	\$25,000	
Early Retirement Incentive	?	
OPEB Normal Costs Charged to Categorical Programs	\$70,000	
Eliminate Rady Children's Hospital contract	\$53,000	
Eliminate COMPACT membership	\$10,000	
Eliminate CSBA Legal Alliance membership	\$3,121	
Reduce travel/conference expense	\$34,243	
Implement copier efficiencies campaign	\$20,000	
<i>Subtotal Other Strategies</i>		\$435,364

OPTION B - No Tax Extensions (REQUIRED BY SDCOE)
(Without reopening of collective bargaining)

Ongoing Reductions

<i>STATE FLEXIBILITY - available 08/09 to 14/15 (proposed)</i>		
K-3 Class Size - 25:1 (26 FTE reduction - tighten staffing formula, declining enrollment)	\$1,768,316	
Routine Restricted Maintenance at 2.3% - No change proposed		
Deferred Maintenance Contribution	\$200,000	
<i>Total State Flexibility</i>		\$1,968,316
Total Ongoing		\$6,845,726

Other One-Time Only

Redevelopment Revenue	\$2,253,000	
Fund 17 (GASB 45)	\$1,000,000	
Arbitrage Fund 17-35	\$100,000	
Total One-Time		\$3,353,000

TOTAL BUDGET SOLUTIONS 11-12

\$10,198,726

Additional considerations

- ▶ CSEA proposal
 - 1 furlough day (11 & 12 month employees) = \$58,700
 - 8 additional furlough days = \$469,600
- ▶ Budget Freeze implemented
 - All expenditures to be highly scrutinized
- ▶ Parcel Tax
 - Long-term proposal, more info to be provided in future
- ▶ 4-Day Work Week