

Amount Needed for Sustainability for 13/14:		\$878,685.82				3/1/2013 17:54	
RECOMMENDATIONS FOR 2012-13 THAT WERE NOT IMPLEMENTED		Impact on District Budget	Categorical Portion of Cost			Board Status	IMPACT ON DISTRICT PROGRAMMATIC / OTHER COMMENTS:
1	Reduce former employee's (Retiree) health benefit cap for those who are age 65 and older from \$11,611 to \$6,315 due to available other sources to retiree such as Medicare	\$46,068					
2	A.8.7 - HS Counselor - Reduce work calendar by 9 days and eliminate 3% responsibility factor.	\$8,393					
3	A.8.8 - Suspend School Nurse 3% responsibility factor.	\$8,400					
4	Eliminate/Suspend Music Program at Murdock Elementary School.	\$85,000					
5	Retain Full Time Custodian Vacancy	\$58,909					
6	Eliminate Library Media Specialist at Murdock Elementary School	\$17,690	\$8,302				
7	Eliminate Library Media Specialist at Willows Intermediate School	\$12,896	\$6,051				
8	Eliminate Library Media Specialist at Willows High School	\$12,277	\$5,761				
9	Attendance/Account Clerk 1.5 Hrs/Day	\$10,952					
10	Account Clerk 3.9 Hrs/Day + Benefits	\$31,315					
RECOMMENDATIONS FOR 2013-14		COST SAVINGS TO GENERAL BUDGET	COST SAVINGS TO CATEGORICALS	Total Savings Unrestricted & Restricted	CUMULATIVE SAVINGS	Board Status	IMPACT ON DISTRICT PROGRAMMATIC / OTHER COMMENTS:
1	Reduce Certificated Staff by 5.0 FTE Due to Projected Decline in enrollment and impact of Charter Schools. Based upon \$85,000/FTE	\$425,000		\$425,000	\$425,000		
2	Reduction to School Calendar of 5 Days @ 43,926.75/Day	\$219,634	\$10,982	\$230,615	\$655,615		Must be negotiated
3	Reduction to one day Staff Development - August 2013	\$31,946	\$1,597	\$33,543	\$689,159		Must be negotiated
4	Secure contract with new vendor for district wide copiers	\$12,000	\$5,000	\$17,000	\$706,159		In progress
5	Negotiate Extension to MAA revenue cash flow 100% to district (Based upon 2011-12 Actual \$ Received)	\$85,900		\$85,900	\$775,059		Must be negotiated
6	Eliminate K-8 Dean of Students	\$90,184	\$22,546	\$112,730	\$818,889		
7	Reduce classroom budgets by 10% (Unrestricted Resources)	\$4,950		\$4,950	\$780,009		
TOTAL SAVINGS INCLUDING NEGOTIATED ITEMS 2013-14					\$780,009		

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GENERAL FUND SAVINGS (WITHOUT CATEGORICAL & WITHOUT NEGOTIATED ITEMS)					\$532,134		
Amount Needed for Sustainability for 14/15 (30 ADA @ \$7,020/ADA):		\$210,600.00					
	RECOMMENDATIONS FOR 2014-15	COST SAVINGS TO GENERAL BUDGET	COST SAVINGS TO CATEGORICALS	Total Savings Unrestricted & Restricted	CUMULATIVE SAVINGS	Board Status	IMPACT ON DISTRICT PROGRAMMATIC
1	Reduction to School Calendar of 5 Days @ 43,926.75/Day. Must be Negotiated.	\$219,634		\$219,634			Contingent upon extension by California Department of Education. If school year cannot be shortened, additional staff reductions may be necessary to maintain fiscal solvency.
2	Negotiate Extension to MAA revenue cash flow 100% to district (Based upon 2011-12 Actual \$ Received)	\$85,900		\$85,900			Must be negotiated
Amount Needed for Sustainability for 15/16 (30 ADA @ \$7,160/ADA):		\$214,800.00					
	RECOMMENDATIONS FOR 2015-16	COST SAVINGS TO GENERAL BUDGET	COST SAVINGS TO CATEGORICALS	Total Savings Unrestricted & Restricted	CUMULATIVE SAVINGS		IMPACT ON DISTRICT PROGRAMMATIC
1	Reduction to School Calendar of 5 Days @ 43,926.75/Day. Must be Negotiated.	\$219,634		\$219,634			Contingent upon extension by California Department of Education. If school year cannot be shortened, additional staff reductions may be necessary to maintain fiscal solvency.
2	Negotiate Extension to MAA revenue cash flow 100% to district (Based upon 2011-12 Actual \$ Received)	\$85,900		\$85,900			Must be negotiated

2012-13 Proposed Amount Needed To Be Cut for 2013-14

JUSTIFICATION FOR COST REDUCTIONS:

1	Estimated Deficit 2012-13 (Unrestricted & Restricted)	\$364,870.82
2	Reduction in Categorical Funding (Title I, Title II, EIA) 2012-13	\$109,772.00
3	Estimated Funding Loss in 2013-14 due to declining enrollment (based upon 12/13 P1 ada) <30.86 ada>	\$212,379.00
4	MAA Revenue Funding reversion to prior 50/50 distribution between WUTA & District	\$90,000.00
5	Reduction in Federal Categorical Funding (Title I, Title II, Title III, Title VI) 2013-14	\$59,664.00
6	Increase to Internet Accessibility with GCOE	\$10,000.00
7	Increase in SELPA Billback based upon 8.5% reduction in funding due to Sequestration	\$32,000.00
	GRAND TOTAL CUT FOR 2013-14	\$878,685.82

RESTORATION LIST

YEAR RESTORATIONS APPLY: 2012-13

	Item Total
Five Certificated Teachers	\$ 382,675.00
Restore 4 Hr/Day Counselor to Full Time	\$ 29,387.00
Reinstate 4th Day per Week - Counselors	\$ 35,428.00
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Total Restored for 2012-13 Fiscal Year	\$ 447,490.00

CONSOLIDATED FISCAL RECOVERY LIST
AS OF 2008-09 THROUGH 2012-13 as of 3-1-13

	Item Total	Annual Total	Accumulative Total
2008-09 YEAR CUTS WERE MADE			
1 Cancel SARB contract	\$ 10,000.00		
2 Revise walk-on coaching stipends	\$ 15,000.00		
3 Eliminate Bay Alarm Services	\$ 8,700.00		
4 Renegotiate copier leases	\$ 5,000.00		
5 Reduce unrestricted site budgets by 15%	\$ 20,000.00		
6 Increase fees for driver training	\$ 12,000.00		
7 Eliminate ACSA dues for administrators	\$ 15,000.00		
8 Eliminate all excess appliances	\$ 5,000.00		
9 Reduce 1 administrative position	\$ 122,000.00		
10 Charge athletic transportation fees	\$ 12,000.00		
11 Charge HS lab fees	\$ 8,700.00		
12 Eliminate golf program	\$ 8,000.00		
13 Reduce maintenance position	\$ 51,000.00		
14 Reassign sub calling duties	\$ 16,000.00		
15 Reduce 1 teaching position at WHS	\$ 65,000.00		
16 Eliminate 1 cafeteria position	\$ 42,000.00		
17 Reduce second cafeteria position	\$ 28,000.00		
18 Eliminate 1 section of English 9	\$ 5,000.00		
19 Reduce second section of English 9	\$ 5,000.00		
20 Reduce 1 teaching position at MES	\$ 65,000.00		
21 Charge transportation fees (not done but route savings)	\$ 5,000.00		
22 Eliminate 1 section of Algebra 1	\$ 6,000.00		
23 Eliminate second section of Algebra 1	\$ 6,000.00		
24 Charge restricted programs retiree benefit costs	\$ 50,000.00		
Total Implemented for 2008-09	\$	585,400.00	
Grand Total 2008-09		\$	585,400.00
2009-10 YEAR CUTS WERE MADE			
1 Eliminate warehouse/utility position	\$ 67,613.00		
2 PARS (Includes 6 teachers K-3 CSR)	\$ 195,557.00		
3 Eliminate K-3 CSR	\$ 369,964.00		
4 Eliminate 2 FTE at WHS	\$ 130,000.00		
5 Eliminate 9th grade CSR	\$ 22,000.00		
6 Combine Duties of District Supt and WCHS Admin	\$ 26,000.00		
7 Reduce additional summer custodial	\$ 25,000.00		
8 Eliminate In-Town Pick-Ups/bus routes	\$ 32,000.00		
9 Reduce/Reorganize Summer School Program	\$ 15,000.00		
10 Reduce/Reorganize intervention at MES/WIS/WHS	\$ 20,000.00		
11 Eliminate/Reduce/Reorganize Athletics at WIS	\$ 30,000.00		
12 Eliminate Athletic Director at WIS	\$ 5,000.00		
13 Eliminate heating and cooling of WHS & WIS hallways	\$ 1,000.00		
14 Charge ASB vending machines	\$ 600.00		
15 Eliminate Part-Time counseling position at WHS	\$ 72,625.00		
16 Reduce 1 Counseling position at MES	\$ 40,011.00		
17 Reduce contract services	\$ 89,550.00		
18 2008-09 MAA receipts WUTA (received)	\$ 108,436.00		
19 Reduction to School Calendar WUTA/ ADM/Confidential (4 days/5 days)	\$ 209,690.00		
Total Implemented for 2009-10	\$	1,460,046.00	
Grand Total 2008-09 through 2009-10		\$	2,045,446.00
2010-11 YEAR CUTS WERE MADE			
1 Close down pool	\$ 25,200.00		
2 Eliminate Clerical Aide II position	\$ 7,347.00		

CONSOLIDATED FISCAL RECOVERY LIST
AS OF 2008-09 THROUGH 2012-13 as of 3-1-13

	Item Total	Annual Total	Accumulative Total
3	Eliminate Additional Summer office Help	\$ 2,812.00	
4	Eliminate Instructional Aide I positions	\$ 208,951.00	
5	Eliminate 1 MES teacher (CDS)	\$ -	Teacher reinstated/program gone
6	Community Day School Eliminate	\$ -	Teachers reinstated/program gone
7	Eliminate misc. stipends	\$ 18,415.00	
8	Eliminate additional Summer Mt help	\$ 7,160.00	
9	Reduce 1 crossing guard and pay minimum wage	\$ 12,000.00	
10	Reduce pay of Yard Duty and pay minimum wage	\$ 5,000.00	
11	Eliminate District Computer Tech Position	\$ 54,014.00	
12	Reduce Media Specialist at WHS; Eliminate MES, Maintain WIS	\$ 86,027.00	
13	District office staff reduction - acct clerk to P/T	\$ 33,865.00	
14	Reduce one cafeteria helper 1 at MES	\$ 28,715.00	
15	Reduce WCHS secretary to 3.9	\$ 36,936.00	
16	Eliminate 1 Assistant Principal position/replace with lead	\$ 50,011.00	
17	2009-10 MAA receipts WUTA (not received or billed as of 2009-10)	\$ 108,436.00	
18	Reduction to School Calendar all groups (5 days)*	\$ 242,105.00	*estimated and substitute costs not taken into account
	Total Implemented for 2010-11	\$ 926,994.00	
	Grand Total 2008-09 through 2010-11		\$ 2,972,440.00
 2011-12 YEAR CUTS WERE MADE			
1	Reduction to School Calendar all groups - 5 days *	\$ 242,000.00	
2	Reduction one day in service	\$ 35,000.00	
3	Site Secretary I - 3 reduced to 3.9 hours	\$ 38,136.00	Added two 3.9 Account Clerks (represents net amount)
4	MAA - WUTA Share transfer to district budget	\$ 94,000.00	
5	Certificated staff reduction 9 FTE	\$ 195,000.00	
6	New Employees pay for their own fingerprinting	\$ 400.00	
7	Water Coolers eliminated	\$ 744.00	
8	Reduce WHS Library Media Specialist	\$ 23,805.00	
9	Eliminate Director of Technology	\$ 54,056.00	
10	SRO Officer contract with City of Willows eliminated	\$ 25,000.00	
11	Cafeteria Cook reduced to 3.9	\$ 29,765.00	
	Total Implemented for 2011-12	\$ 737,906.00	
	Grand Total 2008-09 through 2011-12		\$ 3,710,346.00
 2012-13 YEAR CUTS WERE MADE			
1	Reduction to School Calendar all groups - 5 days	\$ 225,705.00	
2	Reduction one day in service	\$ 32,038.00	
3	Eliminate Instructional Aide I Positions-Categorical Programs	\$ 59,619.00	
4	MAA - WUTA Share of \$ transfer to district budget	\$ 63,000.00	Est.
5	Eliminate 4 Hr/Day Bus Driver & Director of Transp (New Lead Driver Pos)	\$ 29,972.00	Actual Savings in 12/13 Unrealized
6	Nurses Aide cut to 3.9 Hrs/Day	\$ 27,973.00	
8	Reduce (hourly rates) extra pay for instructional time tied to salary schedule	\$ 8,400.00	
9	1 Certificated Furlough Day Carried forward from 2011-12	\$ 31,946.00	
10	Eliminate 1 - 3.9 Hr/Day Custodian	\$ 20,884.00	
	Total Implemented for 2012-13	\$ 499,537.00	
	Grand Total 2008-09 through 2012-13		\$ 4,209,883.00