

Alameda USD

2009/10

Preliminary Budget
Information

AUSD
08/09 Estimated Actuals
CHANGES SINCE 08/09 2ND INTERIM

	UNRESTRICTED	RESTRICTED	TOTAL
<u>REVENUES 08/09</u>			
From 08/09 2 nd Interim	\$65,413,389	\$22,851,146	\$88,264,535
CSR K-3 update	\$200,000	\$0	200,000
Parcel Tax H One-time increase	\$335,000	\$0	\$335,000
Apply Larger State Deficit	(\$2,114,637)	\$0	(\$2,114,637)
Federal ARRA Special Ed	\$212,194	\$0	\$212,194
Federal ARRA Stabilization (SFSSF)	\$0	\$2,688,987	\$2,688,987
<u>08/09 Est. Actuals-Revenues</u>	\$64,045,946	\$25,540,133	\$89,586,079
<u>EXPENDITURES 08/09</u>			
From 08/09 2 nd Interim	\$54,215,986	\$37,794,707	\$92,010,693
Other	\$0	\$0	\$0
<u>08/09 Est. Actuals-Expenditures</u>	\$54,215,986	\$37,794,707	\$92,010,693
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AUSD
08/09 Estimated Actuals
CHANGES SINCE 08/09 2ND INTERIM

	UNRESTRICTED	RESTRICTED	TOTAL
<u>OTHER SOURCES/(USES)-08/09</u>			
From 08/09 2 nd Interim	(\$8,670,760)	\$8,641,940	(\$28,820)
Other	\$0	\$0	\$0
<u>08/09 Est. Actuals-Other</u>	(\$8,670,760)	\$8,641,940	(\$28,820)
<u>FUND BALANCE-08/09</u>			
Net Increase/Decrease in Fund Bal.	\$1,159,200	(\$3,612,634)	(\$2,453,434)
Beginning Fund Balance	\$2,788,143	\$6,301,621	\$9,089,764
ENDING FUND BALANCE – 6/30/09	\$3,947,343	\$2,688,987	\$6,636,330

AUSD
08/09 Estimated Actuals
CHANGES SINCE 08/09 2ND INTERIM

	UNRESTRICTED	RESTRICTED	TOTAL
<u>Detail for Ending Fund Balance-08/09</u>			
Revolving Cash	\$50,000	\$0	\$50,000
Technology Equipment Replacement	\$31,569	\$0	\$31,569
Measure H Parcel Tax	\$2,758,000	\$0	\$2,758,000
Mandated Costs 1-time	\$1,080,000	\$0	\$1,080,000
Multi-year Projections	\$27,774	\$0	\$27,774
Federal AARA SFSF	\$0	\$2,688,987	\$2,688,987
ENDING FUND BALANCE – 6/30/09	\$3,947,343	\$2,688,987	\$6,636,330

AUSD

09/10 DRAFT BUDGET

CHANGES SINCE 08/09 2ND INTERIM

	UNRESTRICTED	RESTRICTED	TOTAL
<u>REVENUES-09/10</u>			
From 08/09 2nd Interim	\$60,888,676	\$22,562,292	\$83,450,968
a) From on-going State Impact	(\$1,914,637)	\$0	(\$1,914,637)
b) Reduce COLA from 5.02% to 4.25%	(\$514,395)	\$0	(\$514,395)
c) Apply Larger State Deficit	(\$768,641)	\$0	(\$768,641)
d) Add'l ADA funds for Higher Prior Year ADA	\$178,373	\$0	\$178,373
e) Adjust Contribution to Spec. Ed. For lower transportation costs =	\$500,000	(\$500,000)	\$0
f) Adjust Contribution to Spec. Ed for lower Non-Public Agency (NPA) costs =	\$195,000	(\$195,000)	\$0
g) Adjust Contribution to Spec. Ed. For elimination of old Mega-Item Transfer =	(\$100,000)	\$0	(\$100,000)
h) Federal ARRA Special Ed	\$848,783		\$848,783
09/10 Draft Budget-Revenues	\$59,313,159	\$21,867,292	\$81,180,451

AUSD
09/10 DRAFT BUDGET
CHANGES SINCE 08/09 2ND INTERIM

	UNRESTRICTED	RESTRICTED	TOTAL
<u>EXPENDITURES-09/10</u>			
a) From 08/09 2 nd Interim	\$53,926,561	\$29,412,804	\$83,339,365
b) 1 Kindergarten Teacher	\$55,000	\$0	\$55,000
c) 4 hrs/day Textbook Clerk	\$20,000	\$0	\$20,000
d) 1 fte Tech. CSIS and 1 fte Webmaster	\$200,000	\$0	\$200,000
e) .5 fte Grant Writer	\$25,000	\$0	\$25,000
f) Reduce Special Ed. NPA costs	\$0	(\$570,000)	(\$570,000)
g) 3 fte Special Ed. NPA staff	\$0	\$375,000	\$375,000
h) Special Ed. Transportation Costs	\$0	(\$500,000)	(\$500,000)
i) Federal ARRA SFSF Cert. Staff 80%	(\$2,151,190)	\$2,151,190	\$0
j) Federal ARRA SFSF Class. Staff 20%	(\$537,797)	\$537,797	\$0
09/10 Draft Budget-Expenditures	\$51,537,574	\$31,406,791	\$82,944,365
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AUSD
09/10 DRAFT BUDGET
CHANGES SINCE 08/09 2ND INTERIM

	UNRESTRICTED	RESTRICTED	TOTAL
<u>OTHER SOURCES/(USES)-09/10</u>			
From 08/09 2 nd Interim	(\$7,679,332)	\$6,850,512	(\$828,820)
Other	\$0	\$0	\$0
<u>08/09 Est. Actuals-Other</u>	(\$7,679,332)	\$6,850,512	(\$828,820)
<u>FUND BALANCE-09/10</u>			
Net Increase/Decrease in Fund Bal.	\$96,253	(\$2,688,987)	(\$2,592,734)
Beginning Fund Balance	\$3,947,343	\$2,688,987	\$6,636,330
ENDING FUND BALANCE-6/30/10	\$4,043,596	\$0	\$4,043,596

AUSD
09/10 DRAFT BUDGET
CHANGES SINCE 08/09 2ND INTERIM

	UNRESTRICTED	RESTRICTED	TOTAL
<u>Detail for Ending Fund Balance-09/10</u>			
Revolving Cash	\$50,000	\$0	\$50,000
Mandated Costs 1-time	\$0	\$0	\$0
Technology Equipment Replacement	\$31,569	\$0	\$31,569
Measure H Parcel Tax	\$3,962,027	\$0	\$3,962,027
Multi-year Projections	\$0	\$0	\$0
ENDING FUND BALANCE – 6/30/10	\$4,043,596	\$0	\$4,043,596
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09/10 DRAFT BUDGET
Multi-Year Projections
Major Assumptions

<u>Enrollment & ADA</u>	<u>07/08</u>	<u>08/09</u>	<u>09/10</u>	<u>10/11</u>	<u>11/12</u>
District Enrollment (CBEDS)	9,954	9,892	9,612	9,536	9,556
District Enrollment – Projected	9,611	9,550	9,262	9,200	9,219
District ADA – Funded	9,611	9,596	9,370	9,262	9,219
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09/10 DRAFT BUDGET
Multi-Year Projections
Major Assumptions

	<u>07/08</u>	<u>08/09</u>	<u>09/10</u>	<u>10/11</u>	<u>11/12</u>
<u>REVENUES</u>					
<u>Revenue Limit (RL) COLA</u>					
January 2009	4.530%	5.660%	5.020%	0.500%	2.000%
February 2009	4.530%	5.660%	5.020%	0.700%	2.300%
Early May 2009		(\$225/ADA)	(\$19/ADA)		
May Revise 2009	4.530%	5.660%	4.250%	0.900%	2.400%
<u>Revenue Limit (RL) Deficit</u>					
January 2009	0.000%	9.685%	16.161%	16.161%	16.161%
February 2009	0.000%	7.844%	13.094%	13.094%	13.094%
Early May 2009	0.000%	7.844%	13.094%	13.094%	13.094%
May Revise 2009	0.000%	11.428%	17.967%	17.967%	17.967%
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09/10 DRAFT BUDGET
Multi-Year Projections
Major Assumptions

	<u>07/08</u>	<u>08/09</u>	<u>09/10</u>	<u>10/11</u>	<u>11/12</u>
<u>REVENUES</u>					
<u>Base RL/ADA BEFORE Deficit</u>					
January 2009	\$5,777	\$6,106	\$6,415	\$6,446	\$6,570
February 2009	\$5,777	\$6,106	\$6,415	\$6,458	\$6,599
Early May 2009	\$5,777	\$5,881	\$6,171	\$6,214	\$6,355
May Revise 2009	\$5,777	\$6,106	\$6,367	\$6,422	\$6,569
<u>Base RL/ADA AFTER Deficit</u>					
January 2009	\$5,777	\$5,515	\$5,378	\$5,404	\$5,508
February 2009	\$5,777	\$5,627	\$5,575	\$5,612	\$5,735
Early May 2009	\$5,777	\$5,420	\$5,363	\$5,400	\$5,523
May Revise 2009	\$5,777	\$5,408	\$5,223	\$5,268	\$5,389

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09/10 DRAFT BUDGET
Multi-Year Projections
REVENUE LIMIT

<u>CHANGES TO STATE REVENUE LIMIT (RL)</u>	<u>07/08</u>	<u>08/09</u>	<u>09/10</u>	<u>10/11</u>	<u>11/12</u>
<u>District Funded ADA</u>	9611	9596	9370	9262	9219
<u>Change in RL/ADA since the state-adopted budget in Feb. 2009</u>	\$0	(\$219)	(\$352)	(\$344)	(\$346)
<u>Change in State RL to AUSD</u>	\$0	(\$2.1M)	(\$3.3M)	(\$3.2M)	(\$3.2M)

AUSD

09/10 DRAFT BUDGET

Multi-Year Projections

Major Assumptions

	<u>07/08</u>	<u>08/09</u>	<u>09/10</u>	<u>10/11</u>	<u>11/12</u>
<u>Parcel Tax Revenues</u>					
On-going	\$3.3M	\$7.3M	\$7.3M	\$7.3M	\$7.3M
Prior year and adjustments	\$0.0M	\$0.3M	\$0.0M	\$0.0M	\$0.0M
<u>Expenditures</u>					
Step and Column Salary Increases	\$0.83M	\$0.78M	\$0.72M	\$0.72M	\$0.72M
FY05/06 negotiated Salary Increase (4.7%)	\$2.5M	\$2.5M	\$2.5M	\$2.5M	\$2.5M
FY06/07 negotiated Salary Increase (2.0%)	\$0.8M	\$1.1M	\$1.1M	\$1.1M	\$1.1M
FY07/08 negotiated Salary Increase (4.0%)	-	\$1.9M	\$2.2M	\$2.2M	\$2.2M
FY08/09 negotiated Salary Increase (TBD)	-	-	TBD	TBD	TBD
Special Ed. Contribution	\$6.0M	\$7.2M	\$7.1M	\$8.2M	\$8.7M
Change in Special Ed. Contribution	\$1.2M	\$1.2M	-\$0.1M	\$0.5M	\$0.5M
Indirect Cost Rate	2.84%	3.22%	3.40%	3.40%	3.40%
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09/10 DRAFT BUDGET

Multi-Year Projections

in millions	<u>07/08</u>	<u>08/09</u>	<u>09/10</u>	<u>10/11</u>	<u>11/12</u>
<u>REVENUES</u>					
Total Revenues	\$85.8	\$89.5	\$81.2	\$81.2	\$81.1
<u>EXPENDITURES</u>					
Total Expenses	\$81.0	\$92.0	\$82.9	\$84.4	\$80.3
Other Sources (Uses)	(\$3.1)	\$0.0	(\$0.8)	(\$0.8)	(\$0.8)
Net Change in Fund Balance	\$1.7	(2.5)	(\$2.5)	(\$4.0)	\$0.0
Beginning Fund Balance	\$7.4	\$9.1	\$6.6	\$4.1	\$0.1
ENDING FUND BALANCE	\$9.1	\$6.6	\$4.1	\$0.1	\$0.1

AUSD
09/10 DRAFT BUDGET
Multi-Year Projections
Detail for Ending Fund Balance

	<u>07/08</u>	<u>08/09</u>	<u>09/10</u>	<u>10/11</u>	<u>11/12</u>
<u>Detail for Ending Fund Balance</u>					
Revolving Cash	\$50,805	\$50,000	\$50,000	\$50,000	\$50,000
Tech. Equipment Replacement	\$0	\$31,569	\$31,569	\$31,569	\$31,569
Mandated Costs 1-time	\$1,080,000	\$1,080,000	\$0	\$0	\$0
Legally Restricted	\$6,300,816	\$0	\$0	\$0	\$0
Measure H Parcel Tax	\$0	\$2,758,000	\$3,962,027	\$0	\$0
Multi-year Projections	\$1,658,143	\$27,774	\$0	\$0	\$0
Federal ARRA Stabilization (SFSF)	\$0	\$2,688,987	\$0	\$0	\$0
<u>ENDING FUND BALANCE</u>	\$9,089,764	\$6,636,330	\$4,043,596	\$81,569	\$81,569
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Strategy to Address Budget Crisis by using Cat. Flexibility, Measure H, Reserves, Federal ARRA & Possibly Budget Cuts – as of 6/8/09

<u>Item</u>	<u>08/09</u>	<u>09/10</u>	<u>10/11</u>	<u>11/12</u>	<u>12/13</u>
Cat. Flexibility	-	\$0.8M	\$1.5M	\$1.5M	\$1.5M
Cat. Flex. Adult Ed	\$0.8M	-	???	???	???
Cat. Flex. Carryover/Fac.	\$0.4M	\$1.0M	???	???	???
Budget Cuts	-	-	???	\$5.2M	\$5.2M
Cuts (if Parcel Tax ends)	-	-	-	-	\$7.3M ???
Fed ARRA Sp Ed	\$0.2M	\$0.8M	\$1.1M	-	-
Fed ARRA Stabilization	-	\$2.7M	-	-	-
Mandated Costs	-	\$1.1M	-	-	-
Multi-year Projections	\$1.8M	-	-	-	-
Prior Year Sp Ed	\$0.3M	-	-	-	-
Measure H Expenses	\$1.2M	\$1.2M	\$1.2M	\$1.2M	-
Measure H Add'l Exp.	-	\$1.6M	\$6.8M	\$2.8M	-
TOTALS	\$4.7M	\$9.2M	\$10.6M	\$10.7M	\$14.0M

What Categorical Programs would be cut to utilize Categorical Flexibility?

- | | | | |
|-----------------------------|--------|-----------------------|--------|
| • TIIG | \$673K | • Cal-SAFE | \$97K |
| • SLIG | \$617K | • GATE | \$73K |
| • Textbooks | \$554K | • CBET | \$64K |
| • Suppl Counsel | \$276K | • CAHSEE | \$62K |
| • CSR 9 th Grade | \$271K | • Pupil Retention | \$44K |
| • Suppl Hourly | \$198K | • Gen'l Fund = | \$3.3M |
| • Sch. Safety | \$134K | | |
| • Art & Music | \$134K | • Adult Ed | \$1.1M |
| • PAR/BTSA | \$101K | • Charter Block Grant | \$240K |

Categorical Programs

- TIIG=Targeted Instructional Improvement Block Grant
- SLIG=School & Library Improvement Block Grant
- Suppl Counseling= Supplemental Counseling
- CSR 9th Grade=Class Size Reduction 9th Grade
- Suppl Hourly= Supplemental Hourly (includes Summer School)
- PAR/BTSA=Peer Accountability & Review/Beginning Teacher Support
- Cal-SAFE=Academic & Support Services
- CAHSEE=Calif. High School Exit Exam

Next Steps

- At the 6/23/09 school board meeting, the Final Budget will be presented to the school board for a Public Hearing and Action.
- Included in the Budget Presentation and Public Hearing will be the item to allow the board to consider using Categorical Flexibility as an option to address the State Budget Crisis.
- The 09/10 Budget will include a Positive Certification due to the utilization of the Measure H Parcel Tax, Federal ARRA funds and Categorical Flexibility.
- To the extent that Categorical Flexibility is not used, the district will need to consider Budget Cuts as early as 2010/11.