

Date: August 28, 2019

Location: Board Room

Citizen Budget Advisory Committee & Budget Sub-Committee Minutes

Public Comments: No public comments

Overview: Hitesh Haria spoke about the committee's Purpose and Mission that the Board of Education (BOE) approved on 5/20/19. He went over the needs, goals, measures and results.

Hitesh gave a welcome and introduction and went over the roles of the committee including "advise on specific recommendations on the areas of any additional budget cuts beyond the areas identified by the school district staff in the budgetary reduction process."

The Committee discussed how often they would like to meet and it was agreed upon to meet once a month. The next meeting will be held on Tuesday September 24th at 5:30pm-7:00pm.

Question asked at the meeting –

- Would like to know about the unrestricted money and where it's at? The LCAP does not show where the money was moved to and how it was spent.
- Last year, staff presented numbers and those funds were somewhere else and there were funds that they didn't know about. Would like an understanding of the whole picture and is requesting additional information on true actuals spent.

Clarification was sought about unrestricted and restricted funds. It was agreed to provide both at the next meeting.

Information was provided regarding enrollment projections and utilizing Decision Insite and how they help project our enrollment as a district.

Question asked at the meeting -

- Asked for historical numbers of enrollment
- Would like to know if we have the 5 year model and conservative enrollment numbers from Decision Insite?

Hitesh explained the Methodology of where Decision Insite gets their numbers.

Question asked at the meeting –

- Asked for the numbers using assumptions vs actuals

Hitesh walked through slides of adopted budget, the MYP Revenue and Expenditure Assumptions.

Question asked at the meeting –

- Regarding one time funds – Are there still one time funds available?

Response given - There are no more one time funds, but will provide the restricted funds totals at next meeting.

Question asked at the meeting –

- Would like to see the actual expenditures for 18-19 school year.

Response given - The unaudited actuals will be presented to the Board in the next 2 weeks for Board approval.

Question asked at the meeting –

- Regarding the fund balance, what is it for? Is it between 2 school years, 17-18, 18-19 school year?

There was a discussion on the qualified opinions and how the county and state have different measures from a fiscal advisor on one end right up to a state take over on the other end if the district continues to not balance the budget.

Changes were made to special education with one time funds that are used only for them.

Question asked at the meeting from Board member about

- Where is the money going?

Response given – Special Ed early intervention preschool

Items to provide at the next CBAC meeting are:

- Historical data - Enrollment
- Decision Insite – provide data from the last 5 years.
- Actuals and Assumptions for Restricted and Unrestricted Funds
- Identify Kindergarten enrollment – declining enrollment

Adjourn 6:58pm