

## Budget Committee Reductions Worksheet

2010-2011		
Ongoing Reductions		
<b>Local Control Reductions</b>		
Freeze Effects (Increases 2010-11 beginning fund bal.)		\$ 1,000,000
<b>Staffing Reductions:</b>		
<b>Education Center Cost Centers</b>		
Business Services Division		
	\$ -	
	\$ -	
Educational Services Division		
	\$ -	
	\$ -	
Human Resources Division		
	\$ -	
	\$ -	
Special Education/Pupil Services Division		
	\$ -	
	\$ -	
<b>Subtotal Education Center</b>		<b>\$ -</b>
<b>School Site Cost Centers</b>		
Certificated Management		
	\$ -	
Certificated Non-Management		
	\$ -	
Classified Non-Management		
	\$ -	
<b>Subtotal School Sites</b>		<b>\$ -</b>
<b>Employee Concessions (may be subject to negotiations)</b>		
<b>Salary Schedule Reductions</b>		
All Employees	\$ -	
Management (Certificated & Classified)	\$ -	
Certificated Non-Management	\$ -	
Classified Non-Management (incl. Supervisory/Confidential)	\$ -	
<b>Subtotal Salary Schedule Reductions</b>		<b>\$ -</b>
<b>Work/School Year Reductions</b>		
All Employees	\$ -	
Management (Certificated & Classified)	\$ -	
Certificated Non-Management	\$ -	
Classified Non-Management (incl. Supervisory/Confidential)	\$ -	
<b>Subtotal Work/School Year Reductions</b>		<b>\$ -</b>
Step and Column Freeze (eligible employees)		\$ -
<b>Other Reduction Strategies:</b>		
Funding Shifts (from unrestricted to restricted)	\$ -	
Retirements	\$ -	
	\$ -	
	\$ -	
<b>Subtotal Other Strategies</b>		<b>\$ -</b>
<b>Total Local Control</b>		<b>\$ 1,000,000</b>
<b>State Flexibility Reductions (available only for 08/09 to 12/13)</b>		
K-3 Class Size Reduction (currently 24:1 target)	\$ -	
Routine Restricted Maintenance	\$ -	
Deferred Maintenance Contribution	\$ -	
<b>Total State Flexibility</b>		<b>\$ -</b>
<b>Total Ongoing</b>		<b>\$ 1,000,000</b>
<b>One-Time Only</b>		
GASB Set-aside in Fund 17		\$ 1,000,000
Settlement monies		\$ 1,000,000
<b>Total One-Time</b>		<b>\$ 2,000,000</b>
<b>TOTAL REDUCTIONS 10-11</b>		<b>\$ 3,000,000</b>
<b>TOTAL REDUCTIONS 10-11 LESS FREEZE EFFECTS<sup>(note 2)</sup></b>		<b>\$ 2,000,000</b>
<b>Notes:</b>		
1) Reduction target	\$ 13,575,660	
Less: Identified Reductions	\$ 2,000,000	
Additional Reductions Needed	\$ 11,575,660	
2) Freeze savings will increase beginning fund balance, rather than be reflected as an expenditure reduction.		

**SALARY- RELATED REDUCTION SCENARIOS\***

**Work Day Reductions**

	<b>1 Day</b>	<b>2 Days</b>	<b>3 Days</b>	<b>4 Days</b>	<b>5 Days</b>
<b>General Fund 03-00 Unrestricted</b>					
Management (Certificated & Classified)	25,027	50,054	75,081	100,108	125,135
Certificated Non-Management	288,913	577,826	866,739	1,155,652	1,444,565
Classified Non-Management (incl. Supervisory/Confidential)	48,434	96,868	145,302	193,736	242,170
<b>All Employees</b>	<b>362,374</b>	<b>724,748</b>	<b>1,087,122</b>	<b>1,449,496</b>	<b>1,811,870</b>
<b>General Fund 06-00 Restricted</b>					
Management (Certificated & Classified)	8,847	17,694	26,541	35,388	44,235
Certificated Non-Management	96,542	193,084	289,626	386,168	482,710
Classified Non-Management (incl. Supervisory/Confidential)	30,028	60,056	90,084	120,112	150,140
<b>All Employees</b>	<b>135,417</b>	<b>270,834</b>	<b>406,251</b>	<b>541,668</b>	<b>677,085</b>
<b>Total General Fund All Employees</b>	<b>497,791</b>	<b>995,582</b>	<b>1,493,373</b>	<b>1,991,164</b>	<b>2,488,955</b>

**Salary Rollback %**

	<b>1%</b>	<b>2%</b>	<b>3%</b>	<b>4%</b>	<b>5%</b>
<b>General Fund 03-00 Unrestricted</b>					
Management (Certificated & Classified)	53,967	107,934	161,901	215,868	269,835
Certificated Non-Management	535,024	1,070,048	1,605,072	2,140,096	2,675,120
Classified Non-Management (incl. Supervisory/Confidential)	128,773	257,546	386,319	515,092	643,865
<b>All Employees</b>	<b>717,764</b>	<b>1,435,528</b>	<b>2,153,292</b>	<b>2,871,056</b>	<b>3,588,820</b>
<b>General Fund 06-00 Restricted</b>					
Management (Certificated & Classified)	20,478	40,956	61,434	81,912	102,390
Certificated Non-Management	178,781	357,562	536,343	715,124	893,905
Classified Non-Management (incl. Supervisory/Confidential)	78,078	156,156	234,234	312,312	390,390
<b>All Employees</b>	<b>277,337</b>	<b>554,674</b>	<b>832,011</b>	<b>1,109,348</b>	<b>1,386,685</b>
<b>Total General Fund All Employees</b>	<b>995,101</b>	<b>1,990,202</b>	<b>2,985,303</b>	<b>3,980,404</b>	<b>4,975,505</b>

**Step and Column Freeze**

<b>Step and Column Freeze (all employees)</b>	<b>1,950,000</b>				
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\*Note: Above estimates will change with any large-scale elimination of positions

## Education Center Departments

### Superintendent's Office

#### Business Services Division

Business Services

Facilities Planning & Construction

Fiscal Services (Accounting, Accounts Payable, Payroll)

Maintenance & Operations (Maintenance, Groundskeeping, Custodial - roving crew)

Nutrition Services (cafeteria fund only)

Purchasing (Purchasing, Publications, Warehouse)

#### Educational Services Division

Educational Services

Grants & Foundation

Learning Support Services (Extended Learning, Title I, Elementary Music, Language Acquisition)

Language Assessment

Student Learning Services

Technology Media Services

#### Human Resources Division

Certificated

Classified

Health Benefits

Risk Management

Switchboard

#### Special Education/Pupil Services Division

Pupil Services (Pupil Services, McKinney-Vento)

Special Education Services (Special Education, Transportation)

**Budget Committee Reductions Worksheet**

SAMPLE ONLY!	2010-2011	SAMPLE ONLY!
<b>Ongoing Reductions</b>		
<b>Local Control Reductions</b>		
Freeze Effects (Increases 2010-11 beginning fund bal.)		\$ 1,000,000
<b>Staffing Reductions:</b>		
<b>Education Center Cost Centers</b>		
Business Services Division		
<b>Total target cut for all departments</b>	\$ 200,000	
	\$ -	
Educational Services Division		
<b>Total target cut for all departments</b>	\$ 200,000	
	\$ -	
Human Resources Division		
<b>Total target cut for all departments</b>	\$ 200,000	
	\$ -	
Special Education/Pupil Services Division		
<b>Total target cut for all departments</b>	\$ 200,000	
	\$ -	
<b>Subtotal Education Center</b>		\$ 800,000
<b>School Site Cost Centers</b>		
Certificated Management		
<b>Reduce 2 FTE</b>	\$ 244,000	
Certificated Non-Management		
<b>Reduce TOSA's 4 FTE</b>	\$ 290,000	
Classified Non-Management		
<b>Library Technicians - 2 hour reduction to 6 hours</b>	\$ 245,396	
<b>Subtotal School Sites</b>		\$ 779,396
<b>Employee Concessions (may be subject to negotiations)</b>		
<b>Salary Schedule Reductions</b>		
All Employees <b>2% reduction</b>	\$ 1,990,202	
Management (Certificated & Classified)	\$ -	
Certificated Non-Management	\$ -	
Classified Non-Management (incl. Supervisory/Confidential)	\$ -	
<b>Subtotal Salary Schedule Reductions</b>		\$ 1,990,202
<b>Work/School Year Reductions</b>		
All Employees <b>5-day reduction</b>	\$ 2,488,955	
Management (Certificated & Classified)	\$ -	
Certificated Non-Management	\$ -	
Classified Non-Management (incl. Supervisory/Confidential)	\$ -	
<b>Subtotal Work/School Year Reductions</b>		\$ 2,488,955
Step and Column Freeze (eligible employees) <b>Implement</b>		\$ 1,950,000
<b>Other Reduction Strategies:</b>		
Funding Shifts (from unrestricted to restricted)	\$ 150,000	
Retirements	\$ 250,000	
	\$ -	
	\$ -	
<b>Subtotal Other Strategies</b>		\$ 400,000
<b>Total Local Control</b>		\$ 9,408,553
<b>State Flexibility Reductions (available only for 08/09 to 12/13)</b>		
K-3 Class Size Reduction (currently 24:1 target) <b>Class Size 30:1</b>	\$ 2,500,000	
Class Size 30:1		
Routine Restricted Maintenance	\$ -	
Deferred Maintenance Contribution	\$ 80,000	
<b>Total State Flexibility</b>		\$ 2,580,000
<b>Total Ongoing</b>		\$ 11,988,553
<b>One-Time Only</b>		
GASB Set-aside in Fund 17		\$ 1,000,000
Settlement monies		\$ 1,000,000
<b>Total One-Time</b>		\$ 2,000,000
<b>TOTAL REDUCTIONS 10-11</b>		\$ 13,988,553
<b>TOTAL REDUCTIONS 10-11 LESS FREEZE EFFECTS</b> <small>(note 2)</small>		\$ 12,988,553
<b>Notes:</b>		
1) Reduction target	\$ 13,575,660	
Less: Identified Reductions	\$ 12,988,553	
Additional Reductions Needed	\$ 587,107	
2) Freeze savings will increase beginning fund balance, rather than be reflected as an expenditure reduction.		