

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT**

**BOARD AGENDA FORM**

**ITEM NUMBER:** 1112-008

**AGENDA TITLE:** 2011-2012 Budget Update/Restorations

**RESPONSIBLE:** Deborah Bettencourt, Superintendent  
Rhonda Crawford, Chief Financial Officer/CBO

**PRESENTER:** Deborah Bettencourt, Superintendent – 355-1100, Ext. 107  
Rhonda Crawford, Chief Financial Officer/CBO – 355-1100, Ext. 114

Board Meeting Date: August 4, 2011

Consent

Discussion/Action

Discussion

**BACKGROUND INFORMATION:**

On June 23, 2011, the Board approved a budget for 2011-12 based on a “worst case scenario” of revenue and expenditures that reduced programs and services by \$9.6 million. These reductions were approved due to the uncertainty of the state budget and the impact of proposed tax extensions being debated within the state legislature.

One week later, on June 30, 2011, Governor Brown signed the Budget Act of 2011, which included improved state revenue projections, expenditure reductions, revenue solutions, and other one-time solutions. Due to the volatility of the revenue projections, the state budget includes a mid-year reduction trigger if revenues do not materialize. These reductions could amount to 4% of our state revenue received per student and 50% reduction in the revenue for home-to-school transportation. Proposition 98 funding provides the same level of funding as received in 2010-11, but includes a state cash deferral of up to 38% of revenue apportionments to 2012-13. School districts have been directed by the state (AB114) to budget for the same level of state revenue per average daily attendance (ADA) as received in 2010-11, and also to make expenditure reductions to offset loss of one-time funding sources, declining enrollment, operating cost increases such as step/column, utilities, and other known factors.

Our District continues to have a structural deficit (ongoing expenditures exceed ongoing revenue) of \$2.0 million plus another \$1.7 million related to the one year agreement for three furlough days. Taking the structure deficit into account, the Superintendent is still recommending restoration of \$3.5 million in services to students. This will increase our ongoing structure deficit to \$5.5, and \$7.2 million factoring in the one year agreement on furlough days. However, these restorations are necessary to operate the District and provide opportunities to students. We have made some

progress on the structural deficit by laying off positions related to declining enrollment (26.76 FTE) and other layoffs that will remain in effect this year (34 FTE). We will continue to monitor enrollment and attendance rates this year to see if the declining enrollment trend will be reversed through new programs and a better economy.

The recommended restorations are attached.

**FISCAL IMPACT:**

Restorations of \$3,542,000.

**RECOMMENDATION:**

Approve Superintendent's recommendations for budget restorations.

# Approved 8/4/11

2011-2012  
Budget Cuts

DESCRIPTION	CURRENT FTE	CURRENT AMOUNT	FTE	NECESSARY LAYOFFS FOR DECLINING ENROLLMENT/ STRUCTURAL DEFICIT	Furlough Restorations		Possible Restorations		
					Restorations due to negotiated furloughs	Restorations due to negotiated furloughs	Restorations due to negotiated furloughs	Restorations due to negotiated furloughs	
<b>CERTIFICATED SALARIES</b>									
Counselors	18.40	1,652,761			7.40	4.00	2.40	192,000	
Alternative Education	31.00	2,367,576			6.00	5.00	1.00	75,000	
Nurses	10.06	779,700			3.90	1.00	2.00	160,000	
Psychologists	14.20	1,440,600			2.00		1.00	75,000	
Speech Language Pathologists	28.50	2,592,000		150,000	2.00		1.00	75,000	
Special Education Teachers	125.50	9,726,000		520,000	4.00		2.00	150,000	
Program Specialists	4.00	406,616			1.00	1.00		85,000	
Elementary Teachers	304.00	25,400,800		325,000	5.00			375,000	
Newcomers Elementary Teachers	2.00	187,817		75,000					
Elementary Opportunity Teacher	1.00	88,633			1.00	1.00	1.00	75,000	
Elem: Music, PE & Prep Teachers	25.70	2,098,000		130,000					
Athletics		300,000							
Secondary Teachers	313.06	25,076,721		390,000	6.00	4.00	2.00	150,000	
Other Certificated Positions and Stipends		1,866,570							
Proposed Furloughs or other Contract Changes									
Salary Rollback 1% FCEA									
GF/Special Ed/Transp		694,428							
Categoricals		51,151							
Freeze Step		1,147,053							
Freeze Column		334,675							
Furlough Day		407,000							
Prep Time - Elementary	25.70	1,675,000							
Prep Time - Secondary	56.00	3,641,000							
Increase student contacts from 175 to 180		9.00							
Increase student contacts from 175 to 185		18.00							
<b>CERTIFICATED TOTALS</b>	<b>882.62</b>	<b>75,983,794</b>	<b>24.00</b>	<b>1,590,000</b>	<b>38.30</b>	<b>16.00</b>	<b>11.40</b>	<b>1,027,000</b>	
<b>CLASSIFIED SALARIES</b>									
Theater Specialist	1.00	78,000		19,500	0.75		0.50	39,000	
Library - Elementary	2.28	81,000			2.28		2.28	81,000	
Library - Secondary	3.78	217,000			2.78	1.00	1.78	112,000	
Library - School Funded	2.69	110,000			2.69				
Secondary Clerical	31.15	1,401,750			2.00	1.75		70,000	
Elementary Opportunity Aide	0.66	22,000			0.66				
Licensed Vocational Nurses	6.17	282,000			0.75				
SLIP Categorical Sweep	4.73	183,400			4.73				
Maintenance	14.40	952,210			2.00		1.00	70,000	

# Approved 8/4/11

## 2011-2012 Budget Cuts

DESCRIPTION	CURRENT FTE	CURRENT AMOUNT	FTE	NECESSARY LAYOFFS FOR DECLINING ENROLLMENT/ STRUCTURAL DEFICIT	Furlough Restorations		Possible Restorations
					Restorations due to negotiated furloughs	Restorations due to negotiated furloughs	
Grounds	13.00	809,000			2.00	1.00	1.00
Custodial	85.28	4,788,477			4.00	1.00	4.00
Occupational Therapists	6.60	742,000	1.00	100,000	1.00	1.00	0.50
Special Education Aides	198.63	6,684,500			15.00	1.00	10.10
Behavioral Support	9.00	530,000	1.50	37,500	1.00		
District-wide Support	30.00	1,530,844			5.00		
Gate Parent/Student Coordinator	1.00						0.75
Transportation Technician	1.00						0.92
Printer I	1.00						
Clerk Typist III	1.00						1.00
Administrative Assistant II	1.00						1.00
Ed Technology and Information Systems	10.00	852,000			1.00		0.50
Transportation Services	52.06	2,760,174			19.00	5.75	9.25
Mechanic							0.50
Elem. Noon Duty		327,860					
Elem. Extra Supervision		181,695					
Sec. Campus Monitors/In-House Susp.		458,405					
Sec. Campus Monitors Time Sheets		55,388					
Other Classified Positions	158.27	7,367,078					
Proposed Furloughs or other Contract Changes							
Salary Rollback 1% CSEA							
GF/Special Ed/Transp		228,170					
Categoricals		63,994					
Freeze Step CSEA		249,900					
Furlough Day		126,000					
<b>CLASSIFIED TOTALS</b>	<b>634.70</b>	<b>29,391,433</b>	<b>2.75</b>	<b>157,000</b>	<b>66.64</b>	<b>10.50</b>	<b>35.08</b>
<b>ADMINISTRATION/CONFIDENTIAL SALARIES</b>							
School and District Administration	63.00	8,287,745					
Principals/Vice Principals							
District Office Certificated							
Classified Management							
Classified Confidential Assistants	11.00	886,850					
Salary Rollback 1% FCLA							
GF/Special Ed/Transp		84,087					
Categoricals		9,127					
Freeze Step (General Fund only)		115,958					
Furlough Day		40,000					
<b>ADMINISTRATION/CONFIDENTIAL TOTALS</b>	<b>74.00</b>	<b>9,174,595</b>	<b>0.00</b>	<b>0</b>	<b>5.00</b>	<b>1.50</b>	<b>1.50</b>
<b>OPERATING EXPENSES</b>							
Eliminate Conferences		97,766					
Reduce Substitutes and Overtime							45,000
Reduce Cell Phones/Radios		56,866					75,000
Reduce School Site Supply Budgets 20%		388,208					25,000
							77,000
							150,000
							162,500
							1,536,000

# Approved 8/4/11

## 2011-2012 Budget Cuts

DESCRIPTION	Budget Cuts			NECESSARY LAYOFFS FOR DECLINING ENROLLMENT/ STRUCTURAL DEFICIT		Furlough Restorations		Possible Restorations	
	CURRENT FTE	CURRENT AMOUNT	FTE	ADDITIONAL LAYOFFS	Restorations due to negotiated furloughs	Restorations due to negotiated furloughs	Restorations due to negotiated furloughs	Restorations due to negotiated furloughs	
Reduce Department Supply Budgets 30%		920,000		279,000				140,000	
Reduce Summer School - General Ed (8-12)		370,931		70,000				35,000	
Reduce Interventions		125,000		12,000					
Reduce Summer School - Special Ed (K-12)		356,205		150,000				150,000	
Spending Freeze effective February 1				800,000				547,000	
<b>OPERATING TOTALS</b>	<b>0.00</b>	<b>2,314,976</b>	<b>0.00</b>	<b>1,603,000</b>					
<b>REVENUE/SWEEP TIER 3 FUNDS</b>									
Sweep all remaining SLIP funds				257,000				250,000	
Sweep additional from Textbook Funds				300,000				20,000	
Sweep some CalSafe, SOARS, ROP, Academies, Gate				500,000				270,000	
Sweep additional from Professional Development				70,000					
<b>REVENUE/SWEEP TOTALS</b>				<b>1,127,000</b>					
<b>GRAND TOTAL</b>			<b>26.75</b>	<b>1,747,000</b>	<b>109.94</b>	<b>28.00</b>	<b>1,853,750</b>	<b>47.98</b>	<b>3,542,500</b>

**BOARD AGENDA ITEMS**

Meeting Date: August 4, 2011

**Subject:**  
Budget Revision # 1 for Fund 1, the General Fund.

**Action Requested:**  
The Board is asked to approve Budget Revision # 1 for fund 1 the General Fund.

**Discussion:**

A. <u>BUDGET REVISIONS</u>	Beginning Balance & Income	Unappropriated Fund Balance & Reserves	Budget Expenditures
<u>UNRESTRICTED</u>			
1.01 Adjust Revenue for 2011/12 based on Adopted State Budget	11,161,901		
1.02 Adjust Salary and Benefits for AB1200			
Restore positions			3,542,500
Reduction of Work Year for 2011/12			(1,719,000)
Restore positions due to negotiated furloughs			1,853,750
1.03 Adjust Other Designations/Assignments for 2011/12			
State Cash Deferred to 2012/13		7,484,651	
	Total Beginning Balance & Income	Total Unappropriated Fund Balance & Reserves	Total Budget Expenditures
Total New Budgets through Revision # 1	11,161,901	7,484,651	3,677,250

Prepared By: \_\_\_\_\_ Prepared By: Rhonda Crawford