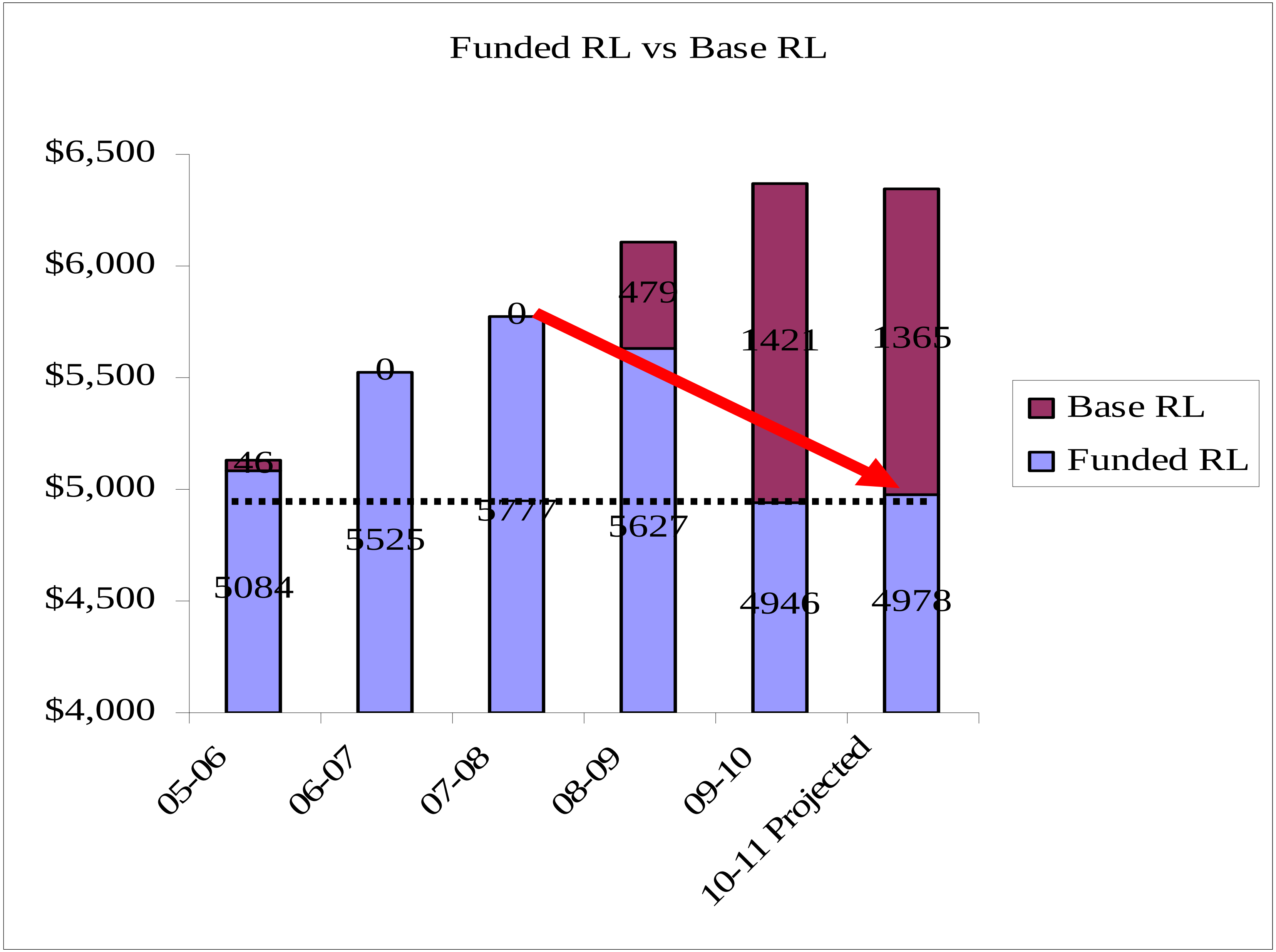
Alameda Unified School District

FY 09/10 2nd Interim

March 9, 2010

AUSD – 09/10 2nd Interim
Multi-Year Projections and Assumptions

Categories	08/09	09/10	10/11	11/12	12/13
Enrollment and ADA					
District Enrollment (CBEDS)	9892	9,770	9182	9201	9165
District ADA-Actual/Projected	9550	9,375	8851	8859	8817
District ADA-Funded	9591	9,396	8851	8859	8859
Revenues					
Revenue Limit COLA Statutory	5.66%	4.25%	-0.38%	1.80%	2.4%
Revenue Limit Deficit	7.844%	18.355%	18.355%	18.355%	18.355%
Revenue Limit Net Change	-2.63%	-7.64%	-0.38%	1.80%	2.40%
State Categoricals Tiers II and III	-15.38%	-4.46%	-0.38%	1.80%	2.40%
Other Revenue Limit Adjustments	-	252/ADA	201/ADA	201/ADA	201/ADA
Base Revenue Limit w/Statutory COLA	6106	6367	6344	6457	6612
Base Revenue Limit w/Deficit COLA	5627	5198	5179	5272	5399
Additional RL reduction 252 ADA 09/10 201 ADA 10/11 – 12-13	-	4946	4978	5071	5197



Funded RL vs Base RL
$6,500
$6,000
$5,500
$5,000
$4,500
$4,000
46
5084
0
5525
0
5777
479
5627
1421
4946
1365
4978
05-06
06-07
07-08
08-09
09-10
10-11 Projected
Base RL
Funded RL

AUSD – 09/10 2nd Interim Changes From 1st Interim To 2nd Interim Projected Year Totals

	Unrestricted	Restricted	Combined
Revenues – 09/10			
09/10 1st Interim	**$61,762,738**	**$18,026,659**	**79,789,397**
RL	537,372	0	537,372
Federal – 21 Century reduction/updates		(788,988)	(788,988)
Other State – ROP Pass through/Updates	1,074,318	(49,923)	1,024,395
Other Local - Donations	128,298	152,412	280,710
09/10 2nd Interim Revenues	**$63,502,726**	**$17,340,160**	**$80,842,886**
Expenditures – 09/10			
09/10 1st Interim	**$58,797,572**	**$31,351,661**	**$90,149,232**
ARRA Salary/Benefits	(1,219,991)	-	(1,219,991)
ROP Salaries	974,340	-	974,340
ICR/adjustments	187,616	-	187,616
Adjustments/New/Revised	-	1,151,242	1,151,242
09/10 2nd Interim Expenditures	**$58,739,537**	**$32,502,903**	**$91,242,440**

AUSD – 09/10 2nd Interim Changes From 1st Interim To 2nd Interim Projected Year Totals

	Unrestricted	Restricted	Combined
Other Sources/(Uses) – 09/10			
09/10 1st Interim	**($9,371,298)**	**$9,371,297**	**-**
Categorical Flex. From Adult Ed	$300,000	-	$300,000
ARRA transfer to Fund 09	-	(69,463)	(69,463)
09/10 2nd Interim Other Sources/(Uses)	**($9,071,298)**	**9,301,834**	**230,537**
Net Increase/(Decrease) in Fund Balance	($4,308,109)	($5,860,909)	($10,169,018)
Beginning Balance – 7/1/09	$9,853,367	$5,860,909	$15,714,276
Ending Balance – 6/30/10	5,545,258	$0	$5,545,258

AUSD – 09/10 2nd Interim
Components of Fund Balance

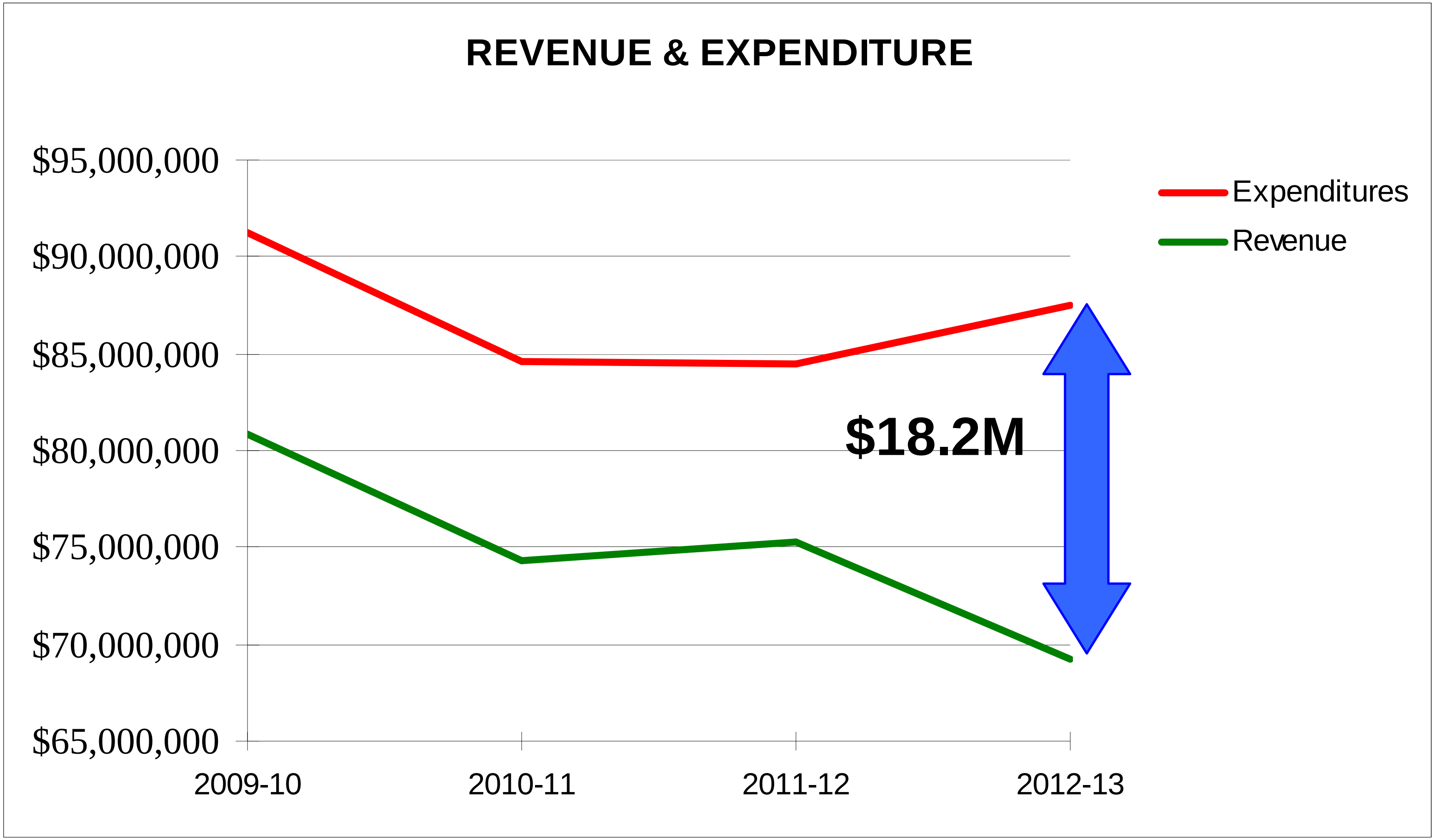
	Unrestricted	Restricted	Combined
Ending Fund Balance – 6/30/10 (see detail below)	**$5,545,258**	**-**	**$5,545,258**
<u>**Detail for Ending Fund Balance 6/30/10**</u>			
Revolving Cash	$50,000	-	$50,000
Ending Fund Balance 6/30/10	**$5,495,258**		**$5,495,258**

AUSD – 09/10 2nd Interim
Multi-Year Projections and Major Assumptions

Categories	08/09	09/10	10/11	11/12	12/13
Expenditures					
Step and Column Salary Increases	$0.78M	$0.78M	$0.78M	$0.78M	$0.78M
Special Education Contribution **w/o ARRA**	$6.9M	$7.3M	$7.8M	$8.3M	$8.8M
Growth in Special Education Contribution	$1.5M	$0.5M	$0.5M	$0.5M	$0.5M
Inflationary Increase - CPI	1.20%	0.80%	2.00%	2.60%	2.90%
Indirect Cost Rate	3.22%	3.40%	3.40%	3.40%	3.40%
Spending Reductions with Parcel Tax	-	-	2.5M	2.5M	2.5M
Spending Reductions without Parcel Tax	-	-	7M	9.8M	17M

AUSD – 09/10 2nd Interim
Multi-Year Projections (Current Day)

	09/10	10/11	11/12	12/13
REVENUES				
Revenue Limit	$47,320,249	$44,577,548	$45,510,201	$46,544,438
Federal	$6,586,581	$3,565,000	$3,565,000	$3,565,000
Other State	$12,141,813	$11,763,148	$11,750,351	$12,032,359
Other Local	$7,494,243	$7,168,000	$7,168,000	$7,140,000
Parcel Tax	$7,300,000	$7,300,000	$7,300,000	
Revenues	**$80,842,886**	**$74,373,696**	**$75,293,552**	**$69,281,797**
EXPENDITURES				
Salaries & Benefits	$71,378,624	$68,641,950	$69,465,654	$70,299,242
Books/Supplies & Outlay	$5,546,983	$3,380,131	$4,487,232	$4,667,130
Services & Operating Expenses	$13,020,831	$11,174,881	$10,631,927	$11,089,217
Other Outgo & Transfers	$1,296,002	$1,395,618	$1,435,602	$1,481,358
Expenditures	**$91,242,440**	**$84,592,580**	**$86,020,415**	**$87,536,947**
Other Sources (Uses)	($230,536)	$0	$0	$0
Net Inc/Dec in Fund Balance	($10,169,018)	($10,218,885)	($10,726,863)	($18,255,150)
Beginning Balance	**$15,714,276**	**$5,545,258**	**($4,673,627)**	**($15,400,489)**
Ending Balance	**$5,545,258**	**($4,673,627)**	**($15,400,489)**	**($33,655,639)**


REVENUE & EXPENDITURE
$95,000,000
$90,000,000
$85,000,000
$80,000,000
$75,000,000
$70,000,000
$65,000,000
2009-10
2010-11
2011-12
2012-13
Expenditures
Revenue
$18.2M

AUSD – 09/10 2nd Interim
Multi-Year Projections (Parcel Tax)

	09/10	10/11	11/12	12/13
REVENUES				
Revenue Limit	$47,320,249	$44,577,548	$45,510,201	$46,544,438
Federal	$6,586,581	$3,565,000	$3,565,000	$3,565,000
Other State	$12,141,813	$11,763,148	$11,750,351	$12,032,359
Other Local	$7,494,243	$7,168,000	$7,168,000	$7,140,000
Parcel Tax	$7,300,000	$14,000,000	$14,000,000	$14,000,000
Revenues	**$80,842,886**	**$81,073,696**	**$81,993,552**	**$83,281,797**
EXPENDITURES				
Salaries & Benefits	$71,378,624	$68,641,950	$69,465,654	$70,299,242
Books/Supplies & Outlay	$5,546,983	$3,380,131	$4,487,232	$4,390,394
Services & Operating Expenses	$13,020,831	$11,174,881	$10,631,927	$9,800,098
Other Outgo & Transfers	$1,296,002	$1,395,618	$1,435,602	$1,481,358
PROPOSED Cuts		**($2,500,000)**	**($2,500,000)**	**($2,500,000)**
Expenditures	**$91,242,440**	**$82,092,580**	**$83,520,415**	**$83,471,092**
Other Sources (Uses)	($230,536)	$0	$0	$0
Net Inc/Dec in Fund Balance	($10,169,018)	($1,018,884)	($1,526,863)	($1,755,150)
Beginning Balance	**$15,714,276**	**$5,545,258**	**$4,526,374**	**$2,999,511**
Ending Balance	**$5,545,258**	**$4,526,374**	**$2,999,511**	**$1,244,361**

Proposed Strategic Cuts (with Parcel Tax) 2010-2011

Reduction	Savings
GATE Program Stipend	$10,000
District Office Redesign (reductions in admin. & classified)	$500,000
9th Grade Class Size Increase	$375,000
K-3 Class Size Increase (24.9 to 1)	$627,734
2009-10 Tier 3 Categorical Balances (Hard Freeze)	$1,000,000
Total	**$2,512,734**

AUSD – 09/10 2nd Interim
Multi-Year Projections (No Parcel Tax)

	09/10	10/11	11/12	12/13
REVENUES				
Revenue Limit	$47,320,249	$44,577,548	$45,510,201	$46,544,438
Federal	$6,586,581	$3,565,000	$3,565,000	$3,565,000
Other State	$12,141,813	$11,763,148	$11,750,351	$12,032,359
Other Local	$7,494,243	$7,168,000	$7,168,000	$7,140,000
Parcel Tax	$7,300,000	$7,300,000	$7,300,000	
Revenues	**$80,842,886**	**$74,373,696**	**$75,293,552**	**$69,281,797**
EXPENDITURES				
Salaries & Benefits	$71,378,624	$68,641,950	$69,465,654	$70,299,242
Books/Supplies & Outlay	$5,546,983	$3,380,131	$4,487,232	$4,667,130
Services & Operating Expenses	$13,020,831	$11,174,881	$10,631,927	$11,089,217
Other Outgo & Transfers	$1,296,002	$1,395,618	$1,435,602	$1,481,358
PROPOSED CUTS		**($7,000,000)**	**($9,800,000)**	**($17,000,000)**
Expenditures	**$91,242,440**	**$77,592,580**	**$76,220,415**	**$70,536,947**
Other Sources (Uses)	($230,536)	$0	$0	$0
Net Inc/Dec in Fund Balance	($10,169,018)	($4,218,884)	($926,863)	($1,255,150)
Beginning Balance	**$15,714,276**	**$5,545,258**	**$2,326,374**	**$1,399,511**
Ending Balance	**$5,545,258**	**$2,326,374**	**$1,399,511**	**$144,361**

Proposed Strategic Cuts
(No Parcel Tax)
2010-2011

Reduction	Savings
K-3 Class Size Increase (24.94 to 1)	$627,734
District Office Redesign (reductions in admin. & classified)	$500,000
9th Grade Class Size Increase	$375,000
Library Aides (Eliminate 4 FTE)	$170,068
TSAs (Reduce by 4.27 FTE)	$321,340
Equivalent to 8 “Furlough” Days (All Employees)*	$2,560,000
Middle School Counselors (Eliminate 4.5 FTE)	$360,154
Sub-Total	**$4,914,296**

* To be negotiated

Proposed Strategic Cuts
No Parcel Tax
2010-2011

Reduction	Savings
Total from Previous Slide	**$4,914,296**
Adult Education	$350,000
State Deferred Maintenance Match	$126,000
GATE	$64,886
CBET	$62,996
Pupil Retention Block Grant	$43,531
2009-10 Tier 3 Categorical Balance (Hard Freeze)	$1,000,000
Instructional Materials Framework Realignment Program	$425,000
Total	**$6,986,709**

Proposed Strategic Cuts
2011-2012

Reduction	**Savings**
Total (from 2010-2011)	**$5,986,709**
K-3 Class Size Increase (from 24.94 to 32 to 1)	$1,108,062
Equivalent to 2 Additional Furlough Days (All Employees)	$640,000
Elementary Prep. Teachers (Music-PE-Media)*	$796,000
Total	**$9,530,771**
Master Plan B, School Closures	$1,450,000
Total	**$9,980,771**

* To be negotiated

Proposed Strategic Cuts
2012-2013

Reduction	Savings
Total (On-going from 2010-2011 & 2011-2012)	**$9,980,771**
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*	$3,657,230
School Closures	$1,050,000
Remainder of items funded by Measure A & H	1,307,943
Total	**$17,000,000**

* To be negotiated

AUSD – 09/10 2nd Interim
Outstanding Issues
Possibly Impacting the Budget

P2 Attendance Accounting

- NEA Charter Enrollment
- Actual P2 numbers

Governor's May 2010 Revise

- Could change projections for 2010/2011 and beyond

AAMS Charter School and Other Charters

- AAMS scheduled to open in Alameda in Sept. 2010
- Need to adjust lost funding when actual AAMS enrollment is known
- Other district charters taking AUSD students

Parcel Tax

- Measures A and H both terminate in 2011/12
- Will the community pass a replacement permanent parcel tax

Current Parcel Tax Uses

Description	A	H	Total
To protect class sizes:			
Maintain formula for student teacher ratio 2 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

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