

JEFFERSON SCHOOL DISTRICT

Recommended Budget Adjustments and Cuts *2010 - 2011*

Presented for questions and input: December 8, 2009 – District Board Meeting
Presented for questions and input: December 9, 2009 – District Staff Meeting
Presented for action: February 9, 2010 – District Board Meeting



JEFFERSON SCHOOL DISTRICT

Process:

- 9/8 Unaudited Actuals Board Presentation
- 10/8 Budget Update and Projections Board Presentation
- 10/26 Employee Budget Meetings begin at all four sites
- 11/9 Cabinet Meeting to share and gather input
- 11/10 Budget Process update meeting with board
- 11/16-17 Ideas refined at District Leadership and Principal Meeting
- 12/8 Budget Reduction ideas presented to Board for input/1st Interim Presented
- 12/9 Budget Reduction ideas presented to staff for input
- 1/11 Cabinet Meeting to refine recommendations based on input
- 1/12 Governor's Budget Meeting in Sacramento/Board Meeting
- 2/9 Budget Reduction items brought back to Board Meeting for Action



JEFFERSON SCHOOL DISTRICT

History:

APPROVED REDUCTIONS BY CATEGORY BY YEAR JEFFERSON ELEMENTARY SCHOOL DISTRICT

Budget Development

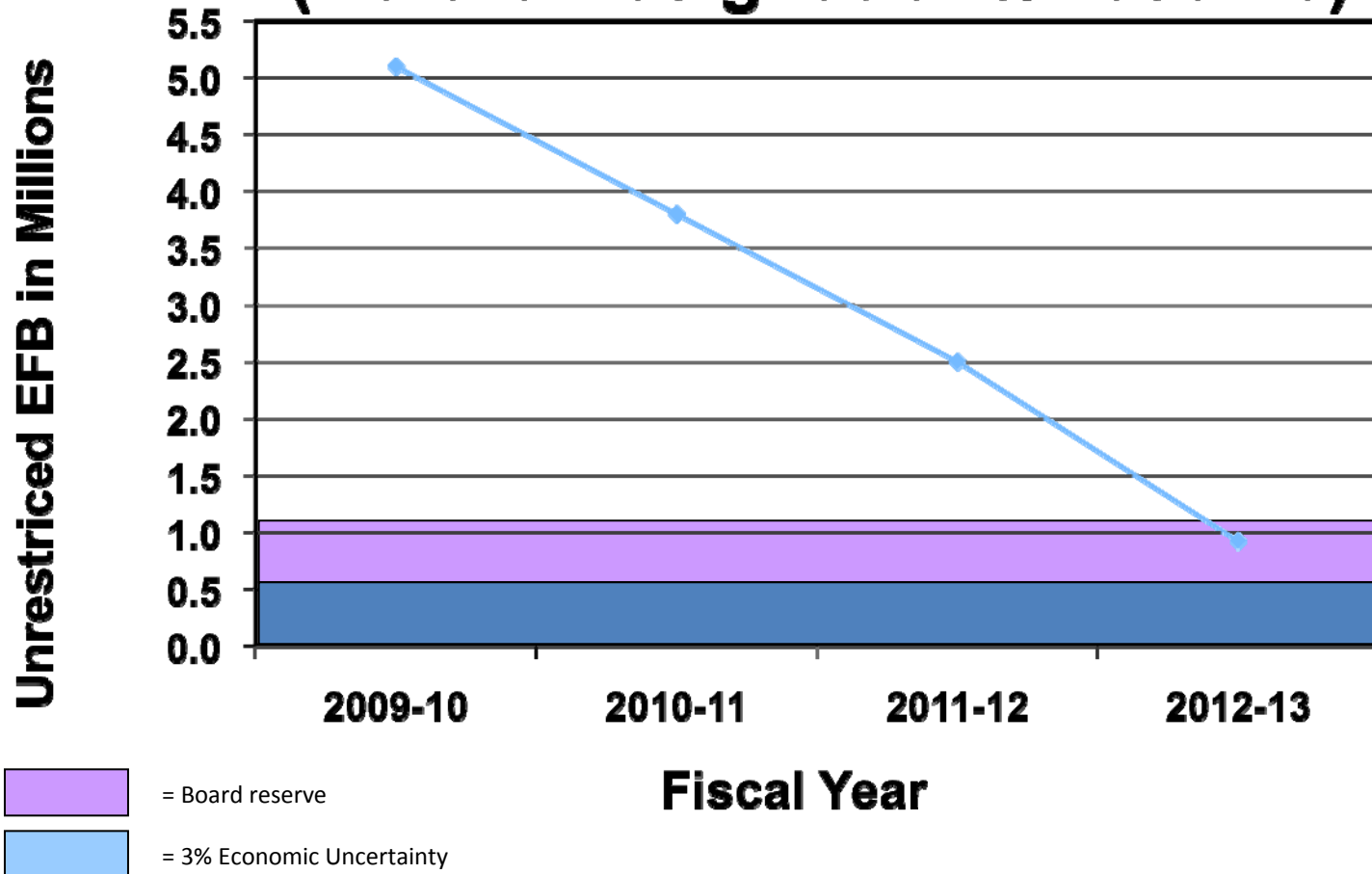
		<u>08/09</u>	<u>09/10</u>	<u>10/11</u>	<u>TBD</u>
No Deferred Maintenance Contribution	A	-\$80,000	-\$80,000		
Reduce Routine Repair & Maintenance to 2% (from 3%)	A	-\$175,000	-\$175,000		
Staff Attrition, Certificated - freeze replacing	A			-\$65,000	
Staff Attrition, Classified - freeze replacing	A		-\$67,000	-\$23,000	
Reduced Audit Expenses. Change firm (Feb. Board Meeting)	A		-\$4,000		
Remove budget for HR position; use hourly when needed	A	-\$26,000			
Reduce cafeteria staffing current & next year - freeze replacing	A	-\$6,000	-\$6,000		
Benefit (H&W) expense for attrition positions	A		-\$35,200	-\$17,600	
Eliminate Summer School Enrichment classes	B	-\$11,898			
Eliminate Summer School EL classes	B	-\$11,898			
Increase Summer School class sizes	B	-\$7,932			
Eliminate Substitute Teacher training	B	-\$2,000			
Reduce Classroom supply budgets to \$200	B		-\$5,900		
Eliminate District contribution to Science Camp	B		-\$10,875		
Reduce District Office supply, equipment, services, add'l 20%	B		-\$17,820		
Postpone Hawkins and Jefferson track projects	B	-\$150,000			
Postpone Hawkins Field Work	B	-\$140,000			
Eliminate conferences across all departments (schools, D.O.)	B		-\$15,000		
Eliminate Field Trips	B		-\$23,580		
Lower curriculum hourly support	B	-\$5,000	-\$5,000		
Reduce Gift of Speech	B	-\$35,000	-\$35,000		
Stop mailing report cards and progress reports	B		-\$5,500		
Envelope expense savings	B		-\$2,000		
Increase hourly facilities rental fees by 10%	C		\$3,000		
Reduce job share positions by 5 days	C		-\$22,124		
Eliminate after school programs	C		\$0		
Eliminate after school sports	C		\$0		
Reduce summer school prep time to 1/2 hour per day	C		-\$7,940		
Reduce custodial staff to 251 day calendar	C		\$0		-\$25,653
Move first day of school to after Labor Day (utility savings)	C		\$0		
Eliminate remaining summer school budget (SS cancelled - Mar Board)	D	-\$92,272			
Eliminate Curriculum Coordinator position	D				-\$104,444
Reconfigure schools (one middle, three K-6)					
- eliminate 2 VP positions	D				-\$192,400
- eliminate 2 librarians	D				-\$58,830
- eliminate 2 clerks	D				-\$40,740
- eliminate 2-4 teachers	D				-\$130,000
Eliminate PE program	D				-\$644,683
Eliminate Music program	D				-\$261,582
Eliminate Intervention Specialists	D				-\$175,000
Modify CSR	D				TBD
Eliminate Campus Aids	D				TBD
Reduce contracted days for Cert. Administrators	D				TBD
Reduce contracted days for Classified Administrators	D				TBD
		-\$743,000	-\$579,939	-\$105,600	-\$1,633,332



JEFFERSON SCHOOL DISTRICT

Budget Issue: \$800,000 - \$1,000,000 a year

Unrestricted Ending Fund Balance (Before Designations/Reserve)



JEFFERSON SCHOOL DISTRICT

Board Parameters:

- ④ Decisions are made based on impact on students
- ④ Protect students by protecting programs
- ④ Protect students and programs by protecting staff



Recommended Budget Adjustments and Cuts

Description	Impact	Feasibility	1-time Savings	Ongoing Savings	Notes
Deferred Maintenance	LOW	HIGH		\$70,000	No Match required through 2012-2013
Categorical Offset of Intervention Specialists	LOW	HIGH	\$46,676	\$60,000	Use EIA Carryover to offset through 2012-2013. Use Title 1 ARRA funding as one time offset.
Surplus "Yard Sale"	LOW	HIGH	\$1,000		Utilize 3 rd party vendor to "e-Bay" surplus district items.
Irrigation/Sewer Issue (Monticello)	LOW	MED		\$20,000	Use One Time Stimulus Money or Deferred Maintenance for re-trenching and new meter for ongoing general fund savings.
Energy Management System	LOW	MED		\$50,000	Use One Time Stimulus Money or Deferred Maintenance for energy management systems for ongoing general fund savings.
Copier Contracts	LOW	HIGH		\$20,000	Anticipated savings in ongoing copier agreement based on competitive pricing for new contract.
Uniforms for Custodians	LOW	HIGH		\$4,000	Purchase of 6 district polo shirts per custodian per year. \$6,000 current laundry - \$2,000 shirt expense
Lighting/HVAC Education and Conservation	LOW	HIGH		\$25,000	Working with school sites and district office to lower consumption
Cafeteria Budget Adjustment	LOW	HIGH	\$54,147	\$20,000	Contribution reduced for 09-10 based on revenue vs. expenditure analysis. \$15,000 ongoing budget adjustment based on historical data.
Bus – Special Education	LOW	MED		\$50,000	Currently utilizing SJCOE to transport 12-16 students to NPS currently at \$119,000 per year. Use Special Education one-time stimulus for ongoing general fund savings. Requires additional bus driver and aide time.
Cash for Clunkers	LOW	HIGH		\$1,000	Use One Time Stimulus Money for replacement of inefficient appliances with Energy Star appliances for ongoing general fund utility savings.
Routine Restricted Maintenance	LOW	HIGH	\$175,000	\$175,000	Additional one time only 1% sweep for 09-10. 1% redirection for 10/11-12/13 per categorical flexibility.

Recommended Budget Adjustments and Cuts (page 2)

Description	Impact	Feasibility	1-time Savings	Ongoing Savings	Notes
Special Ed	LOW	HIGH	\$203,679		Allowed One time offset of special education expenses using ARRA funds – \$175,000 reflected already in 1 st interim. \$27,000 additional general fund offset for 09-10.
OASDI and Worker’s Comp Budgeting Adjustment	LOW	HIGH	\$94,000	\$94,000	Over allocation of employee costs budgeted
Budget Adjustment for Services, Materials, Supplies and Equipment	LOW	HIGH		\$20,000	Budget adjustment based on historical expenses in services, materials, supplies and equipment.
Categorical Carryover Sweep	LOW	HIGH	\$271,232		Sweep 08-09 carryover one time into general fund. 09-10 Categorical funds expanded and distributed to sites. Categorical programs continue in place.
Curriculum Adoption Cycle Paused				\$125,000	Curriculum adoption cycle paused through 12/13. Use lottery portion for ongoing needs while saving IMF funds for inevitable future purchases.
Field Trip Budget Reinstatement				(\$23,580)	Using Lottery Money from paused curriculum adoption cycle
Consumable Curriculum Materials				(\$30,000)	Using Lottery Money from paused curriculum adoption cycle for language arts and math consumables.
Classroom Supply Budget Reinstatement from \$200 to \$300			(\$11,800)	(\$11,800)	Using Lottery Money from paused curriculum adoption cycle
Technology Life Cycle Budget	HIGH	HIGH		(\$60,000)	Budget to solidify ongoing technology replacement model to prepare for future replacements and necessary enhancements.

Budget Adjustments and Cuts where Further Information is Needed

Description	Impact	Feasibility	1-time Savings	Ongoing Savings	Notes
Solar Roof Rental	LOW	UNK		\$20,000	Lease space on campus roofs to lessen annual utility increases
Radio Towers	UNK	UNK		TBD	Rent space for company to utilize for communications towers
Early Retirement Program	LOW	UNK			Utilize a program that provides incentives for higher cost employees to retire. The savings come from lower cost replacements over a multi-year period.

Budget Adjustments and Cuts NOT Recommended

Description	Impact	Feasibility	1-time Savings	Ongoing Savings	Notes
Music Program	HIGH	MED		\$262,000	
Curriculum Coordinator	HIGH	MED		\$104,000	
Physical Education Specialists	HIGH	LOW		\$645,000	
Modify Class Size Reduction	HIGH	LOW		\$371,000	Would have to have 25-27 students or above a class to avoid combination classes. Assumption of reduction 12 teachers and net of increased CSR penalties.
Campus Aides	HIGH	LOW		\$118,123	
Custodial days Reduction of 10 days (from 261 to 251)	MED	MED		\$26,000	
Bus Routes	HIGH	MED			
After School Sports	HIGH	MED		\$36,000	
NWEA Testing	HIGH	MED		\$33,000	Budgeted amount is support for formative assessment.
Reconfigure schools (one middle, three K-6) - eliminate 2 VP positions - eliminate 2 librarians - eliminate 2 clerks - eliminate 2-4 teachers	HIGH	LOW		\$192,400 \$58,830 \$40,740 \$130,000	
Librarian 50% Reduction (from 8 to 4)	HIGH	MED		\$50,000	

2013 – 2014 Potential Funding Cliff

Description	Impact	Feasibility	1-time Savings	Ongoing Savings	Notes
Deferred Maintenance	LOW	HIGH		\$70,000	No Match required through 2012-2013
Categorical Offset of Intervention Specialists	LOW	HIGH		\$60,000	Use EIA Carryover to offset through 2012-2013
Curriculum Adoption Cycle Paused				\$125,000	Curriculum adoption cycle paused through 12/13. Consider reinserting lottery portion for ongoing student and classroom needs
Routine Restricted Maintenance	LOW	HIGH	\$175,000	\$175,000	Additional one time only 1% sweep for 09-10. 1% redirection for 10/11-12/13 per categorical flexibility.

Recommended Budget Adjustment Summary

Description	One Time Total	Ongoing Total
Recommended Budget Adjustments and Cuts	\$833,934	\$608,620
Budget Adjustments and Cuts where Further Information is Needed		\$20,000
Budget Adjustments and Cuts NOT Recommended		\$2,067,093

JEFFERSON SCHOOL DISTRICT

Next Steps:

- 2/9 Potential action on budget reduction items
- 3/9 Budget recommendations in response to Governor's Budget
- 3/2010 Employee Budget Update Meetings



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