



OAKLAND UNIFIED  
SCHOOL DISTRICT

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# 2009-10 Adoption Budget

Board of Education Meeting

Wednesday, June 24, 2009

# Agenda

## Unrestricted General Fund Budget 2010

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- Adjustments from the June 10, 2009 Board Meeting
  - 2008-09 Budget
  - 2009-10 Budget
- 2008-09 and 2009-10 Budget Comparison
- Ending Fund Balance Comparison and Detail
- 2009-10 Budget Adjusted for One-Time Items
- Appendix

# 2009-10 Budget

## Unrestricted General Fund

Adjustments from the June 10, 2009 Board Meeting

Significant Changes from the June 10<sup>th</sup> Board Meeting:

### 2008-09

- Recorded State Fiscal Stimulus Funds (SFSF) all in 2008-09 as a restricted resource (\$10 Million). Previously \$8 Million was recorded as unrestricted revenue
- Moved Unrestricted expenses to the restricted SFSF resource (\$10.1 Million)

### 2009-10

- Added Tier 3 Categorical Revenue & Expense to the unrestricted budget
- Added \$1 Million Adult Ed revenues to the Unrestricted General Fund as part of the Tier 3 Categorical Flexing
- Reclassified State Deferred Maintenance Flex Resource from contribution offset to other State Revenues

# 2008-09 Budget

## Unrestricted General Fund

Adjustments from the June 10, 2009 Board Meeting

Unrestricted General Fund	Budget 2008-09 (a)	Adjust (1)	Budget 2008-09
Revenue Limit (\$ for Student Attendance)	\$189,643,224		\$189,643,224
Other Revenue	\$60,900,897	(\$8,033,478)	\$52,867,419
Transfer-In & Sources	\$9,926,263		\$9,926,263
<b>Total Revenue &amp; Sources</b>	<b>\$260,470,384</b>	<b>(\$8,033,478)</b>	<b>\$252,436,906</b>
Salaries, Supplies, Services & Equipment	\$236,815,325	(\$10,111,537)	\$226,703,788
Other Outgo (Charter Pass Thru/Debt Service)	\$11,201,921		\$11,201,921
Indirect Cost (Expense Offset)	(\$9,876,283)	(\$13,287)	(\$9,889,570)
Contributions & Transfers Out	\$28,268,870		\$28,268,870
<b>Total Expenses &amp; Uses</b>	<b>\$266,409,833</b>	<b>(\$10,124,824)</b>	<b>\$256,285,009</b>
Change in Fund Balance	(\$5,939,449)	\$2,091,346	(\$3,848,103)
Beginning Fund Balance	\$19,585,682		\$19,585,682
<b>Ending Fund Balance</b>	<b>\$13,646,233</b>	<b>\$2,091,346</b>	<b>\$15,737,579</b>

(a) First Reading after May Revise

(1) The adjustment to "Other Revenue" represents removing the Stimulus money (State Fiscal Funds – SFSF). Previously it was assumed \$8M would be used with the balance in 2010. Regulations state that **all** the money should be accounted for in 2008-09 and be Restricted. The regulations allows unrestricted expenses to be moved to this restricted resource. This will increase the fund balance for fiscal year 2008-09 and decreases the fund balance in 2009-10. Next impact on the ending balance in 2009-10 is zero.

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# 2009-10 Budget

## Unrestricted General Fund

Adjustments from the June 10, 2009 Board Meeting

Unrestricted General Fund	Budget 2009-10	Adjust	Budget 2009-10
Revenue Limit (\$ for Student Attendance)	\$183,531,638	(\$14,896)	\$183,516,742
Other Revenue	\$57,210,047	\$28,526,298	\$85,736,345
Transfer-In & Sources	\$4,926,543	-	\$4,926,543
<b>Total Revenue &amp; Sources</b>	<b>\$245,668,228</b>	<b>\$28,511,402</b>	<b>\$274,179,630</b>
Salaries, Supplies, Services & Equipment	\$220,715,606	\$27,902,535	\$248,618,141
Other Outgo (Charter Pass Thru/Debt Service)	\$10,990,339	(\$626,055)	\$10,364,284
Indirect Cost (Expense Offset)	(\$6,059,510)	\$1,008,520	(\$5,050,990)
Contributions & Transfers Out	\$25,284,451	\$1,110,236	\$26,394,687
<b>Total Expenses &amp; Uses</b>	<b>\$250,930,886</b>	<b>\$29,395,236</b>	<b>\$280,326,122</b>
Change in Fund Balance	(\$5,262,658)	(\$883,834)	(\$6,146,492)
Beginning Fund Balance	\$13,646,233	\$2,091,346	\$15,737,579
<b>Ending Fund Balance</b>	<b>\$8,383,575</b>	<b>\$1,207, 512</b>	<b>\$9,591,087</b>

# 2009-10 Budget

## Unrestricted General Fund - Revenues

### Explanation of Adjustments from the June 10, 2009 Board Meeting

OTHER STATE - 2010 Adjustments - Incr. / (Decr.)		
		Bal of SFSF Stimulus previously bgted in '10.
Federal Revenues	(2,128,316)	All recorded in '09
Class Size Reduction K - 3rd grade	(315,702)	Lower due to conservative refinement of estimate
Other State Revenues		
Tier 3 Categoricals	31,503,183	Recording Tier 3 Categoricals in Unrestricted Gen Fund
Other misc adjustments	74,796	
Charter Pass Thru Revenues	(626,075)	Lower due to refinement of estimate
Local Revenues - Misc Adjustments	18,412	
<b>Total Other State Revenue Adjustments</b>	<b>\$ 28,526,298</b>	
SALARIES, SUPPLIES, SERV & EQUIPT - 2010 Adjustments - Incr. / (Decr.)		
Salaries,Supplies,Services & Equipment		
Expense from Tier 3 Categoricals	28,065,284	Reclass exps from "Tier 3 Categoricals" to Unrest Gen Fund
Other misc adjustments	(162,749)	
<b>Total Salaries,Supplies,Services &amp; Equip. Adj</b>	<b>\$ 27,902,535</b>	

# 2009-10 Budget

## Unrestricted General Fund -Expenditures

Explanation of Adjustments from the June 10, 2009 Board Meeting

<b>OTHER OUTGO (CHARTER PASS THRU/ DEBT SERVICE) - 2010 Adjustments- Incr. / (Decr.)</b>		
Other Outgo		
Charter Pass Thru	(626,055)	Lower due to refinement of estimate
<b>Total Other Outgo Adjustments</b>	<b>\$ (626,055)</b>	
<b>INDIRECT COST (Expense Offset) - 2010 Adjustments - Incr. / (Decr.)</b>		
Indirect Cost (Expense Offset)		
Interprogram Indirect Cost	1,008,520	Lower due to lower Restricted Expenses
<b>Total Indirect Cost Adjustments</b>	<b>\$ 1,008,520</b>	
<b>CONTRIBUTIONS &amp; TRANSFERS OUT - 2010 Adjustments - Incr. / (Decr.)</b>		
Contributions & Transfers Out		
Deferred Maint State Match	1,426,072	Amt reclassified & included in Other State "Tier 3 Categoricals"
Community Day Schl Contrib.	(313,479)	Lower Contribution based on revised calculation
Spec Ed Transportation Contrib	(2,357)	
<b>Total Contributions &amp; Transfers Out Adjustments</b>	<b>\$ 1,110,236</b>	

# Unrestricted General Fund Budget 2010

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# 2009-10 Budget

## Unrestricted General Fund - Difference

Unrestricted General Fund	Budget 2008-09 (a)	Budget 2009-10	Increase/(Decrease)
Revenue Limit (\$ for Student Attendance)	\$189,643,224	\$183,516,742	(\$6,126,482)
Other Revenue	\$52,867,419	\$85,736,345	\$32,868,926
Transfer-In & Sources	\$9,926,263	\$4,926,543	(\$4,999,720)
<b>Total Revenue &amp; Sources</b>	<b>\$252,436,906</b>	<b>\$274,179,630</b>	<b>\$21,742,724</b>
Salaries, Supplies, Services & Equipment	\$226,703,788	\$248,618,140	\$21,914,352
Other Outgo (Charter Pass Thru/Debt Service)	\$11,201,921	\$10,364,284	(\$837,637)
Indirect Cost (Expense Offset)	(\$9,889,570)	(\$5,050,990)	\$4,838,580
Contributions & Transfers Out	\$28,268,870	\$26,394,687	(\$1,874,183)
<b>Total Expenses &amp; Uses</b>	<b>\$256,285,009</b>	<b>\$280,326,121</b>	<b>\$24,041,112</b>
Change in Fund Balance	(\$3,848,103)	(\$6,146,491)	(\$2,298,388)
Beginning Fund Balance	\$19,585,682	\$15,737,579	(\$3848,103)
<b>Ending Fund Balance</b>	<b>\$15,737,579</b>	<b>\$9,591,088</b>	<b>(\$6,146,491)</b>

(a) Third Interim budget adjusted as a result of the Governor's May Revise

# 2009-10 Budget

## Unrestricted General Fund – Explanation of Differences

<b>Revenue Limit - Incr / (Decr)</b>		<b>\$</b>	<b>(6,126,482)</b>
	Lower Rev / ADA (\$186) based on state Cuts	\$	(6,857,024)
	Neg Adj to 2009 Rev Limit not in 2010		730,542
<b>Total Revenue Limit (Decrease)</b>		<b>\$</b>	<b>(6,126,482)</b>
<b>Other Revenue - Incr / (Decr)</b>		<b>\$</b>	<b>32,868,926</b>
<b>State</b>			
	Other Tier 3 Categoricals (Incl Adult & Def Maint)	\$	31,503,183
	Suppl Instr (Tier 3 in 2010)		710,168
	CSR 9th (Tier 3 in 2010)		204,339
	Class Size Reduction K-3		175,887
	Charter Pass Thru		(626,075)
<b>Local</b>			
	Parcel Tax (Pre load of add'l 2009 carryover)		804,776
	Other Local		96,648
<b>Total Other Revenue (Decrease)</b>		<b>\$</b>	<b>32,868,926</b>
<b>Transfer-In &amp; Sources - Incr / (Decr)</b>		<b>\$</b>	<b>(4,999,720)</b>
	Special Reserve Drawdown - lower in 2010	\$	(3,041,952)
	Chabot Science Repmt decr (\$0 assumed to be rec'd)		(999,822)
	Lower from Self Insur - Less Exps to cover		(957,946)
<b>Total Transfer-In &amp; Sources (Decrease)</b>		<b>\$</b>	<b>(4,999,720)</b>

# 2009-10 Budget Continued

## Unrestricted General Fund – Explanation of Differences

<b>Sal,Supplies,Servs &amp; Equipt - Incr / (Decr)</b>		<b>\$ 21,914,352</b>
Elementary		\$ 828,483
Middle		(362,887)
High		4,651,907
Total Schools		5,117,504
Central		1,534,751
District wide (Incl SSO's funded by TIIG Flex Funds)		5,100,244
Costs moved to <b>SFSF</b> restr funds in 2008-09		10,161,853
<b>Total Sal,Supplies,Servs &amp; Equipt (Decrease)</b>		<b>\$ 21,914,352</b>
The above increase in expenditures is primarily (1) the reclass of 28.1M of Tier 3 restricted flex expenses into unrestricted; (2) a decrease of \$15M of general purpose unrestricted expenses and (3) \$10.1M increase of expenses related to the SFSF stimulus funds.		
<b>Other Outgo - Incr / (Decr)</b>		<b>\$ (837,637)</b>
Charter Pass Thru		\$ (626,075)
Other (Write-offs in 2009 not in 2010)		(112,019)
Payments to County Office		(99,543)
<b>Total Other Outgo (Decrease)</b>		<b>\$ (837,637)</b>
<b>Contributions &amp; Trans Out - Incr / (Decr)</b>		<b>\$ (1,874,183)</b>
ARRA Spec Ed Contribution Reduction		\$ (5,150,000)
Restricted Beg Fund Bal Flex in 2009 only		3,260,491
Spec Ed Contribution increase		1,000,000
COPS repmt for Chabot Science - Lower pmt in 2010		(603,972)
Communtiy Day School Contribution Decrease		(378,345)
Spec Ed Transportation Contribution		(2,357)
<b>Total Contributions &amp; Transfers Out (Decrease)</b>		<b>\$ (1,874,183)</b>

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# 2009-10 Budget

## Components of Ending Fund Balance

	2008-09 Budget	2009-10 Budget	Increase/ (Decrease)
<b>Projected Ending Fund Balance</b>	\$15,737,579	\$9,591,088	(\$6,146,491)

Components of Ending Fund Balance	2008-09 Budget	2009-10 Budget	Increase/ (Decrease)
Reserve for Economic Uncertainty (2%)	\$9,425,129	\$8,391,976	(\$1,033,153)
Revolving Cash and Prepaid Expenses	\$150,000	\$150,000	-
Audit Findings and One-Time Items	\$5,001,880	\$1,049,112	(\$3,952,768)
Measure E	\$1,160,570	-	(\$1,160,570)

Note: Components of the Ending Fund Balance **does not** include the set-aside to resolve the cash reconciliation or the payroll liabilities issues – estimated to negatively impact the fund balance by **\$15 Million**.

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# 2009-10 Budget Adjusted for One-Time Items

<b>Unrestricted General Fund</b>	<b>Fund Balance Increase (Decrease)</b>
<b>One Time Items:</b>	
Other Revenue	
Adult Ed Flex Revenues	(\$1,000,000)
Deferred Maintenance State Match (Flex)	(\$1,426,072)
Local Measure E Carryover	(\$804,776)
<b>One Time Adjustments to Other Revenues</b>	<b>(\$3,230,848)</b>
Transfers In	
<b>State Loan to Cover Debt Payment</b>	<b>(\$2,094,883)</b>
Contributions	
RRMA	(\$1,000,000)
ARRA Spec Ed Contributions Reduced	(\$5,150,000)
One Time Adjustments to Contributions	<b>(\$6,150,000)</b>
<b>Total One Time Items</b>	<b>(\$11,475,731)</b>

# 2009-10 Budget for One-Time Adjusted Difference

Unrestricted General Fund	Budget 2009-10	One Time Adj.	Budget 2009-10 Adj.
Revenue Limit	\$183,516,742		\$183,516,742
Other Revenue	\$85,736,345	(\$3,230,848)	\$82,505,496
Transfer-In & Sources	\$4,926,543	(\$2,094,883)	\$2,831,660
<b>Total Revenue &amp; Sources</b>	<b>\$274,179,629</b>	<b>(\$5,325,731)</b>	<b>\$268,853,898</b>
1000-6999	\$248,618,140		\$248,618,140
Other Outgo	\$10,364,284		\$10,364,284
Indirect Cost (Expense Offset)	(\$5,050,990)		(\$5,050,990)
Contributions & Transfers Out	\$26,394,687	\$6,150,000	\$32,544,687
<b>Total Expenses &amp; Uses</b>	<b>\$280,326,121</b>	<b>\$6,150,000</b>	<b>\$286,476,121</b>
Change in Fund Balance	(\$6,146,492)	(\$11,475,731)	<b>(\$17,622,223)</b>
Beginning Fund Balance	\$15,737,579	-	\$15,737,579
<b>Ending Fund Balance</b>	<b>\$9,591,088</b>	<b>(\$11,475,731)</b>	<b>(1,884,644)</b>



# Unrestricted General Fund Budget 2010

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# Appendix

## Options for Expenditure Reductions

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### Options for Expenditure Reductions

Goal: Address the district's structural problems of supporting too many schools and too large a workforce for the number of students served.

1. Continue to flex the Tier 3 categorical funds. Identify programs the board will continue to support, e.g., adult education, deferred maintenance, gifted and talented program, instructional materials. Begin work to eliminate expenditures previously supported by these funds that will no longer be supported.
2. Utilize the state's reduction of penalties in the implementation of the Class Size Reduction (CSR) program. Increase K-3 class size ratios to 24:1. The district currently contributes approximately \$5 million annually to implement CSR at 20:1. Determine the savings generated by increasing class sizes to 24:1.
  - Implement contracted class size ratios in grades 4-12.
3. Utilize the Portfolio Management Process to close tiny schools.
  - Consider the sale or lease of vacant school sites. Move central office staff from the Second Street building to vacated campuses.
  - Begin merging schools that share the same campus facility to eliminate the redundancy of separate office staffs and administration.

# Appendix

## Options for Expenditure Reductions

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### Options for Expenditure Reductions Continued

4. Collaborate with school sites to determine appropriate staffing levels for increasing student achievement, maintaining healthy school climates and ensuring fiscal sustainability.
5. Ensure that all employees take their allotted vacations and cease the carryover of unused vacation days.
6. Designate mandatory vacation periods for all employees, e.g., winter break, spring break, or 2-week periods during summer.
7. Negotiate a cap on employer paid health benefits.
8. Aggressively pursue the reduction of energy costs.
9. Consider a five day furlough for all employees.

# Appendix

## Federal Stimulus Overview

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- The stimulus, or American Recovery and Reinvestment Act (ARRA) is designed to reduce layoffs and create jobs, and accomplish four key education reform goals
- ARRA is comprised of both formula allocations and competitive grants. School districts may not be eligible for all grants.
- Education goals are:
  - **Make progress toward rigorous college- and career-ready standards and high-quality assessments**
  - **Establish pre-K to college and career data systems that track progress and foster continuous improvement.**
  - **Make improvements in teacher effectiveness and in the equitable distribution of qualified teachers for all students, particularly students who are most in need.**
  - **Provide intensive support and effective interventions for the lowest performing schools.**

# Appendix

## Federal Stimulus Overview (Cont.)

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### ARRA Formula Allocations and OUSD Impact:

- **Title I, Part A Stimulus Fund allocation is about \$14.3 million**; OUSD is honoring required set-asides for SES (\$1.6 million), professional development (\$1.5 million), and parent education (\$146,500);
- **85%** of remaining \$11,000,000 for school allocation (\$9.3 million); 15% for central allocation (\$1.6 million)
- **Available Title 1 Stimulus funds** are approximately \$3 million (\$1.5 million from prof. development funds and \$1.5 million from extra SES funds) to support central office professional development
- **IDEA: about \$10.5 million**, 50% of amount eligible to to backfill potential state budget cuts and assist with cash flow; 50% for innovation in special education (\$5 million).

# Appendix

## Title 1 Stimulus Innovation Investment Priorities

<b>Goal</b>	<b>Description</b>	<b>Amount</b>
12 - College & Career	<ul style="list-style-type: none"><li>- Partnership with Ed Trust West and Connect Ed to strengthen career academies and A-G core curriculum;</li><li>-rigorous Senior projects;</li><li>-safety net system &amp; training for counselors/teachers</li></ul>	\$230,000
9 - Algebra	<ul style="list-style-type: none"><li>- Funding for 2010-11 for K-Algebra initiative</li><li>- Summer 2010 Algebra academies</li><li>- PreK math materials</li><li>- Middle school parent education on math</li></ul>	\$990,000
3 – Reading & Writing	<ul style="list-style-type: none"><li>-PD for teachers to shift to standards-based instruction</li><li>-Culturally Responsive teaching (AED)</li></ul>	\$400,000

# Appendix

## Title 1 Stimulus Innovation Investment Priorities (Cont.)

<b>Goal</b>	<b>Description</b>	<b>Amount</b>
Safe & Supportive Schools	Gang Prevention training; crisis response specialist (leverages 15 mental health interns for elem.); VRP support; clinical supervisor (leverages 10x funding)	\$315,000
Results-Based Flexibility	Develop online tool that links RBB, IFAS and Site Plan development/monitoring	\$100,000
ALL	Targeted Support for Program Improvement (Red, Orange, some Yellow Tier) schools, based on financial and programmatic need	\$1,000,000

Total Title 1 Central Office Innovation Funds approx. \$3,000,000

# Appendix

## IDEA Stimulus Innovation Investment Priorities

<b>Priority</b>	<b>Amount</b>
Reduce students attending non-public schools and agencies	\$850,000
Upgrade assistive technology to maximize student access to learning	\$1,500,000
Upgrade IEP management technology to improve accuracy and compliance	\$950,000
Tiered Response to Intervention system development and training, focus on grades PreK-3	\$550,000



# Appendix

## IDEA Stimulus Innovation Investment Priorities (Cont.)

Description	Amount
Expand Extended School Year services to address compliance issues, provide compensatory services and staff the services	\$640,000
Upgrade curriculum and assessment processes	\$250,000
Improve supports and services to English learner students with disabilities	\$115,000

Total IDEA approximately \$5,000,000

# Appendix

## Fund 01 – Tier 3 Categorical

FUND: 01 - TIER 3 RESTRICTED CATEGORICAL EXPENSES MOVED TO UNRESTRICTED							
Resource Name	Total Schools			Central Offices			
	Sal & Ben	Non Sal	Total	Sal & Ben	Non Sal	Total	Total All
TARGETED INSTR IMPROVEMNT TIIG	3,993,249	714,045	4,707,294	6,932,178	1,243,321	8,175,499	12,882,793
SCHOOL & LIBRARY IMPROVEMENT	2,568,551	1,104,165	3,672,716	-	650,600	650,600	4,323,316
HIGH PRIORITY SCHOOLS GRANT (HPSG)	2,643,855	715,041	3,358,896	-	167,504	167,504	3,526,400
TEACHER CREDENTIAL BLOCK GRANT	-	-	-	1,075,309	643,525	1,718,834	1,718,834
PUPIL RETENTION BLOCK GRANT	798,992	174,601	973,593	-	345,371	345,371	1,318,964
PROFESSIONAL DEV BLOCK GRANT	1,020,435	-	1,020,435	-	234,796	234,796	1,255,231
SCHOOL SAFETY VIOLENCE PREVENT	-	-	-	398,387	387,166	785,553	785,553
ARTS AND MUSIC BLOCK GRANTS	34,543	599,887	634,430	-	112,428	112,428	746,858
CLASS SIZE REDUCTION, GR 9-12	478,098	109,433	587,531	-	-	-	587,531
ALT CERT PROG FOR INTERN TCHR	-	-	-	221,580	229,323	450,903	450,903
STAFF DEV MATH READING SB472	-	-	-	114,850	335,240	450,090	450,090
GIFTED & TALENTED EDUC GATE	-	-	-	193,754	88,335	282,089	282,089
PEER ASSISTANCE & REVIEW PAR	-	-	-	118,001	51,999	170,000	170,000
NATL BOARD CERT TCHR INCENTIVE	-	-	-	-	96,193	96,193	96,193
CERTIFICATED STAFF MENTORING	-	-	-	-	58,060	58,060	58,060
SUPPLEMENTAL SCHL COUNSELING	-	-	-	-	-	-	-
ADULT EDUCATION	-	-	-	-	-	-	-
DEFERRED MAINT STATE MATCH	-	-	-	-	-	-	-
	11,537,723	3,417,172	14,954,895	9,054,060	4,643,860	13,697,920	28,652,815

**Note (1) - HPSG is anticipated to not be funded in 2010 by the State. Staff is working with the 20 sites to determine how to backfill the possible funding loss.**

**Note (2) - 3 resources have no expense, but the rev was flexed [Suppl Schl Inst - \$1M; Adult Ed - \$1M and Deferred Maint - \$1.4M]**

**Note (3) - TIIG resources primarily includes School Security Officers (SSO's).**

# Appendix

## All Funds Expense Summary

Fund #	Fund Description	EXPENSES		
		2009-10 Bgt	2008-09	Diff
	<b>General Fund</b>			
01	Gen Fund - Unrestr	\$ 253,931,435	\$ 228,016,137	\$ 25,915,298
01	Gen Fund - Restr	162,723,581	239,692,561	(76,968,980)
<b>Total General Fund</b>		<b>416,655,016</b>	<b>467,708,698</b>	<b>(51,053,682)</b>
11	Adult Ed	12,178,167	16,725,585	(4,547,418)
12	Child Devel	21,163,342	23,837,372	(2,674,030)
13	Cafeteria	14,650,463	14,901,406	(250,943)
17	State Loan	-	-	-
	<b>Facility Related Funds</b>			
14	Deferred Maint	5,860,659	8,539,436	(2,678,777)
21	Gen.Oblig. Bonds	97,376,877	98,328,374	(951,497)
25	Dev Fee / Redevel	2,337,636	5,648,697	(3,311,061)
30	St School Bldg	2,734,367	1,669,139	1,065,228
35	St Modernization	4,799,831	5,525,000	(725,169)
40	Williams Settlement	4,042,942	4,661,841	(618,899)
<b>Total Facility Funds</b>		<b>117,152,312</b>	<b>124,372,487</b>	<b>(7,220,175)</b>
51	Bond Int	-	-	-
53	Tax Override	-	-	-
56	Debt Serv (COPS Pmts)	1,718,102	14,276,726	(12,558,624)
67	Self Insurance	18,021,736	18,118,386	(96,650)
<b>ALL FUNDS</b>		<b>\$ 601,539,138</b>	<b>\$ 679,940,660</b>	<b>\$ (78,401,522)</b>

# Appendix

## All Funds for Budget 2010

BUDGET Adoption 2010													
Fund Num	Fund Descript	Beginning Balance	Revenues	In Transfers	Other Sources	In Contrib	Total Resources	Expenses	Out Transfers	Other Uses	Out Contrib	Total Disburse	Ending Balance
01	Gen Fund - Unrestr	15,737,582	269,253,087	4,926,543	-	(25,544,686)	248,634,944	(253,931,435)	(850,000)	-	-	(254,781,435)	9,591,091
01	Gen Fund - Restr	2,406,108	138,444,275	2,093,782	-	25,544,686	166,082,743	(162,723,581)	(2,093,782)	-	-	(164,817,363)	3,671,488
<b>Total General Fund</b>		<b>18,143,690</b>	<b>407,697,362</b>	<b>7,020,325</b>	<b>-</b>	<b>-</b>	<b>414,717,687</b>	<b>(416,655,016)</b>	<b>(2,943,782)</b>	<b>-</b>	<b>-</b>	<b>(419,598,798)</b>	<b>13,262,579</b>
11	Adult Education	4,054,533	12,178,167	-	-	-	12,178,167	(12,178,167)	-	-	-	(12,178,167)	4,054,533
12	Child Development	2,478,582	21,526,164	-	-	-	21,526,164	(21,163,342)	(362,822)	-	-	(21,526,164)	2,478,582
13	Cafeteria	826,910	14,713,702	305,598	-	-	15,019,300	(14,650,463)	(206,843)	-	-	(14,857,306)	988,904
17	State Loan	20,503,407	634,463	1,955,000	-	-	2,589,463	-	(2,456,226)	-	-	(2,456,226)	20,636,644
<b>Facility Related Funds</b>													
14	Deferred Maintaince	90,761	3,766,876	2,093,782	-	-	5,860,658	(5,860,659)	-	-	-	(5,860,659)	90,760
21	Gen. Oblig. Bonds	30,878,852	3,910,958	-	185,000,000	-	188,910,958	(97,376,877)	(2,093,782)	-	-	(99,470,659)	120,319,151
25	Dev Fee / Redevel	386,025	5,198,383	-	-	-	5,198,383	(2,337,636)	(1,955,000)	-	-	(4,292,636)	1,291,772
30	St School Bldg	2,677,348	57,019	-	-	-	57,019	(2,734,367)	-	-	-	(2,734,367)	-
35	St Modernization	8,084,630	984,956	-	-	-	984,956	(4,799,831)	-	-	-	(4,799,831)	4,269,755
40	Williams Settlement	154,566	4,058,942	-	-	-	4,058,942	(4,042,942)	-	-	-	(4,042,942)	170,566
<b>Total Facility Funds</b>		<b>42,272,182</b>	<b>17,977,134</b>	<b>2,093,782</b>	<b>185,000,000</b>	<b>-</b>	<b>205,070,916</b>	<b>(117,152,312)</b>	<b>(4,048,782)</b>	<b>-</b>	<b>-</b>	<b>(121,201,094)</b>	<b>126,142,004</b>
51	Bond Int & Dedemption	40,413,688	-	-	-	-	-	-	-	-	-	-	40,413,688
53	Tax Override	71,073	-	-	-	-	-	-	-	-	-	-	71,073
56	Debt Service	390,102	18,102	850,000	-	-	868,102	(1,718,102)	-	-	-	(1,718,102)	(459,898)
67	Self Insurance	10,265,276	18,380,785	-	-	-	18,380,785	(18,021,736)	(2,206,250)	-	-	(20,227,986)	8,418,075
<b>ALL FUNDS</b>		<b>139,419,443</b>	<b>493,125,879</b>	<b>12,224,705</b>	<b>185,000,000</b>	<b>-</b>	<b>690,350,584</b>	<b>(601,539,138)</b>	<b>(12,224,705)</b>	<b>-</b>	<b>-</b>	<b>(613,763,843)</b>	<b>216,006,184</b>

# Appendix

## All Funds for Budget 2009

FY 2009 after May Revise													
Fund Num	Fund Descript	Beginning Balance	In Revenues	In Transfers	Other Sources	In Contrib	Total Resources	Expenses	Out Transfers	Other Uses	Out Contrib	Total Disburse	Ending Balance
01	Gen Fund - Unrestr	19,585,682	242,510,644	8,926,441	999,822	(26,814,898)	225,622,009	(228,016,137)	(1,453,972)	-	-	(229,470,109)	15,737,582
01	Gen Fund - Restr	21,930,715	193,353,056	2,093,782	-	26,814,898	222,261,736	(239,692,561)	(2,093,782)	-	-	(241,786,343)	2,406,108
<b>Total General Fund</b>		41,516,397	435,863,700	11,020,223	999,822	-	447,883,745	(467,708,698)	(3,547,754)	-	-	(471,256,452)	18,143,690
11	Adult Ed	5,979,925	14,800,193	-	-	-	14,800,193	(16,725,585)	-	-	-	(16,725,585)	4,054,533
12	Child Devel	2,478,582	24,217,335	-	-	-	24,217,335	(23,837,372)	(379,963)	-	-	(24,217,335)	2,478,582
13	Cafeteria	804,365	14,808,055	322,739	-	-	15,130,794	(14,901,406)	(206,843)	-	-	(15,108,249)	826,910
17	State Loan	28,813,688	1,607,896	-	-	-	1,607,896	-	(9,918,177)	-	-	(9,918,177)	20,503,407
<b>Facility Related Funds</b>													
14	Deferred Maint	4,434,917	2,101,498	2,093,782	-	-	4,195,280	(8,539,436)	-	-	-	(8,539,436)	90,761
21	Gen. Oblig. Bonds	127,364,140	3,936,868	-	-	-	3,936,868	(98,328,374)	(2,093,782)	-	-	(100,422,156)	30,878,852
25	Dev Fee / Redevel	9,390,084	5,428,494	3,085,000	-	-	8,513,494	(5,648,697)	(11,868,856)	-	-	(17,517,553)	386,025
30	State School Bldg	4,273,142	73,345	-	-	-	73,345	(1,669,139)	-	-	-	(1,669,139)	2,677,348
35	State Modernization	12,692,204	917,426	-	-	-	917,426	(5,525,000)	-	-	-	(5,525,000)	8,084,630
40	Williams Settlement	138,566	4,677,841	-	-	-	4,677,841	(4,661,841)	-	-	-	(4,661,841)	154,566
<b>Total Facility Funds</b>		158,293,053	17,135,472	5,178,782	-	-	22,314,254	(124,372,487)	(13,962,638)	-	-	(138,335,125)	42,272,182
51	Bond Int	28,872,325	11,541,363	-	-	-	11,541,363	-	-	-	-	-	40,413,688
53	Tax Override	45,512	25,561	-	-	-	25,561	-	-	-	-	-	71,073
56	Debt Service	-	9,000	14,657,828	-	-	14,666,828	(14,276,726)	-	-	-	(14,276,726)	390,102
67	Self Insurance	12,450,984	19,096,874	-	-	-	19,096,874	(18,118,386)	(3,164,196)	-	-	(21,282,582)	10,265,276
<b>ALL FUNDS</b>		279,254,831	539,105,449	31,179,572	999,822	-	571,284,843	(679,940,660)	(31,179,571)	-	-	(711,120,231)	139,419,443