

**ALBANY UNIFIED SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of November 13, 2018

ITEM: BUDGET ADVISORY COMMITTEE REPORT

PREPARED BY: VAL WILLIAMS, SUPERINTENDENT

TYPE OF ITEM: REVIEW & DISCUSSION

PURPOSE: For the Board of Education to review and discuss the Budget Advisory Committee's Report and provide direction to Staff.

BACKGROUND INFORMATION:

- At the October 10, 2017 Regular Board of Education meeting, the Board agreed to the creation of an ad-hoc Budget Input Assessment Committee that would meet in November and December and not be a Board appointed committee.
- At the December 5, 2017 Special Board of Education meeting, the Board received an update of the Budget priorities Process and agreed to a longer time frame for the Budget Priorities Process and agreed to a longer time frame for the committee to work through data to develop recommendations.
- At the January 23, 2018 Regular Board of Education meeting, the Board provided direction to staff on developing a Board Appointed Budget Committee.
- At the February 13, 2018 Regular Board of Education meeting, the School Board discussed the appointment of a Budget Advisory Committee and tabled the item so that the Board could 1) discuss how the committee will be selected and 2) Board take action on the creation of the committee. The specific charge of the committee would also be determined.
- At the July 20, 2018 Special Board meeting, the Board of Education passed [Resolution No. 2018-19-01: Resolution Confirming the District's Commitment to Fiscal Solvency](#). This resolution states that the Board recognizes that the current multi-year projection indicates that the District will need to identify ongoing expenditure reductions (in the absence of additional revenue) of \$2.5 million in 2019-20; as presented in the 2018-19 Adopted Budget. The resolution also states that the Board of Education will develop, prioritize, and adopt specific net expenditure reductions for 2019-20 sufficient to maintain a 3% economic uncertainty reserve over a three year period on or before the November 13, 2018 Board meeting.
- At the [August 14, 2018](#) Regular Board of Education meeting, the Board determined the number of members of the Budget Advisory Committee, the stakeholder groups to be represented, the purpose and the charge of the committee, and the date that the Board would receive the

Committee's report.

- Per the Maddy Act, Board Appointed Committee positions must be posted for 10 work days. The positions were posted from Thursday, August 18, 2018 through Wednesday, August 29, 2018.
- At the [September 11, 2018](#) Regular Board of Education meeting, the School Board appointed the members of the Budget Advisory Committee.
 - Jessica Cross (Parent)
 - An (Joseph) Vu (Parent - shared)
 - Ben Wallace (Parent - shared)
 - Stephen Naiff (Teacher/ATA)
 - Morgan Paschke (CSEA)
 - Richard Betz (SEIU)
 - Darren McNally (Site Administrator/Coordinator of Alternative Education/MacGregor High School Principal)

DETAILS:

The purpose of the Budget Advisory Committee (BAC) is to *identify potential expenditure reductions to meet the School Board's goal to balance the budget and evaluate consequences (pros and cons) associated with each.* The BAC met six times:

- Meeting 1: September 21, 2018
- Meeting 2: October 3, 2018
- Meeting 3: October 18, 2018
- Meeting 4: October 29, 2018
- Meeting 5: November 2, 2018
- Meeting 6: November 7, 2018

A link was provided on the district's website for staff and community input, and this link was advertised to the AUSD staff and community. Feedback that was provided on the link and any feedback that was provided to the Superintendent via email was provided to the BAC. The BAC received information on the district's restricted and unrestricted budget, discussed potential budget reductions, discussed the pros and cons of each potential reduction, and discussed priorities. The BAC also heard public comment at each of the BAC meetings, except for one meeting where there were no members of the public present.

STRATEGIC GOALS ADDRESSED:



Objective #3: Communicate and Lead Together. Goal: All stakeholders will collaborate and communicate about decisions that guide the sites and district.

RECOMMENDATION: For the Board of Education to review and discuss the Budget Advisory Committee's Report and provide direction to Staff.

**Albany Unified School District
Budget Advisory Committee (BAC)
Report to Board of Education**

AUSD Budget Deficit

On June 13, 2017, AUSD staff reported to the Board of Trustees that the District was facing an annual budget deficit in part due to the increases in employee health and welfare benefit costs, increase in CalSTRS and CalPERS cost to the district, and the State's re-allocation of funding due to the recently enacted Local Control Funding Formula. AUSD organized a Town Hall Meeting on October 21, 2017 to raise public awareness and solicit public input on priorities for consideration in cutting the budget. The Superintendent and the previous Chief Business Official convened a Budget Work Group consisting of two Board members, two administrators, teachers, parents, and classified staff. This committee only met a few times in 2017-18. The Budget Work Group did not present any recommendations.

Committee formation

On December 5, 2017, during a special AUSD Board meeting on the budget deficit, the Board asked staff to organize a Board-appointed Budget Committee. The Committee was approved on August 14, 2018, with members to consist of one Albany Teachers Association (ATA) representative, one site administrator, one elementary parent, one secondary parent, one California School Employees Association (CSEA) member, and one Service Employees International Union (SEIU) representative. The Superintendent and Chief Business Official were to organize the committee and facilitate meetings. Applications for appointment to the Committee were publicly solicited, and on September 11, 2018, the members were appointed by the Board of Education, with two elementary parents appointed sharing half a vote.

Members

1. Stephen Naiff, teacher
2. Darren McNally, site administrator
3. Ben Wallace, elementary parent (shared)
4. An (Joseph) Vu, parent, elementary parent (shared)
5. Jessica Cross, secondary parent
6. Morgan Paschke, para-educator
7. Richard Betz, custodian

Meetings

1. Members were notified of a first meeting to be held on September 21, 2018, with subsequent meetings scheduled around Committee members' availability.
2. District staff initially allotted four two-hour meetings, or eight hours in all, for the committee to complete its work. Subsequently, two additional meetings were scheduled. The six meetings were held on:
 - a. Meeting 1: September 21, 2018
 - b. Meeting 2: October 3, 2018
 - c. Meeting 3: October 18, 2018
 - d. Meeting 4: October 29, 2018
 - e. Meeting 5: November 2, 2018
 - f. Meeting 6: November 7, 2018

3. In accordance with the Brown Act, all meeting agendas were publicized no less than 72-hours in advance, and meetings were open to the public.
4. Superintendent Valerie Williams and Chief Business Official Jackie Kim were present at all meetings to present information, answer questions, and facilitate discussion.

Mission

The Committee's official purpose was to *Identify potential expenditure reductions to meet the School Board's goal to balance the budget and evaluate consequences (pros and cons) associated with each.* The Committee was instructed that it needed to complete its budget evaluation, recommendations, and report in time to present to the November 13, 2018 AUSD Board of Education meeting. This timeframe was necessary in order for the Superintendent to present a budget reduction plan to the Board of Education by the November 27, 2018 Board of Education meeting. At the December 11, 2018 Board of Education meeting, the 1st Interim Budget will be presented to the School Board. By December 15, 2018, the 1st Interim Budget must be provided to the Alameda County Office of Education. If the budget reductions include a reduction in certificated employees, layoff notices will need to be received by employees prior to March 15, 2019. Classified employees will need to be noticed within the guidelines set forth in the CSEA and SEIU collective bargaining agreements. The 2nd Interim report will be provided to the Board at the March 12, 2019 Board meeting.

The Committee limited its scope to potential expenditure reductions and did not evaluate potential revenue opportunities because new revenues would most likely not be achievable in time to affect the 2019-2020 budget, and the time allotted for the Committee's work necessitated focusing on the immediate need for cuts. Therefore, this report does not evaluate possible revenue increases. *The Committee's lack of focus on possibilities for increasing revenue must not be read as a dismissal of the critical role of increased revenue in future, long-term solutions for AUSD's budget.*

To pursue its charge, the Committee:

- Reviewed relevant information on the structure and content of AUSD's budget, the causes of the projected shortfall, the constraints of State requirements on District discretion over budgeting, and the history and highlights of the public discussion of the impending budget shortfall over the last few years.¹
- Considered staff-presented options for schedule of cuts (how much per year), level of reserves to be preserved, and specific possible cuts
- Requested and reviewed additional information as needed to make informed decisions
- Proposed possible cuts not presented by staff
- Listened to and considering public comment
- Discussed the pros and cons of all options
- Sought consensus on the preferred cut schedule and reserve level
- Sought consensus on how to prioritize specific cuts
- Collectively wrote the report

¹ *Members came to the Committee with varying levels of familiarity with these topics. The first four meetings consisted primarily of an extensive review of budget data, including requests for additional information, Q&A, and establishing a manageable framework for the group to provide informed input.*

Prior to the fifth meeting, members were asked to review the list of potential cuts on their own, submit written pros and cons, and provide first-take priority scores for the various possible cuts. The fifth meeting, which exceeded its scheduled time by 3 ½ hours, included public comments from several community members, including AUSD teachers and staff, students, and community members (approved minutes can be found on the district’s website). The Committee received written comment prior to several meetings as well. At the fifth meeting, the Committee reviewed the staff-presented options as a group, and attempted to formally prioritize all options for which a dollar value had been assigned. After this meeting, Committee member Jessica Cross prepared an initial draft of this report. At the sixth meeting, the remaining Committee members met with Superintendent Williams and Chief Business Official, Jackie Kim to edit and finalize the report. Committee member, Jessica Cross, was not able to attend the final meeting on November 7 2018.

Selecting a Target Level for Reductions

Superintendent Williams initially recommended planning for \$4 million in budget cuts so that even if the Committee recommended \$2.5 million in cuts, we would have a list for reference in subsequent years if more cuts were needed. The CBO shared that a 9% reserve is equivalent to one month of district operating expenses. The Committee reviewed fourteen potential budget scenarios with varying levels of budget cuts and reserve percentages (See Appendix A). After lengthy discussions, the consensus of the Committee was to cut only what was needed to maintain a 3% reserve, the minimum level to remain compliant with State requirements. The committee agreed to pursue a scenario of 2.5 million in cuts in 2019-20. However, if new revenues are not generated, then there would need to be an additional \$1.8 million in cuts in 2022-23. (See Appendix B for Chart showing possible percentage reductions over time).

Criteria for Evaluating Budget Expenditures

Over the course of Committee’s discussions, general themes emerged for weighing potential cuts:

- 1) Minimize the impact on students’ educational quality as much as possible. Educating students is the purpose of the District and preserving a high-quality education for all students must be the foremost consideration.
- 2) Where possible, favor cuts to areas that can be more easily restored in the case of an improved budget outlook. Some reductions can be restored relatively easily simply by re-staffing. Other reductions, like the elimination of whole programs, might be harder to rebuild and are more likely to remain lost even in the event of a budget reversal.
- 3) Where possible, the various stakeholders should share in the cuts so that they do not fall too heavily on a particular school level (e.g., secondary vs. elementary), one category of student (e.g., special needs, at risk, high achieving), one category of staff (e.g., arts teachers, clerical), and so on. The more the widely the reductions can be dispersed, the less drastic they will be for the groups and functions affected.

After reviewing all potential cuts and discussing pros and cons, each member, with the members sharing the elementary seat voting individually, gave their own ranking of the individual items. These items and rankings are found in Appendix B.

Our aim was to identify \$2.5 m in cuts in the first round; however, the Committee settled on approximately \$1.3 million in reductions. The Committee acknowledges that an additional \$1.2m will need to be identified for the 2019-20 school year. A few first-round cuts do not yet have an estimated dollar value. The Committee recommends that the Board pursue these options, and once dollar

estimates have been produced, add them to the estimated \$1.3 million to be cut ahead of other items considered by the Committee.

The committee identified 1.3m in cuts that we feel are acceptable under the circumstances (See Table #1 below). To achieve an additional 1.2m in cuts, the Board will need to identify other reductions (see Table #2 below. There were proposed reductions that were considered but rejected by the Committee (see Table #3 below).

It is worth noting that some items have estimated values based on current costs that will necessarily change when real data for 2019-20 are available. Additionally, some of these items are subject to bargaining with employee groups and are not guaranteed.

Table #1: First Round Cuts

Potential Cut	Amount	Pros	Cons	Notes
Central Office Administration & District-Wide Support reductions proposed by the Superintendent (Combine roles of Director of Special Education and Director of Student Services into one position. Redistribute the duties of Special Education, Students Services and C,I&A. Director I Student Services to Director III St Svcs./Sp. Ed. Director III C,I&A to Asst. Supt. Both positions are promotions and include Pay increases. This also includes a reduction of 1FTE Special Education Behaviorist position and 1 FTE Technology Network Analyst position.	\$471,443	Away from sites and students. Superintendent feels functions can continue.	Remaining DO administrators will need to take on more and may be spread thin. Combining the Director of Special Education with Student Services could foster a focus on compliance over educational need, while also significantly reducing the leadership capacity in the face of increasing complexity within the special education population and potential changes to State policy. Eliminating a Behavior Specialist would directly impact a critical need for children with	This cut reflects a specific reduction plan being considered by the Superintendent. There might be ways to meet some part of this target through other means.

			<p>special needs that may impair their inclusion within the school community.</p> <p>The Network Analyst position oversees our district network which is the primary means of receiving information and conducting district business.</p>	
Materials & Supplies reductions ²	\$106,275	Will not affect staffing, or heavily impact student instruction.	Sites and DO will have to "make do," which in some cases might lead to less optimal materials	
Reduce expenditures on teacher laptops by replacing with Chromebook or PC, by lengthening replacement cycle, or through other means. Currently, MacBook Air is standard issue.	\$40,000	Away from students. If a reasonable but less costly substitute could be found, the main functions would be preserved.	It is not clear the main functions could be done with Chromebooks. Teachers use MacBooks for things Chromebooks cannot do. It is not clear cheaper PCs are an option. Impact of support costs is not clear.	The Committee recommends this cut only if it is found to be feasible after further research. Committee did not have adequate information to assess.
Eliminate Teacher Summer	\$100,000	Does not directly impact student	Lack of training may lead to stagnation.	Need to make sure reductions can be made in

Workshops/Materials & Supplies		programs. Does not reduce staff. Can be added back if budget recovers. May be partially replaced by targeted PD jointly funded by PTAs, etc.		compliance with LCAP.
Library Aide / Tech Reduction	\$36,000	Amount of library support has ebbed and flowed over time. While a reduction is not ideal, the libraries would stay open. Support could be added back easily with an improved budget.	The current level is need for optimal library function. The loss of support will make librarians' jobs harder.	
Physical Fitness Testing. Go Paperless	\$550			
Reduce 1 site clerical support	\$48,000	No direct impact in the classroom. Would reduce to level of a few years ago, when enrollment was higher. Can be added back with an improved budget	Will make administration at the affected site more burdensome.	
Reduce 1 counselor (asking SchoolCARE to add .5 counselor will maintain 2 counselors)	\$110,000	Because SchoolCARE already pays for counseling, the hope was that this could be expanded,	Any reduction will negatively affect kids who are struggling vulnerable, as well as other kids who are	The proposed cut was down from two counselors presented to the Committee.

		minimizing the reduction in service.	affected by their behavior when they are not supported. It is not clear that SchoolCARE has the resources to increase funding.	
<p>Seek to set 3 furlough days for all certificated staff. (From current teacher calendar, one institute day before school starts, both PD days during the school year.)</p> <p>***Subject to Bargaining.</p>	\$408,000	This would be a way to enact an easily reversible pay reduction. Professional development days do not directly affect students. It would also be a small reduction across all staff rather than layoffs for specific staff, in keeping with the idea of spreading the impact of reductions widely across stakeholders.	This is subject to negotiation and is therefore uncertain. Furloughs are temporary and would have to be repeated. If the budget did not improve, another way to save the funds would be required. Staff would not receive as much training. Pay cuts would be uneven, on a percentage basis, for employees with different work-year lengths, so that the percentage cut for 185-day employees would be more than double that of year-round employees.	One or two furlough days were also considered but, given the other options presented, the Committee felt it would be better to seek all three. The possibility of setting greater furlough days for staff with higher number of work days was also raised but not voted on as an item.
Replace all leased portables with purchased portables, using bond funds	Unknown	Could tap bond funds in a way that reduced need for	Might mean scaling back OV project.	May or may not be feasible; district staff is researching.

		general fund cuts. Would not affect instruction or cause staff reductions. Would likely find wide community support.		
Eliminate District field trip funding by working with PTAs and other funding groups to form a joint fund to cover need	Unknown	Would not affect students or staff.	Would require coordinating with funders.	Might not be feasible.
Allow HS students waive PE requirements with outside sports meeting certain requirements, following the BHS model	Unknown	If utilized enough to reduce sections of PE, would reduce FTE. Was emphasized by student member on first Budget Committee. Might help reduce student load.	Waiving out would only be available to students who could afford or qualify for scholarships for qualified outside sports. Might cause loss of breadth in physical education.	Needs further research to estimate interest, likely savings, and full implications.

Table #2: Additional Reductions As Necessary

Potential Cut	Amount	Pros	Cons	Notes
Reduce AHS from to a budgeted 6 period day. This would not be a reduction in the bell schedule, but rather planning course	\$375,000	This would reduce 5 FTE. Students could still opt to take 7 classes, if they were offset by enough other students taking only 5. It would be possible for them to meet their requirements. Unlike at the middle school,	A rich range of electives is necessary to offering academic excellence at the high school. Some students stay anchored to school because of a non-academic elective. Because the high school sets its	

offerings for students to take an average of 6 courses per year.		it would be possible for the high school to cut electives beyond the arts to achieve the reduction, so that it would not necessarily fall all on the arts.	requirements to avoid academic tracking, high-achieving students cannot reach many AP courses without taking them as extra electives.	
Increase class size for third through fifth grade, with combo classes	Not yet analyzed	At the older grades, teachers might be comparatively more able to set a group of students working on something and then move to the other grade level to assist with their separate curricular work. It is generally felt that small class size is more important the younger the children are.	See “cons” for elementary class size reduction for all grades in the “off the table” chart. By limiting the combos to older grades, the district could not use them as needed to hold down number of classes. For this reason, it is not clear how useful they would be in achieving savings.	
Pursue the option of benefits reductions in negotiations. ***Subject to bargaining	Up to \$2.3 million, but likely less. (See Appendix C for detail showing savings associated with possible health benefit changes.)	This could be a structural change providing some long-term budget relief, allowing the District to avoid more of the “off the table” and other less preferred cuts over time. Reductions would not necessarily put us out of line with neighboring districts, as many other districts require an employee contribution to health coverage. Please see Appendix D for a table showing examples from other districts, with the note that comparison data are limited and fluid and the information should be taken	This would be subject to negotiation and so would be uncertain. Shifts in healthcare add uncertainty to the amount of savings. Especially if done along with furlough days, this might negatively affect employee morale and cause attrition, which could indirectly impact students. An excellent teaching staff is necessary for an excellent education. Once cut, health benefit coverage is rarely increased again.	The discussion of this item was complicated and difficult at times. The committee considered carefully reviewed background information. Please read Appendices C and D for more information.

		<p>accordingly. A reduction in benefits could spread the cut across employees minimizing layoffs; all employees would pay for some part of their health coverage rather than some employees being losing their jobs altogether. This would not directly impact kids.</p>		
<p>Reduce 1 High School Site Administrator (FTE)</p>	<p>\$180,000</p>	<p>This would be one of the three HS administrator positions other than AHS Principal. Duties could potentially be reassigned across the remaining three positions, as would happen with the District administrative reductions if enacted. This cut would not directly affect the classroom.</p>	<p>The HS (AHS and MacGregor together) is by far the largest school segment in the District. As the last institution before students leave school, the HS has particularly complex administrative demands for its wide range of students engaged in varied courses of study, from those on an ambitious college track to those requiring alternative and continuing education. It is possible that two additional administrators beyond the Principal would not provide all the services currently provided. If programs need to be cut to make the reduction work, they might not be easily restored.</p>	
<p>Increase class size at AHS (as calculated by</p>	<p>\$300,000-\$375,000</p>	<p>Older students might be more able to function in larger</p>	<p>Needs to be negotiated and so is uncertain. Larger</p>	

student contacts) to 32:1 or 33:1. ***Subject to bargaining		groups. Would not eliminate whole subjects, such as art, that students may rely on, but rather number of sections within subjects.	classes would mean less differentiation, individual student feedback, and special attention to struggling or vulnerable students.	
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Table #3: Not Recommended to Be Cut

Potential Cut	Amount	Pros	Cons	Notes
Reduce periods per day at AMS from 7 to 6	\$435,000	Would produce savings by reducing 6 FTE.	Would have the consequence of making it impossible for students to study both a foreign language and another elective. The effect would be a reduction in the music and arts programs, and possibly language offerings. This would significantly diminish educational quality, for students of all academic achievement levels.	Many public commenters spoke against this potential cut, emphasizing the importance of arts for student development.
Increase elementary class size at all grades to somewhere between 25:1 and 28:1, including combo classes where necessary to achieve savings.	\$150,000-\$675,000, depending on the class size.	Potentially large savings could be found without reducing any programs. Class size reductions are relatively easy to restore if budget recovers. Combo classes have occasionally been effective in the past.	For class size increases to yield savings, combo classes need to be included. Teachers feel the rigid grade level curricula they now face make combo classes very difficult to teach effectively, especially without classroom aides, which would offset the savings. Teachers would not be able to differentiate or provide individual support to those who need it if toggling two unrelated curricula in	

			<p>the same class. This is especially difficult with younger kids, who need more help to stay focused. Elementary school is the base of the student's whole education, and a poor classroom experience then will affect them throughout their education. Small classes have been identified as one of the keys to closing existing achievement gaps between groups of students, and the most vulnerable students suffer the most from larger classes.</p>	
Reduce mental health program	\$67,000	Would be a cut away from the classroom.	<p>Would co-occur with reduction in counseling. The combination of adequate counseling and mental health support are needed for the most vulnerable students. Helping them helps promote an atmosphere of safe learning for all students, and any cuts to counseling would likely diminish this function.</p>	<p>This item was discussed in tandem with the proposed reduction in counseling. The Committee determined that a .5 net FTE counseling reduction (assuming added SchoolCARE support) would in itself be negative and doing this at the same time would be too much.</p>

Conclusions, Limitations, Concerns

The Committee was struck by the sheer magnitude of the cuts required relative to the District's budget. After spending time with the numbers and asking for and receiving additional information, it became clear that there is no path to achieving the necessary reductions that completely avoids damage to students' educational experience or cuts to staff and impacts morale. The Committee further recognizes that these are intertwined. The amount of low-impact expenditures in the budget is insufficient to implement the reductions through low-impact cuts alone. There is simply no way AUSD can do what it has been doing, or be quite the school district it has been, with this much less money. The task, then, is for the Board to cut in such a way as to *minimize* negative consequences, with the understanding that avoiding them altogether is not possible. The Committee urges all stakeholders—parents, students, teachers, administrators, other staff of all kinds—to recognize this, and to bear in mind that any expenditure that is kept in the budget must be paid for elsewhere.

In its time together, the Committee was not able to identify cuts to fill the first \$2.5 million reduction goal. One of the biggest limitations was the Committee's short time together, especially because that time had to include fairly extensive explanation and review. One result was that some ideas could not be fully pursued. Another was that the ranking of items began so late in the process that there was not time for members to go back over their choices for consistency or rank items within categories against one another, which would have provided the Board with more information. Another limitation stemmed from the fact that the Committee necessarily relied on district staff to produce a limited universe of potential cuts. Staff provided extensive and detailed potential cuts and their estimated value, but were not able to produce enough to allow the Committee to develop competing scenarios all meeting the reduction requirements.

The Committee recommends that the Board think broadly and creatively about ways to make the cuts easier for students and staff to bear. Further, the Board, Staff, and community should actively pursue any potential revenue solutions to minimize the need for cuts. These might include new parcel taxes, increased fund pooling among PTAs, plans to increase facility rental revenues, increases in transfer students, among other possibilities. Above all, the Committee recommends that the Board refer back to the principles identified by this Committee as a guide post for their decisions:

- 1) Minimize impact on educational quality for all students,
- 2) Consider the ability to restore a given reduction before cutting it, and
- 3) Spread reductions widely, favoring smaller reductions for a greater number of stakeholders over larger reductions for a few.

Respectfully Submitted,

Members of the Budget Advisory Committee

	2018-19	2019-20	2020-21	2021-22	2022-23	Note
1)	Plan to cut \$2.5M	Implement cut \$2.5M (10.80%)	if no additional reductions (7.17%)	If no additional reductions (3.53%)	If no additional reductions (-0.62%)	Result: does not meet 3% state required reserve
	" + Option a) or "	Plan to cut additional \$600,000	implement cut (\$600,000) (8.53%)	If no additional reductions (6.04%)	If no additional reductions (3.00%)	Result: meet 3% state required reserve
	" + Option b) or "	Plan to cut additional \$900,000	7.17%	implement cut(\$900,000) (5.46%)	If no additional reductions (3.01%)	Result: meet 3% state required reserve
	" + Option c) "	Plan to cut additional \$1.8M	7.17%	3.53%	implement cut (\$1.8M) (3.07%)	Result: meet 3% state required reserve
2)	Plan to cut \$3M	Implement cut \$3M (12%)	if no additional reductions (9.35%)	If no additional reductions (6.65%)	If no additional reductions (3.39%)	Result: meet 3% state required reserve
3)	Plan to cut \$3.5M	Implement cut \$2.5M (10.80%)	Implement cut \$1M (9.45%)	If no additional reductions (7.76%)	If no additional reductions (5.46%)	Result: exceed 3% state required reserve
4)	Plan to cut \$3.5M	Implement cut \$3.5M (13.23%)	if no additional reductions (11.58%)	if no additional reductions (9.84%)	if no additional reductions (7.49%)	Result: exceed 3% state required reserve
8)	Plan to cut \$4M	Implement cut \$2.5M (10.80%)	Implement cut \$1.5M (10.63%)	If no additional reductions (9.94%)	If no additional reductions (8.59%)	Result: exceed 3% state required reserve
9)	Plan to cut \$4M	Implement cut \$2.5M (10.80%)	if no additional reductions (7.17%)	Implement cut \$1.5M (6.79%)	If no additional reductions (5.51%)	Result: exceed 3% state required reserve
10)	Plan to cut \$4M	Implement cut \$3M (12%)	Implement cut \$1M (11.70%)	If no additional reductions (10.99%)	If no additional reductions (9.62%)	Only this will meet our Board-approved 9% reserve
11)	Plan to cut \$4M	Implement cut \$3.5M (13.23%)	if no additional reductions (11.58%)	Implement cut \$500,000 (10.99%)	If no additional reductions (9.62%)	Only this will meet our Board-approved 9% reserve

Appendix B: Budget Cut Worksheet

A – Initial reductions to achieve \$2.5 million

B – Additional reductions to achieve up to \$3.1 million

C - Reduction only necessary to achieve up to \$4 million

D – Not recommended to be cut

CUTS TO PROGRAMS AND FUNCTIONS1					
Item	\$ Saved	Pros	Cons	Priority Levels: Priority A: cut to reach \$2.5m. Priority B: cut to reach \$3.1m. Priority C: cut to reach \$4m. Priority D: do not cut.	Other Comments
Elementary math workbooks	\$0 (these came with the textbook adoption)				

<p>BHS model for sports</p>	<p>?</p>	<p>This could help in two ways: first, it could free kids up to take arts, language, science, etc., without going to 7 classes per term. Second, it could make kids happier about their AHS experience, which might make other cuts somewhat more palatable. It would follow a principle of first adopting any cuts that would actually improve students' lives and educational experience before adopting ones that will limit their horizons.</p>	<p>We can explore this option, but will need to determine if this will reduce FTE. PE classes are higher than a class load limit of 30 students. Cannot do this alternative for 9th grade. Would also need staff to monitor the program associated with students getting PE credit. Potential district liability. District has to monitor whether the outside agency is providing the appropriate amount of credit for the PE standards covered. Is this for high level athletes? Cost/benefit may not be a cost savings to the district. We will report on the number of students enrolled in PE 1 and 2 this year, the number of classes they are divided into, and ask BHS for an estimated percentage of their PE students that receive waivers for outside sports. Unless we have access to an Albany-specific estimate of the number of kids involved in intensive comp sports outside of school, we will use this percentage as a placeholder estimate to assess whether it would be enough to eliminate at least one FTE. A BHS estimate is likely to be somewhat conservative, because some of their HS teams are more competitive, keeping strong players on the school team.</p>	<p>A,A,A,A</p>	
<p>Eliminate Cobra study</p>	<p>\$ -</p>	<p>This could be explored as a way to get to necessary FTE cuts by eliminating one piece of an FTE. At a time when drastic cuts to substantive classes are being considered, offering a class with no instruction seems excessive, and reflects backwards priorities. This seems like a "nice-to-have" if you can afford it. Also, some of the students in it are high-achieving athletes who are taking a homework-heavy language as their other elective. They are only taking it because they have to take two electives. They are not receiving academic support.</p>	<p>Does not save FTE - 25 students with a waiting list of 20 students. Students use this time for HW support, time to work on projects/HW, and provides a supportive learning environment for students who may not have a place at home to study.</p>	<p>B, ?</p>	<p>I don't really know what this is</p>

<p>Administrative Reductions</p>	<p>\$ 471,443</p>	<p>Most of the reductions are central office or district-wide support. Most of the reductions are central office or district-wide support. Some, but not all, of these reductions could be made without directly impacting students. It may be possible to consider achieving some of the reductions through a combination of non-layoff means, such as: 1) scheduled central office closures (e.g., all Fridays in summer, two weeks during summer, one Friday off per month, and Wednesday noon closures, that type of thing -- many public offices do this.), 2) pay and/or benefit cuts across all staff in these categories, or 3) more furlough days for administrators than for teachers, or 4) reorganization to have more lower level staff at central office than higher level. Please note that the cut is not \$651K or nothing -- partial cuts could be made.</p>	<p>Eliminating positions will shift duties on another administrator or shared between administrators. Duties cannot be eliminated, and often not able to be delayed (legal compliance, deadlines, etc.) Handling the budget-related reductions, complaints, contentious negotiations, possible lawsuits, analyses of student defections from the district, all fall heavily on the administration, and operating with a skeleton crew may make the budget cut fallout that much worse. This needs to be separated into District Admin, Site Admin, and support personnel. This will result in the de facto elimination of programs at the HS level</p>	<p>A,A,</p>	<p>Need to review consequences of cutting too deeply. This cut is consistent with community desire to keep cuts away from the classroom, however, I'm concerned about cutting critical functions</p>
<p>Site Administrator 1FTE (High School)</p>	<p>\$ 180,000</p>			<p>C,B,B,C,B,C</p>	<p>AHS/MacGregor has 4 administrators for 1,180 students and 2 administrators for 880 students.</p>

<p>Mat. & Sup. U 07700)- Chromebook refresh every 4 years (\$125,000).</p>	<p>\$ 30,000</p>	<p>Increasingly, high income public districts and private schools are questioning the value of technology in pre-HS classrooms and are moving away from it, especially at the lower grades. Could this be an opportunity for Albany to get back to basics and get out of the thrall of screen time during elementary and early middle school?</p>	<p>Can we pull together the PTA presidents to budget this across the district. It may be possible to pull together the PTA presidents to budget this across the district, or to relax the equity-related provision barring PTAs from paying for it at their own site.</p>	<p>A, A,A,Priority A: not desirable but better than other options</p>	<p>Seems reasonable, invokes community support</p>
<p>Eliminate summer workshops for teachers, teacher workshops during the year, teacher collaboration time, educational materials (includes online subscriptions)</p>	<p>\$ 100,000</p>	<p>This would have less impact on students than other things being considered. It is my understanding that some of the prepackaged workshops teachers are required to take districtwide are not received as useful by the teachers. What if we instead eased the ban of PTAs paying for PD, and did less district-mandated Powerpoint training and more PTA-funded support for targeted PD that teachers and principals request on a case-by-case basis? Cornell and Marin PTAs used to do this but were prohibited from doing so 5-6 years ago. It may be possible to go even farther with reducing staff development days and save even more. When it comes to PD or decimating whole programs, I think PD should go. It will be pretty easy to bring back if/when the budget recovers.</p>	<p>Teachers will only have less staff development. Some areas of prof. dev. such as social-emotional learning, multi-tiered systems of support will not occur.</p>	<p>A,A,A,C</p>	<p>Concerned that getting rid of professional development will invite stagnation, ultimately impacting both retention and quality of instruction.</p>
<p>M&S - School Sites (reduce by 10%) (total site funds from Lottery & instructional materials) - \$422,000)</p>	<p>\$ 51,275</p>	<p>I think school sites could find ways to live with less in this area to head off further cuts to student education and / or teacher compensation. These are sometimes spent on things like office furniture for conference rooms, etc. There would be a way to get to 10% without hurting kids.</p>		<p>A,A,A,A</p>	<p>This seems manageable</p>

M&S: Food (eliminate food costs for site and district office meetings)	\$ 14,000	Brown bag meetings seems in order in the current climate. Like unnecessary conference travel, this type of spending should be frozen completely until the budget recovers.		A,A,A,A	Potluck!
M&S (R - 8100 Custodial/Maintenance Supplies) (current \$191,000) Reduce by 5%	\$ 10,000	Improving cost effectiveness of vendors, etc., might get us partway there without hurting cleanliness.	Custodial is too thin as it is.	B,A,A,A	
Phase out teacher MacBook and phase in Chrome Books or iPads. Savings over 4 years = \$100,000 (BAC recommends finding 40K in classroom technology reductions). If discovered that this is not workable, then do not consider this as a reduction.	\$ 40,000	Teachers can use iPad or Chrome books to do grades, lessons, google suite, internet research, Aeries. Teachers can use iPad or Chrome books to do grades, lessons, google suite, internet research, Aeries. The Macbooks they are accustomed are a great thing to offer when we have a healthy budget, but perhaps can go until the budget outlook improves.	Teachers have been using MacBooks. Chromebooks, iPads do not have all the features of the MacBook. Video applications are more powerful on the MacBook. Teachers should use their own personal laptops for this - they can get a tax deduction for it. Or switch to 11" Dell Latitude laptops will cost less than half of a Macbook Air with no loss in functionality. PCs are compatible with many many more software platforms. Note, Apple just increased ther Macbook Air prices to \$1200 minimum.	A,B,A, D?	Probably fine, some one raised concerns about disrupting teacher practices
Approach fundraising groups to explore shared costs of field trips.	\$ -		Students will receive less outdoor educational experiences. Many field trips paid by PTAs, fundraising organizations. Most field trips are paid directly by parents or by outside grants, and nonpayments are covered by PTA, so there is little if any district money to be saved here. TO further minimize district exposure, PTAs could pool funds to cover unpaid students at all sites.	A,D	Probably no financial benefit, and certainly an impact on kids
Contracted Service: YMCA (noon activities for elementary and AMS) (current \$70,000). Elimination at AMS = \$35,000)	\$ 35,000	These services were only added a few years ago. They have improved the schoolyard at lunchtime without question, and cutting them would be a loss, if it would mean cutting less from direct student educational opportunity and teacher compensation, going back to the noon model of a few years ago seems reasonable. Could a program be developed to offer HS students a service class credit to come and run activites at the elementaries during lunch?	Not recommended for elementary - these services are desperately needed. Also, may need additional YMCA staff for temporary elementary housing of students at both AMS and AHS. The administration considers these services to be desperately needed. Also, may need additional YMCA staff for temporary elementary housing of students at both AMS and AHS.	B,A,B,C	Not really sure what this is, but sounds important

Legal Fees (2017-2018 - \$626,000. \$447,000 for Special Education, \$179,000 for Student Services and other district related issues. Superintendent will endeavor to reduce legal fees as possible.		find out how to reduce legal costs	Legal fees are dependent upon issues that arise in Special Education, student services, and any other legal related issues.	A,?	Very unclear, and very concerned. Is this strictly funding for attorney fees? What are the legal services that the district provides for SPED and SS? How would this impact students with disabilities?
Physical Fitness Testing - go paperless.	\$ 550			A,A	
Eliminate all portable leases and buy replacement portables with bond funding possibly by reducing scope of plans for OV (if possible)	TBD	If possible, this cut be a major source of savings requiring neither educational diminishment for students or reduced jobs or compensation for employees. It would reflect the community's priorities. Right now, the district spends about \$500,000 a year on portables. If that is general fund money, and if we would be allowed to use bond funds in this way, we might eb able to make a fairly significant dent in the amount of needed cuts.	It is not clear we could do it.		
Sub total Savings	\$ 717,268				
STRUCTURAL CUTS - CLASSROOM BASED					
Item	Range of Potential Savings	Pros	Cons	Priority	

<p>Reduce periods per day from 7 > 6 at AHS (30:1) This is not a modification of the bell schedule. It would be reducing 6.4 average classes per student to 6.0 classes per student.</p>	<p>\$375,000</p>	<p>Can we budget for all students to take 6 periods? If a student takes 5 periods, it would open a space for a student to take a 7th period. The savings will be 5 FTE. This would have the same fiscal impact as restructuring to a six period day, but require significantly less work to implement, and maintain flexibility for students. Is it possible to couple this type of change with a mandate to review all Board and HS policy to make it easier for 1) kids to waive requirements with documentation of outside equivlance, 2) to cut electives in a way that avoids cutting arts categories altogether by emphasizing cuts to electives in academic discipines, and 3) to make the cuts easier for high-achieving to bear by restructuring departmental offerings to allow them to get to AP/Honors earlier in their time at AHS. (For example, it might be less necessary for a student to take AP Comparative Governement if it they had the opportunity to take AP US History INSTEAD of US History. If they could more easily opt out of a science prerequisite with an outside credit, they could get to their APs with a lower course load while still not abandoning music, choir, art, etc.). Also, it could be done partially, by budgeting for kids to take 7, 7, 6, 5 instead of 7,7,5,5. This is not all or nothing.</p>	<p>Elective options would be reduced (journalism, guitar, sports medicine, culinary arts, etc.) Would we lose students to other districts who offer more electives? Shortening to six periods would result in longer periods, and there would need to be additional work to redesign the bell schedule accordingly. If Board and HS policies are off the table for change as part of managing these reductions, this is likely to make it all but impossible for students who want to be competitive for admission to a top unviersity to pursure music or the arts. Would choir and band end up restricted to students with lower academic aims who don't mind taking minimal science and no AP social science? This type of change would remove AHS from the category of excellent schools. Programs lost will be hard to rebuild. If, however, policy changes can be made to make it easier for high-achieving students to get to higher level classes sooner (in freshman and sophomore year) by allowing more pre-req waivers and creating more AP/honors options for required classes, it would mitigate the effects somewhat.</p>	<p>D,C,C,B,C, D if done in full and without a mandate to review and change Board and HS policy to maintain avenues of excellence in a context of reduced options. Higher priority with those changes and/or partial implementation.</p>	<p>It would kill critical programs that are vital to the student learning environment, and the talent lost would mean they would not be easily, if ever</p>
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<p>Reduce periods per day from 7 > 6 at AMS (30:1)</p>	<p>\$435,000</p>	<p>If AMS students all take 6 periods, savings is 6 FTE. Is it possible to achieve part of these savings by allowing 7th and 8th graders to take only 6 periods voluntarily? Many students take Art Wheel, Office and Teacher Aide, Cobra Study, and Art, Computers, and Drama in 8th grade only because they are forced to enroll in a second elective. If we moved to making the second elective voluntary, it would save some money while preserving the ability of other students to take music or other elective AND a language, which is of critical importance to many students.</p>	<p>Students will lose an elective (art, music, drama, choir). This would likely have the effect of decimating the instrumental music, choir, and art programs at AMS by forcing kids to choose a foreign language or music /art. One of the most common priorities described on the survey was the preservation of music programs. This, if done in full, would do the opposite. It also seems like it would be targetting specific jobs outside of negotiations, which was cited as an obstacle to allowing more PE opt-outs. Furthermore, the music programs would be hard to rebuild and substitutes from outside funders are not likely to be similar in quality. They are likely to consist of temporary contractors teaching bits and pieces piecemeal, while the real programs with a real trajectory of learning, are lost with the staff who built them. This would in effect remove AMS from the category of excellent schools. "Elective options would be reduced (journalism, guitar, sports medicine, culinary arts, etc.) Would we lose students to other districts who offer more electives? Shortening to six periods would result in longer periods, and there would need to be additional work to redesign the bell schedule accordingly." " Is there Ed. Code. that prohibits classes from being higher than 30 per period? There would also be a decrease in the quality of instruction "</p>	<p>D,D,D,C,C,C</p>	<p>It would kill critical programs that are vital to the student learning environment, and the talent lost would mean they would not be easily, if ever</p>
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<p>Increase class size at AMS and AHS (150 to 165 contacts) This must be bargained. AHS if increase class size to 32:1 = 4.0 FTE. = \$300K. If increase to 33:1 = 5FTE = \$375K</p>	<p>300K to 375K</p>	<p>Can do for high school. Larger class sizes might free up funding for special 0th or 7th period music classes and mental health programs.</p>	<p>Is there Ed. Code. that prohibits classes from being higher than 30 per period. There would also be decrease in th quality of instruction.</p>	<p>C,A,B,B,D,B</p>	<p>Unpalatable, but better than impacting electives. Class size can be more easily reduced if budgetary circumstances change. AMS cannot be increased because of Ed. Code. Higher class size means more IEPs per classroom teacher. Impacts quality of education for students. Could impact intervention courses.</p>
<p>Increase K-5 class size w/o combo</p>	<p>No savings until we reach 29:1</p>		<p>If we raised class size K-3 to 29:1, we would lose CSR funding from the State.</p>	<p>D,D,D,D,D,D</p>	
<p>Increase K-5 class size with combo classes (28:1) (this is contract limit) (about 9 FTE)</p>	<p>\$ 675,000</p>		<p>Elementary is the foundation for student's continued success. Classes over 25 would be a serious detriment to student's basic education as it all but eliminates any individualized attention for our youngest students.</p>	<p>D,D,D,D,D,D</p>	<p>Very undesirable to increase class-size at this age level. I don't really understand what a "combo class" is, and how it would impact the learning environment</p>
<p>Increase class size at Elementary w/combo classes (27:1)</p>	<p>\$ 525,000</p>	<p>This is not ideal but would be easy to repair if the budget recovers either through a change in Sacramento or a new parcel tax. Program cuts at AMS and AHS will not be so easy to rebuild. Doing the greater class size increase here would also more equitably spread the cuts across the sites. Combo classes are not preferred by teachers, but can be done outside of negotiations. Maybe teachers would be able to find things inside of negototiations to make the cobos not necessary?</p>	<p>Combo classes have worked in the past because of a lot of time spent with placing students and much more flexibility in teaching than we have now. Concurrently teaching 2 sets of curriculum for math, reading, and writing along with two sets of standards for Science and Social Studies is not a viable option.</p>	<p>D,D,D,D,D,D</p>	

Increase class size at Elementary w/combo classes (26:1)	\$ 375,000	Class size is easy to reduce again when the budget recovers. I think this is an unfortunate but palatable change, but I think raising by one additional child to 27 would be preferable.	see above	D,D,D,D,D,C	
Increase class size at Elementary w/combo classes (25:1)	\$ 150,000		see above	C,D,D,D,D,C	
Increase class size at Elementary w/combo classes (24:1)	\$ -				No savings
Increase class size at grades 3-5 (with combo) If savings...	\$			C,C,C,B,C,B	
Reduce Library Aides/Techs (current 2.5 FTE) \$36K paid by parcel tax and \$79K paid by SchoolCARE.	\$ 36,000	Can parent volunteers fill this role? Can SchoolCARE's funding go toward another priority, increasing the savings? Adding techs back is another cut that would be easy to restore with a recovered budget. The number has ebbed and flowed over time. Are their limits on how parcel taxes are used? Where can this money go?	If offering are reduced or more electives made voluntary at the middle and high schools, increased downtime might increase library use.	A,A,A,B,A,B	Maybe vols can pitch in?
Reduce 1 counselors (Ask School Care to pick .5 Counselor)	\$ 110,000	The main pro is that is an area of reduction that does not eliminate an academic program that will be hard to rebuild. Can a reduction of only one be considered?	Why not reduce just one counselor? Administration has observed increased need for mental health services and feels strongly that reducing counselors would put students at risk. Kids who need counselors really need them, and those who don't need to be safe from those who do. AMS is already understaffed with administrators. Students with the highest needs for support will bear most of the impact from this cut.	A,B,B,B,A,B	impacts kids that need support. Start with 1 (still a C)

Reduce Mental Health Program	\$ 67,000	The main pro is that is an area of reduction that does not eliminate an academic program that will be hard to rebuild. Can a reduction of only one be considered?	This will significantly impact our highest need students. The mental health needs of these students will not go away. Administration has observed increased need for mental health services and feels strongly that reducing counselors would put students at risk. Kids who need counselors really need them, and those who don't need to be safe from those who do.	D,D,D,D,D,D	impacts kids that need support
Reduce 1 site clerical support	\$ 48,000	Until a few years ago, Cornell had fewer FTE for clerical support with a higher enrollment. The office runs more smoothly, but if we got by before, we could again.	Which one? How can we assess the impact if we don't know?	A,A,A,A,A,A	Maybe vols can pitch in?
Sub total savings	\$ 194,000				
Total Savings	\$ 911,268				
STRUCTURAL CUTS - SUBJECT TO DISCUSSION AND/OR NEGOTIATION WITH BARGAINING UNITS					
Item	Range of Potential Savings	Pros	Cons	Priority	
Benefits Option (put in report to BOE to negotiate with unions)				D,B,C,C,Abstain,B	
Employee health benefits (225/100/100)	\$93,374 - 912,683	A number of neighboring districts appear to cover less of the health benefit than AUSD, and it is not clear they are offsetting that with higher pay. Could a reduction in this area allow more teachers to retain employment and allow students more access to excellence and adequate support? Could the restoration of this type of concession be the focus for a parcel tax campaign?	These savings may not materialize at all. After cutting staff, possibly increasing class sizes, adding to their workload (as support cuts are made), and not providing any Cost of Living increase, you will be asking teachers to take a pay cut during a teacher shortage. This is uncertain because it is subject to changing pricing and to negotiations. In addition, the teachers are the backbone of the district and this might risk causing some of the best to leave. We would have to be careful to make sure to mitigate the risk of attrition as a result. I'm concerned about inequitable impacts (e.g. teacher A switches to their spouses medical plan.	A,D,Priority A to at least explore possibilities during negotiations. A/B	Teachers deserve everything we can offer them, but paying into healthcare is increasingly a norm, especially with rising costs...

Employee health benefits, percentage only	\$80,566 - 1,212,768	A number of neighboring districts appear to cover less of the health benefit than AUSD, and it is not clear they are offsetting that with higher pay. Could a reduction in this area allow more teachers to retain employment and allow students more access to excellence and adequate support? Could the restoration of this type of concession be the focus for a parcel tax campaign?	see above. This is uncertain because it is subject to changing pricing and to negotiations. The teachers are the backbone of the district and this might risk causing some of the best to leave. We would have to be careful to make sure to mitigate the risk of attrition as a result. ...Teacher B has nowhere else to go...) also concerned about teacher morale, and potential loss of talent	B,D, Priority A to at least explore possibilities during negotiations. A/B	Not really clear on the differences between these three health benefit options (however, as a bargained item, I don't suppose that matters...)
Employee health benefits, w/cap	\$ 11,620 -2,295,380		see above, Teacher B has nowhere else to go...) also concerned about teacher morale, and potential loss of talent	B,D, A/B	I think we should recommend that the Board seek a portion of the cuts through bargaining in order to impacts in the classroom
Employee retirement benefits	TBD, currently exploring a SERP)	Could be a cut managed through employee choice.	Would risk losing the teachers most able to handle combo classes and larger class size: those with long experience. (question: would there be any offsets to salary savings in the health coverage costs as teachers earlier in their careers replace those later in their careers due to potential correlation with number of dependents at home?) ...Teacher B has nowhere else to go...) also concerned about teacher morale, and potential loss of talent	A,A, Priority A to at least explore possibilities during negotiations. A/B?	Unclear what they're getting right now. Calpers is one of the sources of the problem so needs to be explored. Long-term sustainability is essential.
Other employee compensation subject to contract negotiations		Might be possible to find concessions employees would prefer to more layoffs of their colleagues and larger combined classes, etc., that would negatively affect their work conditions. The consequence of doing no reductions subject to contract negotiations, whether it is pay or benefits, would be that more represented employees will lose their jobs. It seems worth at least considering some form of pay or benefit reduction as part of the solution. Again, perhaps a parcel tax campaign could be based on the restorations of such concessions? Or a commitment made to putting their restoration first in line for budget improvement>	Achieving cuts subject to negotiation may be more difficult to achieve. The amount of savings is uncertain. Laying people off is easier, though the consequences for students may be worse.	Priority A to at least explore possibilities during negotiations.	

Employee professional development	TBD (This is embedded in the LCAP)		If PD were eliminated (furlough days), PD for staff would not occur.	C	People still need to grow
Furlough Day (1 day)	\$ 136,000	One time savings which might delay future cuts. Year-by-year savings which might delay future cuts, which could become moot if funding is found through a change in Sacramento or through increased parcel tax funding. They have the effect of cutting annual compensation without affecting pay scale or base pay for reitement calculations. If the budget improves, the pay is restored automatically by simply eliminating the furlough. Are three days the maximum possible?	Furlough days are not permanent. They are usually used for temporary budget reductions.	A,A,A	Reversible. More vacation with family. Spreads burden to parents as well as teachers.
Furlough Day (2 days)	\$ 272,000	One time savings which might delay future cuts. Year-by-year savings which might delay future cuts, which could become moot if funding is found through a change in Sacramento or through increased parcel tax funding. They have the effect of cutting annual compensation without affecting pay scale or base pay for reitement calculations. If the budget improves, the pay is restored automatically by simply eliminating the furlough. Are three days the maximum possible?	Furlough days are not permanent. They are usually used for temporary budget reductions.	A,A,A	Reversible. More vacation with family. Spreads burden to parents as well as teachers.
Furlough Day (3 days)	\$ 408,000	One time savings which might delay future cuts. Year-by-year savings which might delay future cuts, which could become moot if funding is found through a change in Sacramento or through increased parcel tax funding. They have the effect of cutting annual compensation without affecting pay scale or base pay for reitement calculations. If the budget improves, the pay is restored automatically by simply eliminating the furlough. Are three days the maximum possible?	Furlough days are not permanent. They are usually used for temporary budget reductions.	A,B,A,A	Reversible. More vacation with family. Spreads burden to parents as well as teachers.
What about:					

Reducing the size of step increases		Slows the rate of cost increases	May impact retention	C	
Increasing the length of time between steps		Slows the rate of cost increases	May impact retention	B	
Buyouts for employees nearing retirement		Reduces number of higher cost employees	Loss of wisdom and experience, potential mentors, institutional memory	B	
Higher number of furlough days for administrators in lieu of complete FTE reductions.					
Central Office closures during summer (1 day a week)					
Sub Total Savings	\$ 408,000				
Total Savings	\$ 1,319,268				

2019-2020 Immediate
Reductions = \$2,500,000
Additional Reductions option
@ \$600,000 = \$3,100,000