

---

# **Alameda Unified School District**

## **2<sup>nd</sup> Interim 2010-2011**

### **March 8, 2011**

## AUSD – Second 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>1.67%</b>	<b>2.30%</b>
Revenue Limit Deficit	7.844%	18.355%	<b>17.9630</b>	<b>19.608%</b>	<b>19.608%</b>
State Categorical Tiers II and III	-15.38%	-4.46%	<b>0%</b>	<b>0%</b>	<b>1.80%</b>
Other Revenue Limit Adjustments	-	252/ADA	<b>0%</b>	<b>\$330/ADA</b>	<b>\$330/ADA</b>
Base Revenue Limit w/Statutory COLA	\$6,106	\$6,368	<b>\$6,343</b>	<b>\$6,450</b>	<b>\$6,566</b>
Base Revenue Limit w/Deficit COLA	\$5,627	\$5,199	<b>\$5,203</b>	<b>\$ 5,185</b>	<b>\$5,279</b>
Additional RL reduction 252 ADA 09/10	-	\$4,947		<b>\$4,855</b>	<b>\$4,948</b>
Adopted Base Revenue Limit w/Deficit COLA			<b>\$4,934</b>	<b>\$5,039</b>	<b>\$5,160</b>
Revenue Limit Adjustments			<b>\$269</b>	<b>\$184</b>	<b>\$212</b>

## AUSD – Second Interim 2010-11

	Unrestricted	Tier 3	Restricted	Total
<b><u>REVENUES</u></b>				
Revenue Limit	\$ 45,173,334		\$ 1,857,884	\$ 47,031,218
Federal	\$ 54,385		\$ 6,929,965	\$ 6,984,350
Other State	\$ 3,875,376	\$ 6,268,179	\$ 2,804,377	\$ 12,947,932
Other Local	\$ 1,752,157	\$ 826,316	\$ 5,431,012	\$ 8,009,485
Parcel Tax	\$ 7,300,000			\$ 7,300,000
<b>Revenues</b>	<b>\$ 58,155,252</b>	<b>\$ 7,094,495</b>	<b>\$ 17,023,237</b>	<b>\$ 82,272,984</b>
<b><u>EXPENDITURES</u></b>				
Salaries & Benefits	\$ 44,419,807	\$ 2,186,864	\$ 16,246,985	\$ 62,853,656
Books/Supplies & Outlay	\$ 1,596,898	\$ 2,208,546	\$ 4,965,957	\$ 8,771,401
Services & Op. Expenses	\$ 6,315,228	\$ 503,349	\$ 7,201,253	\$ 14,019,830
Other Outgo & Transfers	\$ 2,669,724	\$ 2,600,230	\$ 767,064	\$ 6,037,018
<b>Expenditures</b>	<b>\$ 55,001,657</b>	<b>\$ 7,498,989</b>	<b>\$ 29,181,259</b>	<b>\$ 91,681,905</b>
Other Sources (Uses)	\$ (6,034,380)	\$ (3,526,412)	\$ 9,760,196	\$ 199,404
Net Inc/Dec in Fund Bal.	\$ (2,880,785)	\$ (3,930,906)	\$ (2,397,826)	\$ (9,209,517)
<b>Beginning Balance</b>	<b>\$ 7,558,809</b>	<b>\$ 4,082,617</b>	<b>\$ 2,597,798</b>	<b>\$ 14,239,224</b>
Adjustments	\$ 151,712	\$ (151,712)	\$ (199,972)	\$ (199,972)
<b>Ending Balance</b>	<b>\$ 4,829,736</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ 4,829,735</b>

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

### Unrestricted General Fund, including Tier III, Second Interim

	10/11	11/12	12/13
<b><u>REVENUES</u></b>			
Revenue Limit	\$ 45,173,334	\$ 42,245,033	\$ 42,902,196
Federal	\$ 54,385	\$ 46,620	\$ 46,620
Other State	\$ 10,143,555	\$ 9,248,892	\$ 9,248,892
Other Local	\$ 2,578,473	\$ 2,073,957	\$ 2,073,957
Parcel Tax	\$ 7,300,000	\$ 7,300,000	\$ -
<b>Revenues</b>	<b>\$ 65,249,747</b>	<b>\$ 60,914,502</b>	<b>\$ 54,271,665</b>
<b><u>EXPENDITURES</u></b>			
Salaries & Benefits	\$ 46,606,671	\$ 42,211,790	\$ 38,215,524
Books/Supplies & Outlay	\$ 3,805,444	\$ 1,869,794	\$ 2,134,537
Services & Operating Expenses	\$ 6,818,577	\$ 5,661,285	\$ 5,679,140
Other Outgo & Transfers	\$ 5,269,953	\$ 1,750,171	\$ 1,786,523
<b>PROPOSED CUTS</b>		<b>\$ -</b>	<b>\$ (1,000,000)</b>
<b>Expenditures</b>	<b>\$ 62,500,645</b>	<b>\$ 51,493,040</b>	<b>\$ 46,815,724</b>
Other Sources (Uses)	\$ (9,560,792)	\$ (10,221,852)	\$ (10,745,210)
Net Inc/Dec in Fund Balance	\$ (6,811,690)	\$ (800,390)	\$ (3,289,269)
<b>Beginning Balance</b>	<b>\$ 11,641,426</b>	<b>\$ 4,829,736</b>	<b>\$ 4,029,347</b>
<b>Adjustments</b>	<b>\$ -</b>		<b>\$ -</b>
<b>SACS Ending Balance</b>	<b>\$ 4,829,736</b>	<b>\$ 4,029,346</b>	<b>\$ 740,078</b>
<b><u>CONTINGENCIES / STIMULUS</u></b>			
Revolving Cash	\$ 50,000	\$ 50,000	\$ 50,000
Federal Job Savings	\$ -	\$ 1,529,908	\$ -
Maintenance of Tier 3 allocation	\$ 862,190	\$ 237,314	\$ -
Mental Health Contingency	\$ -	\$ 500,000	\$ 500,000
<b>NET ENDING FUND BAL</b>	<b>\$ 3,917,546</b>	<b>\$ 1,712,124</b>	<b>\$ 190,078</b>

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

	10/11	11/12	12/13
<b><u>REVENUES</u></b>			
Revenue Limit	\$ 1,858,180	\$ 1,858,180	\$ 1,893,485
Federal	\$ 7,504,049	\$ 4,758,497	\$ 4,848,908
Other State	\$ 3,040,533	\$ 3,040,533	\$ 3,098,303
Other Local	\$ 5,910,629	\$ 5,629,940	\$ 5,736,909
<b>Revenues</b>	<b>\$ 18,313,391</b>	<b>\$ 15,287,150</b>	<b>\$ 15,577,605</b>
<b><u>EXPENDITURES</u></b>			
Salaries & Benefits	\$ 18,444,602	\$ 17,746,610	\$ 18,053,630
Books/Supplies & Outlay	\$ 3,499,710	\$ 1,017,264	\$ 1,157,787
Services & Operating Expenses	\$ 7,840,627	\$ 6,063,602	\$ 6,429,873
Other Outgo & Transfers	\$ 1,027,070	\$ 681,525	\$ 681,525
<b>PROPOSED CUTS</b>			
<b>Expenditures</b>	<b>\$ 30,812,009</b>	<b>\$ 25,509,001</b>	<b>\$ 26,322,815</b>
Other Sources (Uses)	\$ 10,100,792	\$ 10,221,851	\$ 10,745,210
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 – 2011/12 CUTS

		<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
<b>Running Total</b>	<b>\$2,658,987</b>	

## AUSD – 2011/12 CUTS (Continued)

Total from Previous Page	\$2,658,987	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>\$3,873,938</b>	

## AUSD – 2012/13 CUTS

		Implementation on July 1, 2012
AUSD Reduction	Savings	Description
8% to 9.25% Salary Reduction All Employees	\$4,876,306 -To- \$5,698,141	**Must be Negotiated **Note: using higher number in total
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>\$8,596,378</b>	



## AUSD – 2012/13 CUTS

Total from Previous Page	\$8,596,378	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>\$11,820,000</b>	