



School Consolidation Advisory Committee

FISCAL & OTHER IMPACTS

August 8, 2024

Current Budget

- **The Board adopted the 2024-25 budget in June 2024 based on the Governor's May Revise budget proposal**
- **The Governor signed the final 2024-25 State Budget bills on July 2, 2024**
- **The District does not finish “closing the books” for 2023-24 until September 2024**
- **The budget is very volatile and subject to change due to State and Federal guidelines, the economy, actuals, assumptions, and unforeseen circumstances**

Budget Basics

District Budget

REVENUES

- Income from State, Federal, and Other Sources

EXPENDITURES

- Salaries, benefits, materials, books, supplies, services, utilities

BALANCE = SURPLUS/DEFICIT

- Revenues minus Expenditures

FUND BALANCE

- Reserve for economic uncertainties, Restricted funds carryover

Personal Budget

INCOME

- Paycheck, investments

EXPENSES/BILLS

- Mortgage, rent, credit cards, utilities

BALANCE

- Revenues minus Expenditures

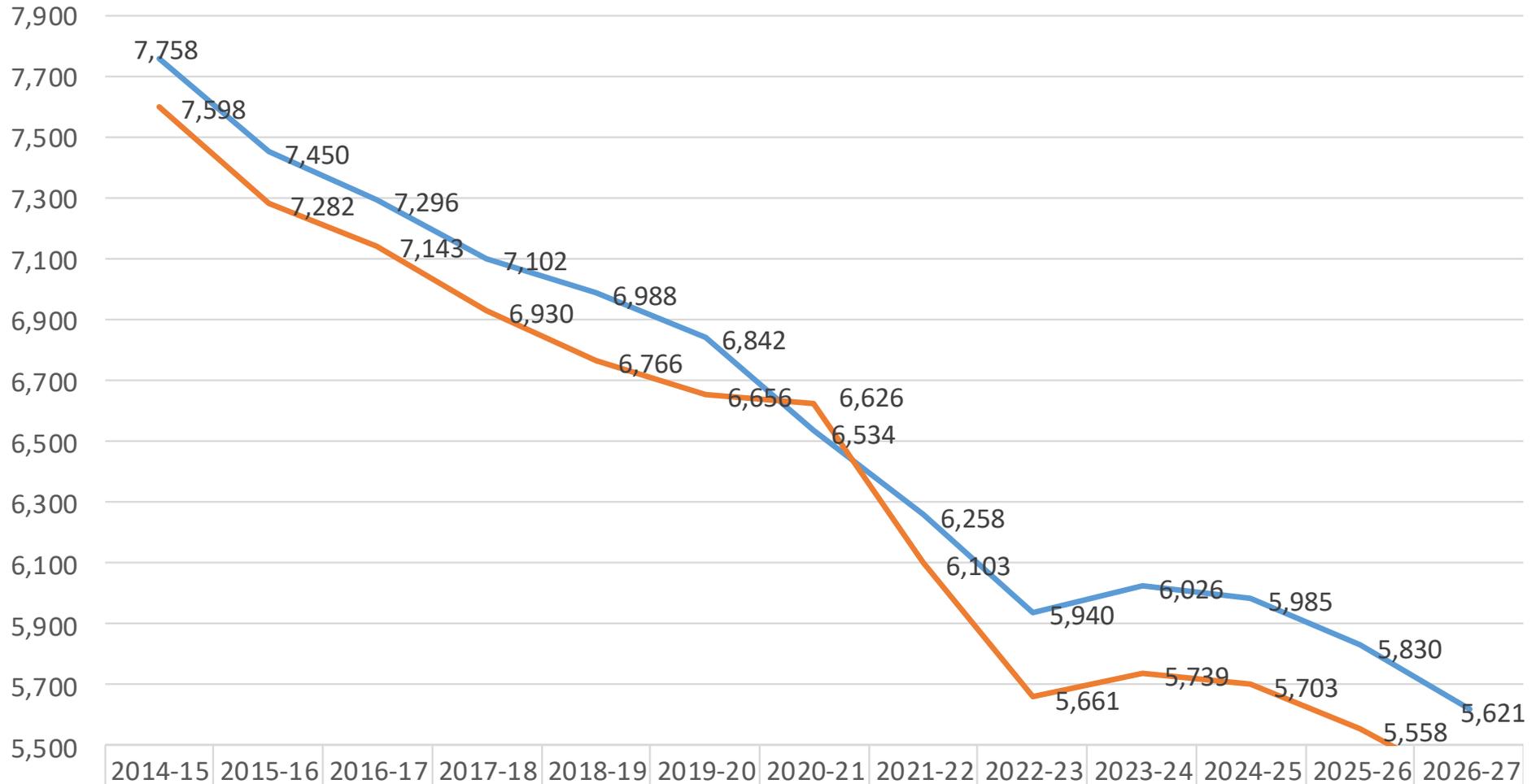
SAVINGS

- Emergencies, retirement, college, car

Multi-Year Projection (MYP) Assumption

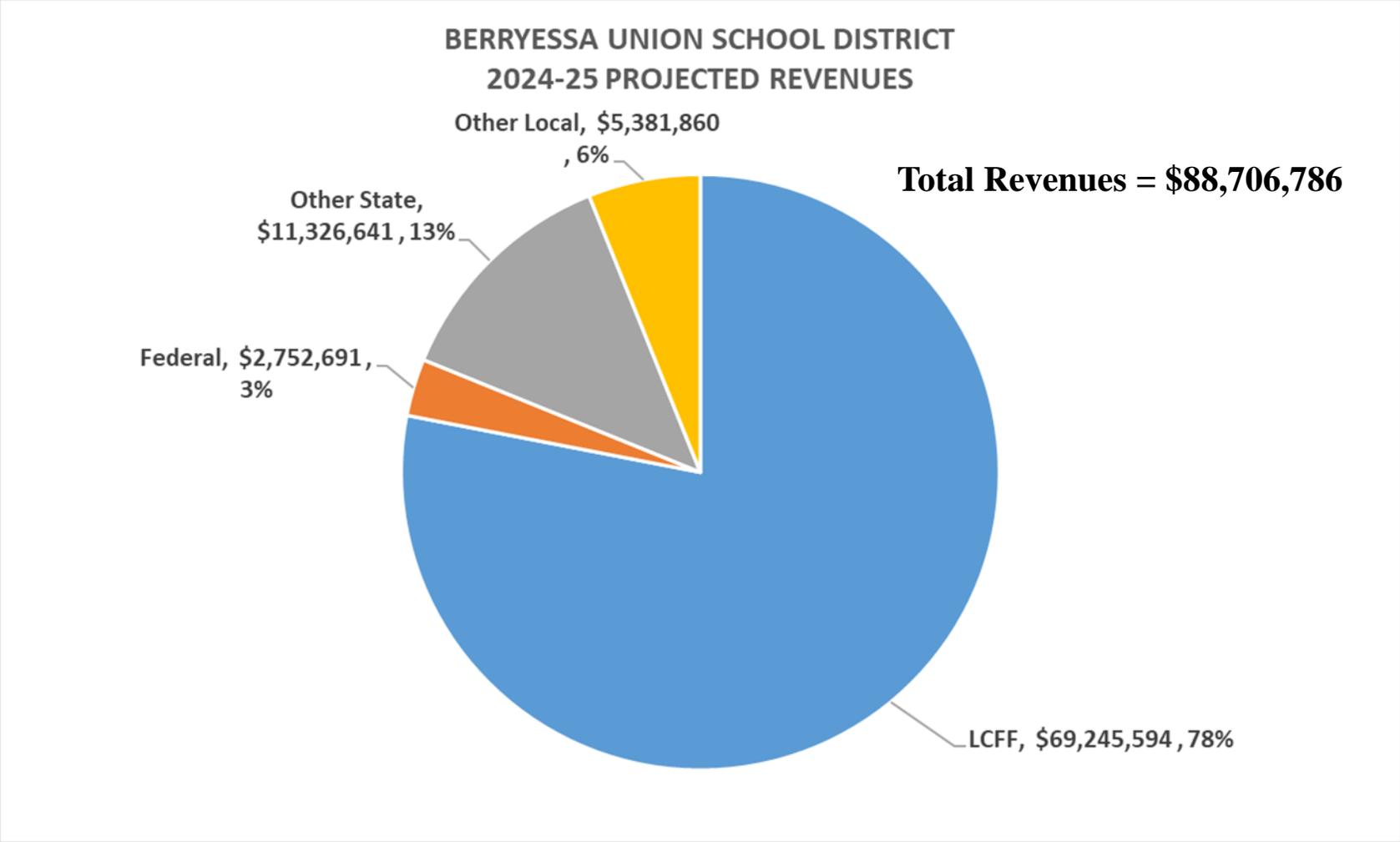
Multi-Year Revenue Assumptions	2024-25	2025-26	2026-27
Cost of Living Adjustment (COLA)	1.07%	2.93%	3.08%
Enrollment	6,013	5,858	5,649
Funded ADA	5,825.40	5,703.95	5,667.50
Unduplicated Pupil %	42.67%	42.24%	42.15%
Step & Column Increase	-	1.5%	1.5%
Certificated Retirement Benefits – STRS Rates	19.10%	19.10%	19.10%
Classified Retirement Benefits – PERS Rates	27.05%	27.60%	28.00%
Multi-Year Expenditure Assumptions	2024-25	2025-26	2026-27
FTE Reductions due to school consolidations and declining enrollment			
Certificated Non-Management – 19.5 FTE (25-26)	-	\$2,510,954	-
Certificated Non-Management – 4 FTE (26-27)	-	-	\$532,778
Certificated Management – 3 FTE	-	\$616,372	-
Total Certificated	-	\$3,127,326	\$532,778
Classified Non-Management – 18.125 FTE	-	\$1,672,677	-
Classified Management – 1 FTE	-	\$126,700	\$19,433
Total Classified	-	\$1,799,377	\$19,433
Fiscal impact of on-going negotiations	Not Budgeted	Not Budgeted	Not Budgeted

Enrollment vs ADA

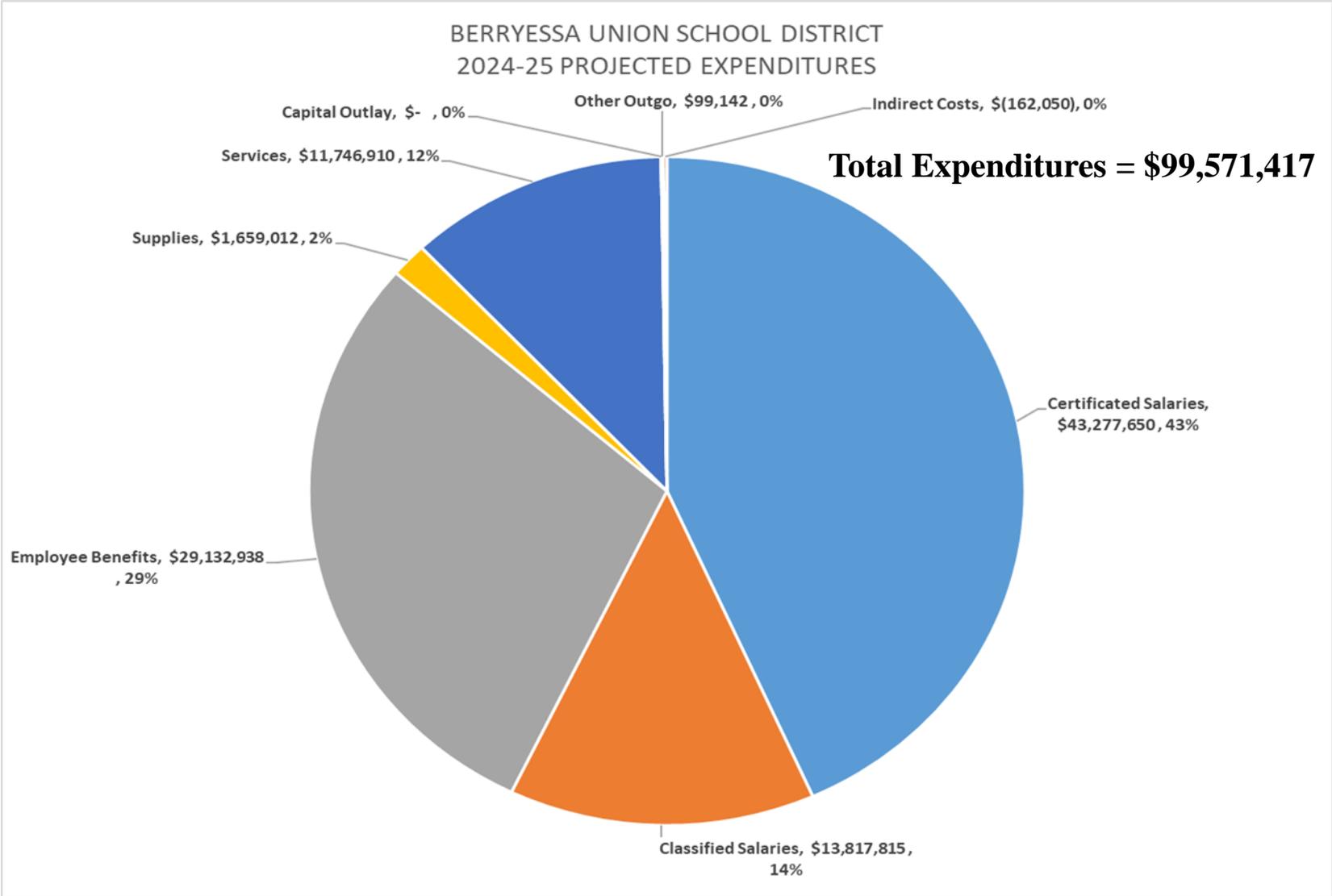


— Enrollment	7,758	7,450	7,296	7,102	6,988	6,842	6,534	6,258	5,940	6,026	5,985	5,830	5,621
— P-2 ADA	7,598	7,282	7,143	6,930	6,766	6,656	6,626	6,103	5,661	5,739	5,703	5,558	5,361

2024-25 Revenues



2024-25 Expenditures



Deficit Spending

	17-18 UA	18-19 UA	19-20 UA	20-21 UA	21-22 UA	22-23 UA	23-24 EA	24-25 BUDGET
Revenue	\$54,432,724	\$56,656,220	\$54,299,767	\$51,551,961	\$55,365,572	\$62,191,939	\$63,068,954	\$63,818,258
Expenditures	\$57,452,682	\$58,188,355	\$57,960,465	\$53,933,922	\$60,290,356	\$63,269,385	\$65,489,690	\$63,818,258
Deficit	(\$3,019,958)	(\$1,532,135)	(\$3,660,698)	(\$2,381,961)	(\$4,924,784)	(\$1,077,446)	(\$2,420,737)	\$0

- Revenue and Expenditures only from the unrestricted side of the General Fund
- Continued deficit spending is a result of a structural deficit that needs to be addressed by subsequent budget reductions to maintain fiscal solvency

UA = Unaudited Actuals
EA = Estimated Actuals

Multi-Year Projection

	EA 2023-24	BUDGET 2024-25	2025-26	2026-27
Revenue	\$93,396,135	\$88,706,786	\$89,333,441	\$90,976,377
Expenditures	\$104,095,154	\$99,571,417	\$90,837,883	\$91,870,335
Net Change/Deficit Spending Before Transfers IN	(\$10,699,019)	(\$10,864,631)	(\$1,504,442)	(\$893,958)
Transfers IN From Other Funds and Other Sources	\$2,340,135	\$6,204,807	\$807,692	\$888,461
Transfer Out to Other Funds	\$0			
Net Change/Deficit Spending After Transfers IN	(\$8,358,884)	(\$4,659,825)	(\$696,750)	(\$5,497)
Beginning Balance	\$15,651,084	\$7,292,201	\$2,632,376	\$1,935,626
Ending Balance	\$7,292,201	\$2,632,376	\$1,935,626	\$1,930,129
Undesignated Amount	\$626,461	\$626,461	\$30,548	\$586,016
Available in Fund 17	\$2,759,290	\$2,834,290	\$2,876,804	\$2,919,956
Total Available for Reserve Requirement	\$3,385,751	\$3,460,751	\$2,907,352	\$3,505,972
3% Reserve Requirement	\$3,122,855	\$2,987,143	\$2,725,136	\$2,756,110
Other Reserves	\$6,665,740	\$2,005,915	\$1,905,078	\$1,344,113

Note: "Other Reserves" are restricted balances that do not count towards the 3% reserve requirement

Costs by School Site (Unrestricted Funds Only)

School	Total Unrestricted Budget	Teachers Salaries & Benefits	Books & Supplies
Brooktree	3,358,825	2,375,018	100,318
Cherrywood	4,256,057	3,328,156	112,920
Laneview	2,971,762	2,045,366	103,104
Majestic Way	3,514,034	2,611,788	92,749
Noble	2,931,702	2,130,119	68,041
Northwood	4,063,694	3,103,416	78,465
Ruskin	3,464,077	2,501,648	78,617
Summerdale	2,622,071	1,765,544	69,471
Toyon	2,312,277	1,403,498	65,664
Vinci Park	4,448,241	3,389,778	126,622
Total Elementary	33,942,740	24,654,331	895,971
Average Elementary	3,394,274	2,465,433	89,597
Morrill Middle	5,042,722	3,741,624	152,187
Piedmont Middle	5,071,618	3,755,760	136,760
Sierramont Middle	5,993,386	4,769,906	124,133
Total Middle School	16,107,725	12,267,290	413,080
Average Middle School	5,369,242	4,089,097	137,693
Total	50,050,465	36,921,621	1,309,051

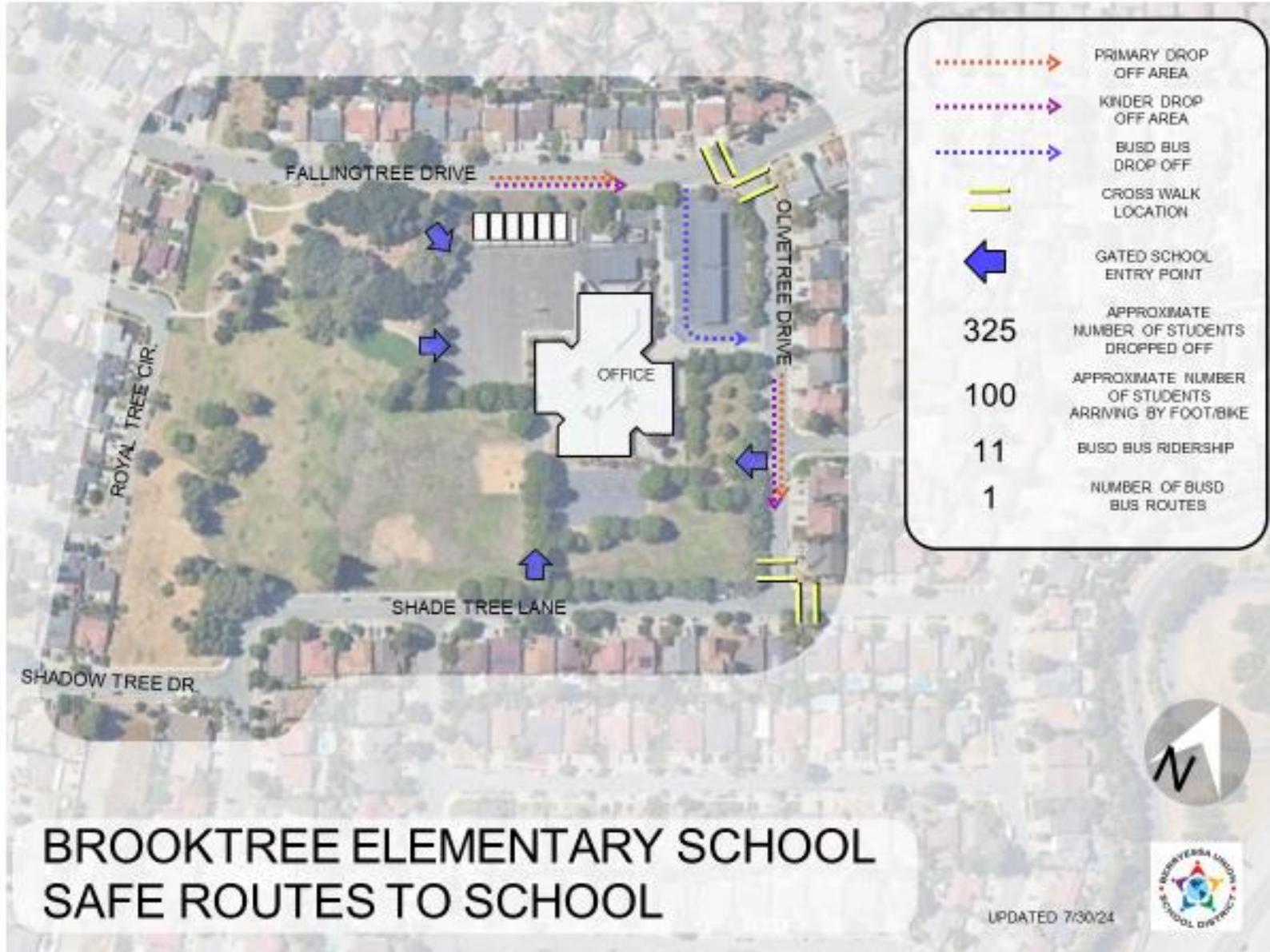
Net Savings by School Site (Unrestricted Funds Only)

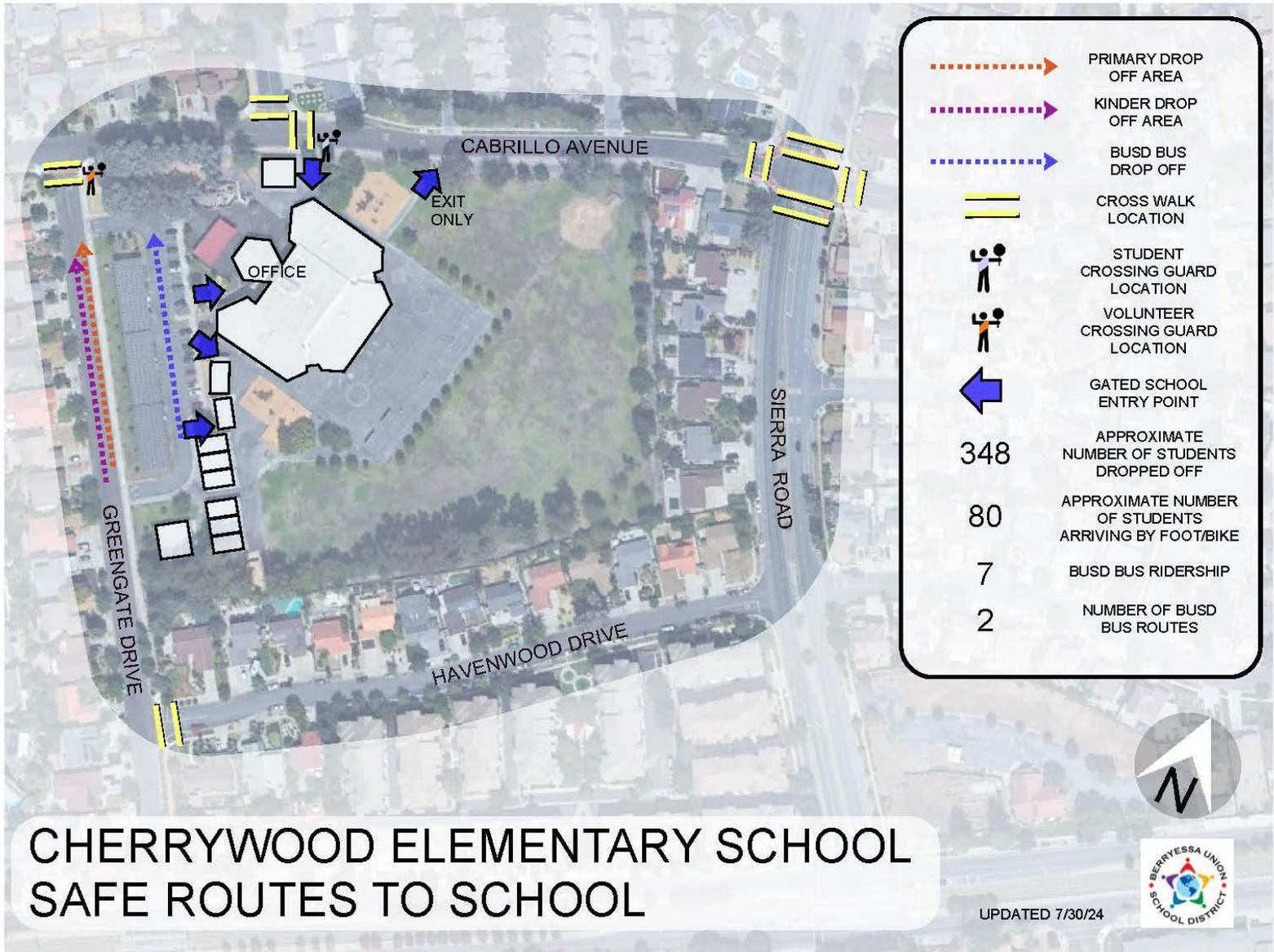
School	Other Salaries & Benefits	Other Materials and Supplies	Other Services and Operating Expenditures	Total Potential Savings
Brooktree	678,853	84,669	72,026	835,548
Cherrywood	617,471	89,771	137,177	844,420
Laneview	678,220	87,803	93,620	859,643
Majestic Way	672,275	73,681	59,242	805,198
Noble	613,312	52,880	62,508	728,701
Northwood	728,336	58,979	66,071	853,386
Ruskin	737,130	64,046	71,329	872,505
Summerdale	646,054	57,479	61,261	764,794
Toyon	652,028	54,842	95,981	802,851
Vinci Park	718,070	103,410	74,305	895,785
Total	6,741,749	727,560	793,521	8,262,830
Average Elementary	674,175	72,756	79,352	826,283
Piedmont Middle	966,470	125,485	145,040	1,236,995
Morrill Middle	1,014,211	110,964	129,516	1,254,691
Sierramont Middle	918,255	96,091	137,161	1,151,507
Total	2,898,936	332,540	411,717	3,643,193
Average Middle School	966,312	110,847	137,239	1,214,398
Total	9,640,685	1,060,100	1,205,237	11,906,023

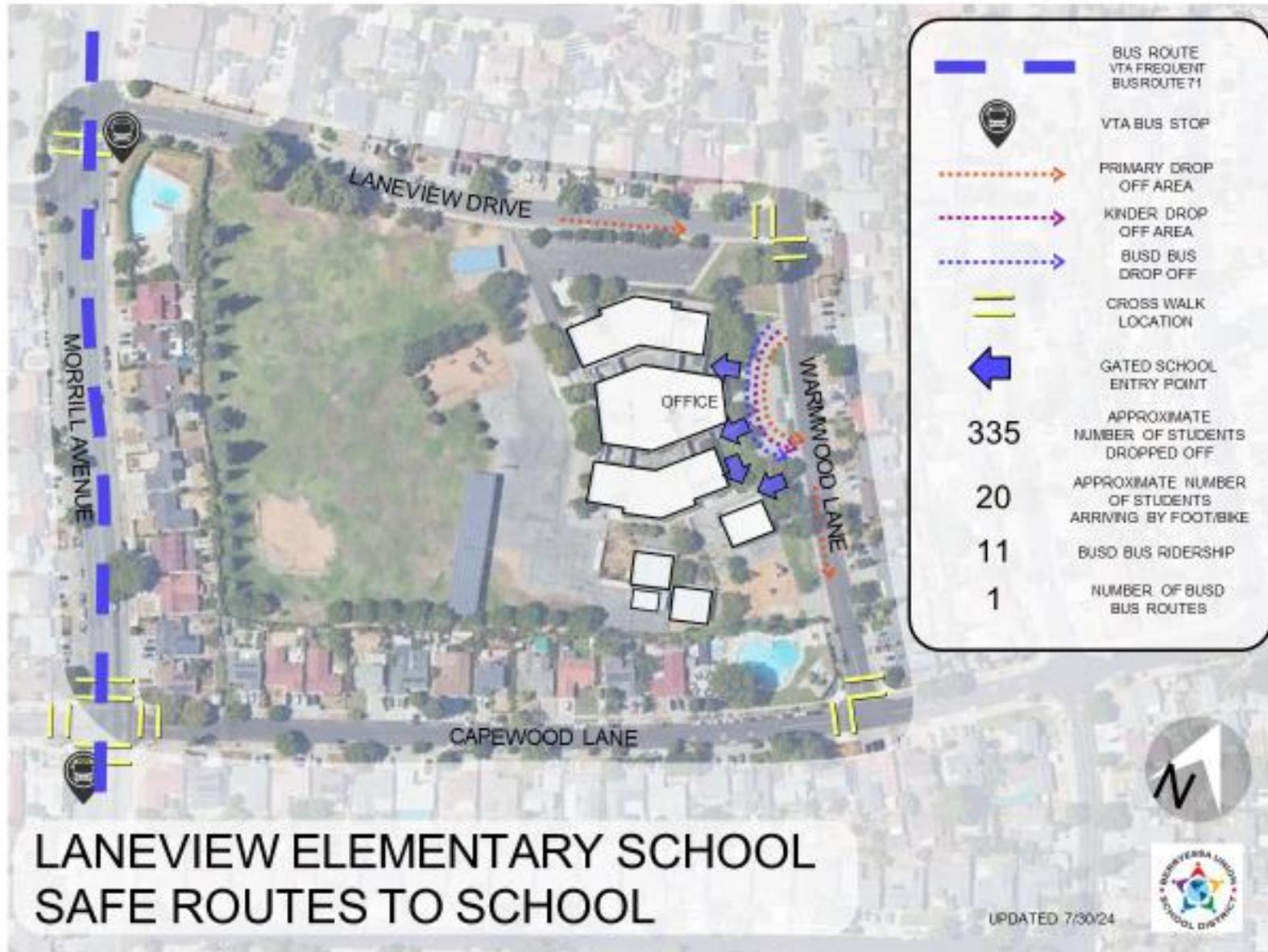
One-Time Facilities Costs 2023-24

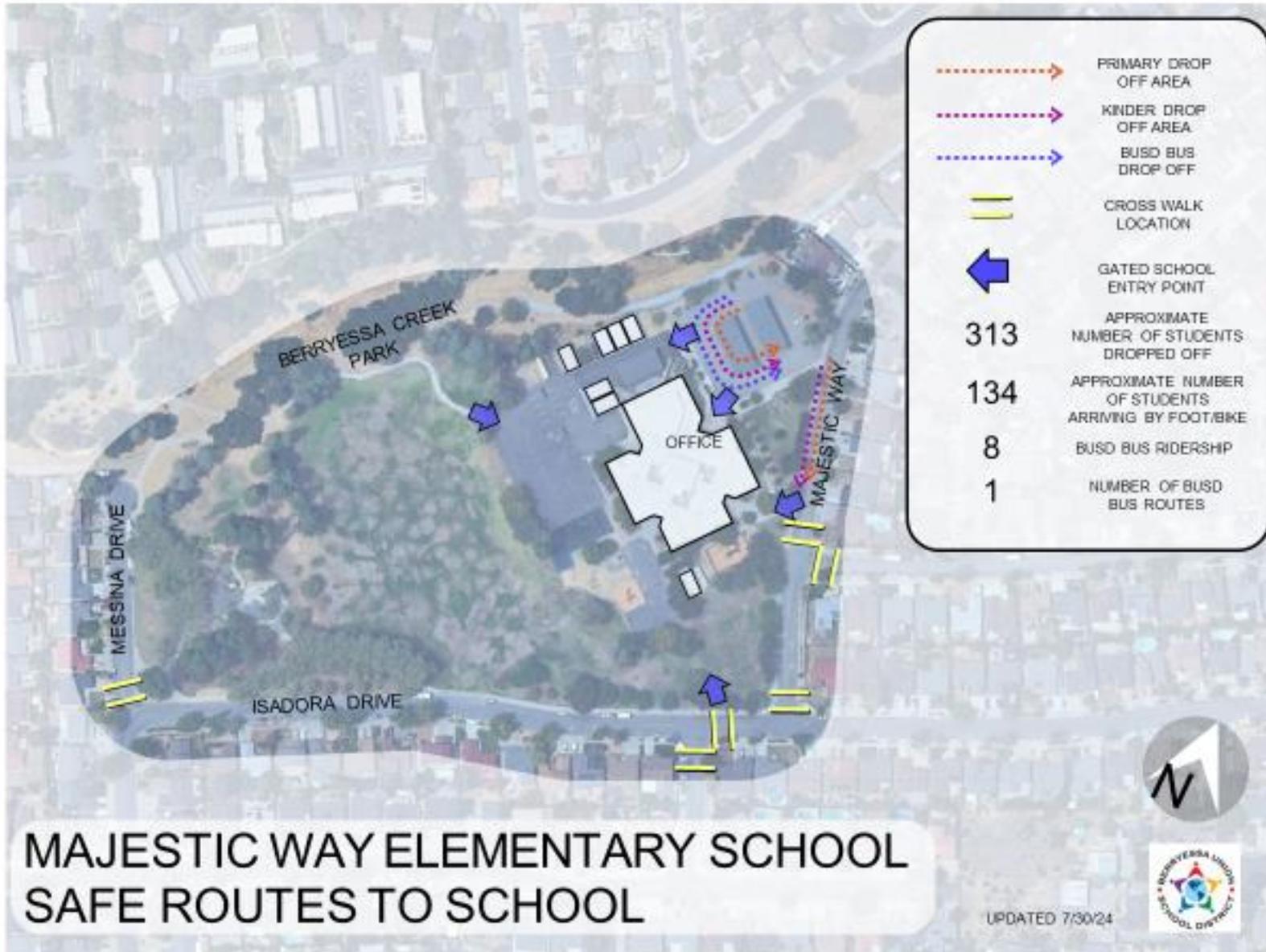
School	Cost	School	Cost
Brooktree	\$6,039.26	Toyon	\$45,585.44
Cherrywood	\$15,080.29	Vinci Park	\$10,176.69
Laneview	\$12,085.02	Morill	\$47,058.88
Majestic Way	\$7,919.01	Piedmont	\$32,638.00
Noble	\$4,344.88	Sierramont	\$36,461.88
Northwood	\$9,447.60	District Office	\$11,870.22
Ruskin	\$70,939.39	Total	\$324,468.66
Summerdale	\$14,822.10		

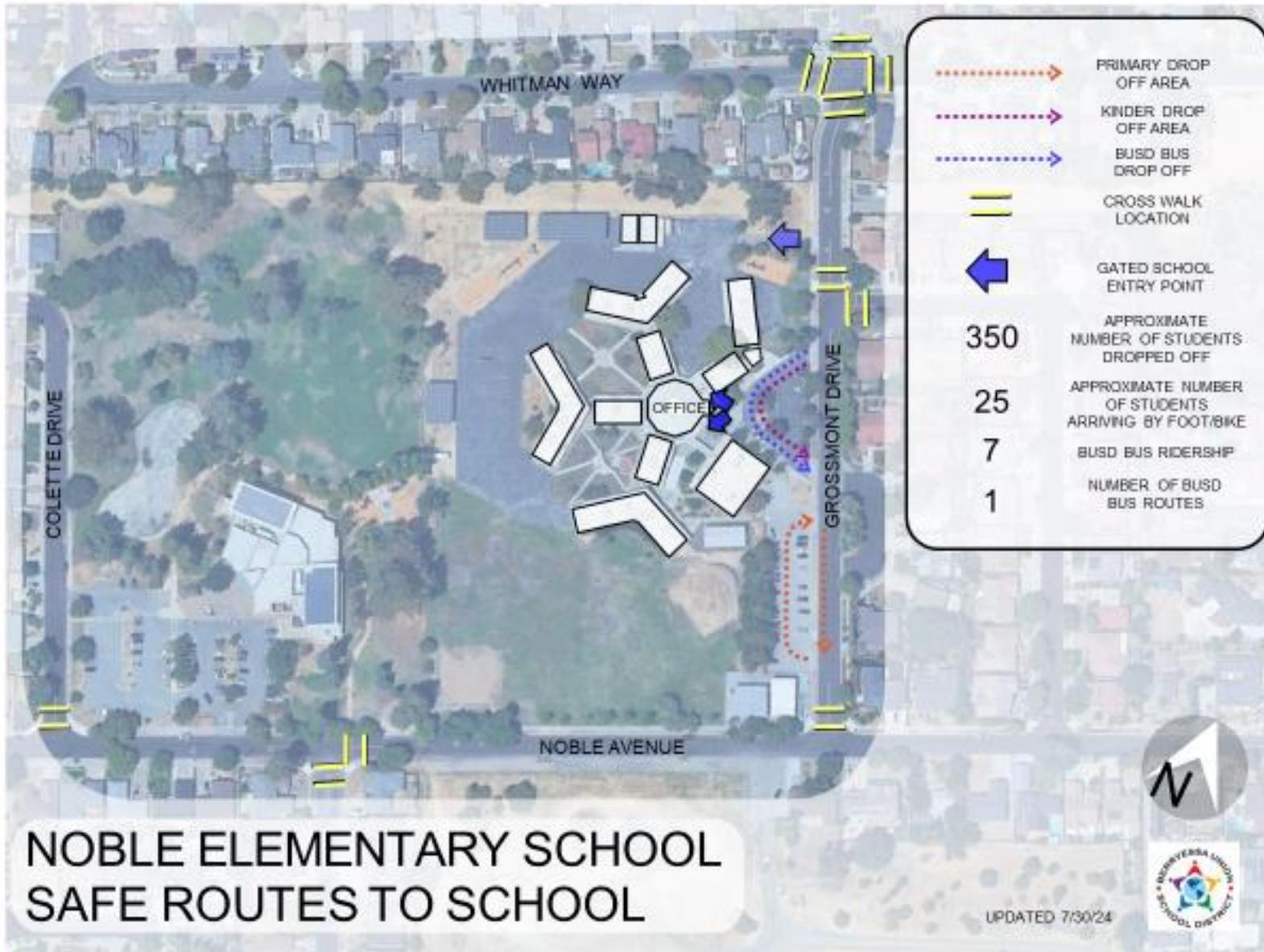
Safety & Community Impacts

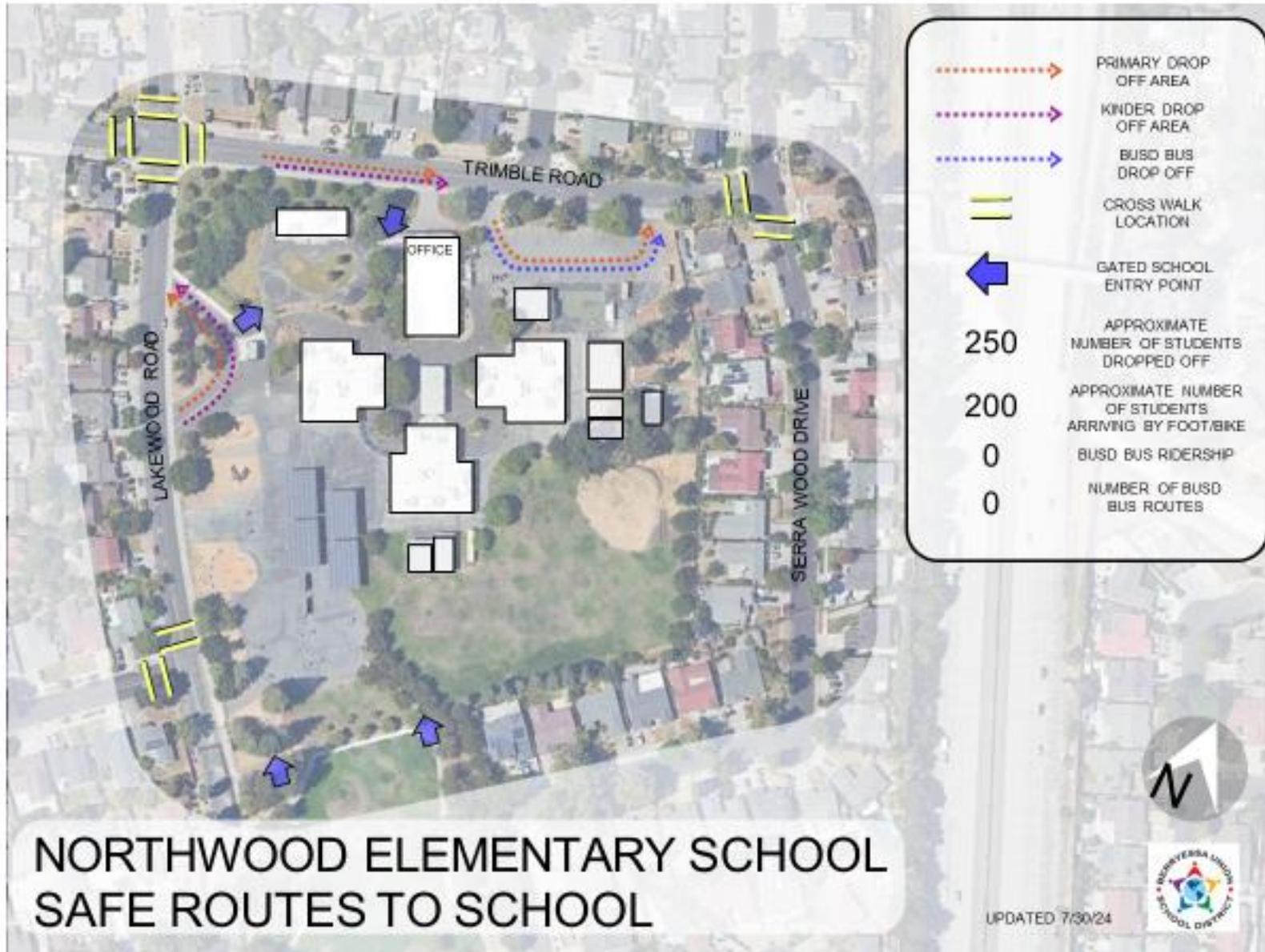


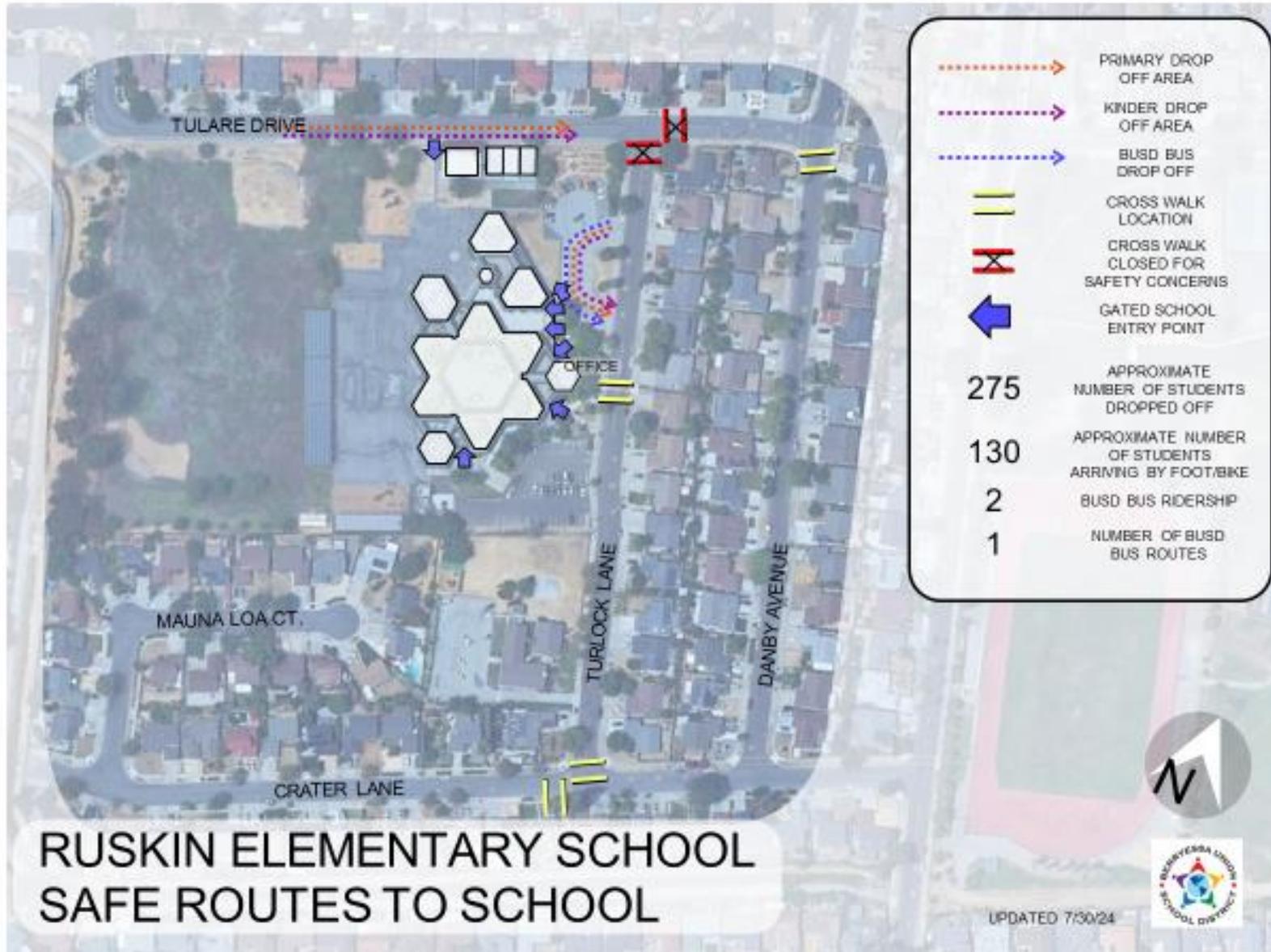


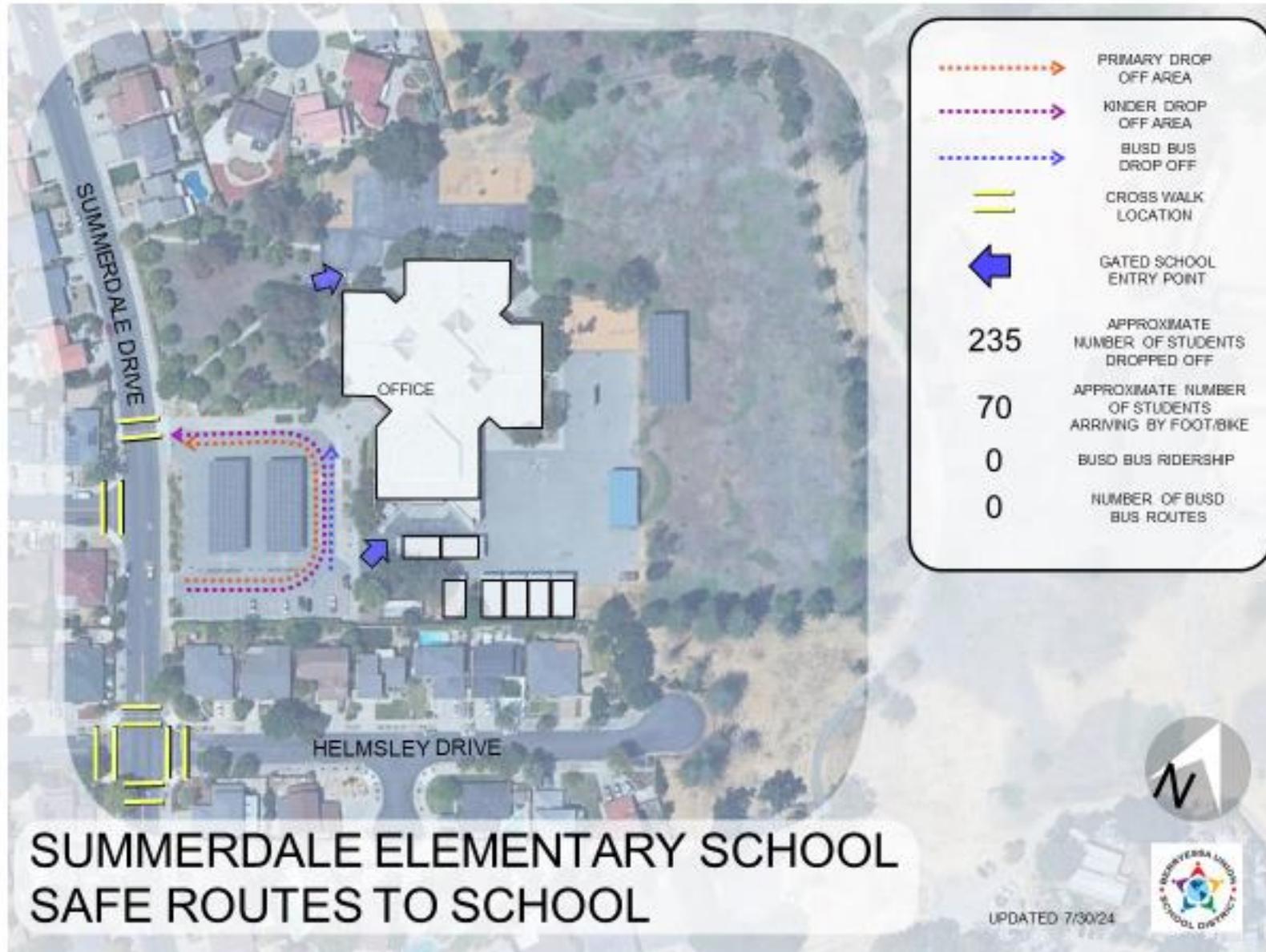




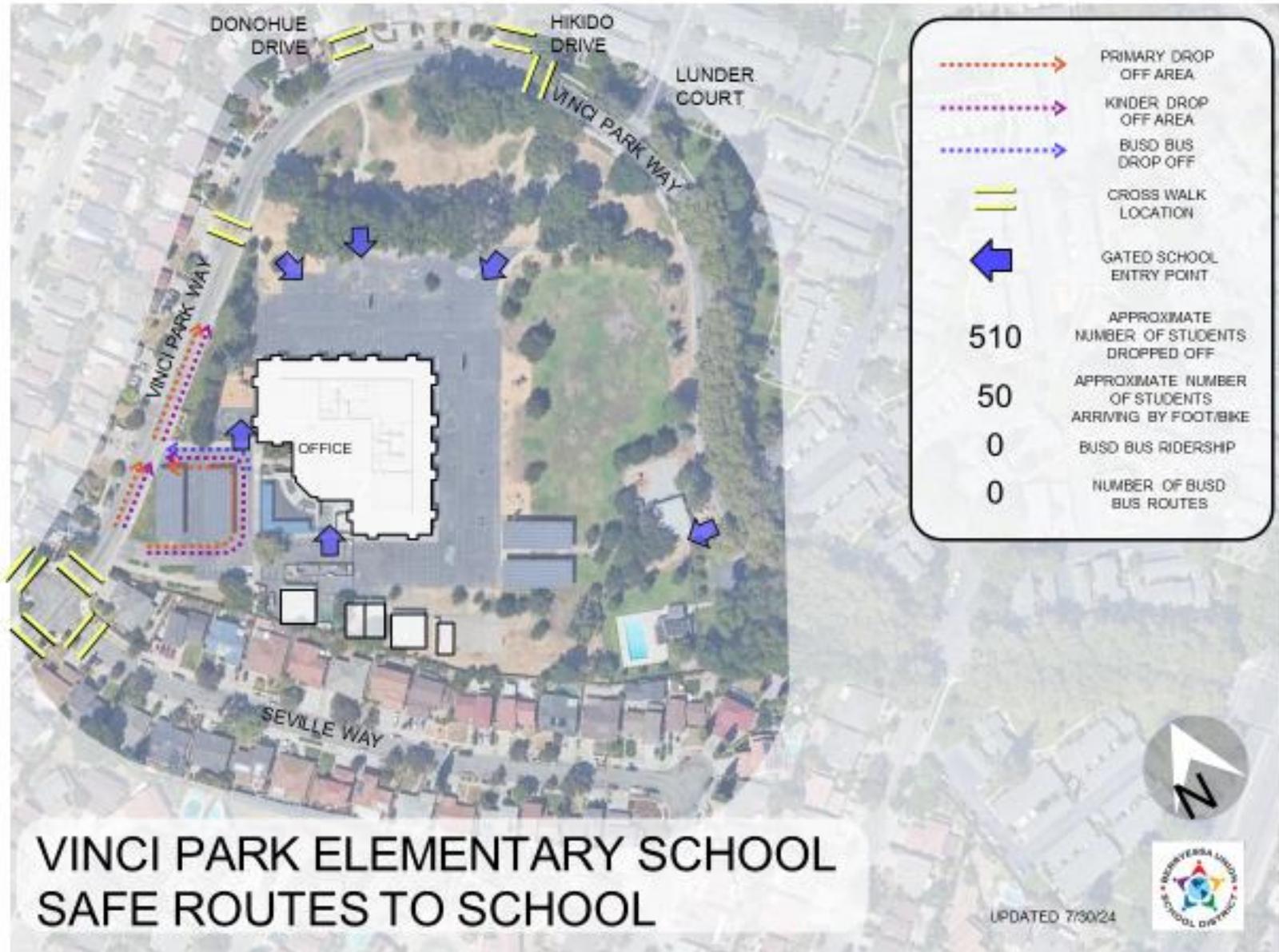


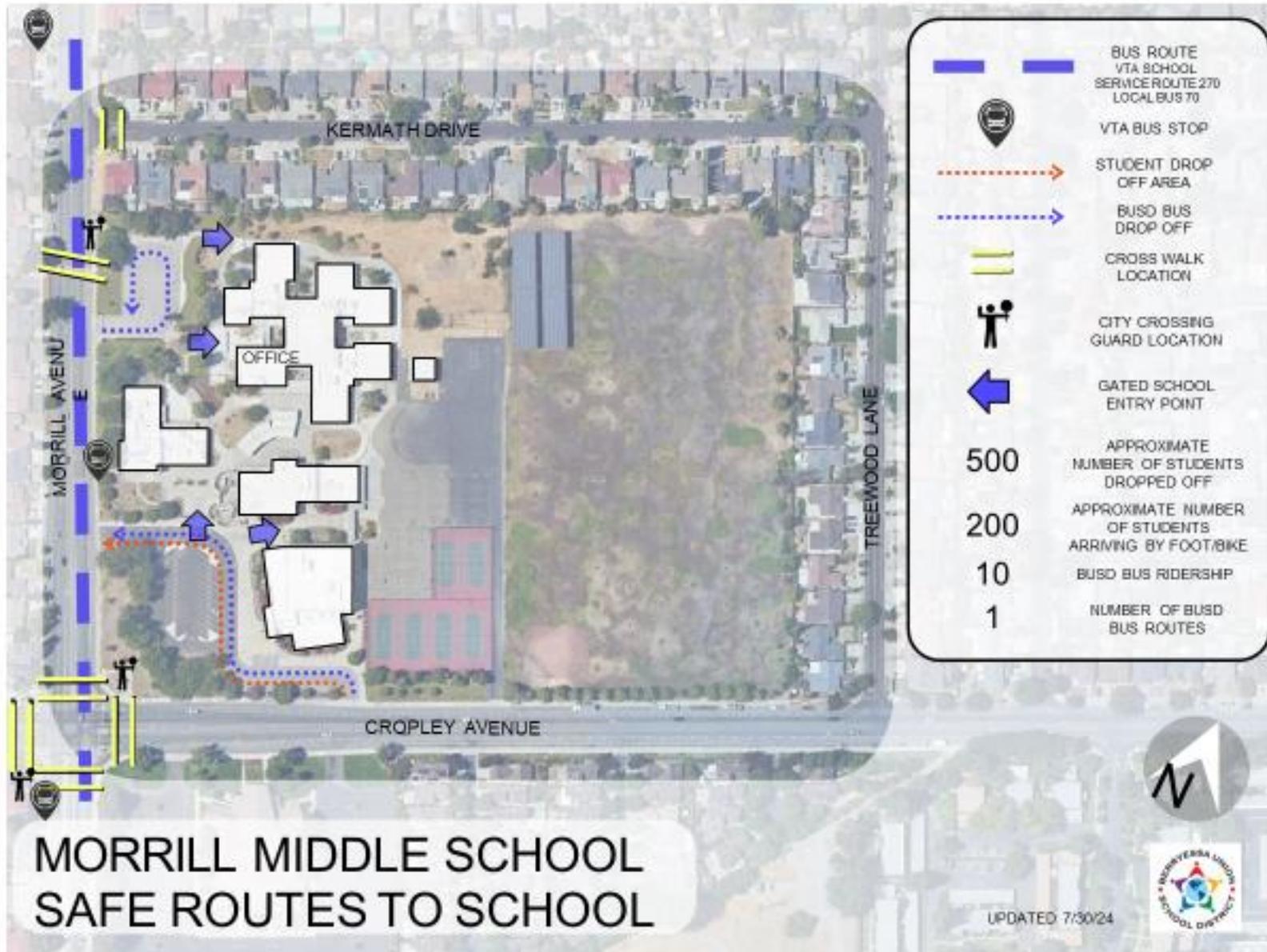


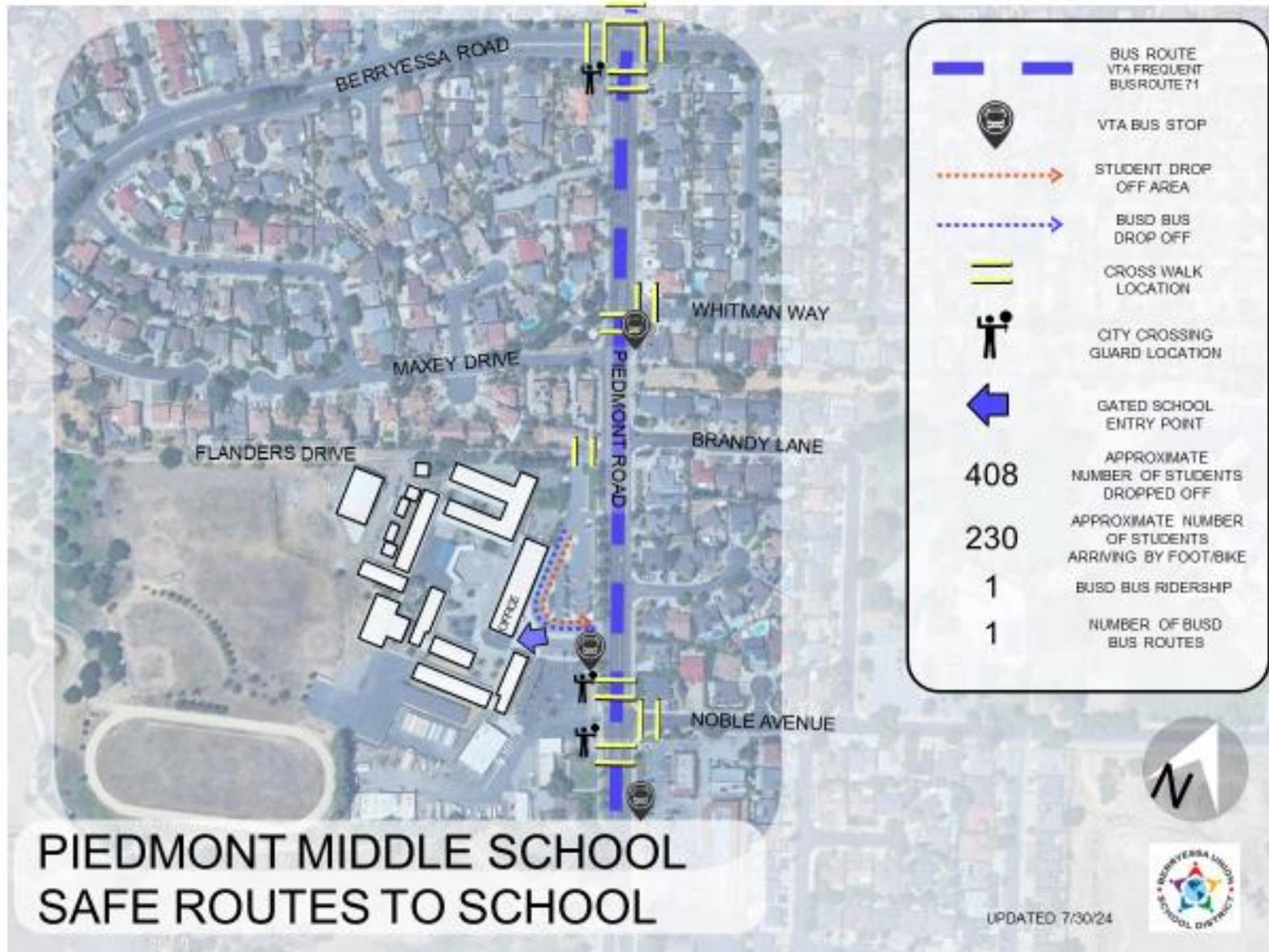


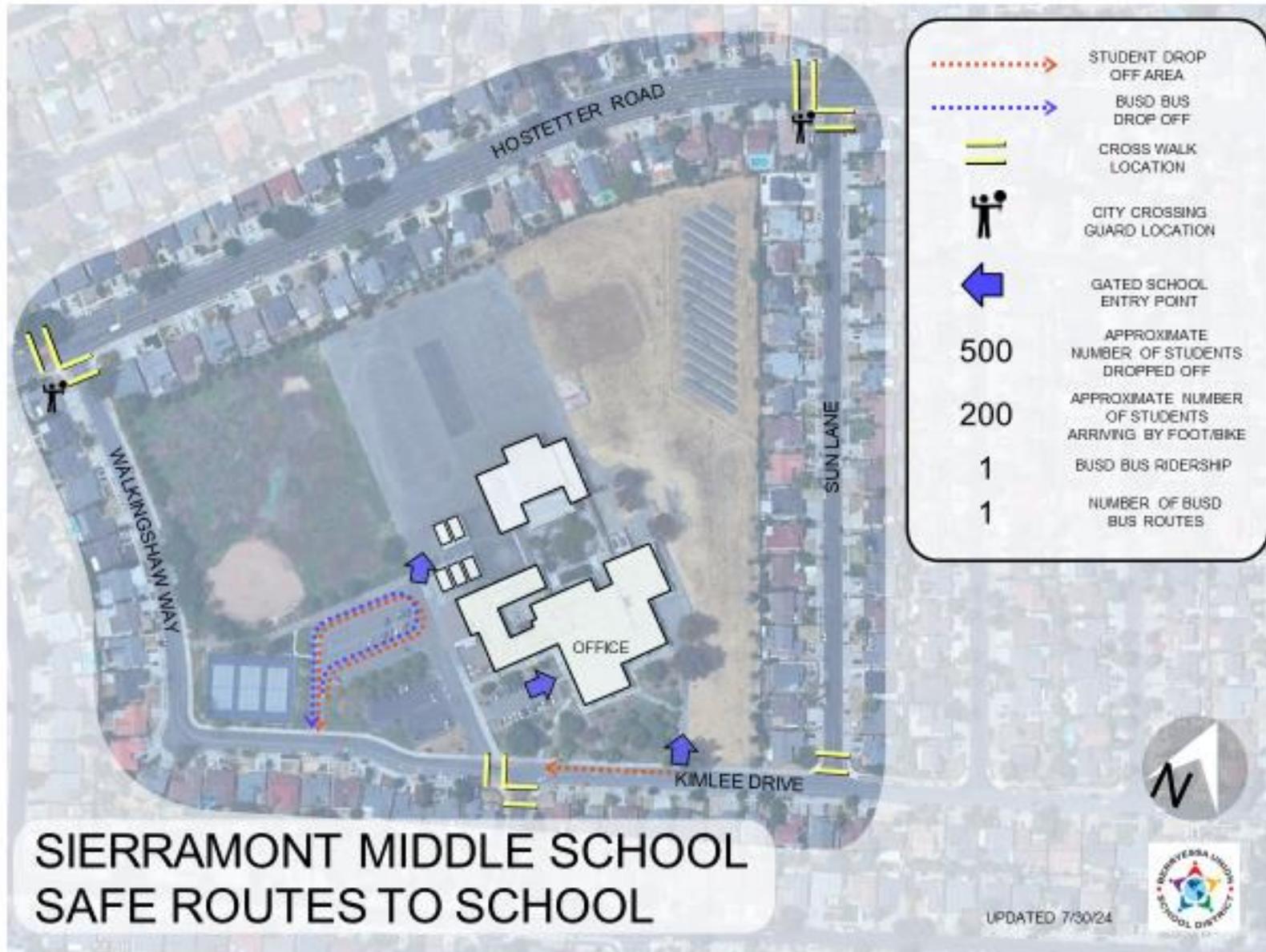












School Site Distances

	Brooktree ES	Cherrywood ES	Laneview ES	Majestic Way ES	Noble ES	Northwood ES	Ruskin ES	Summerdale ES	Toyon ES	Vinci Park ES
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Elementary Schools

Noble ES	3.2 miles	2.2 miles	3.0 miles	1.9 miles		4.0 miles	1.5 miles	1.3 miles	0.8 miles	2.8 miles
Cherrywood ES	1.2 miles		2.2 miles	2.0 miles	2.1 miles	1.8 miles	1.4 miles	1.2 miles	2.2 miles	2.1 miles
Toyon ES	3.8 miles	2.3 miles	3.1 miles	2.2 miles	0.8 miles	4.1 miles	1.7 miles	1.0 miles		2.8 miles
Summerdale ES	2.4 miles	1.4 miles	2.4 miles	2.1 miles	1.3 miles	3.1 miles	1.2 miles		1.0 miles	1.9 miles
Majestic Way ES	2.2 miles	1.9 miles	1.5 miles		1.9 miles	2.4 miles	1.3 miles	2.4 miles	2.4 miles	3.2 miles
Vinci Park ES	1.8 miles	1.9 miles	3.3 miles	3.1 miles	2.6 miles	3.2 miles	2.7 miles	1.9 miles	2.7 miles	
Ruskin ES	2.0 miles	1.5 miles	1.9 miles	1.3 miles	1.5 miles	2.6 miles		1.2 miles	1.7 miles	2.9 miles
Northwood ES	1.2 miles	1.7 miles	1.6 miles	2.5 miles	4.1 miles		2.5 miles	3.1 miles	4.3 miles	2.9 miles
Laneview ES	1.8 miles	2.1 miles		1.5 miles	3.1 miles	1.8 miles	1.9 miles	2.4 miles	3.3 miles	3.3 miles
Brooktree ES		1.3 miles	1.8 miles	2.5 miles	3.3 miles	1.2 miles	1.9 miles	2.4 miles	3.3 miles	1.7 miles

Middle Schools

	Morrill MS	Piedmont MS	Sierramont MS
Sierramont MS	1.4 miles	1.4 miles	
Morrill MS		2.7 miles	1.4 miles
Piedmont MS	2.6 miles		1.4 miles

Source: Google Maps

Highlighted cells are the 3 closest schools

The furthest is from Northwood to Toyon
(4.3 miles)

The shortest distance is from Noble to Toyon
(0.8 miles)

Ongoing Facilities Costs

Costs that continue even after consolidation/closure:

- Bond projects related to security and utilization of the site
 - Fire alarm
 - Security system
 - HVAC
 - Roofing

Other Scenarios & Alternatives

Discussion:

- K-8 Model/School – Pros and Cons
- 6th Grade Moved Back to Elementary – Pros and Cons
- Other?

Questions?

Thank you