

**Contra Costa County
Board of Education
Budget Committee Meeting
Minutes
May 22, 2019**

BOARD MEMBERS

Fatima Alleyne, Area 1 Trustee
Sarah Butler, Area 2 Trustee

STAFF

Deputy Superintendent, Bill Clark
Director, Internal Services, Jan Lin

1. CALL TO ORDER

1.2 Call Meeting to Order

The committee meeting was called to order at 12:00 pm

Roll Call

Approval of Agenda

2. PUBLIC COMMENT - None

3. GENERAL INFORMATION

4. BUDGET COMMITTEE

Move 4.3 before 4.2

4.1 Chose to table it as Sara needed additional time to review minutes and afford Fatima an opportunity to submit 4/22/19 revisions.

Fatima to send meeting minutes to Bill and Loreen to inform the board agenda setting. Budget details to be presented to the board: Information about the reserve as well as D. Fund Balance 3. c) and e).

LCAP Recommendation: Send BP 4600 to policy committee to be brought forth to board.

4.1 Adoption of Minutes

4.2 Budget Workshop Follow up

Committee asked for financial data for 2018 and 2 presentations for May 1st meeting

4.3 Budget Calendar

May 31, 2019 the budget will be posted to the website.

If there will be changes, then it would be part of the budget revision. Consider making the workshop part of the board meeting. Discussion about how this could be done - consider other examples e.g. ACOE and Orinda USD public/ community engagement in the LCAP and Budget process. Bill explained the budget process and how this information is used to inform the board's governance calendar.

Recommendation: Committee suggests that the board hold the budget workshop at the meeting to increase transparency and public engagement.

4.4 Special Education Special Day Class (SDC) Program Costs and Enrollment

SDC called into negotiations with CCC SELPA. The governance council will vote on policy changes next week as they also consider a policy change. The school serves 260 students. In comparison to NPS placements, county is required to run these programs and districts expressed dissatisfaction with cost. One -year notice is required to wind down program. The governing council of SELPA consists of 6 superintendents, who represent superintendents in CCC and make decisions for school districts. Bill provided insight on alternative accommodations that might be available to students but noted that some might be outside of the county.

SARC report – Cost is ~\$50,000/ student

County committed to support the programs by paying down cost through contributions.

4.5 Mauzy School Lease Revenue

The space is owned by county office; but we previously leased space to San Ramon. Since it is no longer occupied, there was a concern that this could be a revenue-generating source, if we can acquire another tenant.

4.6 Superintendent mileage

Committee was provided documentation about superintendent stipends dating back from 2012-2015. The committee was unable to determine how the mileage stipend for county superintendent was calculated.

There was a question about county counsel's presence and how it is funded. Committee was informed that it is from the general fund.

Recommendation: Board to discuss this matter at the board meeting as an action item and include superintendent mileage documentation from 2012-2015.

4.7 County Superintendent Expenditure Budget 2016, 2017, 2018

4.8 County Board Expenditures

Committee members asked questions about the funds provided.

4.9 Committed Fund Balance Detail

Designated reserve and program requirements demonstrate the funding we have available. Reserve for economic uncertainty is 2%.

Recommendation: Sarah asked if an explanation can be provided about the reserves for economic uncertainty?

Bill provided insight about committed funds: not part of an unrestricted reserve, not tied to grants. Teacher salaries come from undesignated fund balance. Expenditure reductions also must be considered for this.

3% settlement and the money is kept in undesignated fund balance. The cost of the settlement is \$1.2 million.

Designated reserve and program requirements demonstrate the funding we have available. Reserve for economic uncertainty is a minimum of 6%. The state minimum is 2%.

4.10 Discuss Next Meeting Agenda Items

Recommendation: Sarah asked if an explanation can be provided about the reserves for economic uncertainty?

Bill provided insight about committed funds: not part of an unrestricted reserve, **some are tied to grants and other commitments**. Teacher salaries come from undesignated fund balance. Expenditure reductions also must be considered for this.

Meeting adjourned at 2:00 pm