

---

# **Alameda Unified School District**

## **1<sup>st</sup> Interim 2010-2011**

### **December 14, 2010**

**AUSD – 10-11 First Interim  
Outstanding Issues  
Possibly Impacting the Budget**

---

**State Budget Still in Crisis**

- Special session being called in December 2010
- LAO surfaces \$6 billion shortfall 2010-11, \$19 billion 2011-12 (\$25 billion total)
- New Governor's Budget in mid January

**State Reduction of Mental Health Dollars**

- District currently will be liable for maintaining service to students
- Funding Maintained through December 30<sup>th</sup> 2010
- Legal action pending at the state level

**AUSD – 10-11 First Interim  
Outstanding Issues (Continued)  
Possibly Impacting the Budget**

---

**Federal Stimulus Dollars (Maintain Jobs)**

- They have been received (approximately \$1.6 million)
- Academy of Alameda will receive some portion
- Will be utilized in 2011-2012 to maintain site based jobs
- Use will become clearer after Governor's budget, Parcel Tax and May revise

**State Economic Recovery Still in Flux**

- State job growth is still lacking and not showing signs of recovery
- State economic activity in major industries has not shown signs of recovery

## AUSD – 1<sup>st</sup> Interim 2010-11 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>
<b><u>Enrollment and ADA</u></b>					
District Enrollment (CBEDS)	9892	9,770	<b>9,182</b>	<b>9,201</b>	<b>9,165</b>
District ADA-Actual/Projected	9550	9,368	<b>8,838</b>	<b>8,847</b>	<b>8,800</b>
District ADA-Funded	9591	9,396	<b>8,838</b>	<b>8,847</b>	<b>8,847</b>
Charter School ADA	307	612	<b>1,138</b>	<b>1,138</b>	<b>1,138</b>
<b><u>Revenues</u></b>					
Revenue Limit COLA Statutory	5.66%	4.25%	<b>-0.39%</b>	<b>0.0%</b>	<b>1.9%</b>
Revenue Limit Deficit	7.844%	18.355%	<b>17.963%</b>	<b>17.963%</b>	<b>17.963%</b>
State Categorical Tiers II and III	-15.38%	-4.46%	<b>0%</b>	<b>0%</b>	<b>1.9%</b>
Other Revenue Limit Adjustments	-	252/ADA	<b>0%</b>	<b>0%</b>	<b>0%</b>
Base Revenue Limit w/Statutory COLA	\$6,106	\$6,368	<b>\$6,343</b>	<b>\$6,343</b>	<b>\$6,464</b>
Base Revenue Limit w/Deficit COLA	\$5,627	\$5,199	<b>\$5,203</b>	<b>\$ 5,203</b>	<b>\$5,303</b>
Additional RL reduction 252 ADA 09/10	-	\$4,947			
Adopted Base Revenue Limit w/Deficit COLA			<b>\$4,934</b>	<b>\$5,039</b>	<b>\$5,160</b>
Revenue Limit Adjustment s			<b>\$269</b>	<b>\$164</b>	<b>\$143</b>

## AUSD – 1<sup>st</sup> Interim 2010-11

	Unrestricted	Tier 3	Restricted	Total
<b>REVENUES</b>				
Revenue Limit	\$ 45,174,054		\$ 1,857,884	\$ 47,031,938
Federal	\$ 46,620		\$ 6,929,965	\$ 6,976,585
Other State	\$ 3,179,129	\$ 6,069,800	\$ 2,804,377	\$ 12,053,306
Other Local	\$ 1,247,641	\$ 826,316	\$ 5,431,012	\$ 7,504,969
Parcel Tax	\$ 7,300,000			\$ 7,300,000
<b>Revenues</b>	<b>\$ 56,947,444</b>	<b>\$ 6,896,116</b>	<b>\$ 17,023,237</b>	<b>\$ 80,866,798</b>
<b>EXPENDITURES</b>				
Salaries & Benefits	\$ 45,005,505	\$ 2,094,315	\$ 16,246,985	\$ 63,346,805
Books/Supplies & Outlay	\$ 1,534,144	\$ 2,021,925	\$ 4,965,957	\$ 8,522,026
Services & Op. Expenses	\$ 6,212,323	\$ 451,241	\$ 7,201,253	\$ 13,864,817
Other Outgo & Transfers	\$ (1,637,052)	\$ 2,600,230	\$ 767,064	\$ 1,730,242
<b>Expenditures</b>	<b>\$ 51,114,920</b>	<b>\$ 7,167,711</b>	<b>\$ 29,181,259</b>	<b>\$ 87,463,890</b>
Other Sources (Uses)	\$ (7,120,310)	\$ (3,843,851)	\$ 9,760,196	\$ (1,203,965)
Net Inc/Dec in Fund Bal.	\$ (1,287,786)	\$ (4,115,446)	\$ (2,397,826)	\$ (7,801,058)
<b>Beginning Balance</b>	<b>\$ 7,298,363</b>	<b>\$ 4,343,063</b>	<b>\$ 2,597,798</b>	<b>\$ 14,239,224</b>
Adjustments	\$ 489,874	\$ (227,617)	\$ (199,972)	\$ 62,285
<b>Ending Balance</b>	<b>\$ 6,500,451</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ 6,500,451</b>

**AUSD – Multi-Year Projections 2010-11 through 2012-2013**  
**Unrestricted General Fund, including Tier III, Presented on Nov 23rd**

	10/11	11/12	12/13
<b><u>REVENUES</u></b>			
Revenue Limit	\$ 45,011,525	\$ 45,332,930	\$ 46,042,238
Federal	\$ 46,620	\$ 46,620	\$ 46,620
Other State	\$ 9,248,929	\$ 9,248,892	\$ 7,268,739
Other Local	\$ 1,861,122	\$ 1,861,092	\$ 1,861,092
Parcel Tax	\$ 7,300,000	\$ 7,300,000	\$ -
<b>Revenues</b>	<b>\$ 63,468,196</b>	<b>\$ 63,789,534</b>	<b>\$ 55,218,689</b>
<b><u>EXPENDITURES</u></b>			
Salaries & Benefits	\$ 47,107,406	\$ 46,635,673	\$ 51,221,262
Books/Supplies & Outlay	\$ 3,556,068	\$ 1,008,152	\$ 1,035,372
Services & Operating Expenses	\$ 6,665,083	\$ 6,072,166	\$ 6,123,451
Other Outgo & Transfers	\$ 2,266,717	\$ 1,999,273	\$ 2,035,625
<b>PROPOSED CUTS</b>		<b>\$ (4,500,000)</b>	<b>\$ (12,600,000)</b>
<b>Expenditures</b>	<b>\$ 59,595,274</b>	<b>\$ 51,215,264</b>	<b>\$ 47,815,710</b>
Other Sources (Uses)	\$ (9,277,637)	\$ (8,111,015)	\$ (8,574,255)
Net Inc/Dec in Fund Balance	\$ (5,404,715)	\$ 4,463,255	\$ (1,171,276)
<b>Beginning Balance</b>	<b>\$ 11,641,426</b>	<b>\$ 6,498,968</b>	<b>\$ 10,962,223</b>
<b>Adjustments</b>	<b>\$ 262,257</b>		<b>\$ -</b>
<b>SACS Ending Balance</b>	<b>\$ 6,498,968</b>	<b>\$ 10,962,223</b>	<b>\$ 9,790,947</b>
<b><u>CONTINGENCIES / STIMULUS</u></b>			
Revolving Cash	\$ 50,000	\$ 50,000	\$ 50,000
Federal Job Savings	\$ -	\$ 1,529,908	\$ -
Revenue Limit Adjust. (3.85%)	\$ 2,370,844	\$ 4,741,688	\$ 7,112,532
Maintenance of Tier 3 allocation	\$ 862,190	\$ 862,190	\$ 862,190
Mental Health Contingency	\$ 500,000	\$ 1,000,000	\$ 1,000,000
<b>NET ENDING FUND BAL</b>	<b>\$ 2,715,934</b>	<b>\$ 2,778,437</b>	<b>\$ 766,225</b>

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

### Unrestricted General Fund, including Tier III, Final 1<sup>st</sup> Interim

	10/11	11/12	12/13
<b><u>REVENUES</u></b>			
Revenue Limit	\$ 45,174,054	\$ 45,332,930	\$ 46,042,238
Federal	\$ 46,620	\$ 46,620	\$ 46,620
Other State	\$ 9,248,929	\$ 9,248,892	\$ 7,268,702
Other Local	\$ 2,073,957	\$ 2,073,957	\$ 2,075,430
Parcel Tax	\$ 7,300,000	\$ 7,300,000	\$ -
<b>Revenues</b>	<b>\$ 63,843,560</b>	<b>\$ 64,002,399</b>	<b>\$ 55,432,990</b>
<b><u>EXPENDITURES</u></b>			
Salaries & Benefits	\$ 47,099,820	\$ 42,459,996	\$ 38,734,959
Books/Supplies & Outlay	\$ 3,556,069	\$ 1,008,152	\$ 1,035,581
Services & Operating Expenses	\$ 6,663,564	\$ 5,661,285	\$ 5,679,139
Other Outgo & Transfers	\$ 2,487,144	\$ 1,530,171	\$ 1,566,523
<b>PROPOSED CUTS</b>		<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>	<b>\$ 59,806,597</b>	<b>\$ 50,659,604</b>	<b>\$ 47,016,202</b>
Other Sources (Uses)	\$ (9,440,195)	\$ (10,221,852)	\$ (10,746,233)
Net Inc/Dec in Fund Balance	\$ (5,403,232)	\$ 3,120,943	\$ (2,329,445)
<b>Beginning Balance</b>	<b>\$ 11,641,426</b>	<b>\$ 6,500,451</b>	<b>\$ 9,621,394</b>
<b>Adjustments</b>	<b>\$ 262,257</b>		<b>\$ -</b>
<b>SACS Ending Balance</b>	<b>\$ 6,500,451</b>	<b>\$ 9,621,394</b>	<b>\$ 7,291,949</b>
<b><u>CONTINGENCIES / STIMULUS</u></b>			
Revolving Cash	\$ 50,000	\$ 50,000	\$ 50,000
Federal Job Savings	\$ -	\$ 1,529,908	\$ -
Revenue Limit Adjust. (3.85%)	\$ 2,370,844	\$ 4,741,688	\$ 7,112,532
Maintenance of Tier 3 allocation	\$ 862,190	\$ 237,314	\$ -
Mental Health Contingency	\$ 500,000	\$ 1,000,000	\$ -
<b>NET ENDING FUND BAL</b>	<b>\$ 2,717,417</b>	<b>\$ 2,062,484</b>	<b>\$ 129,417</b>

## AUSD – Multi-Year Projections 2010-11 through 2012-2013 Restricted General Fund

<b><u>REVENUES</u></b>			
Revenue Limit	\$ 1,857,884	\$ 1,857,884	\$ 1,893,184
Federal	\$ 6,929,965	\$ 5,814,320	\$ 4,294,885
Other State	\$ 2,804,377	\$ 2,804,377	\$ 2,857,660
Other Local	\$ 5,431,012	\$ 5,144,764	\$ 5,242,515
<b>Revenues</b>	<b>\$ 17,023,238</b>	<b>\$ 15,621,345</b>	<b>\$ 14,288,244</b>
<b><u>EXPENDITURES</u></b>			
Salaries & Benefits	\$ 16,246,985	\$ 15,538,216	\$ 15,783,920
Books/Supplies & Outlay	\$ 4,965,957	\$ 2,324,358	\$ 1,120,326
Services & Operating Expenses	\$ 7,201,253	\$ 7,279,433	\$ 7,429,042
Other Outgo & Transfers	\$ 767,065	\$ 701,190	\$ 701,189
<b><u>PROPOSED CUTS</u></b>			
<b>Expenditures</b>	<b>\$ 29,181,260</b>	<b>\$ 25,843,197</b>	<b>\$ 25,034,477</b>
Other Sources (Uses)	\$ 9,760,196	\$ 10,221,852	\$ 10,746,233
Net Inc/Dec in Fund Balance	\$ (2,397,826)	\$ -	\$ -
<b>Beginning Balance</b>	<b>\$ 2,597,798</b>		
<b>Adjustments</b>	<b>\$ (199,972)</b>		
<b>SACS Ending Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## AUSD – 11/12 CUTS

<b>\$4 Million Reduction Additional</b>		<b>Implementation on July 1, 2011</b>
<b>AUSD Reduction</b>	<b>Savings</b>	<b>Description</b>
Adult Education Elimination	\$750,000	Total Elimination of the Adult Education Program (Soft)
2 Additional Furlough Days for AEA Teachers	\$442,681	Negotiated in 2010 MOU with AEA will be a total of 10 days
Equivalent 10 Days Lay-Off (CSEA 860-27 and Admin)	\$892,241	*Effects must be negotiated but can be imposed. 10 days to equal AEA agreement
Secondary School Closure	\$574,065	Close 1 Middle School
Elimination of Seven Period Day Middle School	\$780,000	Eliminates one elective period from the middle schools
<b>Running Total</b>	<b>\$3,438,987</b>	

## AUSD – 11/12 CUTS (Continued)

Total from Previous Page	\$3,348,987	Implementation on July 1, 2011
AUSD Reduction	Savings	Description
32:1 Elementary Class Size Increase Elementary	\$1,108,062	Increase all K-3 Classrooms in the District to 32:1
Athletics- coaching, transportation, operations (-25%)	\$106,889	Eliminates all Freshman and JV Athletics. One coach per sport.
<b>Grand Total</b>	<b>\$4,653,938</b>	

## AUSD – 12/13 CUTS

<b>\$9 Million Reduction Additional</b>		<b>Implementation on July 1, 2012</b>
<b>AUSD Reduction</b>	<b>Savings</b>	<b>Description</b>
8% to 9.25% Salary Reduction All Employees	\$4,876,306 -To- \$5,698,141	**Must be Negotiated **Note: using higher number in total
Elimination of Seven Period Day Middle School	\$780,000	Eliminates one elective period from the middle schools
32:1 Elementary Class Size Increase Elementary	\$1,108,062	Increase all K-3 Classrooms in the District to 32:1
Eliminate all of Elementary (Music, PE & Media)	\$795,735	Eliminates all electives at the elementary school sites **Must be Negotiated
3 Elementary School Closures	\$913,146	Three sites to be identified
Eliminate ROTC	\$81,294	Eliminates the ROTC Program
<b>Running Total</b>	<b>\$9,376,378</b>	

## AUSD – 12/13 CUTS

Total from Previous Page	\$9,376,378	Implementation on July 1, 2012
AUSD Reduction	Savings	Description
Reduction High School Graduation Requirements	\$1,299,990	Would lower the graduation requirements eliminating 15 FTE
Eliminate Athletics/Pool, Coaching, Transportation, Operations	\$443,111	Complete elimination of all athletics, pool maintenance, operations
Staffing reduction 11 FTE maintaining 35 to 1 at high schools	\$770,000	Will staff as a true base of 35:1 in all high school classes (50:1 PE)
Reduce 3.5 Technology classified Staff	\$254,561	Eliminates Tech support to school sites
Reduce an additional 5 FTE counseling staff	\$455,960	Reduces counseling to 2.5 FTE
<b>Grand Total</b>	<b>\$12,600,000</b>	

## Possible Eliminations: State Economic Uncertainty

<b>AUSD Implemented Reductions</b>	<b>Savings</b>	<b>Description</b>
District Office Reductions	\$250,000	Maintain district office reductions
Reduction of 3 TSA at District Office	\$152,000	2 FTE in Special Education, 1 FTE in Technology
Special Education Reduction in Paraprofessionals	\$477,938	Reduction in hours to special education paraprofessionals
<b>Grand Total</b>	<b>\$879,938</b>	

<b>Other Available Reductions</b>	<b>Savings</b>	<b>Description</b>
Elimination of 7 period day at Middle School	\$780,000	Reduces electives to 1 in grades 6, 7, 8
Reduction of High School Graduation Requirements (15)FTE	\$1,050,000	Lowers graduation credits from 140 to 120 over time
Staffing reduction (11) FTE maintaining 35 to at high schools	\$1,120,000	Will staff at a true base of 35:1 in all high school classes 50:1
<b>Grand Total</b>	<b>\$2,950,000</b>	