



# Roseville Joint Union High School District

FY 2020-21 Preliminary  
Budget Public Hearing  
May 26, 2020



# California Revenues

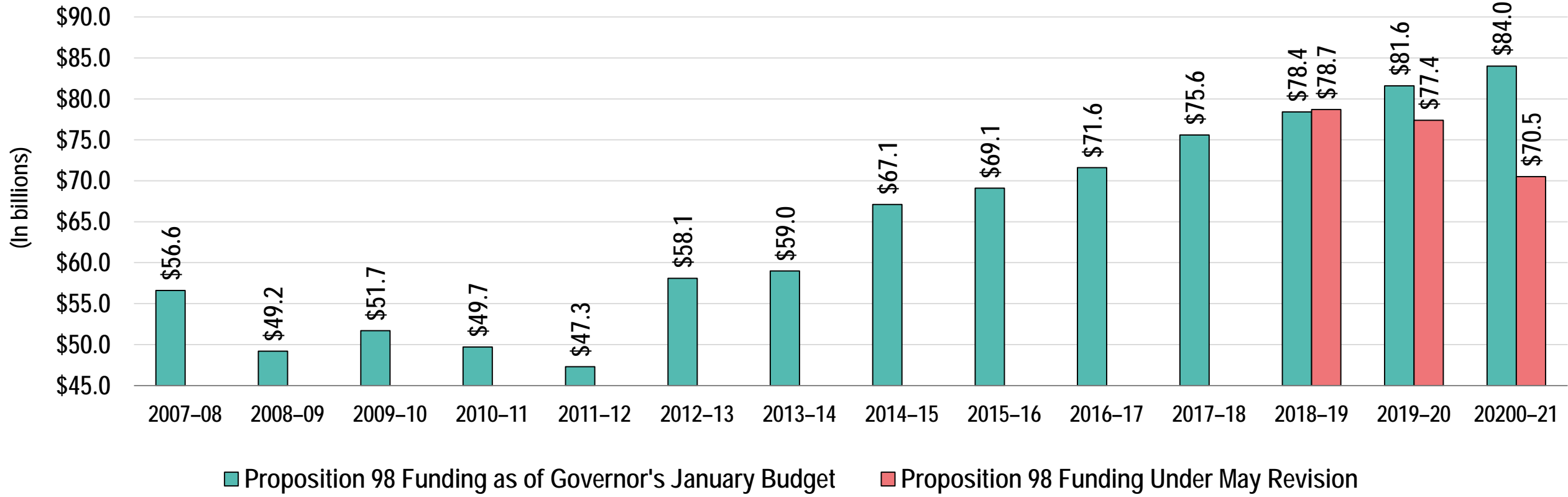
- The May Revision assumes that the state will suffer from a \$41.2 billion loss in revenues compared to January estimates in 2019–20 and 2020–21 combined
  - ◆ -\$9.1 billion for 2019–20
  - ◆ -\$32.2 billion for 2020–21
- Revenue losses are compounded by the growing number of Californians who need access to state safety net services, bringing the state's total shortfall to \$54 billion





# Proposition 98 Funding

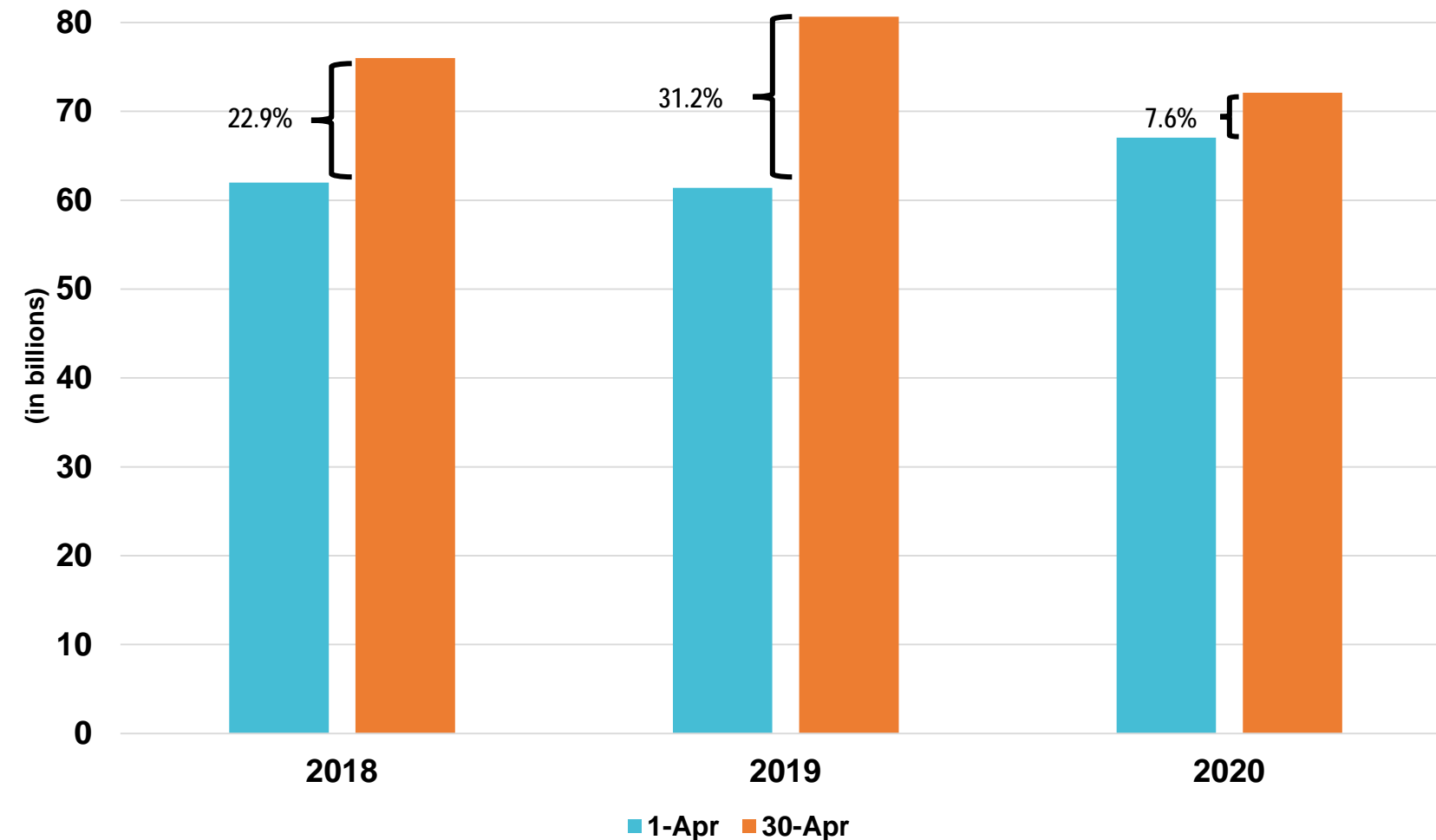
## Proposition 98 Funding 2007-08 to 2020-21



Source: 2020-21 Governor's Budget, pg. 68 and data provided by the DOF

# Impact of Shifting the Tax Deadline

## April Personal Income Tax Collections



- Both federal and state governments shifted the annual income tax deadline from April 15 to July 15 as a result of the COVID-19 outbreak
- This shift has caused a significant decline personal income tax (PIT) revenues in the biggest PIT revenue month, making it difficult to develop the state's on-time Budget
- Given recent unemployment figures, we may not fully recover the lost revenue



# Rainy Day Fund—Budget Stabilization Account

- The Budget Stabilization Account (BSA) currently has about \$16.2 billion
- Proposition 2 (2014) stipulates that a withdrawal may not exceed half of the BSA balance in the first year of a budget emergency
- The May Revision proposes to draw down the entirety of the \$16.2 billion over three years
  - ◆ This includes \$7.8 billion for 2020–21





## 2020–21 LCFF Funding Factors

- The May Revision suspends the 2.31% COLA and includes an additional reduction—for a total of 10% cut to the Local Control Funding Formula (LCFF)
  - ◆ First, the 2.31% COLA is applied to arrive at the 2020–21 base grants
  - ◆ Then the 10% reduction is applied—for an effective reduction of 7.92% to the 2019–20 base grant amounts

These reductions would be “triggered off” if the federal government provides sufficient funding to backfill the cuts

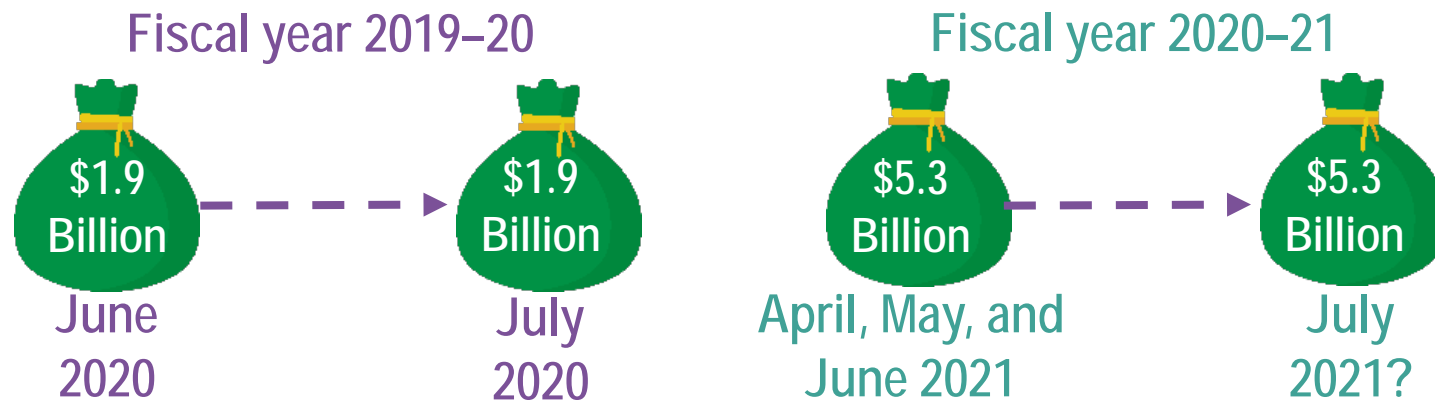
Grade Span	2019–20 Base Grant per ADA	2.31% COLA	2020–21 Base Grant per ADA	10% Reduction	Effective 2020–21 Base Grant per ADA
K–3	\$7,702	\$178	\$7,880	[-\$788]	\$7,092
4–6	\$7,818	\$181	\$7,999	[-\$800]	\$7,199
7–8	\$8,050	\$186	\$8,236	[-\$824]	\$7,412
9–12	\$9,329	\$215	\$9,544	[-\$954]	\$8,590





# Deferrals: Here We Go Again

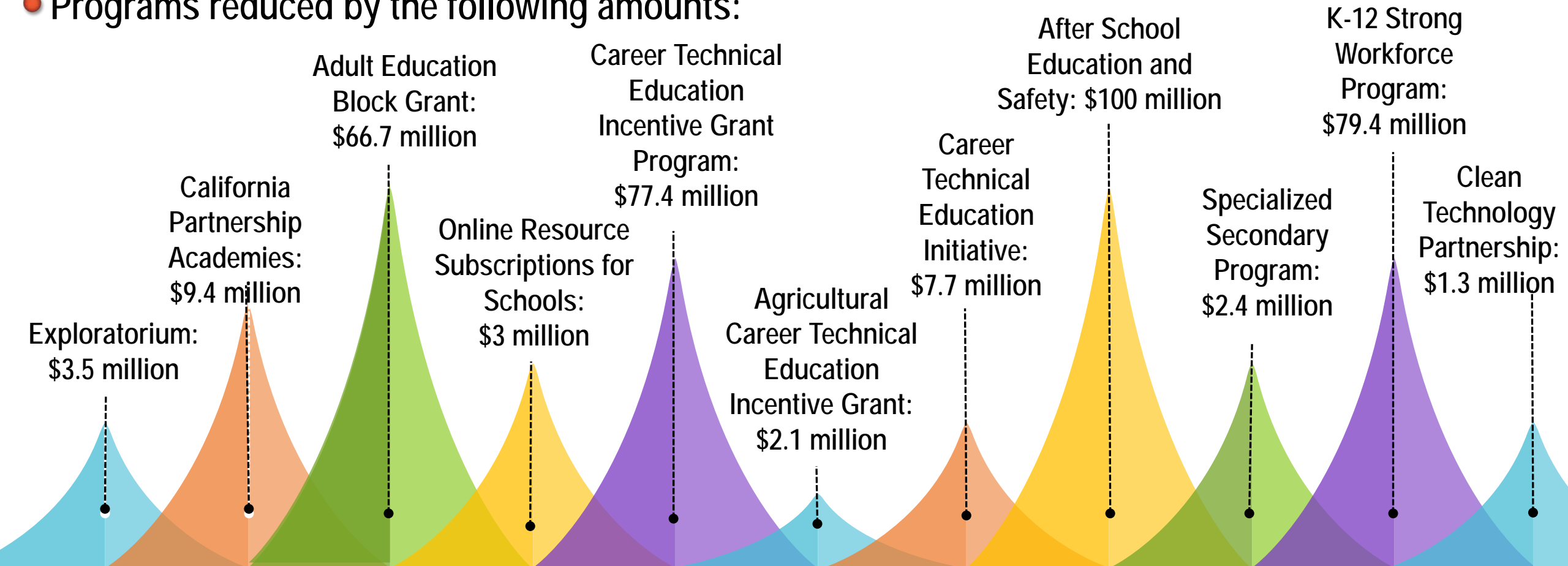
- Cash deferrals were used during the Great Recession to implement state-level budget cuts and/or improve the state's cash position
- The Governor's May Revision takes a page from the same playbook and proposes the following cash deferrals:



- Local school agencies may need to implement local borrowing options to ensure adequate cash to continue paying employees and vendors during these times
  - ◆ While this avoids an additional cut in state revenues to schools, it pushes the administrative and financial burden of borrowing cash to local school agencies

# Categorical Program Cuts

- Total savings of \$352.9 million by cutting categorical programs roughly in half
- Cuts may be reversed if additional federal funds materialize
- Programs reduced by the following amounts:





# Special Education



Base Rates increased to \$645 per ADA based on three-year rolling average ADA



- Reflects a 15% increase over the amount provided in 2019–20 budget
- Reflects suspension of 2.31% COLA
- Maintains all other existing categorical programs in the Assembly Bill 602 formula until a finalized formula is adopted
- Maintains Special Education Local Plan Area Governance and Accountability Structure



# CalSTRS Future Rate Implications

- The May Revision revised the California State Teachers' Retirement System (CalSTRS) employer contribution rate in 2020–21 from 18.40% to 16.15%
- Beginning in 2021–22 the CalSTRS Board will have some authority to increase or decrease employer contribution rates by a maximum of 1% annually—not to exceed 20.25%
- Any investment returns below the CalSTRS target of 7% will likely reduce the funded status of the plan and potentially increase employer contributions in the future

CalSTRS Employer Contribution Rates	
Year	Rate
2019–20	17.10%
2020–21	16.15%
2021–22	16.02%
2022–23	18.10%
2023–24	18.10%



# CalPERS Future Rate Implications

- To provide increased fiscal relief, the May Revision revised the California Public Employees' Retirement System (CalPERS) 2020–21 employer contribution rate to 20.70%
- CalPERS investment losses will cause pressure to increase employer contribution rates in the future

CalPERS Employer Contribution Rate Estimates		
Year	Previous Rates	Revised Rates
2020–21	*22.68%	20.70%
2021–22	*24.60%	22.84%
2022–23	25.90%	25.50%
2023–24	26.60%	26.20%
2024–25	27.00%	26.50%
2025–26	26.80%	26.40%
2026–27	26.70%	26.20%

\*CalPERS Board approved 2020-21 contribution rate as of April 21, 2020




## Additional Federal Funding?

California is slated to receive billions of dollars from the Coronavirus Aid, Relief, and Economic Security (CARES) Act, but the funding only puts a small dent in the state's \$54 billion budget deficit

Governor Newsom has been aggressively lobbying the federal government for an additional \$1 trillion in aid

House Democrats introduced the Health and Economic Recovery Omnibus Emergency Solutions Act (HEROES) Act, a \$3 trillion package that gives \$60 billion for K-12 school districts nationally

Resistance from the White House and Senate Majority Leader Mitch McConnell (R-Kentucky) in giving states and local governments additional federal funding



# RJUHSD FY 2020-21 Preliminary Budget

- The Budget is a Work in Progress due to the State's sudden and unprecedented economic downturn due to the COVID-19 pandemic.
- The following four pages represent four scenarios for our Multi-Year Budget Projections:
  - ◆ The first two include the State of Department of Finance Projections.
  - ◆ The second two include the School Services of California recommendation of 0% for two years.

# Roseville Joint Union High School District

Revised Multi Year Projection  
Tentative Budget as of 5/26/20

## LCFF Multi-Year Projection

**CA Department of Finance (DOF) LCFF Estimates**

\*\* Used this scenario for SACS

		MYP 19-20	MYP 20-21	MYP 21-22	MYP 22-23
		Est Actuals	Tentative Budget	Projected	Projected
(A)	<b>Beginning Fund Balance:</b>	\$ 25,639,478	\$ 21,886,339	\$ 10,737,000	\$ 9,005,198
	<b>Revenue: LCFF Sources</b>	\$ 101,936,740	\$ 96,865,145	\$ 100,264,788	\$ 104,160,151
	<b>Revenue: Other Sources</b>	\$ 21,393,670	\$ 24,576,983	\$ 22,069,360	\$ 22,107,166
(a)	<b>Total Revenue:</b>	\$ 123,330,410	\$ 121,442,128	\$ 122,334,148	\$ 126,267,317
	<b>Expenses</b>	\$ 127,083,549	\$ 135,591,467	\$ 130,420,950	\$ 133,998,330
	<b>Cuts in 20-21</b>	\$ -	\$ (3,000,000)	\$ (3,000,000)	\$ (3,000,000)
	<b>Cuts in 21-22</b>			\$ (3,355,000)	\$ (3,355,000)
	<b>Cuts in 22-23</b>			\$ (1,950,000)	\$ (1,950,000)
(b)	<b>Total Expense:</b>	\$ 127,083,549	\$ 132,591,467	\$ 124,065,950	\$ 125,693,330
(B)	(a-b) <b>Incr/(Decr)</b>	\$ (3,753,139)	\$ (11,149,339)	\$ (1,731,802)	\$ 573,987
(A+B)	<b>Ending Fund Balance</b>	\$ 21,886,339 17.22%	\$ 10,737,000 8.10%	\$ 9,005,198 7.26%	\$ 9,579,185 7.62%
<i>COMPONENTS OF ENDING FUND BALANCE:</i>					
<b>Nonspendable Components:</b>					
	Revolving Cash	\$ 10,000 0.01%	\$ 10,000 0.01%	\$ 10,000 0.01%	\$ 10,000 0.01%
	Prepaid items	\$ 85,722 0.07%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
	<b>Subtotal Nonspendable</b>	\$ 95,722 0.08%	\$ 10,000 0.01%	\$ 10,000 0.01%	\$ 10,000 0.01%
	<b>Restricted</b>	\$ 5,022,938 3.95%	\$ 68,516 0.05%	\$ 48,516 0.04%	\$ 19,608 0.01%
<b>Assigned Components:</b>					
	West Park High School Phase 1 Carryover	\$ 500,000 0.39%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
	West Park High School Phase 2 Startup	\$ - 0.00%	\$ 1,000,000 0.75%	\$ 1,500,000 1.13%	\$ 2,000,000 1.51%
	Board Election	\$ 70,000 0.06%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
	Categorical and Site-Base Carryovers	\$ 663,053 0.52%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
	<b>Subtotal Assigned</b>	\$ 1,233,053 0.97%	\$ 1,000,000 0.75%	\$ 1,500,000 1.21%	\$ 2,000,000 1.59%
<b>Unassigned Components:</b>					
	Resv. For Econ. Uncertainty - Board (3%)	\$ 3,812,506 3.00%	\$ 3,977,744 3.00%	\$ 3,721,979 3.00%	\$ 3,770,800 3.00%
	Resv. For Econ. Uncertainty - State (3%)	\$ 3,812,506 3.00%	\$ 3,977,744 3.00%	\$ 3,721,979 3.00%	\$ 3,770,800 3.00%
	<b>Unassigned/Unappropriated Funds</b>	\$ 7,909,614 6.22%	\$ 1,702,996 1.28%	\$ 2,724 0.00%	\$ 7,977 0.01%
	<b>Subtotal Unassigned</b>	\$ 15,534,626 12.22%	\$ 9,658,484 7.28%	\$ 7,446,682 6.00%	\$ 7,549,577 6.01%
	<b>Ending Fund Balance</b>	\$ 21,886,339 17.22%	\$ 10,737,000 8.10%	\$ 9,005,198 7.26%	\$ 9,579,185 7.62%



# Roseville Joint Union High School District

Revised Multi Year Projection  
Tentative Budget as of 5/26/20

## LCFF Multi-Year Projection

*CA Department of Finance (DOF) LCFF Estimates*

		MYP 19-20	MYP 20-21	MYP 21-22	MYP 22-23
		Est Actuals	Tentative Budget	Projected	Projected
(A)	<b>Beginning Fund Balance:</b>	\$ 25,639,478	\$ 21,886,339	\$ 12,237,000	\$ 10,650,198
	<b>Revenue: LCFF Sources</b>	\$ 101,936,740	\$ 96,865,145	\$ 100,264,788	\$ 104,160,151
	<b>Revenue: Other Sources</b>	\$ 21,393,670	\$ 24,576,983	\$ 22,069,360	\$ 22,107,166
(a)	<b>Total Revenue:</b>	\$ 123,330,410	\$ 121,442,128	\$ 122,334,148	\$ 126,267,317
	<b>Expenses</b>	\$ 127,083,549	\$ 135,591,467	\$ 130,420,950	\$ 133,998,330
	<b>Cuts in 20-21</b>	\$ -	\$ (4,500,000)	\$ (4,500,000)	\$ (4,500,000)
	<b>Cuts in 21-22</b>			\$ (2,000,000)	\$ (2,000,000)
	<b>Cuts in 22-23</b>			\$ (250,000)	\$ (250,000)
(b)	<b>Total Expense:</b>	\$ 127,083,549	\$ 131,091,467	\$ 123,920,950	\$ 127,248,330
(B)	(a-b)	\$ (3,753,139)	\$ (9,649,339)	\$ (1,586,802)	\$ (981,013)
(A+B)	<b>Ending Fund Balance</b>	\$ 21,886,339 17.22%	\$ 12,237,000 9.33%	\$ 10,650,198 8.59%	\$ 9,669,185 7.60%
<i>COMPONENTS OF ENDING FUND BALANCE:</i>					
<b>Nonspendable Components:</b>					
	Revolving Cash	\$ 10,000 0.01%	\$ 10,000 0.01%	\$ 10,000 0.01%	\$ 10,000 0.01%
	Prepaid items	\$ 85,222 0.07%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
	<b>Subtotal Nonspendable</b>	\$ 95,222 0.07%	\$ 10,000 0.01%	\$ 10,000 0.01%	\$ 10,000 0.01%
	<b>Restricted</b>	\$ 5,022,938 3.95%	\$ 68,516 0.05%	\$ 48,516 0.04%	\$ 19,608 0.01%
<b>Assigned Components:</b>					
	West Park High School Phase 1 Carryover	\$ 500,000 0.39%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
	West Park High School Phase 2 Startup	\$ - 0.00%	\$ 1,000,000 0.76%	\$ 1,500,000 1.14%	\$ 2,000,000 1.53%
	Board Election	\$ 70,000 0.06%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
	Categorical and Site-Base Carryovers	\$ 663,053 0.52%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
	<b>Subtotal Assigned</b>	\$ 1,233,053 0.97%	\$ 1,000,000 0.76%	\$ 1,500,000 1.21%	\$ 2,000,000 1.57%
<b>Unassigned Components:</b>					
	Resv. For Econ. Uncertainty - Board (3%)	\$ 3,812,506 3.00%	\$ 3,932,744 3.00%	\$ 3,717,629 3.00%	\$ 3,817,450 3.00%
	Resv. For Econ. Uncertainty - State (3%)	\$ 3,812,506 3.00%	\$ 3,932,744 3.00%	\$ 3,717,629 3.00%	\$ 3,817,450 3.00%
	<b>Unassigned/Unappropriated Funds</b>	\$ 7,910,114 6.22%	\$ 3,292,996 2.51%	\$ 1,656,424 1.34%	\$ 4,677 0.00%
	<b>Subtotal Unassigned</b>	\$ 15,535,126 12.22%	\$ 11,158,484 8.51%	\$ 9,091,682 7.34%	\$ 7,639,577 6.00%
	<b>Ending Fund Balance</b>	\$ 21,886,339 17.22%	\$ 12,237,000 9.33%	\$ 10,650,198 8.59%	\$ 9,669,185 7.60%

# Roseville Joint Union High School District

Revised Multi Year Projection  
Tentative Budget as of 5/26/20

## LCFF Multi-Year Projection

<i>School Services of California (SSC) LCFF Estimates</i>		MYP 19-20	MYP 20-21	MYP 21-22	MYP 22-23
		Est Actuals	Tentative Budget	Projected	Projected
(A)	Beginning Fund Balance:	\$ 25,639,478	\$ 21,886,339	\$ 10,737,000	\$ 8,867,968
	Revenue: LCFF Sources	\$ 101,936,740	\$ 96,865,145	\$ 100,264,788	\$ 104,160,151
	Revenue: Adjustment to LCFF- SSC estimates		\$ -	\$ (2,402,230)	\$ (5,664,023)
	Revenue: Other Sources	\$ 21,393,670	\$ 24,576,983	\$ 22,069,360	\$ 22,107,166
(a)	Total Revenue:	\$ 123,330,410	\$ 121,442,128	\$ 119,931,918	\$ 120,603,294
	Expenses	\$ 127,083,549	\$ 135,591,467	\$ 130,420,950	\$ 133,998,330
	Cuts in 20-21	\$ -	\$ (3,000,000)	\$ (3,000,000)	\$ (3,000,000)
	Cuts in 21-22			\$ (5,620,000)	\$ (5,620,000)
	Cuts in 22-23			\$ (5,155,000)	\$ (5,155,000)
(b)	Total Expense:	\$ 127,083,549	\$ 132,591,467	\$ 121,800,950	\$ 120,223,330
(B)	(a-b) <b>Incr/(Decr)</b>	\$ (3,753,139)	\$ (11,149,339)	\$ (1,869,032)	\$ 379,964
(A+B)	Ending Fund Balance	\$ 21,886,339 17.22%	\$ 10,737,000 8.10%	\$ 8,867,968 7.28%	\$ 9,247,932 7.69%
<i>COMPONENTS OF ENDING FUND BALANCE:</i>					
Nonspendable Components:					
	Revolving Cash	\$ 10,000 0.01%	\$ 10,000 0.01%	\$ 10,000 0.01%	\$ 10,000 0.01%
	Prepaid items	\$ 85,722 0.07%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
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	Resv. For Econ. Uncertainty - State (3%)	\$ 3,812,506 3.00%	\$ 3,977,744 3.00%	\$ 3,654,029 3.00%	\$ 3,606,700 3.00%
	<b>Unassigned/Unappropriated Funds</b>	\$ 7,909,614 6.22%	\$ 1,702,996 1.28%	\$ 1,394 0.00%	\$ 4,924 0.00%
	Subtotal Unassigned	\$ 15,534,626 12.22%	\$ 9,658,484 7.28%	\$ 7,309,452 6.00%	\$ 7,218,324 6.00%
	Ending Fund Balance	\$ 21,886,339 17.22%	\$ 10,737,000 8.10%	\$ 8,867,968 7.28%	\$ 9,247,932 7.69%

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	<b>Expenses</b>	\$ 127,083,549	\$ 135,591,467	\$ 130,420,950	\$ 133,998,330
	<b>Cuts in 20-21</b>	\$ -	\$ (4,500,000)	\$ (4,500,000)	\$ (4,500,000)
	<b>Cuts in 21-22</b>			\$ (2,705,000)	\$ (2,705,000)
	<b>Cuts in 22-23</b>			\$ (6,500,000)	\$ (6,500,000)
(b)	<b>Total Expense:</b>	\$ 127,083,549	\$ 131,091,467	\$ 123,215,950	\$ 120,293,330
(B)	(a-b)	\$ (3,753,139)	\$ (9,649,339)	\$ (3,284,032)	\$ 309,964
(A+B)	<b>Ending Fund Balance</b>	\$ 21,886,339 17.22%	\$ 12,237,000 9.33%	\$ 8,952,968 7.27%	\$ 9,262,932 7.70%
<i>COMPONENTS OF ENDING FUND BALANCE:</i>					
<b>Nonspendable Components:</b>					
	Revolving Cash	\$ 10,000 0.01%	\$ 10,000 0.01%	\$ 10,000 0.01%	\$ 10,000 0.01%
	Prepaid items	\$ 85,722 0.07%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
	<b>Subtotal Nonspendable</b>	\$ 95,722 0.08%	\$ 10,000 0.01%	\$ 10,000 0.01%	\$ 10,000 0.01%
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<b>Unassigned Components:</b>					
	Resv. For Econ. Uncertainty - Board (3%)	\$ 3,812,506 3.00%	\$ 3,932,744 3.00%	\$ 3,696,479 3.00%	\$ 3,608,800 3.00%
	Resv. For Econ. Uncertainty - State (3%)	\$ 3,812,506 3.00%	\$ 3,932,744 3.00%	\$ 3,696,479 3.00%	\$ 3,608,800 3.00%
	<b>Unassigned/Unappropriated Funds</b>	\$ 7,909,614 6.22%	\$ 3,292,996 2.51%	\$ 1,494 0.00%	\$ 15,724 0.01%
	<b>Subtotal Unassigned</b>	\$ 15,534,626 12.22%	\$ 11,158,484 8.51%	\$ 7,394,452 6.00%	\$ 7,233,324 6.01%
	<b>Ending Fund Balance</b>	\$ 21,886,339 17.22%	\$ 12,237,000 9.33%	\$ 8,952,968 7.27%	\$ 9,262,932 7.70%

**RJUHSD GENERAL FUND SUMMARY  
NEW POSITIONS AND RECLASSIFICATIONS  
FY BUDGET 2020-21**

<b>APPROVED</b>	Site	FTE Change	LCAP Supplemental	Categorical Funds	Unrestricted Funds
Admin. Asst. Attendance	WPHS	1.000			\$ 60,854
Admin. Asst. ASB	WPHS	1.000			\$ 60,854
Asst. Principal	WPHS	2.000			\$ 320,476
Counselor	WPHS	2.000			\$ 255,582
School Nurse	WPHS	1.000			\$ 122,041
Secretary to Asst. Principals	WPHS	1.000			\$ 68,362
Sp. Ed. Teacher (Mild/Moderate)	OHS/WPHS	2.000		\$ 89,270	\$ 89,270
Sp. Ed. Teacher (Moderate/Severe)	OHS/RHS/WPHS	3.000		\$ 133,905	\$ 133,905
Sp. Ed. Teacher (Modified P.E.)	CHS	-0.66		\$ (45,664)	\$ (45,664)
				<b>\$ 177,511</b>	<b>\$ 1,065,680</b>

<b>PENDING</b>	Site	FTE Change	LCAP Supplemental	Categorical Funds	Unrestricted Funds
Caf. Asst.	WPHS	6.000		\$ 68,077	
Custodian	WPHS	3.000			\$ 202,072
Paraeducator I (6 hrs.)	WPHS	1.000		\$ 40,934	\$ 20,467
Paraeducator II	WPHS	2.000		\$ 65,190	\$ 65,190
School Psychologist	DW/WPHS	2.000		\$ 273,796	\$ 136,898
				<b>\$ 447,997</b>	<b>\$ 424,627</b>

<b>OTHER</b>	Site	FTE Change	LCAP Supplemental	Categorical Funds	Unrestricted Funds
Admin. Asst. (add 48 days)	RAS	0.130		\$ 1,414	
Admin. Asst. (using only .125 of position)	RAS	-0.125		\$ (5,804)	
Data Accountability Clerk (add 20 days)	RAS	0.875		\$ 4,242	
Dir. HR, Certificated (end position)	D.O.	-1.000			\$ (181,000)
Instructional Asst. (end position)	RAS	-0.300		\$ (9,894)	
Mental Health Associate	DW/WPHS/AltEd	1.000		\$ 91,549	
Prof. Learning Specialist (funding change)	DW	.70/.30		\$ 40,777	\$ (40,777)
School Nurse	AdHS/IHS	0.500	\$ 69,069		
School Nurse (funding change)	Various		\$ 261,295		\$ (261,295)
Teacher Release	RHS	2 @ .167	\$ 37,042		
Teacher Ratio Change 26:5:1 to 27:1	All			\$ (850,000)	\$ (850,000)
			<b>\$ 367,406</b>	<b>\$ (727,716)</b>	<b>\$ (1,333,072)</b>

## Roseville Joint Union High School District Potential Budget Reductions

<b>2020-21 Actions Taken</b>	<b>Savings Amount</b>
1 Staffing Ratio increased to 27:1	\$850,000
2 Site Base Budget Reduction of 15%	\$280,000
3 Not backfill Director of HR - Certificated	\$180,000
<b>Total 2020-21 Actions Taken</b>	<b>\$1,310,000</b>

<b>2020-21 Recommended Actions</b>	
1 Reduce Fund 14 (Def Maint) Annual Contribution from \$700k to \$100k	\$600,000
2 Reduce Fund 40 (Track/Fields) Annual Contribution from \$760k to \$260k	\$500,000
3 Increase Bus Pass Fee from \$50/year to \$100/year	\$50,000
4 Reduce Fund 15 (Transportation Equipment) Annual Contribution from \$150k to \$100k	\$50,000
5 All Other Departments Budget Reduction Target of 20%	\$150,000
6 1 Furlough Day (PD Day)	\$440,000
7 Not backfill 2 open Technology positions and reduce Site Tech Service	\$150,000
8 Not backfill open utility worker and reduce Site Grounds Service	\$130,000
9 Not backfill open maintenance worker and reduce Site Maintenance Service	\$80,000
10 Eliminate Certain Tech Products (Qualtrics, Hanover, etc.)	\$80,000
11 Reduce Site Tech Budgets from \$250k to \$50k	\$200,000
12 Reduce Travel/Conferences	\$50,000
13 Further Reduce Site Base Budget Reduction by another 5% (15% to 20%)	\$100,000
14 Reduce Overtime & Extra Assignments	\$50,000
15 Reduction to annual Textbook Budget	\$250,000
16 Temporary Reorganization, Education Services	\$200,000
<b>Total 2020-21 Recommended Actions</b>	<b>\$3,080,000</b>

### **ON HOLD**

1 Move to ABC Cleaning Schedule through not filling open Custodian positions	\$455,000
2 Reduce or eliminate Fall Coaching Stipends	\$600,000
3 Freshman Coaching Stipends	\$150,000
4 2nd Furlough Day (PD Day)	\$440,000
5 Other considerations pending status of 2020-21 school year	TBD



## Next Steps

- Late May/Early June      Work on Finalizing next year's Budget
- June 9, 2020              FY 2020-21 Budget Adoption
- Sept. 8, 2020              FY 2019-20 Unaudited Actuals
- Sept. 8, 2020              FY 2020-21 1<sup>st</sup> Interim Report