

## Considerations for Plan Development

A Fiscal Recovery Plan can be a difficult process as budget reductions needed to address structural deficits and ensure the district's ability to provide continued educational opportunities to students, families, and the community involve implementing programming and staffing changes. Identifying budgetary reductions are difficult decisions to make and should be made in collaboration with educational partners and implemented at the direction of the Board of Trustees (Board).

The example plan shared here only shows a few possible reductions. Your district's situation will be unique and you may find many different possible reductions, perhaps supplies and services are identified and can be included in your plan. This example plan serves as a guide to tailor to your unique circumstances.

An important consideration of a Fiscal Recovery Plan is the impact it may have on the Local Control and Accountability Plan (LCAP) approved by the Board. Identified budget reductions should be compared to the LCAP to determine if any LCAP actions will be affected and what adjustments may need to be made. Implementing budget reductions without considering the impact on LCAP could adversely affect the district's ability to provide services to the unduplicated population and meet the Minimum Proportionality Percentage (MPP).

The Fiscal Recovery process should also include decisions on how and when reductions can and should be added back; there may be district goals that are important to all educational partners that inform a list of priorities for adding back programs and staff, for example. Additionally, it is important to remember that identifying reductions, drafting a plan, and receiving Board direction is not the end of a Fiscal Recovery Process. The Fiscal Recovery Process is a continuous process of review, refinement, and updating until the district is able to eliminate or alleviate structural deficits.

A sample resolution is included on the next page for your reference.

**BELLEVUE UNION SCHOOL DISTRICT**  
**BOARD OF EDUCATION**

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**RESOLUTION TO IDENTIFY THE AMOUNT OF BUDGET REDUCTIONS NEEDED IN 2025-26, AND TO REQUIRE THAT A LIST OF BUDGET REDUCTIONS FOR 2025-26 BE INCLUDED IN THE 2024-25 FIRST INTERIM REPORT**

**WHEREAS**, the Board of Education has a fiduciary duty to meet its financial obligations in the current fiscal year and two subsequent fiscal years pursuant to Education Code 42127; and

**WHEREAS**, current budget projections for 2024-25 show the District having a structural deficit of \$ \_\_\_\_\_; and

**WHEREAS**, in the absence of substantial budget reductions, current budget projections show that the District's ending fund balance of \$ \_\_\_\_\_ in 2023-24 will decline to an ending fund balance of \$ \_\_\_\_\_ by 2024-25, and \$ \_\_\_\_\_ by 2025-26, which leaves the District's reserve \$ \_\_\_\_\_ above the State required \_\_\_\_\_% Reserves for Uncertainties; and

**WHEREAS**, for 2025-26 through 2026-27 it is projected that the district will need to implement budget reductions or revenue enhancements that result in a cumulative amount of approximately \$ \_\_\_\_\_; and

**WHEREAS**, the Superintendent is creating a Budget Advisory Committee composed of district and community educational partners to advise with respect to these necessary budget reductions/revenue enhancements and any other available options; and

**WHEREAS**, the Board of Education will continue to sustain a high-quality education program for our students despite the need for budget reductions necessary to maintain the fiscal stability of the district, and

**NOW, THEREFORE, BE IT RESOLVED**, if the fiscal condition of the District remains as currently projected, the district will implement necessary budget reductions and/or revenue enhancements in 2025-26 through 2026-27 that achieve full or substantial alleviation of the district's structural deficit; and

**BE IT FURTHER RESOLVED**, that the district will submit a detailed plan of proposed budget reductions and/or revenue enhancements for 2024-25, 2025-26, and 2026-27 and a timeline for implementation with the 2024-25 First Interim Report and an update at Second Interim Report.

**PASSED AND ADOPTED** by the Bellevue Union School District Board of Education on \_\_\_\_\_, by the following vote:

AYES: \_\_\_\_\_

NOES: Board of Education, President Date

ABSTAIN: \_\_\_\_\_

ABSENT: \_\_\_\_\_  
Superintendent Date

I, \_\_\_\_\_ Clerk/Secretary of the Governing Board, do hereby certify that the foregoing is a full, true and correct copy of a resolution duly passed and adopted by said Board at a regularly called and conducted meeting held on said date.

\_\_\_\_\_  
Clerk/Secretary of the Governing Board

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# Fiscal Recovery Plan

**Fiscal Years 2025-2027**



**Prepared by:**

BUSD Budget Advisory Committee

**Presented by:**

Michael Kellison Superintendent

**Presented to the Board of Trustees**

November 19, 2024

Bellevue Union School District

3150 Education Drive

Santa Rosa, CA 95407

## Bellevue Union School District

### Fiscal Recovery Plan and Recovery Recommendations

#### Introduction

The Bellevue Union School District adopted a budget for the 2024-25 school year that reflected an ending fund balance in the the General Fund of \$5,337,340; comprised of \$3,048,994 in unrestricted fund balance and \$2,288,346 in restricted fund balance. The minimum state reserve level of 3% for a district of BUSD's size has been met. In 2024-25, the General Fund reports unrestricted deficit spending of -\$1,562,170. Even though the District has met its minimum reserve requirements, the Sonoma County Office of Education remains concerned about ongoing deficit spending and is requiring the District to review and monitor revenues and expenditures in order to establish a balanced budget without relying on reserves.

As a result, BUSD is required to adopt and implement a Fiscal Recovery Plan that includes detailed reductions, addresses the deficit spending, and assures minimum reserve levels can be met by December 15, 2024, to avoid a negative or qualified certification at the 2024-25 First Interim reporting.

As per Board Policy 3100 and Administrative Regulation 3100, the BUSD Board of Education called upon the Superintendent to establish a Budget Advisory Committee with the goal of making recommendations on potential reductions to be adopted and included in the 2025-26 budget.

The Budget Advisory Committee was formed in August and met for a total of five times to draft a Fiscal Recovery Plan that will be presented to the BUSD Board of Education at the December 2024 meeting. The committee was composed of the following representatives:

Name	Role	Site Representing
Tracy Whitaker	Director of Student Services	Admin
Nina Craig	Principal	Admin
Genevieve Walker	Teacher	BEA
Mindy Duncan	Teacher	BEA
Rosa Cuevas	Special Education Admin Asst	CSEA
Jenn Spain/Kailani Gomez	Literacy Paraprofessional	CSEA
Andres Bucio	Parent	Bellevue ES
Holly Cumbie	Parent	Kawana Springs ES
Norma Velarde	Parent	Meadow View ES
Gregoire Sitter	Parent	Taylor Mountain ES

**Facilitators:**

Name	Role	Site Representing
Michael Kellison	Superintendent	District
Logan Martin	Chief Business Official	District

- The Fiscal Recovery Plan was created as a result of the work of the Budget Advisory Committee. The committee worked collaboratively to identify potential expenditure reductions and utilized the criteria of “required versus not required” as it relates to supplies, materials and personnel reductions. As 87.8% of the District’s unrestricted budget is comprised of staff salary and benefits, reductions in the total number of employees needed to be the major focus to reach the goal of identifying \$2.5 million dollars in savings. Reductions in non-personnel items were also considered as part of the Fiscal Recovery Plan.
- The Plan was developed to address the structural deficit identified in the district’s Adopted Budget for 2024-25 as referenced above.
- The conditions contributing to the structural deficit include rising Special Education costs, rising costs for goods and services, and increased employment costs. Additionally, the Cost of Living Adjustment provided by the state of California fell well short of the anticipated 3.54% for the 2024-25 school year and ended with an actual COLA of 1.07% resulting in a decrease in actual revenues compared to the projected or anticipated revenues for the current year.
- The goal of the Fiscal Recovery Plan is to develop a list of budget reductions that, when implemented, will allow the District to balance revenues and expenditures and not rely on reserves to cover shortfalls.

**Recovery Plan**

This section focuses on areas that have been identified for potential reductions and how this addresses structural deficit concerns and concerns of the district and budget committee.

Summary of Considered Reductions for 2025-26		Action (Eliminate Position or Reduce Hours)	Fiscal Impact (Reduced Expenditures)	Recommendation by Budget Advisory Committee
1.	Newcomer Instructional Aides		\$71,916.03	Eliminate
2.	RSP Instructional Aides		\$152,729.79	Reduce Hours by 33%  \$50,400.83 in reductions

3.	Kindergarten Instructional Aides		\$330,499.35	Eliminate
4.	Bilingual Lit Paras		\$132,079.07	Eliminate
5.	Lit Paras		\$399,282.02	Eliminate
6.	PE Teachers		\$581,805.85	Eliminate
7.	Student Supervisors		\$827,642.70	Reduce Hours by 50% \$413,821.35 in reductions
8.	Office Assistants		\$251,130.82	Eliminate
9.	Family Engagement Facilitators		\$360,026.99	Reduce Hours by 33% \$118,808.91 in reductions
10.	Counselors		\$490,029.85	Maintain
11.	Program Specialist		\$209,609.98	Eliminate
12.	TOSA		\$171,962.46	Eliminate
13.	Field Trip Budgets Reduced to \$10,000 per site		\$120,000.00	Eliminate
14.	Eliminate Professional Development Budget		\$100,000.00	Eliminate
15.	Reduce/Eliminate Adaptive Technology Programs		TBD	
	<b>Total savings for 2025-26</b>	<b>2025-26</b>	<b>\$4,198,714.91 if implemented in full</b>	<b>\$2,951,316.67 if implemented as recommended</b>

## Other Considerations

This section details efforts the district and budget committee have considered to identify further reductions but do not yet have enough concrete information to include in the Plan:

- Evaluating all departments for savings and/or improved services and efficiencies
- Cost savings in supplies, materials, and services
- Revenue enhancements (i.e. increasing enrollment and attendance)
- Ability to utilize other funding sources to pay for existing programs/services/salaries (subject to allowability)

## Concluding Remarks

The work of the Budget Advisory Committee was to provide the Board with a list of recommendations to be considered as part of a Fiscal Recovery Plan. It is understood that the Board of Education has the final authority to adopt and implement budgetary reductions, however the BUSD Board of Education values the work of this committee and will strongly take their recommendations into consideration. Additionally, the Board of Education appreciates the input of the community as a whole and has tasked the Superintendent with collecting additional thoughts and ideas through the following means:

- Staff and Parent Input through the use of a Google Form
- Superintendent Site Visits and Listening Sessions
- Leadership Team Information Gathering Session

It is also understood that the Fiscal Recovery Plan is a “living” document and is subject to revisions as fiscal conditions change. The plan will be updated as progress is made and ongoing communication to the BUSD community about these changes will be made promptly.

In spite of the current fiscal challenges, the Bellevue Union School District remains steadfast in its commitment to student academic outcomes and social-emotional growth.