

Alameda USD

2009/10

Budget

What is estimated to be in AUSD's Ending Fund Balance at 6/30/2009?

	UNRESTRICTED	RESTRICTED	TOTAL
<u>Detail for Estimated Ending Fund Balance on 6/30/2009</u>			
Revolving Cash	\$50,000	\$0	\$50,000
Technology Equipment Replacement	\$31,569	\$0	\$31,569
Medi-Cal Admin. Activities (MAA)	\$68,000	\$0	\$68,000
Measure H Parcel Tax	\$2,758,000	\$0	\$2,758,000
Mandated Costs 1-time	\$886,901	\$0	\$886,901
Multi-year Projections	\$0	\$0	\$0
Federal AARA Stabilization Funds	\$0	\$2,688,988	\$2,688,988
<u>Estimated ENDING FUND BALANCE – 6/30/2009</u>	\$3,794,470	\$2,688,988	\$6,483,458
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What is budgeted for AUSD's REVENUES for 2009/10?

	UNRESTRICTED	RESTRICTED	TOTAL
<u>Budget REVENUES for 2009/10</u>			
•State Revenue Limit (Average Daily Attendance (ADA) Funding)	\$47,431,571	\$2,035,176	\$49,466,747
•Federal	\$65,722	\$6,161,580	\$6,227,302
•Other State	\$6,893,383	\$4,292,210	\$11,185,593
•School Parcel Tax	\$7,327,647	\$-	\$7,327,647
•Other Local	<u>\$1,480,483</u>	<u>\$5,263,578</u>	<u>\$6,744,061</u>
•Subtotal	\$63,198,806	\$17,752,544	\$80,951,350
•Contributions to Restricted Programs	<u>(\$8,522,582)</u>	<u>\$8,522,582</u>	<u>\$-</u>
Total Budget REVENUES for 2009/10	\$54,676,224	\$26,275,126	\$80,951,350

What is budgeted for AUSD's EXPENDITURES for 2009/10?

	UNRESTRICTED	RESTRICTED	TOTAL
<u>Budget EXPENDITURES for 2009/10</u>			
•Certificated Salaries	\$32,684,837	\$11,365,949	\$44,050,786
•Classified Salaries	\$7,083,440	\$6,426,290	\$13,509,730
•Employee Benefits	\$8,947,744	\$3,438,651	\$12,386,395
•Supplies	\$831,019	\$1,419,453	\$2,250,472
•Services	\$4,804,045	\$5,306,293	\$10,110,338
•Equipment	\$57,707	\$18,617	\$76,324
•Other	\$481,960	\$51,369	\$533,329
•Indirect Costs	<u>(\$789,159)</u>	<u>\$577,492</u>	<u>(\$211,667)</u>
•Subtotal	\$54,101,593	\$28,604,114	\$82,705,707
•Transfers Out	<u>\$-</u>	<u>\$360,000</u>	<u>\$360,000</u>
Total Budget EXPENDTIURES for 2009/10	\$54,101,593	\$28,964,114	\$83,065,707
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What is the budgeted change in AUSD's Ending Fund Balance for 2009/10?

	UNRESTRICTED	RESTRICTED	TOTAL
Estimated Fund Balance on 6/30/2009	\$3,794,470	\$2,688,988	\$6,483,458
09/10 Budget Revenues	\$54,676,224	\$26,275,126	\$80,951,350
09/10 Budget Expenditures	(\$54,101,593)	(\$28,964,114)	(\$83,065,707)
09/10 Operating Surplus/(Deficit)	\$574,631	(\$2,688,988)	(\$2,114,357)
<u>Budget FUND BALANCE on 6/30/2010</u>	\$4,369,101	\$0	\$4,369,101

What is the budget detail for AUSD's Ending Fund Balance at 6/30/10?

	UNRESTRICTED	RESTRICTED	TOTAL
<u>Detail for Budget Fund Balance on 6/30/2010:</u>			
Revolving Cash	\$50,000	\$0	\$50,000
Technology Equipment Replacement	\$31,569	\$0	\$31,569
Medi-Cal Admin. Activities (MAA)	\$68,000	\$0	\$68,000
Measure H Parcel Tax	\$4,219,532	\$0	\$4,219,532
Mandated Costs 1-time	\$0	\$0	\$0
Federal AARA Stabilization Funds	\$0	\$0	\$0
Budget FUND BALANCE on 6/30/2010	\$4,369,101	\$0	\$4,369,101
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AUSD
2009/10 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>May Revise Information:</u>					
Revenue Limit (RL) State COLA	4.530%	5.660%	4.250%	0.900%	2.400%
Revenue Limit (RL) State Deficit	0.000%	11.428%	<u>17.967%</u>	17.967%	17.967%
Base RL/ADA <u>BEFORE</u> State Deficit	\$5,777	\$6,106	\$6,367	\$6,422	\$6,569
Base RL/ADA <u>AFTER</u> State Deficit	\$5,777	\$5,408	<u>\$5,223</u>	\$5,268	\$5,389
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AUSD
2009/10 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 State 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
2009/10 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
Medi-Cal Admin. Activities (MAA)	\$0	\$68,000	\$68,000	\$68,000	\$68,000
Mandated Costs 1-time	\$1,080,000	\$886,901	\$0	\$0	\$0
Legally Restricted	\$6,300,816	\$0	\$0	\$0	\$0
Measure H Parcel Tax	\$0	\$2,758,000	\$4,219,532	\$0	\$0
Multi-year Projections	\$1,658,143	\$0	\$0	\$0	\$0
Federal ARRA Stabilization (SFSF)	\$0	\$2,688,988	\$0	\$0	\$0
<u>ENDING FUND BALANCE</u>	\$9,089,764	\$6,483,458	\$4,369,101	\$149,569	\$149,569
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Strategy to Address Budget Crisis

6/23/2009

<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	\$2.0M	\$2.0M	\$2.0M
Cat. Flex. Adult Ed	\$0.8M	-	???	???	???
Cat. Flex. Carryover/Fac.	\$0.4M	\$1.0M	???	???	???
Budget Cuts	-	-	???	\$5.0M	\$5.0M
Cuts (if Parcel Tax ends)	-	-	-	-	\$7.3M ???
Fed ARRA Sp Ed	-	\$1.0M	\$1.0M	-	-
Fed ARRA Stabilization	-	\$2.7M	-	-	-
Mandated Costs	\$0.2M	\$0.9M	-	-	-
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.	-	\$1.9M	\$6.8M	\$2.8M	-
TOTALS	\$4.7M	\$9.5M	\$11.0M	\$11.0M	\$14.3M

Next Steps

- During the next three months, conduct further analysis of Categorical Flexibility and/or Budget Cuts for the fiscal years starting 2010/11 and beyond.
- During the next three months, work closely with the Special Education Local Plan Area (SELPA) on utilizing the one-time Federal ARRA funds (about \$2.1M) for Special Ed over 2009/10 and 2010/11, while meeting the “Maintenance of Effort” (MOE) spending requirements on a SELPA-wide basis.
- If the Governor and state legislature take action on the May Revise or other Budget Items, then the district will have 45 days to report the impact of such action on the AUSD Budget.
- The next fiscal report (presented to the school board at the second meeting in September 2009) will be the 2008/09 Unaudited Actuals, which includes the 2008/09 fiscal position after the books have been closed and any updated information to the 2009/10 Budget.

Addendum
AUSD 2009/10 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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Addendum
AUSD 09/10 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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Addendum
AUSD 09/10 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

Addendum
AUSD 2009/10 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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Addendum

What Categorical Programs would be cut to utilize Categorical Flexibility?

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

Addendum

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