

---

# **Alameda Unified School District**

## **FY 09/10 3<sup>rd</sup> Interim**

### **June 8, 2010**

**AUSD – 09/10 3rd Interim  
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)	9892	9,770	9182	9201	9165
District ADA-Actual/Projected	9550	9,368	8838	8847	8800
District ADA-Funded	9591	9,396	8838	8847	8847
<b><u>Revenues</u></b>					
Revenue Limit COLA Statutory	5.66%	4.25%	-0.39%	2.10%	2.4%
Revenue Limit Deficit	7.844%	18.355%	18.355%	18.355%	18.355%
Revenue Limit Net Change	-2.63%	-7.64%	-0.39%	2.10%	2.40%
State Categoricals Tiers II and III	-15.38%	-4.46%	-0.38%	2.10%	2.40%
Other Revenue Limit Adjustments	-	252/ADA	3.85%*	3.85%*	3.85%*
Base Revenue Limit w/Statutory COLA	6106	6368	6343	6477	6632
Base Revenue Limit w/Deficit COLA	5627	5199	5179	5288	5415
Additional RL reduction 252 ADA 09/10	-	4947			
Additional 3.85% deficit			4934	5039	5160
*Applied to Undeficited Base RL					

**AUSD – 09/10 3rd Interim  
Changes  
From 2nd Interim  
To 3<sup>rd</sup> Interim Projected Year Totals**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Combined</b>
<b><u>Revenues – 09/10</u></b>			
<b>09/10 2nd Interim</b>	<b>\$63,502,726</b>	<b>\$17,340,160</b>	<b>80,842,886</b>
RL	\$0	\$0	\$0
Federal	1,507	134,743	136,250
Other State	117,155	4,575	121,730
Other Local - Donations	332,754	141,332	474,086
<b><u>09/10 Projected Year Totals</u></b>	<b>\$63,954,142</b>	<b>\$17,620,810</b>	<b>\$81,574,952</b>
<b><u>Expenditures – 09/10</u></b>			
<b>09/10 2nd Interim</b>	<b>\$58,739,537</b>	<b>\$32,502,903</b>	<b>\$91,242,440</b>
Federal revisions	\$0	\$134,743	\$134,743
State revisions	\$83,990	\$67,022	\$151,012
adjustments	\$35,069	\$0	\$35,069
Donations	\$26	\$141,332	\$141,358
<b><u>09/10 Projected Year Totals</u></b>	<b>\$55,585,622</b>	<b>\$32,846,000</b>	<b>\$90,204,622</b>

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

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Other Sources/(Uses) – 09/10</u></b>			
09/10 2nd Interim	(\$9,071,298)	\$9,301,834	230,536
Reduce Special Education Contribution	781,200	(781,200)	-
Adjustment for SPED Transportation Contribution	(62,447)	62,447	-
<b><u>09/10 Projected Year Totals Other Sources/(Uses)</u></b>	<b>(\$8,352,545)</b>	<b>\$8,583,081</b>	<b>230,536</b>
Net Increase/(Decrease) in Fund Balance	(\$3,257,024)	(\$5,860,909)	(\$9,117,933)
Beginning Balance – 7/1/09	\$9,853,367	\$5,860,909	\$15,714,276
Ending Balance – 6/30/10	6,596,343	\$0	\$6,596,343

**AUSD – 09/10 2<sup>nd</sup> Interim  
 Components of Fund Balance**

	Unrestricted	Restricted	Combined
<b><u>Projected Ending Fund Balance 09/10</u></b>	\$6,596,343	-	\$6,596,343
<b><u>Detail for Ending Fund Balance 6/30/10</u></b>	\$6,596,343		\$6,596,343
Revolving Cash	\$50,000	-	\$50,000
<b>Ending Fund Balance 6/30/10</b>	<b>\$6,546,343</b>		<b>\$6,546,343</b>

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

	09/10	10/11	11/12	12/13
<b><u>REVENUES</u></b>				
Revenue Limit	\$47,320,249	\$44,056,661	\$45,017,866	\$45,832,622
Federal	\$6,722,831	\$3,565,000	\$3,565,000	\$3,565,000
Other State	\$12,263,543	\$11,763,148	\$11,750,351	\$8,945,737
Other Local	\$7,968,329	\$7,168,000	\$7,168,000	\$7,140,000
Parcel Tax	\$7,300,000	\$7,300,000	\$7,300,000	
<b>Revenues</b>	<b>\$81,574,952</b>	<b>\$73,852,809</b>	<b>\$74,801,217</b>	<b>\$65,483,359</b>
<b><u>EXPENDITURES</u></b>				
Salaries & Benefits	\$71,490,930	\$68,241,195	\$69,064,900	\$66,041,465
Books/Supplies & Outlay	\$5,735,008	\$3,380,131	\$4,487,342	\$4,667,130
Services & Operating Expenses	\$12,300,040	\$10,374,883	\$9,831,926	\$10,289,217
Other Outgo & Transfers	\$1,397,444	\$1,501,890	\$1,544,637	\$1,593,555
<b><u>PROPOSED CUTS</u></b>				
<b>Expenditures</b>	<b>\$90,204,622</b>	<b>(\$7,000,000)</b>	<b>(\$9,800,000)</b>	<b>(\$16,230,000)</b>
Other Sources (Uses)	(\$230,536)	\$0	\$0	\$0
Net Inc/Dec in Fund Balance	(\$9,117,932)	(\$2,645,290)	(\$327,588)	(\$878,008)
<b>Beginning Balance</b>	<b>\$15,714,276</b>	<b>\$6,596,344</b>	<b>\$3,951,054</b>	<b>\$3,623,466</b>
<b>Ending Balance</b>	<b>\$6,596,344</b>	<b>\$3,951,054</b>	<b>\$3,623,466</b>	<b>\$2,745,458</b>

<b>\$7 Million Reduction</b>		<b>Implementation on July 1, 2010</b>
<b>AUSD Reduction</b>	<b>Savings</b>	<b>Description</b>
K3 Class Size Increase (24.94 to 1)	\$877,734	\$877,734 Savings in Teacher salaries and District encroachment
District office Redesign Eliminate 3 Teachers on Special Assignment	\$243,378 \$152,814	Reduction in Staffing, Efficiency Re-organization, 2.1 FTE District Office Program Support Goal: \$500,00
9 <sup>th</sup> Grade Class Size Reduction (35 to 1)	\$375,000	Eliminates 20 to 1 class size for 9 <sup>th</sup> grade English and Math courses
Freeze of Categorical Expenditures	\$1,000,000	Hard freeze of expenditures from categorical programs.
Gate Stipend	\$10,000	Work load to be covered by a site administrator
Adult Education	\$350,000	Flexible use of Adult Education Funding
State Deferred Maintenance Match	\$126,000	Flexible use of Deferred Maintenance
School Counselors	\$477,938	Reduction of 6.4 FTE Middle School and High Counselors
Special Education Reductions	\$400,755	Reduction in Educational Paras
8 Furlough Days	\$2,497,807	(All staff members)
Gate Program	\$54,886	Elimination
CBET Program	\$62,996	Elimination
Pupil Retention Block Grant	\$43,531	Elimination
Instructional Materials Framework Program	\$425,000	Reduction in Textbook Spending
<b>Total Reduction:</b>	<b>\$7,097,839</b>	

<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)	\$1,735,000	\$1,735,000 Savings in Teacher salaries and District encroachment
2 Additional Furlough Days	\$640,000	(All staff members) *Must be negotiated
Elimination of Elementary Prep. Teachers	\$796,000	Partial Elimination Music, Media, PE teachers *Must be negotiated
<b>Total</b>	<b>\$3,171,000</b>	
<b>Master Plan School Closures:</b>		<b>Implementation in August , 2011</b>
Elementary	\$1,217,528	Close up to 4 Elementary Schools
Secondary	\$574,065 \$1,094,995	Close 1 Middle School Close 1 High School
<b>Total</b>	<b>\$2,886,588</b>	

**AUSD – 09/10 3<sup>rd</sup> Interim  
Outstanding Issues  
Possibly Impacting the Budget**

---

**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
- Results of Measure E replacement parcel tax
- Allocation of Measure E funds to district Charter Schools

**AUSD – 09/10 3<sup>rd</sup> Interim  
Outstanding Issues (Cont.)  
Possibly Impacting the Budget**

---

**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**