
Alameda Unified School District

Budget 2010-2011

June 29, 2010

AUSD – 10/11 Budget

Multi-Year Projections and Assumptions

<u>Categories</u>	<u>08/09</u>	<u>09/10</u>	<u>10/11</u>	<u>11/12</u>	<u>12/13</u>
<u>Enrollment and ADA</u>					
District Enrollment (CBEDS)	9892	9,770	9182	9201	9165
District ADA-Actual/Projected	9550	9,368	8838	8847	8800
District ADA-Funded	9591	9,396	8838	8847	8847
Charter Schools ADA	307	612	1138	1138	1138
<u>Revenues</u>					
Revenue Limit COLA Statutory	5.66%	4.25%	-0.39%	2.10%	2.4%
Revenue Limit Deficit	7.844%	18.355%	18.355%	18.355%	18.355%
Revenue Limit Net Change	-2.63%	-7.64%	-0.39%	2.10%	2.40%
State Categoricals Tiers II and III	-15.38%	-4.46%	-0.38%	2.10%	2.40%
Other Revenue Limit Adjustments	-	252/ADA	3.85%*	3.85%*	3.85%*
Base Revenue Limit w/Statutory COLA	6106				
Base Revenue Limit w/Deficit COLA	5627	6368	6343	6477	6632
Additional RL reduction 252 ADA 09/10	-	5199	5179	5288	5415
Additional 3.85% deficit		4947			
			4934	5039	5160
*Applied to Undeficited Base RL					

AUSD – 10/11 Budget

	Unrestricted	Restricted	Total
<u>REVENUES</u>			
Revenue Limit	\$ 42,863,768	\$ 1,857,884	\$ 44,721,652
Federal	\$ 46,620	\$ 4,204,460	\$ 4,251,080
Other State	\$ 7,817,791	\$ 2,801,404	\$ 10,619,195
Other Local	\$ 1,831,202	\$ 5,187,264	\$ 7,018,466
Parcel Tax	\$ 7,300,000		\$ 7,300,000
Revenues	\$ 59,859,381	\$ 14,051,012	\$ 73,910,393
<u>EXPENDITURES</u>			
Salaries & Benefits	\$ 47,621,404	\$ 15,217,057	\$ 62,838,461
Books/Supplies & Outlay	\$ 984,524	\$ 1,015,983	\$ 2,000,507
Services & Op. Expenses	\$ 5,879,767	\$ 6,882,333	\$ 12,762,100
Other Outgo & Transfers	\$ 10,334,647	\$ (9,064,361)	\$ 1,270,286
Expenditures	\$ 64,820,342	\$ 14,051,012	\$ 78,871,354
Other Sources (Uses)	\$ (120,000)		\$ (120,000)
Net Inc/Dec in Fund Bal.	\$ (4,840,961)		\$ (4,840,961)
Beginning Balance	\$ 6,597,795		\$ 6,597,795
Ending Balance	\$ 1,756,834		\$ 1,756,834

AUSD – 10/11 Budget Components of Fund Balance

	Unrestricted	Restricted	Combined
Ending Fund Balance 10/11	\$1,756,834		\$1,756,834
Detail for Ending Fund Balance 6/30/10	\$1,756,834		\$1,756,834
Revolving Cash	\$50,000		\$50,000
WCDC Contingency	\$120,000		\$120,000
Ending Fund Balance 6/30/10	\$1,586,834	-	\$1,586,834

AUSD – Changes in Fund Balance from 3rd Interim

Projected Ending Fund Balance for FY 10/11 at 3rd Interim	\$ 3,951,054
Loss of ACLC Revenue	\$ 252,600
Utilities, 3% Increase over & above CPI	\$ 188,325
Loan (TRAN) to AAMS (Repayment June 2011)	\$ 320,000
Insurance	\$ 58,138
Professional Development	\$ 152,511
Contingency for Teachers	\$ 641,518
State unemployment Insurance Increase	\$ 198,557
Shift in salaries from restricted to unrestricted	\$ 50,000
Net Adjustments	\$ 332,571
Net Changes in 10/11 Projected Ending Fund Balance	\$ 2,194,220
Projected Ending Fund Balance for 2010-2011	\$ 1,756,834

AUSD – Multi-Year Projections 2010-11 through 2012-2013

	<i>10/11 MYP</i>	<i>10/11</i>	<i>11/12</i>	<i>12/13</i>
<u>REVENUES</u>	<i>at 3rd Int.</i>			
Revenue Limit	\$ 44,056,661	\$ 44,721,652	\$ 45,521,892	\$ 46,287,144
Federal	\$ 3,565,000	\$ 4,251,080	\$ 3,565,000	\$ 3,565,000
Other State	\$ 11,763,148	\$ 10,619,195	\$ 11,750,351	\$ 12,032,359
Other Local	\$ 7,168,000	\$ 7,018,466	\$ 7,168,000	\$ 7,140,000
Parcel Tax	\$ 7,300,000	\$ 7,300,000	\$ 7,300,000	\$ -
Revenues	\$ 73,852,809	\$ 73,910,393	\$ 75,305,243	\$ 69,024,503
<u>EXPENDITURES</u>				
Salaries & Benefits	\$ 68,241,195	\$ 62,838,461	\$ 63,563,312	\$ 64,330,880
Books/Supplies & Outlay	\$ 3,380,131	\$ 2,000,507	\$ 2,214,199	\$ 2,077,009
Services & Operating Expenses	\$ 10,374,883	\$ 12,762,100	\$ 12,358,040	\$ 13,071,183
Other Outgo & Transfers	\$ 1,501,890	\$ 1,270,286	\$ 1,304,457	\$ 1,343,806
<u>PROPOSED CUTS</u>	\$ (7,000,000)		\$ (4,000,000)	\$ (11,391,938)
Expenditures	\$ 76,498,099	\$ 78,871,354	\$ 75,440,008	\$ 69,430,940
Other Sources (Uses)	\$ -	\$ (120,000)	\$ -	\$ -
Net Inc/Dec in Fund Balance	\$ (2,645,290)	\$ (4,840,961)	\$ (134,765)	\$ (406,437)
Beginning Balance	\$ 6,596,344	\$ 6,597,795	\$ 1,756,834	\$ 1,622,069
Ending Balance	\$ 3,951,054	\$ 1,756,834	\$ 1,622,069	\$ 1,215,632

AUSD – 11/12 CUTS (Proposed)

\$2.8 Million Reduction Additional		Implementation on July 1, 2011
AUSD Reduction	Savings	Description
K3 Class Size Increase (32 to 1)	\$1,100,000	\$1,100,000 Savings in Teacher salaries and District encroachment
2 Additional Furlough Days	\$640,000	(All staff members) *Must be negotiated, replaced by salary rollback in 12/13
Elimination of Elementary Prep. Teachers	\$796,000	Partial Elimination Music, Media, PE teachers *Must be negotiated
Secondary School Closure	\$574,065 \$1,094,995	Close 1 Middle School Close 1 High School
Total	\$4,205,060	

AUSD – 12/13 CUTS (Proposed)

Reduction	Savings
Savings carried forward from 11/12	\$3,565,060
Swim Centers	\$176,196
Cal-Safe	\$91,478
Art & Music Block Grant	\$133,382
TIIG (Admin and Classified)	\$378,000
IMFRP (In addition to \$275,000 in 10-11 & 11-12)	\$225,000
Salary Rollback, All employees*	\$4,297,230
Elementary School Closures (4 schools)	\$1,217,528
Remainder of items funded by Measure A & H	1,307,943
*To be negotiated	Total
	\$11,391,817

Current Parcel Tax Uses

Description	A	H	Total
To protect class sizes:			
Maintain formula for student teacher ratio 2 29:1 in grades 4-8 & 10-12	529,497		529,497
Fund state deficit in K-3 class size reduction (CSR) program	489,346		489,346
Fund state deficit in grade 9 CSR in two subject areas	20,004	36,394	56,398
Maintain .5 fte for independent study		42,580	42,580
Maintain elective & intervention programs @ the middle & high schools:			
Maintain student day @ 7 periods for grades 6 & 7	563,441		563,441
Maintain intervention teachers at middle and high schools	467,409		467,409
To restore prioritized cuts to music & advanced placement courses:			
Maintain 2.5 fte for music prep		200,000	200,000
Maintain 1.0 fte for advanced placement (AP) courses		79,981	79,981
Attract & retain the best and most experienced teachers:			
Annual cost of salary placements	878,027		878,027

Current Parcel Tax Uses

Description	A	H	Total
To protect the quality of education and staff			
Maintain 0.94 fte for clerical support at EHS		47,601	47,601
Maintain 3.5 fte for technology classified staff		254,561	254,561
Support school site instructional supplies		150,000	150,000
Support custodial supplies		50,000	50,000
Support professional development		20,000	20,000
Maintain counseling programs:			
Avoid reducing two high school counselors	197,497		197,497
Maintain two middle school counselors	162,613		162,613
Avoid reducing one middle school counselor		85,850	85,850
To restore prioritized cuts to athletics:			
Support HS athletics coaching stipends & transportation		155,885	155,885
Support swim centers		120,000	120,000
Minimize school closures			
3 elementary schools		780,114	780,114

Current Parcel Tax Uses

Description	A	H	Total
Maintain ROTC		81,294	81,294
Avoid reducing health clerks		31,124	31,124
Attract and retain the best and most experienced teachers: Annual cost of salary placements		1,864,616	1,864,616
Total	3,307,834	4,000,000	7,307,834

AUSD – 10-11 Budget Adoption
Outstanding Issues
Possibly Impacting the Budget

Governor's May Revise

- Could change 2010/2011 budgets base on legislative challenges
- Positive COLA's in out years may not be funded
- Budget stall at the state level
- Possibility of Mid-Year reductions growing

AAMS Charter School and Other Charters

- Need to adjust lost funding when actual AAMS enrollment is known
- Other charters increasing their enrollment attracting AUSD students

Parcel Tax

- Measures A and H both terminate in 2011/12

**AUSD – 10-11 Budget Adoption
Outstanding Issues (Cont.)
Possibly Impacting the Budget**

State Reduction of Mental Health

- District may be liable for maintaining service to students

Cal Works-State Pre-School Impact

- Funding could be eliminated at the state level, impacting our pre-schools

Reduction in Federal Funding

- 3.4 Billion expected from the feds reduced to 1.5 billion

Deferrals Effecting Cash

What we Know

- Per May Revise 50% of the funding for our early childhood programs could be eliminated (-\$800,000)
- There is a lot of debate at the state level
- We have agreed to keep the program running until August 27th without change
- We have reserves, but there are questions as to the exact availability (Approximately \$160,000)
- The County is requiring a “hard contingency” in any adopted budget (\$120,000)
- If the State budget is passed as is, we will have to refund portions of the current signed and funded contracts