



Evergreen
School District

Fiscal Stabilization Options

Board Meeting
September 21, 2017

Financial Stabilization Options

Fiscal Stabilization Options As of September 2017

Savings Needed without New Programs, by 2019-20

6,319,528

Estimate New Programs Costs		FTE	2017-18	2018-19	2019-20	TOTAL
1	International Baccalaureate (IB)	5		500,573	648,840	1,239,422
2	Dual Language Immersion (DL)	1		194,654	179,230	373,884
Total Additional Costs For New Programs			0	785,227	828,079	1,613,306

Savings Needed with New Programs, by 2019-20

7,932,834

Section A		FTE	2017-18	2018-19	2019-20	TOTAL
Options:						
Increase Revenues						
1	** Parcel tax renew (Partial Revenue to Offset General Operation)				1,400,000	1,400,000
2	Increase Facility Usage Revenue - Online Application		100,000	133,500	168,000	401,500
4	Development of Martin property				100,000	100,000
3	Release Committed One Time Fund				3,000,000	3,000,000
4	Release GASB 45 Available Fund				1,730,000	1,730,000
5	Release Workers' Compensation Self-Insure Fund				700,000	700,000
Reduce Expenditures						
1	Prop 39 Energy Projects for Energy Saving (9870)			50,000	50,000	100,000
2	Solar installation to Save Electric Expenses (9870)				100,000	100,000
3	School Consolidation	8.75		800,000	800,000	1,600,000
4	Site Supplemental Technology Allocation (1592)			256,501	256,501	513,002
5	Supplemental Funded Coach positions (1591)	9		901,098	912,364	1,813,462
6	Supplemental Funded Middle School Counselors (1591)	3		328,341	332,877	661,218
7	Supplemental Funded Release Day (1597)			73,635	73,635	147,270
8	Supplemental Funded Social Worker (1591)	1		143,416	145,404	288,820
9	Supplemental Funded Instructional Assistant/ELD (1591)	15.825		922,495	933,450	1,855,945
10	Site Allocation - General Purpose 20% (1170/9485)			200,665	200,665	401,330
11	Professional Development Expenditures (9428)			50,756	51,798	102,554
12	School Enrichment Activities Team (SEAT) Allocation (1170)			116,496	116,496	232,992
13	Middle School Extra Curricular Activities One time Allocation (1250)			68,247	68,247	136,494
14	LCFF Induction (Formerly BTS) (1638)			65,353	66,333	131,686
15	IMC (9455)	0.5		26,000	26,000	52,000
16	* Prep Teachers (1271)	6.6		660,805	669,067	1,329,872
17	* TK- 3 Class Size From 24 to 27	19		1,902,314	1,926,098	3,828,412
18	* Health Care Plan Savings			793,971	833,670	1,627,641
Total Possible Resources			100,000	7,493,593	14,660,605	22,254,198
2019-20 No Parcel Tax Revenue; Program Reductions Are Included			10.72			

** Items Subject to Voters Approval/ Can Not Include In The Budget

* Items Subject to Negotiation/ Can Not Include In The Budget
Teacher Salary BA+30 Step 5 Is Used For The Calculation

	Supplemental Minimums		2 YEAR Reduction Me
	18-19	19-20	
Minimum Allocation	6,860,000	6,600,000	
ESD Allocation	5,383,127	5,538,043	
Delta:	1,476,873	1,061,957	3,571,170

Board Priorities

- Programs of focus for students
- Extra curricular activities
- Social-emotional (mental health) student support
- Protecting one-time monies
- Not consolidating school sites

Scenario Summary

	With New Programs Total Reduction: \$7,932,834	Dual Language Only Total Reduction: \$6,693,412	No New Programs Total Reduction: \$6,319,528
Scenario 1	<u>Target Delta: \$0</u> <u>School consolidation and one time money</u>	<u>Target Delta: \$0</u> <u>School consolidation and reduced one time money release</u>	<u>Target Delta: \$0</u> <u>School consolidation and reduced one time money release</u>
Scenario 2	<u>Target Delta: -\$2,902,128</u> <u>Maxed out on supplemental reductions</u>	<u>Target Delta: -\$1,662,706</u> <u>Maxed out on supplemental reductions</u>	<u>Target Delta: -\$1,288,822</u> <u>Maxed out on supplemental reductions</u>
Scenario 3	<u>Target Delta: -\$1,302,119</u> <u>Preserve 50% coaches and ELD assistants and school consolidation (maxed out on supplemental reductions)</u>	<u>Target Delta: -\$62,697</u> <u>Preserve 50% coaches and ELD assistants and school consolidation (maxed out on supplemental reductions)</u>	<u>Target Delta: \$0</u> <u>Preserve 50% coaches and ELD assistants and school consolidation (maxed out on supplemental reductions)</u>
Scenario 4	<u>Target Delta: \$0</u> <u>One time money, preserve mental health staff and 50% reduction of coaches and ELD assistants</u>	<u>Target Delta: \$0</u> <u>Reduced one time money release, preserve mental health staff and 50% reduction of coaches and ELD assistants</u>	<u>Target Delta: \$0</u> <u>Reduced one time money release, preserve mental health staff and 50% reduction of coaches and ELD assistants</u>

Here are three of the twelve scenarios:

2 YEAR REDUCTION GOAL with new programs: \$7,932,834
2 YEAR Supplemental Reduction Maximum: \$3,371,170

IMPACT:

- Still leaves large reduction gap
- Maxed out on supplemental spending reductions
- Potential reduction of 25.5 FTE including 2 managers

Board Priorities Achieved

X	Programs of focus for students
	Extra curricular activities
	Social-emotional student support
X	Protecting one-time monies
	Not consolidating school sites

Scenario 3: Preserve 50% Coaches and ELD Assistants and School Consolidation					
Increased Revenue					
		17-18	18-19	19-20	Total
Increase Facility Usage Revenue - Online Application		100,000	133,500	168,000	401,500
Decreased Expenditure					
	FTE				
Prop 39 Energy Projects for Energy Saving (9870)			50,000	50,000	100,000
Solar Installation to Save Electric Expenses (9870)				100,000	100,000
Professional Development Expenditures (9428)			50,756	51,798	102,554
School Enrichment Activities Team (SEAT) Allocation (1170)			116,496	116,496	232,992
Middle School Extra Curricular Activities One time Allocation (1250)			68,247	68,247	136,494
LCFF Induction (Formerly BTSA)			66,333	66,333	132,666
Site Allocation - General Purpose 20% (1170/9485)			200,665	200,665	401,330
IMC (9455)	0.5		26,000	26,000	52,000
Reduction Site Supplemental Technology Allocation (1592)			256,397	256,397	512,794
Supplemental Funded Release Day (1597)				73,635	73,635
50% Supplemental Funded Instructional Assistant/ELD (1591)	7.8		461,247	466,725	927,972
Supplemental Funded Social Worker (1591)	1		143,416	145,404	288,820
Supplemental Funded Middle School Counselors (1591)	3		328,341	332,877	661,218
50% Supplemental Funded Coach positions (1591)	4.5		450,549	456,182	906,731
School Consolidation	8.75		800,000	800,000	1,600,009
			DELTA	TARGET	TOTAL
			-1,302,119	7,932,834	6,630,715
			SUP TOTAL:		3,371,170

[Back to Scenario Summary](#)

2 YEAR REDUCTION GOAL with new programs: \$7,932,834

2 YEAR Supplemental Reduction Maximum: \$3,371,170

IMPACT:

- Potential reduction of 8.75 FTE including 2 managers

Board Priorities Achieved

X	Programs of focus for students
X	Extra curricular activities
X	Social-emotional student support
	Protecting one-time monies
	Not consolidating school sites

Scenario 1: School Consolidation and One Time Money						
Increased Revenue						
		17-18	18-19	19-20	Total	
Increase Facility Usage Revenue - Online Application		100,000	133,500	168,000	401,500	
Release Committed One Time Fund				3,000,000	3,000,000	
Release GASB 45 Available Fund				1,730,000	1,730,000	
Release Workers' Compensation Self-Insurance Fund				700,000	700,000	
Decreased Expenditure						
	FTE					
Prop 39 Energy Projects for Energy Saving (9870)			50,000	50,000	100,000	
Solar installation to Save Electric Expenses (9870)				100,000	100,000	
Professional Development Expenditures (9428)			50,756	49,904	100,660	
Site Allocation - General Purpose 20% (11 70/9485)				200,665	200,665	
School Consolidation	8.75		800,000	800,000	1,600,009	
				DELTA	TARGET	TOTAL
				0	7,932,834	7,932,834
SUP TOTAL:					0	

2 YEAR REDUCTION GOAL with no programs: \$6,319,528
2 YEAR Supplemental Reduction Maximum: \$3,371,170

IMPACT:

- Still leaves large reduction gap
- Maxed out on supplemental reductions
- Potential reduction of 13.5 FTE

Board Priorities Achieved

	Programs of focus for students
	Extra curricular activities
	Social-emotional student support
X	Protecting one-time monies
X	Not consolidating school sites

Scenario 2: Maxed out on Supplemental Reductions				
Increased Revenue				
	17-18	18-19	19-20	Total
Increase Facility Usage Revenue - Online Application	100,000	133,500	168,000	401,500
Decreased Expenditure				
	FTE			
Prop 39 Energy Projects for Energy Saving (9870)		50,000	50,000	100,000
Solar installation to Save Electric Expenses (9870)			100,000	100,000
Professional Development Expenditures (9428)		50,756	51,798	102,554
School Enrichment Activities Team (SEAT) Allocation (1170)		116,496	116,496	232,992
Middle School Extra Curricular Activities One time Allocation (1250)		68,247	68,247	136,494
LCFF Induction (Formerly BTSA)		66,333	66,333	132,666
IMC	0.5	26,000	26,000	52,000
Site Allocation - General Purpose 20% (1170/9485)		200,665	200,665	401,330
50% Reduction Site Supplemental Technology Allocation (1592)		230,200	230,200	460,400
Supplemental Funded Coach positions (1591)	9	901,098	912,364	1,813,462
Supplemental Funded Middle School Counselors (1591)	3	328,341	332,877	661,218
Supplemental Funded Release Day (1597)		73,635	73,635	147,270
Supplemental Funded Social Worker (1591)	1	143,416	145,404	288,820
		DELTA	TARGET	TOTAL
		-1,288,822	6,319,528	5,030,706
		SUP TOTAL:		3,371,170

[Back to Scenario Summary](#)

As if these “options” aren’t draconian enough,
and despite an Ending Balance of **\$24.5
million**, Board President Zito directed

DO staff to add one that includes

4 furlough days

(2 days before school, Inservice Day, & Conference Day)

equaling a

2.2 % pay cut

and the elimination

of district contributions to the

ETA Trust

**Trustees will continue their
fiscal stabilization discussion**

Sep. 28 @ 4 PM

in the district board room

Can you be there?

