

Step by Step Corrective and Preventative Action Plan (CAPA)

Date: Revised on 12.17.2025

Project Name: Staffing/Program Reductions & Financial Solvency – CAPA #1

Primary Owner(s) of Project: Business & Finance and Human Resources

Team Members Working on Project: Board of Trustees, Dr. Milton Fields, Ms. Cecilia Davis, CFO (Vacant), Dr. Lacey Gosch, Dr. Mary Toppen, Dr. Kristin Saunders, Mr. Daniel Brooks & Dr. Nicole Taguinod

What is Driving the Need for this project? A budgeted ~\$40M deficit (\$34,370,575 as of November Board Meeting, with an additional \$4.5M amendment proposed for December 18, 2025 to cover the run-out costs from the Self-Funded Health Insurance) for FY 2025–26.

Forecasted actual deficit is currently \$34.1M, this includes SFHI of \$15.8M.

Description of Project: Judson Independent School District (JISD) faces a projected ~\$40 million deficit for FY 2025–26. The 2 Finance CAPAs are a comprehensive framework outlining strategic initiatives to address immediate financial needs while strengthening long-term operational practices. These plans provide structured steps, timelines, and expected outcomes to restore fiscal stability and prevent recurrence of similar challenges within 2 years.

Purpose: Address the projected ~\$40 million budget deficit (\$6.8M + \$4.5 = \$11.3M is a one-time cost for the current FY for Self-Funded Health Insurance, resulting in a \$28.7 recurring deficit) through equitable program and staffing reductions and eliminations, policy changes, and non-payroll cuts.

- **\$30 million** from staff and program reductions and eliminations. The reductions can be implemented through:

a.) A formal Reduction in Force (RIF) through financial exigency or a program change **or**

b.) **STAFF RECOMMENDATION:** Through staff attrition, and reduction of positions, contract expirations, reduction of probationary contracts and non-renewals.

- **\$2 million** from policy-based changes

Overall Reduction Targets and Commitments:

- **Year 0 Goal 25-26:** Decrease deficit by ~\$5 million based on current vacancies (approximately 162 vacancies) by implementing a **soft freeze, or hiring pause**, consolidating classes and reassigning employees from within JISD. In addition, eliminate \$15M in positions, reductions, or policy-


based changes {identified by Moak Casey as overstaffed and identified positions by cabinet}. Projected FY End Deficit of \$40M, including \$4.5M of SFHI Runout.

- **Year 1 Goal 26-27:** End school year 26-27 (FY27) with a decreased \$15M deficit, leaving a remainder of \$15M.
- **Year 2 Goal 27-28:** End school year 27-28 (FY28) with a near-balanced budget from the decisions made in the 26-27 SY.

Commitments:

- *No certified classroom teachers will be reduced Year 0 (2025-2026)*
- *Preserve as many academic programs and student supports as possible*
- *Consider funding sources when prioritizing reductions ie. Child Nutrition Funding vs. Local Funding vs. Grant Funding*

Step:	Owner of Step:	Start & Completion:	Expected Outcome for this step:	Process Notes:	Additional Steps:	Cost
Step 1: Develop equitable reduction targets to identify positions and program reductions/ eliminations.	Cabinet Members	09/2025 – Present	<p>Establish equitable reduction targets for each Cabinet member. Reduction targets are based on all the departments they oversee and their percentage of the total payroll budget. <i>This is a preliminary target as we await Moak Casey's final staffing study.</i></p> <p>Initially, Cabinet identified two tiers of positions based on the VATRE outcome. Now, both Tiers will be proposed for reduction.</p> <p>For Central office departments only, Cabinet department personnel was reduced by the percentage of the department's total payroll cost in relation to the deficit.</p> <p>Positions will be cross walked with Moak Casey's Final Staffing Study.</p>	<p>This step ensures compliance with recommendations A.2, A.3, F.1, and F.2 by applying a data-driven and equitable methodology to reductions across departments based on payroll costs. Cabinet members were asked to reduce their total payroll costs as it related to the deficit. All departments over the last several years have reduced budgets, closed positions and reduced personnel, but we are working with the current budget deficit and current payroll costs.</p> <p>Tier I & II Positions: <i>Tier I:</i> Positions identified for reduction regardless of the VATRE outcome. These positions will be targeted through closing vacancies, attrition or reassignment in Year 0. <i>Tier II Positions:</i> Additional programs/ positions slated to be reduced or eliminated to attempt to close the entire</p>	<p>Provide department-level reduction target report to Cabinet for review and analysis before Step 2 begins.</p> <p>Cross-walk positions with identified position overages from the Moak Casey's Staffing Study and identified program reductions suggested by Cabinet.</p>	

				<p>deficit. This tiered approach makes sure the district can respond quickly and strategically to the VATRE results, protecting as many programs/positions as possible while maintaining financial stability and an ability to effectively run the district.</p> <p>Total in Positions Reduced: \$ \$6,502,945</p>		
<p>Step 2: Cabinet members identify specific programs and positions to recommend for elimination or reduction based on Moak Casey Staffing Study; Superintendent grants final approval for the recommendations to be brought to the board.</p>	Cabinet Members	11/01/2025– Present	<p>In alignment with Moak Casey Staffing Analysis, identify positions and programs for elimination or reduction based on positions that are overstaffed compared to our peers.</p> <p>Preliminary positions that are overstaffed compared to peer district's per Moak Casey's Study on 12.6.2025.</p> <p>Over-staffed</p> <ul style="list-style-type: none"> Custodial Staff: 30.4 Identified 27 for reduction Transportation: 25.2 Identified 8 for reduction Child Nutrition: 18.57 Identified 9 for reduction Total Teaching Staff: 15.4 Identified 20 plus consolidations for reduction Social Worker: 12.3 Support Services LSSP: 10.5 Athletics other than Director: 4.7 Identified 1 for reduction Other Non-Exempt Auxiliary: 3.2 LEA Campus Info Tech Prof: 3.02 School Counselor 3.1 Other LEA Exempt Prof: 2.5 	<p>Aligns with recommendations A.2, C.1, and F.3 by evaluating programmatic impacts and prioritizing instructional preservation. Focus on attrition for Tier I&II positions and examine each individual vacancy.</p> <p>Moak Casey Staffing Study: Judson FHI Final Report to Board 11.18.25.pdf</p> <p>Received 12.5.2025 Judson Final Report PPT 12 5 25 DRAFT to Board.pptx</p> <p>Received 12.6.2025</p> <p> 4-JISD and Comparisons by job</p>	<p>Consult with Legal Team to identify best course of action for reduction of personnel: Either a formal RIF or seek efficiencies through attrition and non-renewals of at-will employees, DOI/non-certified personnel or probationary contracts.</p> <p>HR will provide guidance on specific processes related to position and program reductions,</p>	

			<ul style="list-style-type: none"> Truant Officer: 2.35 Identified 1 for reduction <p>Understaffed</p> <ul style="list-style-type: none"> Central Admin Staff: -20.5 Instructional Coach: -16.2 		eliminations, and reassignments.	
Step 3: Judson ISD implements a “soft freeze” with only critical-needs hiring	Superintendent and Cabinet	11/2025 - EOY	To ensure operational continuity, JISD is shifting to a “critical-needs” hiring protocol. All vacancies are individually reviewed, and only positions that are necessary to avoid disruption will be filled, while the others are closed. As part of this process, we connect directly with principals and supervisors to ensure continuity of operations and identify any alternatives before moving forward with a hire.	<p>~\$4.1M Local GF (for notification to Board, did not include in total reduction)</p> <p>In November 2025, 83 vacancies were closed, totaling \$4.1 Million in budgeted local payroll funds.</p>	The “soft freeze” is implemented throughout the entire 25-26 SY.	
Step 4: Judson ISD Board members select position and program reduction plan from two choices.	Board of Trustees	12/2025	<p>A. Board may formally approve a resolution to authorize a RIF process through Financial Exigency or Program Reduction, and address the entire deficit; however, this is not recommended by administration.</p> <p>B. Administration Recommendation: Create a plan to address Tier I & II positions through end-of-year attrition and non-renewals of DOI/non-certified staff as well as probationary</p>	<p>Supports recommendations A.5, F.1 and F.4 by providing legal authority for reductions while preserving instructional quality.</p> <p>Personnel Reduction Considerations in 2025-2026 to implement starting 2026-2027</p> <ul style="list-style-type: none"> Non-renew identified DOI/Non-Certified Teachers (EOY 25-26) Reduce Central Office Personnel Reduce At-Will Clerical- District and Campus (EOY & Attrition) Reduce At-Will Auxiliary- District and Campus (EOY & Attrition) 	Legal counsel reviews resolutions and contract and language.	\$6,502,945

			<p>staff, and rigorous vacancy reviews, to include a soft-freeze, ensuring a minimum reduction of \$\$6,502,945 from the deficit.</p> <p>Tier I+II Positions = \$6,502,945</p> <p>Vacancies Closed as of 11.7.25 = \$4.1 M from GF</p>	<ul style="list-style-type: none"> Program Structure Changes (Librarians, Academic Trainers) 		
<p>Step 5: Implement staff and program reduction process selected by the Board of Trustees.</p>	<p>Human Resources and Cabinet</p>	<p>12/2025 – 03/2026</p>	<p>Implement the staff and program reduction process selected by the Board with consistent application of policy and procedures.</p> <p>January 2026</p> <ul style="list-style-type: none"> Update Principals/Directors of potential next steps Notify identified positions Notify of program structure changes and offer vacant teaching positions <p>February 2026</p> <ul style="list-style-type: none"> Send DOI contract ending letters Provide campuses with REVISED staffing model Identify personnel for reduction; train supervisors on procedures for conversation Hold meetings with individual employees who will not return <p>March of 2026</p> <ul style="list-style-type: none"> Identify and send courtesy letters for eliminated positions Staffing Meetings 	<p>Aligns with A.3, B.4, and F.4 by ensuring reductions are fair, compliant, and transparent.</p> <p>Written Processes and Documents</p> <ul style="list-style-type: none"> Scripted procedures for notification to employees and Update form letters (courtesy letters for non-renewals, termination, separation of employment due to identified reductions) Develop written outline of program structure changes Develop New Staffing Models for campuses Department Reorganization Plans Job Description Updates 	<p>HR to coordinate with Finance to budget ensure accurate reporting and staffing budgets to the Board.</p>	

<p>Step 6: Execute \$2M policy savings through elimination of grandfathered stipends, TRS surcharges, and overtime-to-comp-time conversion.</p>	<p>Finance and Human Resources</p>	<p>25-26 and 26-27 SY</p>	<p>Achieve \$2M in recurring savings by eliminating</p> <ul style="list-style-type: none"> • TRS Surcharges <i>\$420K</i> • Grandfathered Stipends <i>\$959,235/758 Stipends Total</i> <ul style="list-style-type: none"> ○ <i>88 Feeder Pattern Aides</i> ○ <i>347 Feeder Pattern Teacher 39 Math</i> ○ <i>216 Master in Subject</i> ○ <i>15 Master's Grandfathered</i> ○ <i>31 Science</i> ○ <i>10 Other</i> ○ <i>12 CTC</i> • Overtime Policies <i>\$400K for 410 Employees in PayGrade 300 Clerical & Instructional</i> • FICA <i>\$160,000</i> • Total = \$1,939,235 	<p>Addresses B.1 and B.4 by eliminating unsustainable, one-time funded positions and ongoing expenditures.</p> <p>Eliminate Grandfathered Stipends: We no longer pay these for new hires</p> <ul style="list-style-type: none"> • Masters in Subject \$1500 • Secondary Math & Science \$1500 • Wagner Feeder Pattern \$1000/\$500 • Campus Testing Coordinator Stipend at ES & MS \$3000 <p>There are stipends that exist for Masters in Subject (\$500) so employees will still receive a stipend.</p> <p>For Wagner Feeder Pattern, the Teacher Incentive Allotment will be more appropriate.</p>	<p>Provide Board and Cabinet with quarterly updates on savings progress from overtime to comp time conversion, TRS surcharges, and list of eliminated stipends.</p>	<p>\$1,939,235</p>
<p>Step 7A: Additional Cost Savings Reduce Cabinet Base Pay by 2% of the MP.</p>	<p>Superintendent</p>	<p>26-27 SY</p>	<p>Reduce the base salary for all Cabinet positions by 2% of the MP. This recommendation is exclusive to Cabinet members.</p> <p>In addition, reduce Cabinet by 1 Assistant Superintendent = \$147,000</p> <p>In addition, Cabinet will also take a reduction of 6 workdays, reflected in Step 7B. The reduction of 6 workdays for</p>	<p>Reduction in PG 510 at MP: 25-26 MP = \$601.26 New MP w 2% Decrease = \$589.23 Reduction = \$2,718.78 +18.5% = \$3221.75 x 4 positions in PG 510 based on 226 days = \$12,887</p> <p>Reduction in PG 511 at MP: 25-26 MP = \$697.22 New MP w 2% Decrease = \$683.28</p>	<p>Currently, there are: 7 positions in cabinet</p> <p>PG510 = \$12,887</p> <p>PG511 = \$11,200</p>	<p>\$171,087</p>

			Cabinet members is an additional pay cut as follows: PG 510 Assistant Superintendent: \$3,608 for 6 days x 4 positions = \$14,430 PG 511 Deputy Superintendents & CFO: \$ 4,183 for 6 days x 3 positions = \$12,549	Reduction = \$3,150 +18.5% = \$3,733.27 x 3 positions in PG 511 based on 226 days = \$11,200																																									
Step 7B: Additional Cost Savings Reduction of days for 12-month employees	Finance	July 2026	Reduce 12-month employees by 6 days Board must approve to rescind previous decision to reduce Elementary Principal Days by 10 Superintendent will return 8.5 days of pay to the district each year, totaling \$10,000/year.	6 Day Reduction = \$1,000,398 <table><tr><th>Row Labels</th><th>Count of Employee</th><th>Sum of Daily Pay</th></tr><tr><td>202</td><td>8</td><td>\$3,620.82</td></tr><tr><td>226</td><td>345</td><td>\$112,163.21</td></tr><tr><td>240</td><td>6</td><td>\$1,534.26</td></tr><tr><td>197C</td><td>1</td><td>\$386.46</td></tr><tr><td>220J</td><td>1</td><td>\$371.37</td></tr><tr><td>220YR</td><td>2</td><td>\$818.03</td></tr><tr><td>226JYR</td><td>3</td><td>\$872.60</td></tr><tr><td>PDCD-230</td><td>27</td><td>\$6,648.33</td></tr><tr><td>Grand Total</td><td>393</td><td>\$126,415.08</td></tr></table> <table><tr><th>Row Labels</th><th>Count of Employee</th><th>Sum of Daily Pay</th></tr><tr><td>260+</td><td>274</td><td>\$40,318.40</td></tr><tr><td>Grand Total</td><td>274</td><td>\$40,318.40</td></tr></table> Total =\$166,733 + 18% Benefits= \$197,578 per day x 6 days= \$1,000,398	Row Labels	Count of Employee	Sum of Daily Pay	202	8	\$3,620.82	226	345	\$112,163.21	240	6	\$1,534.26	197C	1	\$386.46	220J	1	\$371.37	220YR	2	\$818.03	226JYR	3	\$872.60	PDCD-230	27	\$6,648.33	Grand Total	393	\$126,415.08	Row Labels	Count of Employee	Sum of Daily Pay	260+	274	\$40,318.40	Grand Total	274	\$40,318.40	226 – CO Staff/Principals 240 –District Maintenance Supervisors 220 J – JECA Counselor 220 YR – 2 Associate Principals 226 JYR – JECA Office Staff PDCD 230– Chief and Police Officers at 230	\$1,000,398
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Step 7C: Elimination of ESSER Added Positions	Cabinet	July 2026	Elimination of ESSER Added Positions – See positions now carried by local funding	~\$1,731,360 (Accounted for already in the Positions List Total) <ul style="list-style-type: none">ESSER Librarians = Librarians on the books today = 22, so we would remove 3 since 3 are on CAPA #2. That would be a reduction of 19 librarian positions, but we would keep 4 to run the library program for a total reduction of 15 librarians. \$1,333,125. Paras on the books today = 7, so we would need to hire																																									

				<p>an additional 19 paras at a cost of \$665,000. Therefore, the total savings are Total Savings = \$668,125</p> <ul style="list-style-type: none"> • ESSER Counselors (3) for large campuses =\$225,000 • ESSER Assistant Principals (3) = \$343,360 • ESSER Hall Monitors (2) = \$58,000 		
Step 7D: Software Program Reductions	Technology	July 2026	Elimination of Software Programs based on usage and ROI	~\$500,000	C&I and Technology Teams will collaborate to determine specific software	\$500,000
Step 7E: Elimination or Restructure of Enrichment Programs	C&I	July 2026	<p>Elimination or restructure of enrichment/non-required /non-funded programs, including Spanish Immersion (SI), Academic Enrichment (AE) at Elementary, and Leadership Officer Training Corps (LOTC) in Middle School</p> <ol style="list-style-type: none"> Sunset SI after current 1st grade class exits elementary in 2030 Eliminate the AE program in ES Eliminate LOTC in MS <p>Spanish Immersion Numbers: 1st Grade-24 Students 2nd Grade-14 Students 3rd Grade-18 Students 4th Grade-10 Students 5th Grade- 13 Students</p>	<p>SI: Next year reduce by 2 SI Teachers = \$177,750 w Benefits + \$25K for instructional materials = \$202,750</p> <p><i>AE (20 Paras) = \$700,000 funded by Title Not counted in total on right because it is grant funds and does not impact local budget</i></p> <p>LOTC (3 Teachers Total) = Proposing a reduction of 3 teaching personnel to allow for increased electives = \$266,625 plus \$25,000 materials costs=\$291,625 CCMS = 193 students JMS= 144 students KMS = 101 students MMS= 203 students</p>	<p>AE is funded by Title I</p> <p>Spanish Immersion is located in Wortham Oaks and is different than Dual Language.</p> <p>LOTC is at 5 out of 6 Middle Schools.</p>	\$494,375

				WHMS = 391 students (2 Teachers) Total = 1,032 students		
Step 7F: Restructure 2-Way Dual Language to 1-Way	C&I	26-27	Restructure 2-Way Dual to 1-Way Dual Language Programs	~\$444,375 DL (5 Teachers)	Hopkins and Selma are 2-Way; Relocate bilingual teachers to high needs campuses Paschall, SMES, Hartman	\$444,375
Step 7G: Campus Consolidations of 3 Campuses	Operations	26-27	Close 3 campuses as described in CAPA 2. 1 Middle School 2 Elementary Campuses	~\$4.71M to \$6.131M		\$5,500,000
Step 7H: Re-structure the GT program to be campus based and reduce 5 GT positions paid for out of local funds.	Innovation	26-27	We have 10 GT positions in our district, and we receive a GT allotment that covers 5 positions. The other 5 we pay out of local funds and we recommend re-structuring our GT program to be campus based.	Reduce 5 GT Teachers from local funds = \$425,000 The 5 GT teachers that remain will be responsible for assessment identification and are paid out of the GT state allotment required expenditure.		\$425,000
Step 7I: Athletics Reductions in B Teams Football Powerlifting Band, Cheerleading and Pep Squad Travel for Away Games	Operations	26-27	No football B Teams for 7 th and 8 th grade only. We would play in-district only. We would withdraw from STAC for all sports competition, reducing the travel and additional costs. Eliminate powerlifting at the end of the year as it is not a UIL sponsored event. Eliminate travel for Away Games for Band, Cheerleading and PepSquad	Athletics Cost Proposal.docx Powerlifting has 94 students districtwide. Cost of Charter Buses and Local for Transportation to Away Games	Football Team: Powerlifting: Away Game Travel	\$47,870 \$47,293 \$100,000

Step 7J: Reduce Elementary Counselor Calendar Days	Finance & Human Resources	26-27	Reduce Elementary Counselor Days from 197 to 192 MP = 367.22 Approximate Savings: \$1836 per counselor x 23 = \$42,228 + 18.5% = \$50,040.18	Reduction of 5 days from Elementary counselors		\$50,040
Step 7K: Increase Adventure Club Fee	C&I	26-27	The proposed tuition increase is \$55/month for 10 months = \$550 per year per child. With 900 kids estimated to enroll next year, we project increased revenue of \$495,000.	Adventure Club Proposal.docx		\$495,000
Step 7L: Reduce Trainers by 5 days	C&I	26-27	Reduce Academic Trainer Days from 197 to 192 Approximate Savings: \$1,836 per academic trainer (41) = \$75,276 + 18.5% = \$89,202			\$89,202
Step 7M: Reduce LOTC Teachers by 5 days	LOTG	26-27	Reduce LOTC Teacher Days from 197 to 192 Approximate Savings: \$1,836 per LOTC Teacher (6) = \$11,016 + 18.5% = \$13,053			\$89,202
Step 7N: Change Graduation Location to Rutledge Stadium	Cabinet	26-27	Cost of Contract = \$130,000 + \$6000 New Creations Cost of Equipment for Rutledge = \$63,000	\$136,000 – \$63,000 = \$73,3000		\$73,000
Step 7O: Grandfathered Employees in Higher Paygrade	HR	26-27	Place employees who are grandfathered in a higher pay grade into the position's appropriate pay grade. Approximate Savings: \$45,351 for 5 positions without benefits	Approximate Savings: \$45,351 + 18.5% = \$53,740 for 5 positions		\$53,740
Step 7P: Duplicate Stipends for Athletic Coordinators	HR	26-27	Remove stipends: Athletic Coordinator Stipend (\$8,400): \$50,400 for 6 Coordinators	Athletic coordinators are on a PG 506, were moved from the teacher pay scale to professional paygrade two budget cycles		\$50,400

				previous. Athletic coordinators will still receive the stipend for the sport they coach.		
Step 7Q: Reduce days for LSSP positions from 226 to 202	HR	26-27	16 LSSPs on 226 Days \$6,637.17 X 24 Days (to remove) = \$159,292.08 X 18.5% Benefits = \$188,761.11	24 TOTAL LSSPs: 16 positions on 226 8 positions on 202		\$188,761
Call for a VATRE in November of 2026. If the VATRE is unsuccessful, below is a plan for continued reductions.						
Step 1: Campus Consolidations: Part 2 2 More Elementary Campuses	Operations	27-28	Consolidate 2 more elementary campuses	ES: \$1,244,430 - \$1,639,380 x 2 = \$2,488,860 - \$3,278,760		\$3,278,760
Step 2: Eliminate Academic Trainers	C&I	27-28	Eliminate Academic Trainer Program	Only 8 Academic Trainers are on local funds.		\$711,000
Step 3: Reduce the number of RtI Teachers	C&I	27-28	Reduce the number of RtI Teachers	About 50 Teachers are on local funds.		\$4,400,000
Step 4: Eliminate all non-varsity team travel	Operations	27-28	Travel will be limited to 9 th grade A Teams, Varsity and JV, across all athletic programs at high school, and only A Teams for each sport at the MS.			\$105,102
Step 5: Eliminate Positions in Central Office, ERC, Technology and Maintenance Buildings	Cabinet	27-28	Eliminate 5 additional positions per building in Central Office, ERC, Technology and Maintenance for a total of 20 positions	Base Pay of \$66,685 x 20 = \$1,333,700 + 18.5% benefits		\$1,580,435
Step 6: Increase staffing ratios at elementary	HR	27-28	Increase class size ratios for staffing by 1 or 2 students at elementary. Staffing 1:23 = 73 Teachers Reduced Staffing 1:24 = 88 Teachers Reduced	Used demographer projections for next year (K-5) at 23:1 with 5 th grade at 25:1 73 Teachers = \$6,487,875		\$6,487,875

				88 Teachers = \$7,821,000		
Step 6: Sale of Commercial Property	Finance	26-27	Selling Commercial Facilities: After campus consolidations, consider relocating central office, ERC, J-TECH to empty campuses and sell the commercial properties listed on the right.	Appraisal Value Listed: ERC/Central Offices \$9.7MM J-TECH \$5.8MM Land by Woodlake = \$2.7MM Appraisals obtained online Bexar CAD. The land appraisal that was obtained last year was \$2.7MM	Please note, we are not recommending that we sell any campuses that have been consolidated. We are only considering commercial property -areas not identified as instructional (i.e..Police department, ERC, Central Office, J-TECH)	\$18,200,000
Step 7: Print Center Elimination	Communications	27-28	Eliminate PRINT CENTER- pending contract review; TERM 60 months; contract start 2023-2024 SY	~\$160,000 Approximate Expenditures (average over 3 years)		\$160,000
					Continued Totals:	\$34,923,172

Total Savings Amount: \$17,766,923 Year 1 Reductions

Total Savings Amount: \$34,923,172 Year 2 Reductions

Current Fund Balance: \$86.5 MM

\$18.3MM is the Recurring Deficit = (\$34.1MM – 15.8MM of SFHI)

Estimated Deficit for 26-27 = \$31.6M (Without Year 1 reductions and projected revenue and student enrollment decreases)

Estimated Deficit for 26-27 = \$13.9M (With Year 1 reductions applied)

EOY Fund Balance 26-27: \$38.5M = 75 Days of Operating is \$51.4M/60 Days is \$41.1M (56 Days Operating)

Daily Operational Cost 25-26 = \$734,490

EOY Fund Balance 25-26: \$52.4M = 75 Days of Operating is \$55M/60 Days is \$44M (71 Days Operating)

EOY Fund Balance 26-27: \$38.5M = 75 Days of Operating is \$51.4M/60 Days is \$41.1M (56 Days Operating)

EOY Fund Balance 27-28: \$55.3M = 75 Days of Operating is \$44.2M/60 Days is \$35.4M (94 Days Operating)