

**Blue Oak Charter School**  
**450 W. East Avenue, Chico, CA 95926**  
**FINANCE COMMITTEE**  
**SPECIAL MEETING**

**Join Zoom Meeting**  
<https://bcoe.zoom.us/j/92265508050>  
**Meeting ID: 922 6550 8050**

**Tuesday, April 28, 2020 - 4:15 pm**

*Vision: To be a model for successful education of the whole child.*  
*Mission: To nurture and deepen each child's academic and creative capacities using methods*  
*inspired by Waldorf education in a public school setting.*

*LCAP Goal Summary: Build the parent community, support success for all students, and prepare students for high school*

**Notice:** Any person with a disability may request the agenda be made available in an appropriate alternative format. A request for a disability-related modification or accommodation may be made by a person with a disability who requires a modification or accommodation in order to participate in the public meeting at, 450 W. East Ave., Chico, CA or by calling (530) 879-7483 between the hours of 8:00 a.m. and 4:00 p.m. Monday through Friday (at least 48 hours before the meeting). All efforts will be made for reasonable accommodations.

All times noted on the agenda are approximate and listed solely for convenience. The Board may hear items earlier or later than is noted and may move the order of agenda items.

**AGENDA**

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**OPEN SESSION - 4:15 PM**

**1. OPENING 15 Minutes**

- 1.1. Call Meeting to Order
- 1.2. Roll Call of Committee Members and Establish Quorum
- 1.3. Invocation - School Verse Read

*"This is our school, May peace dwell here, May the rooms be full of contentment. May love abide here,  
Love of one another, Love of our school, Love of life itself. Let us remember that as many hands build a house,  
So many hearts make a school."*

- 1.4. Audience to Address the Committee

*This is the opportunity for members of the community to address the committee concerning items not on the agenda.*  
*Persons addressing the Committee will be allowed a maximum of three (3) minutes for their presentation.*

*Persons may not yield their time to another speaker (Gov. Code § 54954.3)*

- 1.5. Agenda Modifications

**2. BUSINESS - 25 minutes**

**Chelsea Parker**

- 2.1.1. Strategic Plan
  - 2.1.1.1. Survey of Waldorf Charter Schools
  - 2.1.1.2. Healthy Benefits Maximums
  - 2.1.1.3. Teacher Salary Scale
- 2.1.2. COVID-19
  - 2.1.2.1. Operational Considerations and Budget Implications
  - 2.1.2.2. Considerations in the Event of a Potential Economic Downturn

**3. NEXT MEETING - May 12, 2020**

**4. ADJOURNMENT**

## **Agenda Item: Healthy Benefits Maximums**

**Prepared by:** Susan Domenighini Finance Committee Date: 04/28/2020

### **Background Information:**

The Blue Oak Finance Committee is reviewing our health care benefits for staff. The Committee is considering establishing a maximum for the school. That is, the school pays X towards each employee's insurance costs including health, dental, vision, life, and HSA. process.

### **Employee Withholdings 2-1-20 Blue Oak Charter School**

The total current monthly cost to the school is \$14,074.84; this is shown on the first attachment.

### **Defined contributions with 2020 rates**

The second attachment has four tabs:

- The first shows the employer cost at \$10,281.67, assuming no change to the current enrollment status with the employer funding \$500 per employee per month. The employees noted in green in the employee cost column would have favorable results by going to this funding mechanism. The defined contribution definitely favors the younger employees with the lower age-rated premiums. When we first established a defined **employee** contribution instead of an **employer** contribution, the desire was to bring more equity to all employees.
- The second tab shows the employer cost at \$13,567.33, again, assuming no change to enrollment status but increasing the employer funding to \$750/employee/month.
- You may recall that when we originally added employee contribution, those employees that had access to other insurance dropped their plans. If the school begins funding a majority, or in some cases all of the premium, we may have some employees hop back on. Human nature is that most employees do not leave "*their fair share*" sitting on the table. Therefore, the third and fourth tabs show costs at both the \$500 and \$750 funding level should those folks decide to enroll next year during Open Enrollment in January. That increases the employer cost to \$13,931.57 for the \$500 contribution and \$17,994.63 for the \$750 contribution.

Of course the **BIG UNKNOWN** is what the rates will look like in January. Since insurance companies were pressured to cover 100% of the testing and treatment costs of COVID-19, I have read industry bulletins that are predicting increases up to 40%, however, I don't believe our government will allow that to happen. They may provide some reimbursements to insurance companies for some of those costs. We also know that members have gotten more comfortable with telemedicine and virtual medicine, which is keeping costs down for other services being utilized. Bottom line is there is not a reliable source yet that is able to provide us with a somewhat accurate forecast.

### 10 Month Pay Schedule

Medical Status	Medical Plan	Employee Medical Monthly Premium	Dependent Medical Monthly Premium	Total Monthly Medical Cost	Employer Medical Monthly Cost	Employee Monthly Medical Cost	Employee Medical Cost Per Pay Period	Dental Status	Total Dental Premium	Employer Dental Monthly Cost	Employee Dental Monthly Cost	Employee Dental Pay Period	Vision Status	Total Vision Premium	Employer Vision Monthly Cost	Employee Vision Monthly Cost	Employee Vision Pay Period	Employee FSA Contribution Per Month	Employee FSA Contribution Per Pay Period	Employee Dependent Care Contribution Month	Employee Dependent Care Per Pay Period	Basic Life Employer Cost Per Month	Total Employee Cost Per Month	Total Employee Cost Per Pay Period	Total Employer Cost Per Month		
EC	Silver 2000	\$446.26	\$284.96	\$731.22	\$281.22	\$450.00	\$540.00	EE	\$47.77	\$47.77	\$0.00	\$0.00	EE	\$10.50	\$10.50	\$0.00	\$0.00	\$83.33	\$100.00	\$0.00	\$0.00	\$2.50	\$533.33	\$640.00	\$341.99		
EE	Bronze 6350	\$423.98	\$0.00	\$423.98	\$298.98	\$125.00	\$150.00	EE	\$47.77	\$47.77	\$0.00	\$0.00	EE	\$10.50	\$10.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.50	\$125.00	\$150.00	\$359.75		
ES	Bronze 6350	\$758.80	\$1,020.81	\$1,779.61	\$1,454.61	\$325.00	\$390.00	ES	\$95.55	\$65.55	\$30.00	\$36.00	ES	\$19.80	\$15.80	\$4.00	\$4.80	\$0.00	\$0.00	\$0.00	\$0.00	\$2.50	\$359.00	\$430.80	\$1,538.46		
Waive	---	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	ES	\$95.55	\$65.55	\$30.00	\$36.00	EE	\$10.50	\$10.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.50	\$30.00	\$36.00	\$78.55		
EE	Silver 2000	\$520.38	\$0.00	\$520.38	\$320.38	\$200.00	\$240.00	EE	\$47.77	\$47.77	\$0.00	\$0.00	EE	\$10.50	\$10.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.50	\$200.00	\$240.00	\$381.15		
ES	Bronze 6350	\$956.16	\$956.16	\$1,912.32	\$1,587.32	\$325.00	\$390.00	ES	\$95.55	\$65.55	\$30.00	\$36.00	ES	\$19.80	\$15.80	\$4.00	\$4.80	\$0.00	\$0.00	\$0.00	\$0.00	\$2.50	\$359.00	\$430.80	\$1,671.17		
EC	Bronze 6350	\$407.64	\$520.62	\$928.26	\$678.26	\$250.00	\$300.00	EC	\$129.91	\$83.91	\$46.00	\$55.20	EE	\$10.50	\$10.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.50	\$296.00	\$355.20	\$775.17		
Waive	---	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	EE	\$47.77	\$47.77	\$0.00	\$0.00	EE	\$10.50	\$10.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.50	\$0.00	\$0.00	\$60.77		
EE	Silver 2000	\$452.22	\$0.00	\$452.22	\$252.22	\$200.00	\$240.00	EE	\$47.77	\$47.77	\$0.00	\$0.00	EE	\$10.50	\$10.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.50	\$200.00	\$240.00	\$312.99		
FAM	Bronze 6350	\$607.72	\$1,705.10	\$2,312.82	\$1,762.82	\$550.00	\$660.00	FAM	\$179.94	\$105.94	\$74.00	\$88.80	FAM	\$25.80	\$15.80	\$10.00	\$12.00	\$25.00	\$30.00	\$0.00	\$0.00	\$2.50	\$659.00	\$790.80	\$1,887.06		
Waive	---	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Waive	\$0.00	\$0.00	\$0.00	\$0.00	Waive	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.50	\$0.00	\$0.00	\$2.50		
EC	Bronze 6350	\$421.25	\$260.31	\$681.56	\$431.56	\$250.00	\$300.00	EC	\$129.91	\$83.91	\$46.00	\$55.20	EE	\$10.50	\$10.50	\$0.00	\$0.00	\$83.33	\$100.00	\$0.00	\$0.00	\$2.50	\$379.33	\$455.20	\$528.47		
EE	Bronze 6350	\$461.75	\$0.00	\$461.75	\$336.75	\$125.00	\$150.00	EE	\$47.77	\$47.77	\$0.00	\$0.00	EE	\$10.50	\$10.50	\$0.00	\$0.00	\$0.00	\$125.00	\$0.00	\$0.00	\$2.50	\$125.00	\$150.00	\$397.52		
FAM	Bronze 6350	\$664.21	\$1,274.65	\$1,938.86	\$1,388.86	\$550.00	\$660.00	FAM	\$179.94	\$105.94	\$74.00	\$88.80	FAM	\$25.80	\$15.80	\$10.00	\$12.00	\$83.33	\$100.00	\$0.00	\$0.00	\$2.50	\$717.33	\$860.80	\$1,513.10		
Waive	---	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Waive	\$0.00	\$0.00	\$0.00	\$0.00	Waive	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.50	\$0.00	\$0.00	\$2.50		
FAM	Bronze 6350	\$413.09	\$924.52	\$1,337.61	\$787.61	\$550.00	\$660.00	FAM	\$179.94	\$105.94	\$74.00	\$88.80	FAM	\$25.80	\$15.80	\$10.00	\$12.00	\$41.66	\$49.99	\$0.00	\$0.00	\$2.50	\$675.66	\$810.79	\$911.85		
EC	Bronze 6350	\$726.48	\$310.67	\$1,037.15	\$787.15	\$250.00	\$300.00	EC	\$129.91	\$83.91	\$46.00	\$55.20	EC	\$18.20	\$15.20	\$3.00	\$3.60	\$16.66	\$20.00	\$0.00	\$0.00	\$2.50	\$315.66	\$378.80	\$888.76		
ES	Bronze 6350	\$348.44	\$348.44	\$696.88	\$371.88	\$325.00	\$390.00	ES	\$95.55	\$65.55	\$30.00	\$36.00	ES	\$19.80	\$15.80	\$4.00	\$4.80	\$0.00	\$0.00	\$0.00	\$0.00	\$2.50	\$359.00	\$430.80	\$455.73		
EE	Bronze 6350	\$423.98	\$0.00	\$423.98	\$298.98	\$125.00	\$150.00	EE	\$47.77	\$47.77	\$0.00	\$0.00	EE	\$10.50	\$10.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.50	\$125.00	\$150.00	\$359.75		
EE	Silver 2000	\$390.38	\$0.00	\$390.38	\$190.38	\$200.00	\$240.00	EE	\$47.77	\$47.77	\$0.00	\$0.00	EE	\$10.50	\$10.50	\$0.00	\$0.00	\$20.00	\$24.00	\$0.00	\$0.00	\$2.50	\$220.00	\$264.00	\$251.15		
Waive	---	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	EE	\$47.77	\$47.77	\$0.00	\$0.00	EE	\$10.50	\$10.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.50	\$0.00	\$0.00	\$60.77		
EE	Bronze 6350	\$340.27	\$0.00	\$340.27	\$215.27	\$125.00	\$150.00	EE	\$47.77	\$47.77	\$0.00	\$0.00	EE	\$10.50	\$10.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.50	\$125.00	\$150.00	\$276.04		
EE	Silver 2000	\$452.22	\$0.00	\$452.22	\$252.22	\$200.00	\$240.00	EE	\$47.77	\$47.77	\$0.00	\$0.00	EE	\$10.50	\$10.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.50	\$200.00	\$240.00	\$312.99		
Waive	---	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	EE	\$47.77	\$47.77	\$0.00	\$0.00	EE	\$10.50	\$10.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.50	\$0.00	\$0.00	\$60.77		
				\$16,821.47	\$11,696.47					\$1,884.99	\$1,243.90					\$312.50	\$267.50					\$60.00					\$13,428.96

[illegible]

### 10 Month Pay Schedule-Bi Monthly

Medical Status	Medical Plan	Employee Medical Monthly Premium	Dependent Medical Monthly Premium	Total Monthly Medical Cost	Employer Medical Monthly Cost	Employee Monthly Medical Cost	Employee Medical Cost Per Pay Period	Dental Status	Total Dental Premium	Employer Dental Monthly Cost	Employee Dental Monthly Cost	Employee Dental Cost Per Pay Period	Vision Status	Total Vision Premium	Employer Vision Monthly Cost	Employee Vision Monthly Cost	Employee Vision Cost Per Pay Period	Employee FSA Contribution Per Month	Employee FSA Contribution Per Pay Period	Employee Dependent Care Contribution/Month	Employee Dependent Care Per Pay Period	Basic Employer Cost Per Month	Total Employee Cost Per Month	Total Employee Cost Per Pay Period	Total Employer Cost Per Month
Waive	---	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Waive	\$0.00	\$0.00	\$0.00	\$0.00	Waive	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.50	\$0.00	\$0.00	\$2.50	
Waive	---	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Waive	\$0.00	\$0.00	\$0.00	\$0.00	Waive	\$0.00	\$0.00	\$0.00	\$0.00	\$33.33	\$20.00	\$0.00	\$0.00	\$2.50	\$33.33	\$20.00	\$2.50
Waive	---	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	EE	\$47.77	\$47.77	\$0.00	\$0.00	EE	\$10.50	\$10.50	\$0.00	\$0.00	\$37.50	\$22.50	\$0.00	\$0.00	\$2.50	\$37.50	\$22.50	\$6.77
Waive	---	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	ES	\$95.55	\$65.55	\$30.00	\$18.00	EE	\$19.80	\$15.80	\$4.00	\$2.40	\$0.00	\$0.00	\$0.00	\$0.00	\$2.50	\$34.00	\$20.40	\$8.85
EE	Silver 2000	\$635.49	\$0.00	\$635.49	\$435.49	\$200.00	\$120.00	EE	\$47.77	\$47.77	\$0.00	\$0.00	EE	\$10.50	\$10.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.50	\$200.00	\$120.00	\$496.26
		\$635.49		\$635.49	\$435.49				\$191.00	\$161.00				\$40.80	\$36.80							\$12.50			\$645.88
		\$17,456.96		\$17,456.96	\$12,131.96				\$2,076.08	\$1,404.99				\$353.30	\$304.30							\$72.50			\$14,074.84

After Tax Deductions	
Employee Voluntary Life Cost Per Month	Employee Voluntary Life Cost Per Pay Period
\$0.00	\$0.00
\$0.00	\$0.00
\$0.00	\$0.00
\$0.00	\$0.00
	\$0.00

**Disclaimer:** While every effort has been made to show accurate rates, it is the employer's responsibility to refer to actual billing statements to verify correct enrollment status and rates.

\$500 Current Enrollment

Medical Status	Medical Plan	Employee Medical Monthly Premium	Dependent Medical Monthly Premium	Total Monthly Medical Cost	Dental Status	Total Dental Premium	Vision Status	Total Vision Premium	FSA Monthly Contibution	Basic Life Employer Cost Per Month	TOTAL MONTHLY PREMIUM	EMPLOYER MONTHLY COST	EMPLOYEE MONTHLY COST	Employee Voluntary Life Cost Per Month
EC	Silver 2000	\$446.26	\$284.96	\$731.22	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$829.49	\$500.00	\$329.49	\$8.00
EE	Bronze 6350	\$423.98	\$0.00	\$423.98	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$522.25	\$500.00	\$22.25	\$0.00
ES	Bronze 6350	\$758.80	\$1,020.81	\$1,779.61	ES	\$95.55	ES	\$19.80	\$37.50	\$2.50	\$1,934.96	\$500.00	\$1,434.96	\$0.00
Waive	---	\$0.00	\$0.00	\$0.00	ES	\$95.55	EE	\$10.50	\$37.50	\$2.50	\$146.05	\$146.05	\$0.00	\$0.00
EE	Silver 2000	\$520.38	\$0.00	\$520.38	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$618.65	\$500.00	\$118.65	\$0.00
ES	Bronze 6350	\$956.16	\$956.16	\$1,912.32	ES	\$95.55	ES	\$19.80	\$37.50	\$2.50	\$2,067.67	\$500.00	\$1,567.67	\$0.00
EC	Bronze 6350	\$407.64	\$520.62	\$928.26	EC	\$129.91	EE	\$10.50	\$37.50	\$2.50	\$1,108.67	\$500.00	\$608.67	\$0.00
Waive	---	\$0.00	\$0.00	\$0.00	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$98.27	\$98.27	\$0.00	\$0.00
EE	Silver 2000	\$452.22	\$0.00	\$452.22	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$550.49	\$500.00	\$50.49	\$0.00
FAM	Bronze 6350	\$607.72	\$1,705.10	\$2,312.82	FAM	\$179.94	FAM	\$25.80	\$37.50	\$2.50	\$2,558.56	\$500.00	\$2,058.56	\$7.50
Waive	---	\$0.00	\$0.00	\$0.00	Waive	\$0.00	Waive	\$0.00	\$37.50	\$2.50	\$40.00	\$40.00	\$0.00	\$8.00
EC	Bronze 6350	\$421.25	\$260.31	\$681.56	EC	\$129.91	EE	\$10.50	\$37.50	\$2.50	\$861.97	\$500.00	\$361.97	\$5.00
EE	Bronze 6350	\$461.75	\$0.00	\$461.75	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$560.02	\$500.00	\$60.02	\$7.00
FAM	Bronze 6350	\$664.21	\$1,274.65	\$1,938.86	FAM	\$179.94	FAM	\$25.80	\$37.50	\$2.50	\$2,184.60	\$500.00	\$1,684.60	\$15.00
Waive	---	\$0.00	\$0.00	\$0.00	Waive	\$0.00	Waive	\$0.00	\$37.50	\$2.50	\$40.00	\$40.00	\$0.00	\$2.50
FAM	Bronze 6350	\$413.09	\$924.52	\$1,337.61	FAM	\$179.94	FAM	\$25.80	\$37.50	\$2.50	\$1,583.35	\$500.00	\$1,083.35	\$0.00
EC	Bronze 6350	\$726.48	\$310.67	\$1,037.15	EC	\$129.91	EC	\$18.20	\$37.50	\$2.50	\$1,225.26	\$500.00	\$725.26	\$15.00
ES	Bronze 6350	\$348.44	\$348.44	\$696.88	ES	\$95.55	ES	\$19.80	\$37.50	\$2.50	\$852.23	\$500.00	\$352.23	\$8.00
EE	Bronze 6350	\$423.98	\$0.00	\$423.98	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$522.25	\$500.00	\$22.25	\$0.00
EE	Silver 2000	\$390.38	\$0.00	\$390.38	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$488.65	\$488.65	\$0.00	\$0.00
Waive	---	\$0.00	\$0.00	\$0.00	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$98.27	\$98.27	\$0.00	\$0.00
EE	Bronze 6350	\$340.27	\$0.00	\$340.27	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$438.54	\$438.54	\$0.00	\$0.00
EE	Silver 2000	\$452.22	\$0.00	\$452.22	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$550.49	\$500.00	\$50.49	\$0.00
Waive	---	\$0.00	\$0.00	\$0.00	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$98.27	\$98.27	\$0.00	\$0.00
Waive	---	\$0.00	\$0.00	\$0.00	Waive	\$0.00	Waive	\$0.00	\$37.50	\$2.50	\$40.00	\$40.00	\$0.00	\$0.00
Waive	---	\$0.00	\$0.00	\$0.00	Waive	\$0.00	Waive	\$0.00	\$37.50	\$2.50	\$40.00	\$40.00	\$0.00	\$0.00
Waive	---	\$0.00	\$0.00	\$0.00	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$98.27	\$98.27	\$0.00	\$0.00
Waive	---	\$0.00	\$0.00	\$0.00	ES	\$95.55	ES	\$19.80	\$37.50	\$2.50	\$155.35	\$155.35	\$0.00	\$0.00
EE	Silver 2000	\$635.49	\$0.00	\$635.49	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$733.76	\$500.00	\$233.76	
		\$9,850.72	\$7,606.24	\$17,456.96	\$0.00	\$2,076.08	\$0.00	\$353.30	\$1,087.50	\$72.50	\$21,046.34	\$10,281.67	\$10,764.67	

Disclaimer: While every effort has been made to show accurate rates, it is the employer’s responsibility to refer to actual billing statements to verify correct enrollment status and rates.

\$750 Current Enrollment

Medical Status	Medical Plan	Employee Medical Monthly Premium	Dependent Medical Monthly Premium	Total Monthly Medical Cost	Dental Status	Total Dental Premium	Vision Status	Total Vision Premium	FSA Monthly Contibution	Basic Life Employer Cost Per Month	TOTAL MONTHLY PREMIUM	EMPLOYER MONTHLY COST	EMPLOYEE MONTHLY COST	Employee Voluntary Life Cost Per Month
EC	Silver 2000	\$446.26	\$284.96	\$731.22	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$829.49	\$750.00	\$79.49	\$8.00
EE	Bronze 6350	\$423.98	\$0.00	\$423.98	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$522.25	\$750.00	-\$227.75	\$0.00
ES	Bronze 6350	\$758.80	\$1,020.81	\$1,779.61	ES	\$95.55	ES	\$19.80	\$37.50	\$2.50	\$1,934.96	\$750.00	\$1,184.96	\$0.00
Waive	---	\$0.00	\$0.00	\$0.00	ES	\$95.55	EE	\$10.50	\$37.50	\$2.50	\$146.05	\$146.05	\$0.00	\$0.00
EE	Silver 2000	\$520.38	\$0.00	\$520.38	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$618.65	\$618.65	\$0.00	\$0.00
ES	Bronze 6350	\$956.16	\$956.16	\$1,912.32	ES	\$95.55	ES	\$19.80	\$37.50	\$2.50	\$2,067.67	\$750.00	\$1,317.67	\$0.00
EC	Bronze 6350	\$407.64	\$520.62	\$928.26	EC	\$129.91	EE	\$10.50	\$37.50	\$2.50	\$1,108.67	\$750.00	\$358.67	\$0.00
Waive	---	\$0.00	\$0.00	\$0.00	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$98.27	\$98.27	\$0.00	\$0.00
EE	Silver 2000	\$452.22	\$0.00	\$452.22	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$550.49	\$550.49	\$0.00	\$0.00
FAM	Bronze 6350	\$607.72	\$1,705.10	\$2,312.82	FAM	\$179.94	FAM	\$25.80	\$37.50	\$2.50	\$2,558.56	\$750.00	\$1,808.56	\$7.50
Waive	---	\$0.00	\$0.00	\$0.00	Waive	\$0.00	Waive	\$0.00	\$37.50	\$2.50	\$40.00	\$40.00	\$0.00	\$8.00
EC	Bronze 6350	\$421.25	\$260.31	\$681.56	EC	\$129.91	EE	\$10.50	\$37.50	\$2.50	\$861.97	\$750.00	\$111.97	\$5.00
EE	Bronze 6350	\$461.75	\$0.00	\$461.75	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$560.02	\$560.02	\$0.00	\$7.00
FAM	Bronze 6350	\$664.21	\$1,274.65	\$1,938.86	FAM	\$179.94	FAM	\$25.80	\$37.50	\$2.50	\$2,184.60	\$750.00	\$1,434.60	\$15.00
Waive	---	\$0.00	\$0.00	\$0.00	Waive	\$0.00	Waive	\$0.00	\$37.50	\$2.50	\$40.00	\$40.00	\$0.00	\$2.50
FAM	Bronze 6350	\$413.09	\$924.52	\$1,337.61	FAM	\$179.94	FAM	\$25.80	\$37.50	\$2.50	\$1,583.35	\$750.00	\$833.35	\$0.00
EC	Bronze 6350	\$726.48	\$310.67	\$1,037.15	EC	\$129.91	EC	\$18.20	\$37.50	\$2.50	\$1,225.26	\$750.00	\$475.26	\$15.00
ES	Bronze 6350	\$348.44	\$348.44	\$696.88	ES	\$95.55	ES	\$19.80	\$37.50	\$2.50	\$852.23	\$750.00	\$102.23	\$8.00
EE	Bronze 6350	\$423.98	\$0.00	\$423.98	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$522.25	\$522.25	\$0.00	\$0.00
EE	Silver 2000	\$390.38	\$0.00	\$390.38	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$488.65	\$488.65	\$0.00	\$0.00
Waive	---	\$0.00	\$0.00	\$0.00	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$98.27	\$98.27	\$0.00	\$0.00
EE	Bronze 6350	\$340.27	\$0.00	\$340.27	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$438.54	\$438.54	\$0.00	\$0.00
EE	Silver 2000	\$452.22	\$0.00	\$452.22	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$550.49	\$550.49	\$0.00	\$0.00
Waive	---	\$0.00	\$0.00	\$0.00	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$98.27	\$98.27	\$0.00	\$0.00
Waive	---	\$0.00	\$0.00	\$0.00	Waive	\$0.00	Waive	\$0.00	\$37.50	\$2.50	\$40.00	\$40.00	\$0.00	\$0.00
Waive	---	\$0.00	\$0.00	\$0.00	Waive	\$0.00	Waive	\$0.00	\$37.50	\$2.50	\$40.00	\$40.00	\$0.00	\$0.00
Waive	---	\$0.00	\$0.00	\$0.00	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$98.27	\$98.27	\$0.00	\$0.00
Waive	---	\$0.00	\$0.00	\$0.00	ES	\$95.55	ES	\$19.80	\$37.50	\$2.50	\$155.35	\$155.35	\$0.00	\$0.00
EE	Silver 2000	\$635.49	\$0.00	\$635.49	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$733.76	\$733.76	\$0.00	
		\$9,850.72	\$7,606.24	\$17,456.96	\$0.00	\$2,076.08	\$0.00	\$353.30	\$1,087.50	\$72.50	\$21,046.34	\$13,567.33	\$7,479.01	

Disclaimer: While every effort has been made to show accurate rates, it is the employer’s responsibility to refer to actual billing statements to verify correct enrollment status and rates.

\$500 Waivers Enroll Bronze

Medical Status	Medical Plan	Employee Medical Monthly Premium	Dependent Medical Monthly Premium	Total Monthly Medical Cost	Dental Status	Total Dental Premium	Vision Status	Total Vision Premium	FSA Monthly Contribution	Basic Life Employer Cost Per Month	TOTAL MONTHLY PREMIUM	EMPLOYER MONTHLY COST	EMPLOYEE MONTHLY COST	Employee Voluntary Life Cost Per Month
EC	Silver 2000	\$446.26	\$284.96	\$731.22	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$829.49	\$500.00	\$329.49	\$8.00
EE	Bronze 6350	\$423.98	\$0.00	\$423.98	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$522.25	\$500.00	\$22.25	\$0.00
ES	Bronze 6350	\$758.80	\$1,020.81	\$1,779.61	ES	\$95.55	ES	\$19.80	\$37.50	\$2.50	\$1,934.96	\$500.00	\$1,434.96	\$0.00
EE	Bronze 6350	\$340.27	\$0.00	\$340.27	ES	\$95.55	EE	\$10.50	\$37.50	\$2.50	\$486.32	\$486.32	\$0.00	\$0.00
EE	Silver 2000	\$520.38	\$0.00	\$520.38	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$618.65	\$500.00	\$118.65	\$0.00
ES	Bronze 6350	\$956.16	\$956.16	\$1,912.32	ES	\$95.55	ES	\$19.80	\$37.50	\$2.50	\$2,067.67	\$500.00	\$1,567.67	\$0.00
EC	Bronze 6350	\$407.64	\$520.62	\$928.26	EC	\$129.91	EE	\$10.50	\$37.50	\$2.50	\$1,108.67	\$500.00	\$608.67	\$0.00
EE	Bronze 6350	\$531.84	\$0.00	\$531.84	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$630.11	\$500.00	\$130.11	\$0.00
EE	Silver 2000	\$452.22	\$0.00	\$452.22	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$550.49	\$500.00	\$50.49	\$0.00
FAM	Bronze 6350	\$607.72	\$1,705.10	\$2,312.82	FAM	\$179.94	FAM	\$25.80	\$37.50	\$2.50	\$2,558.56	\$500.00	\$2,058.56	\$7.50
EE	Bronze 6350	\$415.81	\$0.00	\$415.81	Waive	\$0.00	Waive	\$0.00	\$37.50	\$2.50	\$455.81	\$455.81	\$0.00	\$8.00
EC	Bronze 6350	\$421.25	\$260.31	\$681.56	EC	\$129.91	EE	\$10.50	\$37.50	\$2.50	\$861.97	\$500.00	\$361.97	\$5.00
EE	Bronze 6350	\$461.75	\$0.00	\$461.75	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$560.02	\$500.00	\$60.02	\$7.00
FAM	Bronze 6350	\$664.21	\$1,274.65	\$1,938.86	FAM	\$179.94	FAM	\$25.80	\$37.50	\$2.50	\$2,184.60	\$500.00	\$1,684.60	\$15.00
EE	Bronze 6350	\$423.98	\$0.00	\$423.98	Waive	\$0.00	Waive	\$0.00	\$37.50	\$2.50	\$463.98	\$463.98	\$0.00	\$2.50
FAM	Bronze 6350	\$413.09	\$924.52	\$1,337.61	FAM	\$179.94	FAM	\$25.80	\$37.50	\$2.50	\$1,583.35	\$500.00	\$1,083.35	\$0.00
EC	Bronze 6350	\$726.48	\$310.67	\$1,037.15	EC	\$129.91	EC	\$18.20	\$37.50	\$2.50	\$1,225.26	\$500.00	\$725.26	\$15.00
ES	Bronze 6350	\$348.44	\$348.44	\$696.88	ES	\$95.55	ES	\$19.80	\$37.50	\$2.50	\$852.23	\$500.00	\$352.23	\$8.00
EE	Bronze 6350	\$423.98	\$0.00	\$423.98	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$522.25	\$500.00	\$22.25	\$0.00
EE	Silver 2000	\$390.38	\$0.00	\$390.38	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$488.65	\$488.65	\$0.00	\$0.00
EE	Bronze 6350	\$694.15	\$0.00	\$694.15	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$792.42	\$500.00	\$292.42	\$0.00
EE	Bronze 6350	\$340.27	\$0.00	\$340.27	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$438.54	\$438.54	\$0.00	\$0.00
EE	Silver 2000	\$452.22	\$0.00	\$452.22	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$550.49	\$500.00	\$50.49	\$0.00
Waive	---	\$0.00	\$0.00	\$0.00	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$98.27	\$98.27	\$0.00	\$0.00
EE	Bronze 6350	\$476.36	\$0.00	\$476.36	Waive	\$0.00	Waive	\$0.00	\$37.50	\$2.50	\$516.36	\$500.00	\$16.36	\$0.00
EE	Bronze 6350	\$726.48	\$0.00	\$726.48	Waive	\$0.00	Waive	\$0.00	\$37.50	\$2.50	\$766.48	\$500.00	\$266.48	\$0.00
EE	Bronze 6350	\$510.41	\$0.00	\$510.41	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$608.68	\$500.00	\$108.68	\$0.00
EE	Bronze 6350	\$867.01	\$0.00	\$867.01	ES	\$95.55	ES	\$19.80	\$37.50	\$2.50	\$1,022.36	\$500.00	\$522.36	\$0.00
EE	Silver 2000	\$635.49	\$0.00	\$635.49	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$733.76	\$500.00	\$233.76	
		\$14,837.03	\$7,606.24	\$22,443.27	\$0.00	\$2,076.08	\$0.00	\$353.30	\$1,087.50	\$72.50	\$26,032.65	\$13,931.57	\$12,101.08	

**Disclaimer: While every effort has been made to show accurate rates, it is the employer's responsibility to refer to actual billing statements to verify correct enrollment status and rates.**

\$750 Waivers Enroll Bronze

Medical Status	Medical Plan	Employee Medical Monthly Premium	Dependent Medical Monthly Premium	Total Monthly Medical Cost	Dental Status	Total Dental Premium	Vision Status	Total Vision Premium	FSA Monthly Contribution	Basic Life Employer Cost Per Month	TOTAL MONTHLY PREMIUM	EMPLOYER MONTHLY COST	EMPLOYEE MONTHLY COST	Employee Voluntary Life Cost Per Month
EC	Silver 2000	\$446.26	\$284.96	\$731.22	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$829.49	\$750.00	\$79.49	\$8.00
EE	Bronze 6350	\$423.98	\$0.00	\$423.98	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$522.25	\$522.25	\$0.00	\$0.00
ES	Bronze 6350	\$758.80	\$1,020.81	\$1,779.61	ES	\$95.55	ES	\$19.80	\$37.50	\$2.50	\$1,934.96	\$750.00	\$1,184.96	\$0.00
EE	Bronze 6350	\$340.27	\$0.00	\$340.27	ES	\$95.55	EE	\$10.50	\$37.50	\$2.50	\$486.32	\$486.32	\$0.00	\$0.00
EE	Silver 2000	\$520.38	\$0.00	\$520.38	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$618.65	\$618.65	\$0.00	\$0.00
ES	Bronze 6350	\$956.16	\$956.16	\$1,912.32	ES	\$95.55	ES	\$19.80	\$37.50	\$2.50	\$2,067.67	\$750.00	\$1,317.67	\$0.00
EC	Bronze 6350	\$407.64	\$520.62	\$928.26	EC	\$129.91	EE	\$10.50	\$37.50	\$2.50	\$1,108.67	\$750.00	\$358.67	\$0.00
EE	Bronze 6350	\$531.84	\$0.00	\$531.84	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$630.11	\$630.11	\$0.00	\$0.00
EE	Silver 2000	\$452.22	\$0.00	\$452.22	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$550.49	\$550.49	\$0.00	\$0.00
FAM	Bronze 6350	\$607.72	\$1,705.10	\$2,312.82	FAM	\$179.94	FAM	\$25.80	\$37.50	\$2.50	\$2,558.56	\$750.00	\$1,808.56	\$7.50
EE	Bronze 6350	\$415.81	\$0.00	\$415.81	Waive	\$0.00	Waive	\$0.00	\$37.50	\$2.50	\$455.81	\$455.81	\$0.00	\$8.00
EC	Bronze 6350	\$421.25	\$260.31	\$681.56	EC	\$129.91	EE	\$10.50	\$37.50	\$2.50	\$861.97	\$750.00	\$111.97	\$5.00
EE	Bronze 6350	\$461.75	\$0.00	\$461.75	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$560.02	\$560.02	\$0.00	\$7.00
FAM	Bronze 6350	\$664.21	\$1,274.65	\$1,938.86	FAM	\$179.94	FAM	\$25.80	\$37.50	\$2.50	\$2,184.60	\$750.00	\$1,434.60	\$15.00
EE	Bronze 6350	\$423.98	\$0.00	\$423.98	Waive	\$0.00	Waive	\$0.00	\$37.50	\$2.50	\$463.98	\$463.98	\$0.00	\$2.50
FAM	Bronze 6350	\$413.09	\$924.52	\$1,337.61	FAM	\$179.94	FAM	\$25.80	\$37.50	\$2.50	\$1,583.35	\$750.00	\$833.35	\$0.00
EC	Bronze 6350	\$726.48	\$310.67	\$1,037.15	EC	\$129.91	EC	\$18.20	\$37.50	\$2.50	\$1,225.26	\$750.00	\$475.26	\$15.00
ES	Bronze 6350	\$348.44	\$348.44	\$696.88	ES	\$95.55	ES	\$19.80	\$37.50	\$2.50	\$852.23	\$750.00	\$102.23	\$8.00
EE	Bronze 6350	\$423.98	\$0.00	\$423.98	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$522.25	\$522.25	\$0.00	\$0.00
EE	Silver 2000	\$390.38	\$0.00	\$390.38	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$488.65	\$488.65	\$0.00	\$0.00
EE	Bronze 6350	\$694.15	\$0.00	\$694.15	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$792.42	\$750.00	\$42.42	\$0.00
EE	Bronze 6350	\$340.27	\$0.00	\$340.27	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$438.54	\$438.54	\$0.00	\$0.00
EE	Silver 2000	\$452.22	\$0.00	\$452.22	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$550.49	\$550.49	\$0.00	\$0.00
Waive	---	\$0.00	\$0.00	\$0.00	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$98.27	\$98.27	\$0.00	\$0.00
EE	Bronze 6350	\$476.36	\$0.00	\$476.36	Waive	\$0.00	Waive	\$0.00	\$37.50	\$2.50	\$516.36	\$516.36	\$0.00	\$0.00
EE	Bronze 6350	\$726.48	\$0.00	\$726.48	Waive	\$0.00	Waive	\$0.00	\$37.50	\$2.50	\$766.48	\$750.00	\$16.48	\$0.00
EE	Bronze 6350	\$510.41	\$0.00	\$510.41	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$608.68	\$608.68	\$0.00	\$0.00
EE	Bronze 6350	\$867.01	\$0.00	\$867.01	ES	\$95.55	ES	\$19.80	\$37.50	\$2.50	\$1,022.36	\$750.00	\$272.36	\$0.00
EE	Silver 2000	\$635.49	\$0.00	\$635.49	EE	\$47.77	EE	\$10.50	\$37.50	\$2.50	\$733.76	\$733.76	\$0.00	
		\$14,837.03	\$7,606.24	\$22,443.27	\$0.00	\$2,076.08	\$0.00	\$353.30	\$1,087.50	\$72.50	\$26,032.65	\$17,994.63	\$8,038.02	

**Disclaimer: While every effort has been made to show accurate rates, it is the employer's responsibility to refer to actual billing statements to verify correct enrollment status and rates.**

**Agenda Item:** Certificated Pay Scale

**Prepared by:** Susan Domenighini Finance Committee Date: 04/28/2020

**Background Information:**

Certificated Staff requested a review and update of the Salary Schedule. The following information is intended to inform the discussion not to present any final recommendation.

The following documentation is included

- The Current Pay Scale
- CUSD, CCDS, & BCOE pay scales
- Teacher Salary Schedule Draft 2020
- Teacher Salary Schedule Draft with minimum wage 2021
- Estimated actual cost worksheet.

The questions before us are two:

1. What is a fair and equitable Salary Schedule?
2. What should implementation look like as to how the budget is affected?





## CERTIFICATED ANNUAL RATE SCHEDULE

### 2019/2020 Salary Schedule

*Masters Stipend*     \$1,250.00  
*Waldorf Certification Stipend*     \$5,000.00

Exp.	Blue Oak Experience											
4%	1	2	3	4	5	6	7	8	9	10	12	14
7	N/A	N/A	N/A	N/A	N/A	\$45,941.00	\$46,766.00	N/A	N/A	N/A	N/A	N/A
8	N/A	N/A	N/A	\$45,175.00	\$46,046.00	\$46,914.00	\$47,778.00	\$48,637.00	N/A	N/A	N/A	N/A
9	N/A	N/A	\$45,168.00	\$46,074.00	\$46,982.00	\$47,887.00	\$48,791.00	\$49,690.00	\$50,582.00	N/A	N/A	N/A
10**	\$45,160.00	\$45,160.00	\$46,033.00	\$46,974.00	\$47,917.00	\$48,861.00	\$49,803.00	\$50,742.00	\$51,677.00	\$52,606.00	N/A	N/A
12	N/A	\$45,926.00	\$46,898.00	\$47,874.00	\$48,853.00	\$49,834.00	\$50,815.00	\$51,795.00	\$52,772.00	\$53,744.00	\$54,710.00	N/A
14	N/A	N/A	\$47,763.00	\$48,774.00	\$49,789.00	\$50,807.00	\$51,827.00	\$52,848.00	\$53,867.00	\$54,883.00	\$55,894.00	\$56,898.00
16	N/A	N/A	N/A	\$49,674.00	\$50,725.00	\$51,791.00	\$52,840.00	\$53,901.00	\$54,962.00	\$56,022.00	\$57,078.00	\$58,130.00
18	N/A	N/A	N/A	N/A	\$51,661.00	\$52,754.00	\$53,852.00	\$54,953.00	\$56,057.00	\$57,160.00	\$58,262.00	\$59,361.00
20	N/A	N/A	N/A	N/A	N/A	\$53,727.00	\$54,864.00	\$55,606.00	\$57,151.00	\$58,299.00	\$59,447.00	\$60,593.00
22	N/A	N/A	N/A	N/A	N/A	N/A	\$55,876.00	\$57,059.00	\$58,246.00	\$59,438.00	\$60,631.00	\$61,824.00
24	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$58,112.00	\$59,341.00	\$60,576.00	\$61,815.00	\$63,056.00

*Years teaching experience is defined as working 80% or more of any given school year in a certificated position*

*\*Years at Blue Oak based on years teaching in Blue Oak classroom as a full time certificated teacher*

*Does not account for time employed at BO in another capacity*

*\*\*Maximum previous experience 10 years*

*Additional Stipends provided for required activities (see Required Activities Spreadsheet)*



		prepared for Finance Committee 4/28/2020			
		Teacher Salary Schedule Worksheet 2020 min wage(a)			
	BA +45	BA+60	BA+75	BA+75 with Waldorf or SPED certification	
1	45160	46515	47910	49348	
2	45160	46515	47910	49348	
3	46063	47445	48868	50335	
4	46984	48394	49846	51342	
5	47924	49362	50842	52368	
6	48883	50349	51859	53416	
7	49860	51356	52897	54484	
8	50857	52383	53954	55574	
9	51875	53431	55034	56685	
10	52912	54500	56134	57819	yr Clm4 > 5000
11	53970	55590	57257	58975	5005
12	55050	56702	58402	60155	
13	56151	57836	59570	61358	
14	57274	58992	60761	62585	
15	58419	60172	61977	63837	
16		61376	63216	65114	
17		62603	64481	66416	
18		63855	65770	67744	
19			67086	69099	
20			68427	70481	
21			69796	71891	
22				73329	
23				74795	
24				76291	
primary resources used for comparison CUSD, CCDS, & BCOE					
Credential considered 30					
2% increase/step					
3% increase/column					
Minumum wage requirement for 2021					
Masters	1250				
182 days					
max 8 years of credit for exoerience					
only three current credentialed teachers have more than 90					
Current teachers with Waldorf Certification will be grandfathered into last collumn					

	Prepared for Finance Committee 4/28/2020			
	Teacher Salary Schedule Worksheet 2021 min wage			
	BA +45	BA+60	BA+75	Waldorf or SPED
1	48000	49440	50923	52451
2	48000	49440	50923	52451
3	48960	50429	51941	53500
4	49939	51437	52980	54570
5	50938	52466	54040	55661
6	51957	53515	55121	56775
7	52996	54586	56223	57910
8	54056	55677	57348	59068
9	55137	56791	58495	60250
10	56240	57927	59664	61455
11	57364	59085	60858	62684
12	58512	60267	62075	63937
13	59682	61472	63316	65216
14	60876	62702	64583	66521
15	62093	63956	65874	67851
16		65235	67192	69208
17		66540	68536	70592
18		67871	69906	72004
19			71304	73444
20			72731	74913
21			74185	76411
22				77939
23				79498
24				81088
primary resources used for comparison CUSD, CCDS, BCOE				
Credential considered 30				
2% increase/step				
3% increase/column				
Masters	1250			
182 days				
max 8 years of credit for exoerience				



# BLUE OAK SCHOOL

<u>Annual Salary</u>	<u>this year comparison</u>	<u>next year with minimum wage</u>	<u>Next year no minimum wage change</u>
\$45,160.00	\$45,160.00	\$48,000.00	\$45,160.00
\$59,710.00	\$60,155.00	\$63,937.00	\$61,358.00
\$48,637.00	\$61,358.00	\$66,521.00	\$62,585.00
\$46,898.00	\$58,419.00	\$59,682.00	\$56,151.00
\$46,766.00	\$50,860.00	\$54,056.00	\$51,857.00
\$50,582.00	\$59,069.00	\$62,684.00	\$60,225.00
\$45,160.00	\$45,160.00	\$48,000.00	\$45,160.00
\$59,361.00	\$69,099.00	\$74,913.00	\$70,481.00
\$53,744.00	\$61,355.00	\$65,216.00	\$62,558.00
\$45,160.00	\$48,874.00	\$53,207.00	\$48,883.00
\$50,582.00	\$76,291.00		
\$45,160.00	\$46,063.00	\$49,939.00	\$46,984.00
\$45,160.00	\$45,160.00	\$48,000.00	\$45,160.00
\$52,606.00	\$57,885.00	\$61,455.00	\$59,019.00
\$52,606.00	\$56,685.00	\$61,455.00	\$57,819.00
\$48,637.00	\$55,574.00	\$60,250.00	\$56,685.00
\$54,710.00	\$76,411.00	\$77,939.00	\$76,629.00
\$45,160.00	\$45,160.00	\$48,000.00	\$45,160.00
\$46,766.00	\$53,970.00	\$57,364.00	\$55,050.00
\$45,160.00	\$47,924.00	\$50,938.00	\$48,883.00
\$52,606.00	\$58,675.00	\$63,937.00	\$60,155.00
<b>\$ 1,040,331.00</b>	<b>\$1,179,307.00</b>	<b>\$1,175,493.00</b>	<b>\$1,115,962.00</b>

**CHICO UNIFIED SCHOOL DISTRICT  
CERTIFICATED SALARY SCHEDULE**

Updated 9/12/2019

**EFFECTIVE 7/1/19  
(3.48% Increase)**

STEP	CLASS I BA + 0-44	w/Masters	STEP	CLASS II BA + 45-59	w/Masters	STEP	CLASS III BA + 60-74	w/Masters
1	\$49,195	\$50,525	1	\$50,707	\$52,037	1	\$52,262	\$53,592
2	\$49,195	\$50,525	2	\$50,707	\$52,037	2	\$52,262	\$53,592
3	\$50,707	\$52,037	3	\$52,262	\$53,592	3	\$53,868	\$55,198
4	\$52,262	\$53,592	4	\$53,868	\$55,198	4	\$55,521	\$56,851
5	\$53,868	\$55,198	5	\$55,521	\$56,851	5	\$57,226	\$58,556
6	\$55,521	\$56,851	6	\$57,226	\$58,556	6	\$58,982	\$60,312
7	\$57,226	\$58,556	7	\$58,982	\$60,312	7	\$60,792	\$62,122
8	\$58,982	\$60,312	8	\$60,792	\$62,122	8	\$62,658	\$63,988
9	\$60,792	\$62,122	9	\$62,658	\$63,988	9	\$64,581	\$65,911
10	\$62,658	\$63,988	10	\$64,581	\$65,911	10	\$66,564	\$67,894
11	\$64,581	\$65,911	11	\$66,564	\$67,894	11	\$68,607	\$69,937
12	\$66,564	\$67,894	12	\$68,607	\$69,937	12	\$70,714	\$72,044
13	\$68,607	\$69,937	13	\$70,714	\$72,044	13	\$72,886	\$74,216
14	\$70,714	\$72,044	14	\$72,886	\$74,216	14	\$75,123	\$76,453
15-30	\$72,886	\$74,216	15	\$75,123	\$76,453	15	\$77,428	\$78,758
			16	\$77,428	\$78,758	16	\$79,806	\$81,136
			17-28	\$79,806	\$81,136	17	\$82,256	\$83,586
			29+	\$82,256	\$83,586	18	\$84,781	\$86,111
						19-21	\$87,384	\$88,714
						22-24	\$90,066	\$91,396
						25-26	\$92,832	\$94,162
						27-28	\$95,681	\$97,011
						29	\$98,618	\$99,948
						30	\$101,647	\$102,977
						31+	\$104,767	\$106,097

\* Masters Degree = \$1,330

\* Additional Sixth Class = .20 or portion thereof of the unit member's regular salary.

\* Salary divided by 183 = Daily Wage

\* Daily Wage divided by 7 = Hourly Wage

\* Recognizing the many different credential programs, Human Resources will evaluate credential units and place accordingly on the salary schedule. Credential holders receiving credential units inclusive of their BA will be credited up to a maximum of 30 post BA units on the salary schedule. The intent of this is to credit up to 30 units for the earned credential.

## CCDS CERTIFICATED SALARY SCHEDULE: JUNE 2019

Step	Class 1: BA + 30 Wage	Class 2: BA + 45 Wage	Class 3: BA + 60 Wage	Class 4: BA + 75 Wage	Class 5: BA + 90 Wage
1	45,200	46,556	47,953	49,391	50,873
2	46,014	47,394	48,816	50,280	51,789
3	46,842	48,247	49,695	51,185	52,721
4	47,685	49,116	50,589	52,107	53,670
5	48,543	50,000	51,500	53,045	54,636
6	49,417	50,900	52,427	53,999	55,619
7	50,307	51,816	53,370	54,971	56,621
8	51,212	52,748	54,331	55,961	57,640
9	52,134	54,067	55,689	57,360	59,081
10	53,437	55,419	57,081	58,794	60,558
11	54,773	56,804	58,508	60,264	62,072
12	56,143	58,224	59,971	61,770	63,623
13	56,704	59,680	61,470	63,315	65,214
14	57,271	61,172	63,007	64,897	66,844
15	57,844	62,701	64,582	66,520	68,516
16	57,844	63,328	66,197	68,183	70,228
17	57,844	63,962	67,852	69,887	71,984
18	57,844	64,601	69,548	71,635	73,784
19	57,844	64,601	70,244	73,426	75,628
20	57,844	64,601	70,946	75,261	77,519
21	57,844	64,601	71,656	76,014	79,457
22	57,844	64,601	71,656	76,774	81,443
23	57,844	64,601	71,656	77,542	83,479
24	57,844	64,601	71,656	78,317	84,314
25	57,844	64,601	71,656	79,100	85,157
26	57,844	64,601	71,656	79,100	86,009
27	57,844	64,601	71,656	79,100	86,869
28	57,844	64,601	71,656	79,100	87,738
29	57,844	64,601	71,656	79,100	87,738
30	57,844	64,601	71,656	79,100	87,738
31	57,844	64,601	71,656	79,100	87,738
32	59,464	66,410	73,662	81,315	90,195

**Masters Degree: \$1200**

Wage divided by 185 = Daily Wage

Daily Wage divided by 7 = Hourly Wage

Extra Duty Hourly Rate: S1, C1 = \$33.59



**Schedule 04 - Certificated Teachers**  
**2020-21 Salary Schedule**  
**Effective July 1, 2020**

Em. Permit					
Step	Intern	ASP	BA/DSC	BA+24	BA+45
	Site Liaison	Site Liaison			
Step	A	B	C	D	E
Annual (183 Days)					
1	42,053	45,812	46,728	48,831	51,028
2	42,474	45,812	46,728	48,831	51,028
3	42,898	47,438	48,387	50,565	52,840
4	43,327	49,122	50,105	52,360	54,716
5	43,761	50,866	51,884	54,218	56,658
6	44,198	52,672	53,725	56,143	58,670
7	44,640	54,542	55,633	58,136	60,752
8		56,478	57,608	60,200	62,909
9		58,483	59,653	62,337	65,142
10		60,559	61,770	64,550	67,455
11			63,963	66,842	69,849
12			66,234	69,214	72,329
13				71,672	74,897
14				74,216	77,556
15				76,851	80,309
16				79,579	83,160
17				82,404	86,112
18				82,404	89,169
19				82,404	92,334
20				85,329	92,334
21					92,334
22					95,612
23					95,612
24					95,612
25					99,006
26					99,006
27					99,006
28					102,521
29					102,521
30					102,521

Em. Permit					
Step	Intern	ASP	BA/DSC	BA+24	BA+45
	Site Liaison	Site Liaison			
Step	A	B	C	D	E
Daily					
1	229.80	250.34	255.35	266.84	278.84
2	232.10	250.34	255.35	266.84	278.84
3	234.42	259.23	264.41	276.31	288.74
4	236.76	268.43	273.80	286.12	298.99
5	239.13	277.96	283.52	296.27	309.61
6	241.52	287.83	293.58	306.79	320.60
7	243.94	298.04	304.00	317.68	331.98
8		308.62	314.80	328.96	343.76
9		319.58	325.97	340.64	355.97
10		330.92	337.54	352.73	368.61
11			349.53	365.25	381.69
12			361.93	378.22	395.24
13				391.65	409.27
14				405.55	423.80
15				419.95	438.85
16				434.86	454.43
17				450.29	470.56
18				450.29	487.26
19				450.29	504.56
20				466.28	504.56
21					504.56
22					522.47
23					522.47
24					522.47
25					541.02
26					541.02
27					541.02
28					560.22
29					560.22
30					560.22

Longevity: \$ 800 Year - 10 Years  
 \$ 1,300 Year - 15 Years  
 \$ 1,700 Year - 20 Years  
 \$ 2,200 Year - 25 Years

Beginning 2020/21	
Only one degree or license stipend will be awarded	
Masters Stipend	\$1,200/Yr
Doctorate Stipend	\$2,000/Yr
License Stipend (RN/OT/PT/SLP)	\$1,200/HR

Updated:

Step	Hourly (7 hours per day)				
1	32.83	35.76	36.48	38.12	39.83
2	33.16	35.76	36.48	38.12	39.83
3	33.49	37.03	37.77	39.47	41.25
4	33.82	38.35	39.11	40.87	42.71
5	34.16	39.71	40.50	42.32	44.23
6	34.50	41.12	41.94	43.83	45.80
7	34.85	42.58	43.43	45.38	47.43
8		44.09	44.97	46.99	49.11
9		45.65	46.57	48.66	50.85
10		47.27	48.22	50.39	52.66
11			49.93	52.18	54.53
12			51.70	54.03	56.46
13				55.95	58.47
14				57.94	60.54
15				59.99	62.69
16				62.12	64.92
17				64.33	67.22
18				64.33	69.61
19				64.33	72.08
20				66.61	72.08
21					72.08
22					74.64
23					74.64
24					74.64
25					77.29
26					77.29
27					77.29
28					80.03
29					80.03
30					80.03



**Schedules 04C - Other Certificated  
2020-21 Salary Schedule  
Effective July 1, 2020**

Annual (210 Days) - 7hrs/day					
Em. Permit		MA			MA+15
Step	Intern	BA/DSC	BA+24	BA+45	BA+60
	A	B	C	D	E
Annual (210 Days) - 7hrs/day					
1	48,258	52,571	53,623	56,036	58,557
2	48,740	52,571	53,623	56,036	58,557
3	49,228	54,437	55,526	58,025	60,636
4	49,720	56,370	57,497	60,085	62,789
5	50,217	58,371	59,539	62,218	65,018
6	50,719	60,443	61,652	64,426	67,326
7	51,226	62,589	63,841	66,714	69,716
8		64,811	66,107	69,082	72,191
9		67,112	68,454	71,534	74,753
10		69,494	70,884	74,074	77,407
11			73,400	76,703	80,155
12			76,006	79,426	83,001
13				82,246	85,947
14				85,166	88,998
15				88,189	92,158
16				91,320	95,429
17				94,562	98,817
18				94,562	102,325
19				94,562	105,958
20				97,917	105,957
21					105,957
22					109,719
23					109,719
24					109,719
25					113,614
26					113,610
27					113,613
28					117,647
29					117,647
30					117,647

Daily					
Em. Permit		MA			MA+15
Step	Intern	BA/DSC	BA+24	BA+45	BA+60
	A	B	C	D	E
Annual (200 Days) - 7 hrs/day					
1	229.80	250.34	255.35	266.84	278.84
2	232.10	250.34	255.35	266.84	278.84
3	234.42	259.23	264.41	276.31	288.74
4	236.76	268.43	273.80	286.12	298.99
5	239.13	277.96	283.52	296.27	309.61
6	241.52	287.83	293.58	306.79	320.60
7	243.94	298.04	304.00	317.68	331.98
8		308.62	314.80	328.96	343.76
9		319.58	325.97	340.64	355.97
10		330.92	337.54	352.73	368.61
11			349.53	365.25	381.69
12			361.93	378.22	395.24
13				391.65	409.27
14				405.55	423.80
15				419.95	438.85
16				434.86	454.43
17				450.29	470.56
18				450.29	487.26
19				450.29	504.56
20				466.27	504.56
21					504.56
22					522.47
23					522.47
24					522.47
25					541.02
26					541.00
27					541.02
28					560.22
29					560.22
30					560.22

Longevity: \$ 800 Year - 10 Years  
 \$ 1,300 Year - 15 Years  
 \$ 1,700 Year - 20 Years  
 \$ 2,200 Year - 25 Years

Beginning 2020/21	
Only one degree or license stipend will be awarded	
Masters Stipend	\$1,200/Yr
Doctorate Stipend	\$2,000/Yr
License Stipend (RN/OT/PT/SLP)	\$1,200/HR

Step	Hourly					
1	32.83	\$	35.76	\$	36.48	\$ 39.83
2	33.16	\$	35.76	\$	36.48	\$ 39.83
3	33.49	\$	37.03	\$	37.77	\$ 41.25
4	33.82	\$	38.35	\$	39.11	\$ 42.71
5	34.16	\$	39.71	\$	40.50	\$ 44.23
6	34.50	\$	41.12	\$	41.94	\$ 45.80
7	34.85	\$	42.58	\$	43.43	\$ 47.43
8		\$	44.09	\$	44.97	\$ 49.11
9		\$	45.65	\$	46.57	\$ 50.85
10		\$	47.27	\$	48.22	\$ 52.66
11				\$	49.93	\$ 54.53
12				\$	51.70	\$ 56.46
13						\$ 55.95
14						\$ 57.94
15						\$ 59.99
16						\$ 62.12
17						\$ 64.33
18						\$ 64.33
19						\$ 64.33
20						\$ 66.61
21						\$ 72.08
22						\$ 74.64
23						\$ 74.64
24						\$ 74.64
25						\$ 77.29
26						\$ 77.29
27						\$ 77.29
28						\$ 80.03
29						\$ 80.03
30						\$ 80.03

Updated:





**Schedules 04E/04F/04G Other Certificated  
2020-21 Salary Schedule  
Effective July 1, 2020**

<b>SCHEDULE 04E</b>		
<i>School Social Worker</i> (183 Days - 7 Hours)		
<b>Step</b>	<b>Annual</b>	<b>Daily</b>
<b>1</b>	51,733	282.69
<b>2</b>	54,320	296.83
<b>3</b>	57,036	311.67
<b>4</b>	59,887	327.25
<b>5</b>	62,882	343.62
<b>6</b>	66,026	360.80

<b>SCHEDULE 04F</b>		
<i>Mental Health Clinician I</i> (183 Days - 7 Hours)		
<b>Step</b>	<b>Annual</b>	<b>Daily</b>
<b>1</b>	55,431	302.90
<b>2</b>	58,203	318.05
<b>3</b>	61,113	333.95
<b>4</b>	64,168	350.65
<b>5</b>	67,377	368.18
<b>6</b>	70,746	386.59

<b>SCHEDULE 04G</b>		
<i>Occupational Therapist</i> (183 Days - 7.5 Hours)		
<b>Step</b>	<b>Annual</b>	<b>Daily</b>
<b>1</b>	63,690	348.03
<b>2</b>	66,875	365.43
<b>3</b>	70,218	383.71
<b>4</b>	73,729	402.89
<b>5</b>	77,416	423.04
<b>6</b>	81,286	444.19
<b>7</b>	85,351	466.40
<b>8</b>	89,618	489.72
<b>9</b>	94,099	514.20
<b>10</b>	98,804	539.91

<b>Longevity:</b>	\$	800	Year - 10 years
	\$	1,300	Year - 15 years
	\$	1,700	Year - 20 years
	\$	2,200	Year - 25 years

**Updaed:**

Beginning 2020/21	
Only one degree or license stipend will be awarded	
Masters Stipend	\$1,200/Yr
Doctorate Stipend	\$2,000/Yr
License Stipend (RN/OT/PT/SLP)	\$1,200/HR



**Schedule 04H - Other  
Certificated  
2020-21 Salary Schedule  
Effective July 1, 2020**

<i>Certificated Child Development Personnel</i>								
Range	Title	Work Days		A	B	C	D	E
<b>11 Monthly Payments</b>								
1	Assistant Teacher (6 units)	181	Hourly	\$15.60	\$16.11	\$16.63		
			Daily	117.00	120.81	124.75		
			Monthly	1,925	1,988	2,053		
			Annual	<b>21,177</b>	<b>21,867</b>	<b>22,579</b>		
4	Associate Teacher (12 units)	181	Hourly	\$16.01	\$16.53	\$17.07	\$17.63	\$18.20
			Daily	120.08	123.99	128.02	\$132.19	\$136.50
			Monthly	1,976	2,040	2,107	\$2,175	\$2,246
			Annual	<b>21,734</b>	<b>22,441</b>	<b>23,172</b>	<b>\$23,927</b>	<b>\$24,706</b>
2	Teacher	186	Hourly	\$18.63	\$19.24	\$19.86	\$20.51	\$21.18
			Daily	139.73	144.28	148.97	153.83	158.84
			Monthly	2,363	2,440	2,519	2,601	2,686
			Annual	<b>25,989</b>	<b>26,835</b>	<b>27,709</b>	<b>28,612</b>	<b>29,544</b>
3	Site Supervisor	188	Hourly	\$21.29	\$21.98	\$22.70	\$23.44	\$24.20
			Daily	159.68	164.88	170.25	175.79	181.52
			Monthly	2,729	2,818	2,910	3,004	3,102
			Annual	<b>30,019</b>	<b>30,997</b>	<b>32,006</b>	<b>33,049</b>	<b>34,125</b>

\*\* Monthly & Annual rounded to nearest whole dollar

**Longevity:** \$ 800 Year - 10 Years  
 \$ 1,300 Year - 15 Years  
 \$ 1,700 Year - 20 Years  
 \$ 2,200 Year - 25 Years

Updated:

Beginning 2020/21	
Only one degree or license stipend will be awarded	
Masters Stipend	\$1,200/Yr
Doctorate Stipend	\$2,000/Yr
License Stipend (RN/OT/PT/SLP)	\$1,200/HR

F
\$18.79
\$140.95
\$2,319
\$25,511
\$21.87
164.01
2,773
30,506
\$24.99
187.43
3,203
35,236

## Operational Considerations and Budget Implications Related to COVID-19 – Revenues

Expenses will be impacted; however, revenues could also be impacted, both at the state and district level. Though the state is primarily responsible for district funding, due to decreased personal and business income, cash flow and ability to meet obligations could be affected.

Revenues Listed by Resource Code

### Objects 8600-8609, 8631-8699 Revenue from Local Sources

- ☐ Property Taxes – impact to collection rate for 2020-21
- ☐ Delinquent taxes – increased balance and lower collection rates
- ☐ Sales and Use Tax – impacted by economic downturn
- ☐ Reduced Earnings on Investments relative to low interest rates
- ☐ Tuition Income – reduced regular, summer school, and adult education tuition income
- ☐ Reduction in enterprise fund revenue
- ☐ Reduction in transportation fees
- ☐ Reduction in tax credit revenue and gifts/donations revenue, due to possible economic downturn
- ☐ Rental Income – reduced relative to building closures

### Objects 8610-8629 Revenue from County Sources

- ☐ Grants could decrease as funding sources for the grants decrease

### Objects 8010-8099, 8300-8599, Revenue from State Sources

- ☐ This will depend on the state's ability to receive revenue to fund districts; as personal and business incomes are impacted by the crisis, the state's cash flow, too, will be affected; monitoring the flow of cash is important in terms of funding payroll

### Objects 8100-8299 Revenue from Federal Sources

- ☐ Title Programs – impact of federal money diverted to COVID-19 initiatives
- ☐ School-Based Access Medicaid Reimbursement – reduction in number and cost of services will impact reimbursement revenue

## Food Service Operations

- ☐ Revenue to offset costs of providing meals during closure
- ☐ Reduced revenue relative to no sales during shut down

## **Operational Considerations and Budget Implications Related to COVID-19 – Expenditures**

Expenditures Listed by Object Code

### **0100 Salaries**

- ☐ Impact of wages paid to employees during the shutdown period
- ☐ Overtime pay impact – net reduction?
- ☐ Supplemental contracts – coaches, club sponsors, department chairs
- ☐ Hiring of additional health staff in the future?
- ☐ Increase in food service staffing costs
- ☐ Change in instruction service staffing costs – regular and special ed
- ☐ Change in healthcare staffing costs
- ☐ Reduction in substitute costs

### **0200 Employee Benefits**

- ☐ Medical Insurance – impact to 19-20 claims if self-insured; impact to future rate increases
- ☐ ASRS (Retirement) – future employer rate increases related to reduction in ASRS investment earnings
- ☐ Unemployment Compensation – increased costs depending on how wages are handled for employees who are not working

### **0300 Purchased Professional & Technical Services**

- ☐ Additional cost for online professional development – assisting staff with how to support students in this new environment
- ☐ Impact to contractual payments for professional services – dependent on how the payments are being handled during closure
- ☐ Potential impact to safety and security services
- ☐ Increased costs for solicitor/legal services – review of procedures for public board meetings, potential employee contractual issues, parent issues, etc.
- ☐ Increased cost of technology infrastructure related to online instruction, WIFI hot spots, internet connectivity/coordination

## 0400 Purchased Property Services

- ☐ Reduction in costs for water and sewer, trash collection, contracted field maintenance, etc. due to building closures
- ☐ Contracted custodial and maintenance – impact of increased intensive cleaning and reduction of daily regular cleaning

## 0500 Other Purchased Services

- ☐ Impact to future insurance premiums – general property and liability, etc.
- ☐ Contracted transportation impact – reduced service
- ☐ Impact of reduced number of field trips for the year
- ☐ Cost of additional printed materials for students
- ☐ Impact to tuition costs – special education placements and charter schools
- ☐ Increased communication costs relative to notifications to student/staff/community

## 0600 Supplies

- ☐ Additional costs relative to cleaning and disinfecting supplies – cleaning of the buildings and buses
- ☐ Potential reduction in year-end purchase of classroom supplies
- ☐ Cost of additional online resources/software
- ☐ Potential reduction in cost of athletic supplies
- ☐ Reduction in utility costs – electric, natural gas, etc.
- ☐ Impact to contracted agreements for bulk purchase of fuel oil, diesel fuel, gasoline, etc.

## 0700 Property

- ☐ Additional technology equipment relative to student need, etc.
- ☐ Delay of budgeted equipment purchases – if not already purchased

## 0800 Other Objects

- ☐ Consider refinancing current debt – potentially favorable interest rates for borrowing

## Expenditures Listed by Category

### Food Service Operations

- ☐ Coordination of food distribution during closure
- ☐ Cost of providing meals
- ☐ Loss of food due to spoilage/expiration dates
- ☐ Payment of wages during school closing

### Transportation

- ☐ Coordination of food distribution during closure
- ☐ Decreased bus routes
- ☐ Decrease in fuel costs (cost and usage)

### Other Thoughts/Concerns/Considerations

- ☐ Consider changes to current cleaning operations to address potential concerns surrounding the prevention of future incidents
- ☐ Consider changes to cleaning procedures relative to food service as well as additional accommodations for food service staff (e.g., providing masks to food servers on the line)
- ☐ Consider language changes/additions to employment agreements to address similar situations in the future
- ☐ Planned construction projects – can the timeline be accelerated/moved up to be done during the closure?
- ☐ Review of contracts for contracted services – update language in future contracts to make sure there is a provision for similar future situations
- ☐ Review of Board policies relative to remote board meetings, etc.

For more information about Forecast5 Analytics or this checklist, please contact your Advisor or visit the Forecast5 Analytics website at [www.forecast5analytics.com](http://www.forecast5analytics.com).



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## **Considerations Moving Forward in the Event of a Potential Economic Downturn**

### **Local Control Funding Formula (LCFF) Revenue**

- Cost-of-living Adjustment – The Legislative Analyst Office (LAO) estimates that for every \$2.5 billion in lost state revenue, the Proposition 98 guarantee will decline by \$1 billion. The 2019 Budget Act included a provision which authorized the Department of Finance (DOF) to adjust the LCFF cost-of-living adjustment (COLA) to fit within the Prop 98 minimum guarantee. This will likely mean a COLA that is less than the currently proposed 2.29%, and could even mean a zero COLA or possibly even a deficit factor. This could potentially impact the COLAs in the out years as well. LEAs that are close on meeting their minimum reserve requirement in the budget year or subsequent two years should prepare a scenario in their Original Budget preparations in which a zero COLA is received for the 2020-21 year to see how this would impact their three-year projection.
- Enrollment – It is extremely important for LEAs to prepare honest enrollment projections that are as accurate as possible. In the past some LEAs have prepared their budgets based on their enrollment remaining flat with their prior year P-2 budgeted in all three years. If your LEA is one that has historically seen declining enrollment, projecting flat enrollment may not provide you with accurate revenue estimates. Now more than ever it is important to work to try to make your enrollment estimates as realistic as possible.

### **Cash Flow**

- Cash preservation is going to be critical if we do experience an economic downturn. While cash deferrals have not yet officially been proposed, the state has the ability to defer payments to local education agencies if the need arises and has done so in the past.
- LEAs that are close on their minimum reserve requirement could run into a cash crisis. Even LEAs that are not close on their minimum reserve requirement could potentially run into temporary cash shortages in the slow revenue months, which could necessitate temporary inter-fund borrowing.
- If your LEA is not posting their cash activity on a regular basis it is extremely important that they begin doing so. It would also be a good idea to begin updating your cash flow projections on a monthly basis, not simply at the various budget periods if you are not doing so already.
- Steps should also be taken to try to make your cash flow projections as accurate as possible. The most recent prior year should be used to project future months. Receivables and payables should also be considered when projecting your cash flow.
- Your cash flow projection should **always** be included as part of the budget packet which goes to the board for adoption/approval.

### **Estimated Actuals**

- Estimated actuals will be a good chance to reassess how your financials will be impacted by the recent closure, either positively or negatively.
- Consider areas in which you may have savings as a result of not having students and a majority of staff at school (consumable supplies, utility usage, transportation expenditures, etc.).
- Be sure to account for unexpected expenditures that may have occurred related to the closure period (additional supplies related to students/staff working remotely, costs related to responding to the COVID-19 crisis).

- If you are not already doing so, consider spending restricted dollars first whenever possible, to allow you to maximize your unrestricted reserves.
- It is important to try to make your projected 2019-20 ending fund balance as accurate as possible to ensure you have an accurate starting point for your 2020-21 projections.
- Cafeteria revenues may also be impacted by the closure. While more information is needed from the state to determine the impact on the federal and state reimbursement, you should consider how the closure will impact your revenue in terms of the loss of meal sales.
- Consider the impact of the loss of any other fee revenue you may have been collecting that is directly related to students being on site.

#### **Other Funding**

- AB 602 Funding Formula – Based on the recent development it is extremely likely that the proposed increase to the AB 602 funding formula will be eliminated from the governor's budget.
- While the governor's Proposed Budget did not contain a lot of discretionary funding it is very likely that any discretionary funding that was included will be eliminated. This includes the Special Education Preschool funding that was included in the Proposed Budget.

#### **Other Considerations**

- You should continue to back out one-timing funding sources in the current year and also consider not budgeting revenue sources until it is reasonably assured they will be received (MAA, E-Rate, etc.)
- If your budget contains revenue sources that are questionable as to when or if they will be received (Project Restart, Emergency Impact Aid, FEMA, etc.) you should consider what the impact to your budget will be if those funds are not received or if the receipt is delayed (even further than it already has been) and consider removing them if there is a material impact to your budget.
- If you have been using a historic percentage to estimate your cost of step and column increase, now would be a good time to consider whether or not that historic percentage is still accurate. It also may be a good idea to consider burdening the cost of step and column for statutory benefits if you are not already doing so.
- With all of the losses recently experienced by the stock market, it is likely that we could see an increase to the employers share of CalPERS above what was previously projected by School Services. CalSTRS rates are set in statute through 2020-21 but after that 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%.
- For the LCAP and the purposes of budgeting Supplemental & Concentration funds, if your LEA has not already identified its core program so that it can receive credit for expenditures related to supplemental services that they are already providing, now would be an ideal time to do so.