

**ALAMEDA UNIFIED SCHOOL DISTRICT**  
**Alameda California**

June 29, 2010

Resolution No. 10-0081

**ADOPT PROPOSED BUDGET AND MAKE APPROPRIATIONS**  
**AND ADOPT THE STANDARDS AND CRITERIA**  
**FOR THE FISCAL YEAR 2010/2011**

WHEREAS, the Education Code Section 42600 et seq. requires California school boards of education to adopt annual operating budgets before June 30; and

WHEREAS, Education Code Section 42600 et seq. requires setting of appropriations for all funds in eight major expenditure classifications; and

WHEREAS, the district budget for all funds is presented in the eight major expenditure classifications:

- 1) Certificated Salaries
- 2) Classified Salaries
- 3) Employee Benefits
- 4) Books and Supplies
- 5) Services and Other Operating Expense
- 6) Capital Outlay
- 7) Other Outgo
- 8) Interfund Transfers Out and Uses

AND WHEREAS, the Public Hearing on the budget was conducted by the Board of Education; and

WHEREAS, the district budget for all funds is presented in the eight major expenditure classifications;

NOW, THEREFORE, BE IT RESOLVED that the Alameda Unified School District adopts the major classifications of expenditures for all funds listed below and contained in the FY2010-11 Alameda Unified School District adopted budget.

General Fund  
Adult Education Fund  
Cafeteria Fund  
Child Development Fund  
Building Fund (Measure C)  
Deferred Maintenance Fund  
Capital Facilities Fund (Developer Fees)  
Special Reserve Fund (Maintenance Reserve)  
Charter Schools Special Revenue Fund  
Special Reserve Fund for Other Than Capital Outlay

BE IT FURTHER RESOLVED that the Standards and Criteria and the budgets presented for all funds on forms provided by the State Superintendent for Public Instruction as contained in Exhibit #1 are hereby

PASSED AND ADOPTED by the following vote this 29<sup>th</sup> day of June 2010.

AYES:       Members:

NOES:       Members:

ABSENT:   Members:

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Ron Mooney, President  
Board of Education  
Alameda Unified School District  
Alameda County, State of California

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

## AUSD – 10/11 Budget

	Unrestricted	Restricted	Total
<b>REVENUES</b>			
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
<b>Revenues</b>	<b>\$ 59,859,381</b>	<b>\$ 14,051,012</b>	<b>\$ 73,910,393</b>
<b>EXPENDITURES</b>			
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
<b>Expenditures</b>	<b>\$ 64,820,342</b>	<b>\$ 14,051,012</b>	<b>\$ 78,871,354</b>
Other Sources (Uses)	\$ (120,000)		\$ (120,000)
Net Inc/Dec in Fund Bal.	\$ (4,840,961)		\$ (4,840,961)
<b>Beginning Balance</b>	<b>\$ 6,597,795</b>		<b>\$ 6,597,795</b>
<b>Ending Balance</b>	<b>\$ 1,756,834</b>		<b>\$ 1,756,834</b>

**AUSD – 10/11 Budget  
Components of Fund Balance**

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

## AUSD – Changes in Fund Balance from 3<sup>rd</sup> Interim

Projected Ending Fund Balance for FY 10/11 at 3 <sup>rd</sup> 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

	<b>10/11 MYP at 3rd Int.</b>	<b>10/11</b>	<b>11/12</b>	<b>12/13</b>
<b>REVENUES</b>				
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	\$ -
<b>Revenues</b>	<b>\$ 73,852,809</b>	<b>\$ 73,910,393</b>	<b>\$ 75,305,243</b>	<b>\$ 69,024,503</b>
<b>EXPENDITURES</b>				
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
<b>PROPOSED CUTS</b>	<b>\$ (7,000,000)</b>		<b>\$ (4,000,000)</b>	<b>\$ (11,391,938)</b>
<b>Expenditures</b>	<b>\$ 76,498,099</b>	<b>\$ 78,871,354</b>	<b>\$ 75,440,008</b>	<b>\$ 69,430,940</b>
Other Sources (Uses)	\$ -	\$ (120,000)	\$ -	\$ -
Net Inc/Dec in Fund Balance	\$ (2,645,290)	\$ (4,840,961)	\$ (134,765)	\$ (406,437)
<b>Beginning Balance</b>	<b>\$ 6,596,344</b>	<b>\$ 6,597,795</b>	<b>\$ 1,756,834</b>	<b>\$ 1,622,069</b>
<b>Ending Balance</b>	<b>\$ 3,951,054</b>	<b>\$ 1,756,834</b>	<b>\$ 1,622,069</b>	<b>\$ 1,215,632</b>



## AUSD – 11/12 CUTS

<b>\$2.8 Million Reduction Additional</b>		<b>Implementation on July 1, 2011</b>
<b>AUSD Reduction</b>	<b>Savings</b>	<b>Description</b>
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
<b>Total</b>	<b>\$4,205,060</b>	

## AUSD – 12/13 CUTS

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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 (up to 4 schools)	\$1,217,528
Remainder of items funded by Measure A & H	1,307,943
*To be negotiated	<p style="text-align: right;"><b>Total</b></p> <p>\$11,391,817</p>

# Current Parcel Tax Uses

Description	A	H	Total
To protect class sizes:			
Maintain formula for student teacher ratio 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

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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**

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**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**

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**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**

## Woodstock Child Development Center

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### 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 27<sup>th</sup> without change
- We have reserves, but there is 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