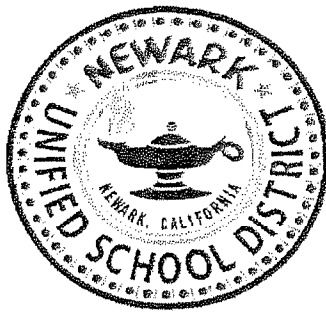


# **NEWARK UNIFIED SCHOOL DISTRICT**

**2010/2011**

## **PROPOSED BUDGET REPORT**

**June 22, 2010**



### **BOARD OF EDUCATION**

Nancy Thomas, President  
Charles Mensinger, Vice-President  
Jan Crocker  
Ray Rodriguez  
Janice Schaefer

### **ADMINISTRATION**

Kevin E. Harrigan, Superintendent  
Steven Shields, Chief Business Official



NEWARK UNIFIED SCHOOL DISTRICT  
RECOMMENDATION FOR APPROVAL OF THE PROPOSED BUDGET FOR 2010/11

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It is recommended that the Board of Education adopt the Proposed Budgets for 2010/11 as presented for the following funds:

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FUND NO.	DESCRIPTION	TOTAL BUDGET
01	General Fund	\$ 51,584,736
11	Adult Education Fund	271,170
12	Child Development Fund	849,591
13	Cafeteria Fund	2,132,749
14	Deferred Maintenance Fund	43,198
17	Special Reserve for Other Than Capital Outlay	395,074
21	Building Fund	248,808
25	Capital Facilities Fund	240
40	Special Reserve Fund for Capital Outlay Projects	0
51	Bond Interest and Redemption Fund	4,890,675
53	Tax Override Fund	0
67	Postemployment Benefits Self Insurance Fund	616,082
68	Property and Liability Self Insurance Fund	340,000
TOTAL DISTRICT BUDGET		\$ 61,372,323

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NEWARK UNIFIED SCHOOL DISTRICT

2010/11 PROPOSED BUDGET

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## OVERVIEW

The City of Newark is located in Alameda County, and is home to over 40,000 people. This 150 year-old community is situated at the southeastern edge of the San Francisco Bay directly off of Interstate I-880 and Highway 84. With its close proximity to San Jose and San Francisco, Newark residents have easy access to the benefits of “big city” life, while offering the comfort and safety of a small town atmosphere. Newark Unified School District is comprised of eight elementary schools, two alternative high schools, one junior high and one comprehensive high school. Although each school has its own individual approach to education, all of the schools maintain a shared commitment to providing students with a “world class education” based on a strong liberal arts foundation and centered on the district’s core values, producing academically skilled and community-minded students with a wide array of post-high school educational and career options.

### Mission Statement

The Newark Public Schools inspire and educate all students to achieve their full potential and be responsible, respectful, productive citizens.

### Vision Statement

The Newark Public Schools, in partnership with the community, will be a model of world-class education that develops the unique abilities of every student.

### District Goals

#### **1. Excellence in Teaching and Learning**

Cultivate an exceptional learning community where all students are engaged in their learning, challenged to strive for excellence and achieving their fullest potential. Students are supported to thrive intellectually, emotionally, physically and psychologically and prepared for college and other post-secondary outcomes and opportunities in order to actively participate in a global society.

Evidenced by:

- Each school meeting its API growth targets
- Continuous refinement of our collaborative use of data and ongoing reflection to improve instructional practice and learning outcomes
- Support for the systems and structures that build teacher capacity and develop leadership
- A breadth and depth of educational opportunities that actively engage students in self-reflection and accountability for their own learning
- Opportunities and encouragement for parents/guardians and the community to understand and participate in our professional learning communities and support student learning

#### **2. Safe and Nurturing Environment**

Provide a safe and nurturing environment that promotes the social, emotional, physical, and intellectual health and growth of every student and every adult.

Evidenced by:

- Creating and maintaining a physical environment that supports and enhances the intellectual advancement of all members of the learning community.
- Adopting appropriate instructional materials, provide differentiated instruction, and provide strategic and intensive interventions to support the social, emotional, and intellectual health and growth of every student.

- Providing alternative program opportunities for students who require a non-traditional learning environment
- Promoting acceptance, respect, and appreciation of all individuals within our extended diverse learning community.
- Providing a variety of child welfare and related services to promote positive social interactions and individual decision making.

### **3. Human Resources**

Recruit, develop and maintain an exceptional learning community of professional employees.

Evidenced by:

- Expanding District participation in job recruitment opportunities
- Providing comprehensive professional development programs to support all employees
- Attracting and retaining employees through fair compensation and opportunities for professional growth
- Building a professional community of employees that attracts, supports and appreciates the diversity of all.

### **4. Financial Stability**

Engage all stakeholders in the development of a balanced budget to ensure that Fiscal Resources are allocated effectively to meet District Goals.

Evidenced by:

- Developing and monitoring multi-year financial projections to ensure that the district maintains a "Positive Certification" and prioritizes fiscal resources
- Annual adoption of a balanced budget

### **5. Communication**

All written, verbal, electronic and inter-personal communication will be executed in a respectful, effective and efficient manner to provide timely access to information, dialogue and problem solving to all members of our community

Evidenced by:

- Following established protocols, Board Policies and Administrative Regulations for communication
- Use of multiple mediums, to ensure access
- Effective and efficient communication which is timely, transparent, explicit, professional and confidential when appropriate

### **6. Governance**

The leadership actions of the district Governance Team will support the success of district goals by providing resources for their implementation and monitoring their accomplishment.

Evidenced by:

- Governance Team members will fulfill their main responsibilities as outlined in the Governance Handbook
- The Governance Team will make 2009-10 the year for developing a long range district strategic plan
- Governance Team members will listen to members of the community and represent their needs; they will work to establish positive relationships with city leaders



- Conflicts between Board members, or members and the superintendent, will be confronted and quickly handled by following the "Resolving Governance Team Interactions" protocol.
- The Governance Team will strive for open, clear communication with one another, with staff, and with the community

### **Organizational Core Beliefs**

We will always operate with the highest ethical standards and fairness in our dealings with our Board, colleagues, students, district employees, parents and community members.

We believe:

- our first responsibility is to provide all students with a quality education that challenges them and enables them to achieve their full potential
- each student has a right to an environment that is emotionally nurturing, physically safe and intellectually stimulating
- student success is the shared responsibility of district employees, parents, students and the community; that we all have an obligation to promote excellence in education
- district leadership is responsible for setting goals, establishing expectations, measuring success and maximizing academic delivery to students
- our district must be financially stable and must maintain adequate reserves for economic uncertainty.

We believe public education offers the best assurance of the continuations of a viable democracy. When we honor these responsibilities and operate by these principles and beliefs, the children of Newark will be better served.

### **Human Relations and Respect Mission Statement**

Students, staff, parents and community members of the Newark Unified School District shall join together to create and sustain a safe, just and respectful learning environment where everyone will be treated with dignity, respect, fairness and equity.

### **Human Relations Standards**

The District:

- shall promote positive human relations, value differences, and recognize similarities by learning, teaching and practicing acceptance, understanding, awareness and inclusion of all individuals within the school community
- shall create learning opportunities for all individuals to develop empathy for those whose unique life experiences are different than their own
- shall establish ongoing education, outreach and community action opportunities for students, staff, parents and community
- shall provide for the inclusion of diversity education within the Pre-K-12 school curriculum; including, but not limited to, ethnicity, race, national origin, immigrant status, religion, gender, sexual orientation, language, age, sexual identity, physical or mental characteristic or ability, political affiliation, and marital or parental status
- shall ensure the safety and security of all members of the school community by responding swiftly should demeaning or threatening comments or behavior occur, and providing resources and safe places at school where issues can be discussed and questions asked

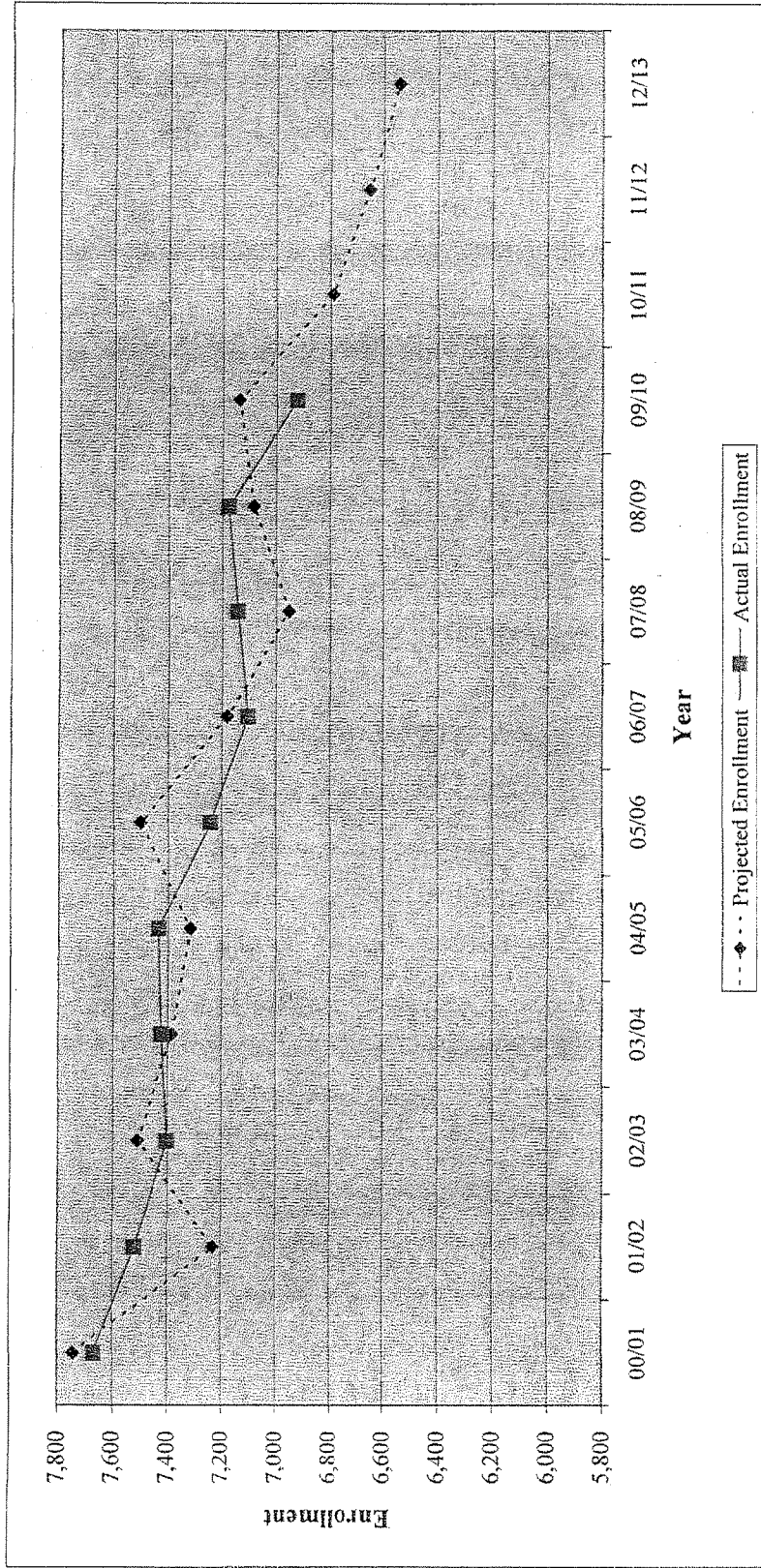
- shall encourage, develop and nurture collaborative relationships that provide ongoing community support to all students, families and staff

#### **Budget Adoption Requirement**

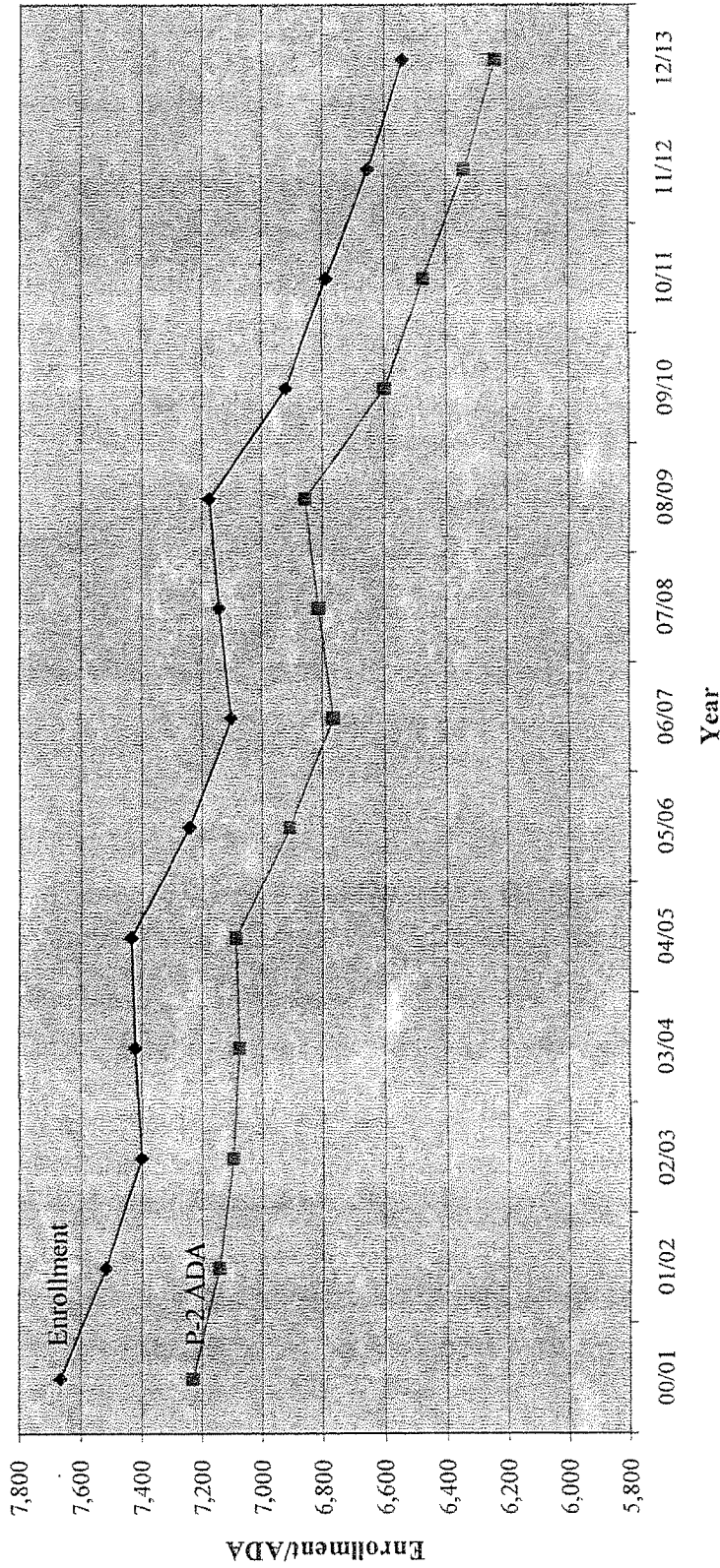
Education Code Section 42127(a)(1) states that:

*"On or before July 1 of each year, the governing board of each school district shall hold a public hearing on the budget to be adopted for the subsequent fiscal year. The budget to be adopted shall be prepared in accordance with Section 42126. The agenda for that hearing shall be posted at least 72 hours prior to the public hearing and shall include the location where the budget will be available for public inspection."*

NEWARK UNIFIED SCHOOL DISTRICT  
ENROLLMENT  
PROJECTED AND ACTUAL FOR THE YEARS 2000/01 - 2012/13



NEWARK UNIFIED SCHOOL DISTRICT  
 ENROLLMENT AND AVERAGE DAILY ATTENDANCE  
 PROJECTED AND ACTUAL FOR THE YEARS 2000/01 - 2012/13



Year	Enrollment	P-2 ADA	Attendance Rate
00/01	7,666	7,229	94.30%
01/02	7,518	7,143	95.01%
02/03	7,401	7,096	95.88%
03/04	7,421	7,073	95.31%
04/05	7,434	7,086	95.32%
05/06	7,241	6,907	95.39%
06/07	7,102	6,765	95.25%
07/08	7,142	6,811	95.37%
08/09	7,175	6,854	95.53%
09/10	6,920	6,598	95.35%
10/11	6,786	6,470	95.35%
11/12	6,648	6,339	95.35%
12/13	6,540	6,236	95.35%

NEWARK UNIFIED SCHOOL DISTRICT  
ENROLLMENT PROJECTION BY SITE INCLUDING SPECIAL DAY CLASS STUDENTS  
FOR THE YEAR 2010/11

Grade Level	Bunker	Graham	Kennedy	Lincoln	Milani	Musick	Schilling	Snow	NJHS	NMHS	Bridge	Cross	Comm Day	NPS/NPA	Total
K	83	72	49	50	52	47	82	51							486
1	84	70	48	54	54	49	77	58							494
2	90	79	81	56	51	45	62	78							542
3	84	65	51	64	57	45	84	52						1	503
Subtotal K-3	341	286	229	224	214	186	305	239						1	2025
4	80	68	54	54	61	53	62	51							483
5	89	57	56	52	43	45	84	59						2	487
6	60	67	62	59	50	61	61	62							482
Subtotal 4-6	229	192	172	165	154	159	207	172				0		2	1452
7									518			1	3		522
8									482						482
Subtotal 7-8									1000			1	3	0	1004
9										489		2	4		495
10										538		4	2		544
11										493	26	14	1	1	535
12										492	21	23	3		539
Subtotal 9-12										2012	47	43	10	1	2113
Total Grades K-12	570	478	401	389	368	345	512	411	1000	2012	47	44	13	4	6594
Special Day Class	10	9	13	8	9	11	19	22	29	52	10				192
Total Enrollment	580	487	414	397	377	356	531	433	1029	2064	57	44	13	4	6786

**NEWARK UNIFIED SCHOOL DISTRICT**  
**2010/11 STAFFING PROJECTION**

School	K-3		4-6		7-8		9-12		Total Enrollment Proj	Projected 2010-11 Staffing	Actual 2009-10 Staffing	Diff
	Enrollment Proj	FTE	Enrollment Proj	FTE	Enrollment Proj	FTE	Enrollment Proj	FTE				
Bunker	341	12.00	229	8.00					570	20.00	21.00	(1.00)
Graham	286	10.00	192	6.00					478	16.00	18.00	(2.00)
Kennedy	229	8.00	172	5.00					401	13.00	15.00	(2.00)
Lincoln	224	9.00	165	5.00					389	14.00	15.00	(1.00)
Milani	214	8.00	154	5.00					368	13.00	15.00	(2.00)
Musick	186	7.00	159	6.00					345	13.00	14.00	(1.00)
Schilling	305	12.00	207	6.00					512	18.00	19.00	(1.00)
Snow	239	9.00	172	5.00					411	14.00	15.00	(1.00)
NJHS					1,000	34.00			1,000	34.00	36.40	(2.40)
NMHS							2,012	69.60	2,012	69.60	75.80	(6.20)
Bridgepoint							47	6.40	47	6.40	6.40	0.00
Crossroad					1	0.20	43	2.80	44	3.00	3.00	0.00
Community Day					3	0.20	10	3.20	13	3.40	3.40	0.00
<b>Total</b>	<b>2,024</b>	<b>75.00</b>	<b>1,450</b>	<b>46.00</b>	<b>1,004</b>	<b>34.40</b>	<b>2,112</b>	<b>82.00</b>	<b>6,590</b>	<b>237.40</b>	<b>257.00</b>	<b>(19.60)</b>

Notes: 1. Pupil to Teacher ratios are: Grade K-3 29:1; Grade 4-6 33:1; Grade 7-8 33:1 and Grade 9-12 33:1 (Board Approved 4/27/10).

2. NMHS pupils are limited to 6 periods per day. A and Z periods offerings is an option to allow flexibility in scheduling per Board Approval 4/27/10.

3. Enrollment does not include Special Day Class Pupils and Non Public School/Agency Pupils.

4. Lincoln Elementary includes 1.00 FTE for Junior Kindergarten.

# GENERAL FUND

## SUMMARY OF RESTRICTED AND UNRESTRICTED PROGRAMS





## GENERAL FUND

### FUND 01

#### PURPOSE:

The General Fund is used to account for the ordinary operations of the school district. All expenditures except those required by law to be in another fund are accounted for in this fund. This includes regular and special education instruction, administration, maintenance and operations, and other non-state and federally supported programs. The Textbook Fund is consolidated into the General Fund and is established to account for funds from the state to purchase state approved textbooks.

#### ASSUMPTIONS:

##### Revenue:

- a) Enrollment is projected at 6,786, a decline of 134 pupils from prior year, 2009/10.
- b) Average Daily Attendance ("ADA") is projected at 6,470. This is equivalent to the 95.35% attendance rate used for the 2009/10 fiscal year. Adjustments will be made following the annual ADA reporting periods and will be submitted to the Board in the 1<sup>st</sup> Interim Budget report.
- c) The state allows declining enrollment districts to utilize the prior year ADA when developing the next year's budget. Newark is projecting a decline in enrollment and is utilizing the 2009/10 Period 2 ADA of 6,598 in developing the 2010/11 Proposed Budget.
- d) The Statutory COLA for 2010/11 is -0.39% with Revenue Limit Deficit of 18.355% base on the Governor's May Revision. The Base Revenue Limit per ADA without the Deficit is \$6,362.91.
- e) The Revenue Limit income is projected with an ongoing Deficit of 3.85% applied to the Undeficit Base Revenue Limit.
- f) Federal Categorical Program revenues are projected without COLA. The net decrease in Federal Categorical Program in 2010/11 is due to the One-Time American Recovery and Reinvestment Act (ARRA) funding, reduction of funding by 60% to Title II Part D Enhancing Education through Technology, and elimination of funding of Title IV Safe and Drug Free Schools and Communities.
- g) Medi-Cal Administrative Activities (MAA) revenue is conservatively budgeted based on prior year reimbursements.
- h) The majority of the State Categorical Program revenues are projected with -0.38% COLA. In addition, the flexibility provision of using funds for any educational purpose is still in effect until 2012/13.

- i) Funding for Lottery is budgeted at \$125.50 per ADA, as recommended by Alameda County Office of Education and School Services of California.
- j) Class Size Reduction revenue is budgeted at \$1,071 per pupil in grades K-3 with a 30% penalty due to the ratio of 29:1.
- k) Mandated Cost Program revenues are not budgeted until the actual reimbursements are received.
- l) Interest Income is projected at 0.50%, as recommended by Alameda County Office of Education.
- m) State Special Education revenues, under Assembly Bill 602, are projected with the -0.38% COLA.
- n) Miscellaneous local revenues are projected to be stable for 2010/11.
- o) The District's miscellaneous donations will be budgeted upon the receipt of funds.
- p) Carryover of any unspent prior year funds, 2009/10, for Federal, State and Local Programs will be fully budgeted following the close of the books this summer. The Board will receive the Unaudited Actual Report, including carryover amounts, at its meeting in September.
- q) The Board of Education approved Resolution No. 1774 at the February 3, 2009 Board Meeting for designating available fund balance from other funds to be available for transfer, if needed, in support of Fund 01 – General Fund's ending fund balance and statutory reserves for economic uncertainty.
- r) Due to the impact of the Governor's May Revision, the District is projecting to use the balance of the State Fiscal Stabilization Fund (ARRA-SFSF) to balance the budget.
- s) Interfund Transfer-In to the General Fund is projected at \$425,074 to address the following:

Child Care repayment of prior year contribution (2 <sup>nd</sup> of 4 payments)	\$30,000
Balance 2010/11 budget from Fund 17	\$395,074
Total	\$425,074

\*These amounts will change after closing the 2009/10 books.

#### Expenditures:

- a) Step and column increases are fully budgeted for all eligible employees.
- b) Due to the current State fiscal crisis, there are no projections for salary or health benefits increases for all the bargaining units in 2010/11.
- c) The cost of 1% of General Fund salaries and benefits is \$407,202 (NTA \$261,114, CSEA \$78,796, NEWMA \$67,292).

- d) Class Size Reduction ratio for K-3 grade levels is 29:1 and 9<sup>th</sup> grade (2 subjects) is 33:1, which was approved by the Board of Education as part of budget modifications/reductions on April 27, 2010.

- e) Mandatory Employee Benefits:

Employee Benefit	Rate	Employee Benefit	Rate
STRS	8.25%	PERS and PERS Reduc	13.02%
FICA	6.20%	Medicare	1.45%
Alternative Retirement	3.75%	State Unemployment Ins	0.72%
Workers Compensation	2.31%	Retiree Benefits	1.43%

- f) PERS rate is budgeted at an increase of 0.998% for the 2010/11 fiscal year.
- g) State Unemployment Insurance rate is budgeted at an increase of 0.42% for the 2010/11 fiscal year.
- h) The District Workers Compensation rate is budgeted at an increase of 0.30% for the 2010/11 fiscal year.
- i) School per pupil allowance for supplies and miscellaneous site expenses:

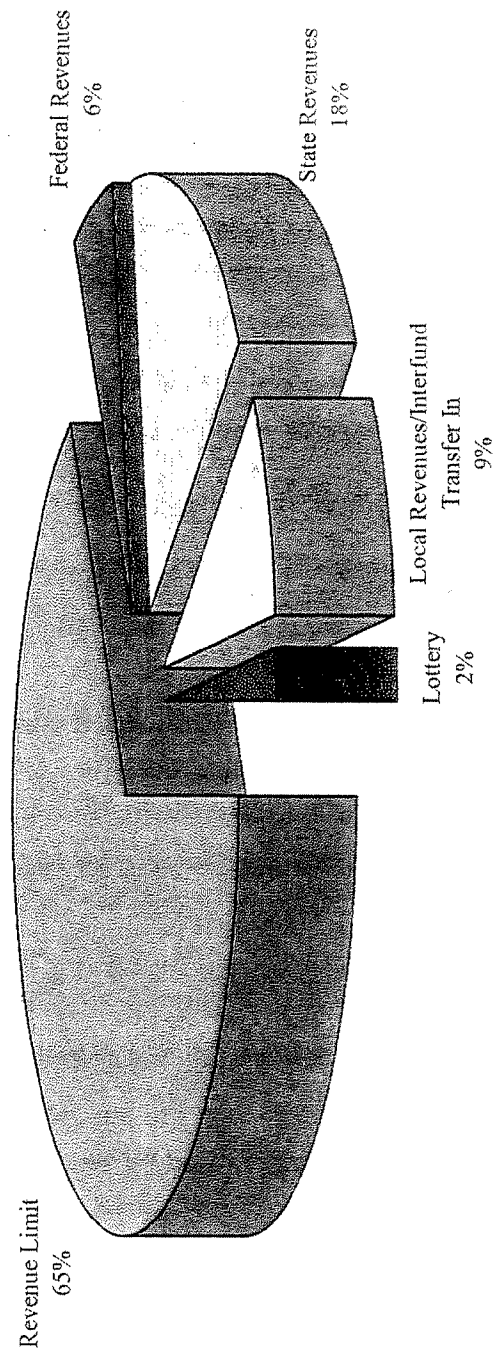
Grade Level	From General Fund (per Enrollment)	From Lottery Funding (per enrollment)	Total
K-6	\$22.00	\$10.38	\$32.38
7-8	\$25.60	\$11.62	\$37.22
9-12	\$27.60	\$12.45	\$40.05

- j) The net decrease from prior year, 2009/10, in Books and Supplies, and Services and Other Operating Expenses is due to carryover of unspent funds and one-time expenditures.
- k) The District utility expenditures are projected to increase by 3.5%.
- l) Indirect Cost is budgeted at 5.52%.
- m) There is no projection for contribution to Deferred Maintenance. The Local Education Agency (LEA) contribution requirement is eliminated through 2012/13 by the 2009 Budget Act.
- n) Interfund Transfer Out is eliminated. This is the transfer of Adult Education Revenue (Tier III flexible categorical program) from Fund 01-General Fund to Fund 11-Adult Education Fund, which is included in the budget modifications/reductions approved by the Board of Education.
- o) The District is utilizing Assembly Bill X4 2 to reduce its required reserve from 3% to 1% for 2009/10 and shall make progress towards the required 3% reserve by 2011/12.
- p) The Board of Education approved at the April 27, May 4 and May 11, 2011 Board Meetings budget modifications/reductions totaling \$5.5M effective 2010/11.

**NEWARK UNIFIED SCHOOL DISTRICT  
GENERAL FUND (FUND 01)  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2010/11 PROPOSED BUDGET**

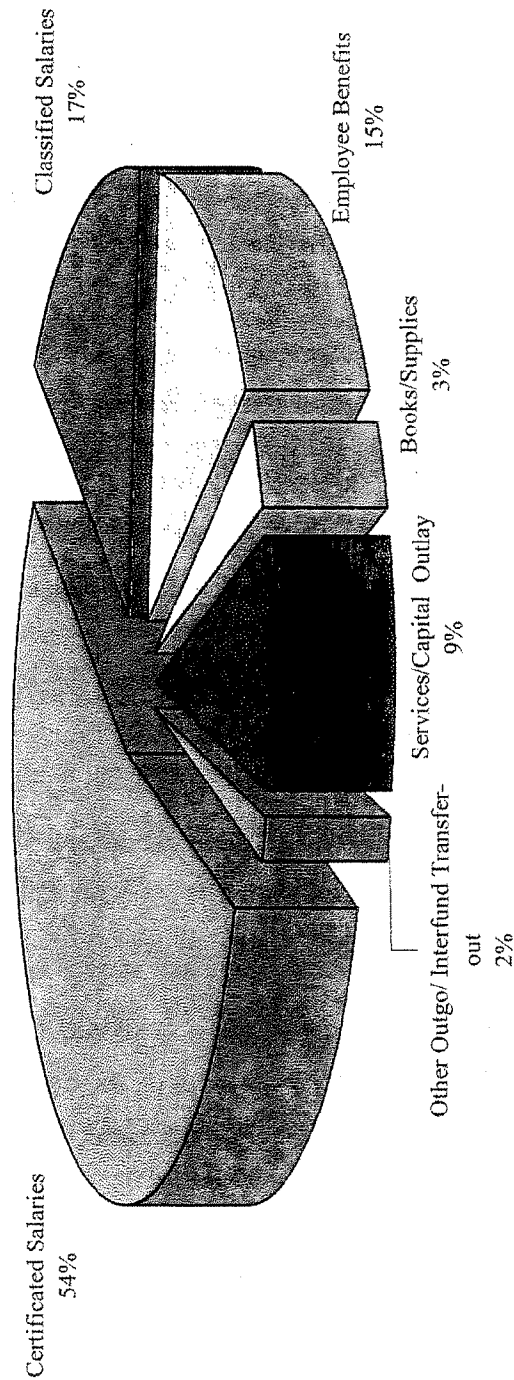
	2008/09 Actuals	2009/10 Estimated Actuals	2010/11 Proposed Budget
<b>A) REVENUES</b>			
Revenue Limit Sources	39,184,587	34,451,980	33,263,441
Federal Revenues	5,263,433	4,962,050	2,856,489
Other State Revenues	11,032,782	9,889,671	9,758,266
Local Revenues	4,356,377	4,314,702	3,958,695
<b>TOTAL REVENUES</b>	<b>59,837,180</b>	<b>53,618,403</b>	<b>49,836,891</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	32,871,493	30,486,130	27,859,111
Classified Salaries	8,990,547	8,754,194	8,644,527
Employee Benefits	7,974,173	7,836,086	7,799,670
Books and Supplies	2,394,654	4,354,132	1,671,118
Services and Operating Expenses	5,939,110	5,769,861	4,767,617
Capital Outlay	942,318	0	0
Other Outgo	1,410,525	1,115,453	982,881
Direct Support/Indirect Costs	(91,000)	(156,269)	(140,188)
<b>TOTAL EXPENDITURES</b>	<b>60,431,821</b>	<b>58,159,587</b>	<b>51,584,736</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>(594,641)</b>	<b>(4,541,184)</b>	<b>(1,747,845)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	1,614,154	1,031,733	425,074
Interfund Transfer Out	322,826	321,430	0
Contributions/Flexibility Transfers	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>1,291,328</b>	<b>710,303</b>	<b>425,074</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>696,687</b>	<b>(3,830,881)</b>	<b>(1,322,771)</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>5,543,566</b>	<b>6,240,253</b>	<b>2,409,372</b>
<b>G) ENDING FUND BALANCE</b>	<b>6,240,253</b>	<b>2,409,372</b>	<b>1,086,601</b>
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>			
a) Reserve for:			
Revolving Cash	25,000	25,000	25,000
Stores Inventory/Prepayment	101,154	101,154	101,154
b) Designated Amounts for:			
Economic Uncertainties	1,822,639	584,814	516,626
Other Designations	4,103,489	1,698,403	443,821
c) Undesignated Amount	187,970	0	0

**Sources of Projected Revenue  
General Fund  
2010/11 Proposed Budget**



Revenue Category	Amount	% of Total
Revenue Limit	\$33,263,441	65%
Federal Revenues	2,856,489	6%
State Revenues	8,828,060	18%
Local Revenues/Interfund Transfer In	4,383,769	9%
Lottery	930,206	2%
<b>Total Revenue</b>	<b>\$50,261,965</b>	<b>100%</b>

Projected Expenditures  
General Fund  
2010/11 Proposed Budget



Expenditures Category	Amount	% of Total
Certified Salaries	\$27,859,111	54%
Classified Salaries	8,644,527	17%
Employee Benefits	7,799,670	15%
Books/Supplies	1,671,118	3%
Services/Capital Outlay	4,767,617	9%
Other Outgo/ Interfund Transfer-out	842,693	2%
Transfer-out		2%
<b>Total Expenditures</b>	<b>\$51,584,736</b>	<b>100%</b>

GENERAL FUND  
WITHOUT  
SPECIAL EDUCATION  
AND  
CATEGORICAL PROGRAMS

(This summary includes Routine Repairs and  
Maintenance Program)





**NEWARK UNIFIED SCHOOL DISTRICT**  
**GENERAL FUND WITHOUT SPECIAL EDUCATION AND CATEGORICAL PROGRAMS**  
**REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE**  
**2010/11 PROPOSED BUDGET**

	2008/09 Actuals	2009/10 Estimated Actuals	2010/11 Proposed Budget
<b>A) REVENUES</b>			
Revenue Limit Sources	37,974,705	33,317,979	32,145,400
Other Federal Revenues	53,888	65,344	80,000
Class Size Reduction: K-3	2,242,792	1,228,484	1,156,680
Class Size Reduction: 9th Grade	172,490	0	0
Mandated Cost Reimbursement	0	0	0
Lottery: Unrestricted	841,821	841,060	822,732
Other State Revenues	845,511	5,745,237	5,772,407
Leases and Rental	269,599	250,000	245,000
Interest	130,766	40,365	25,860
Other Local Revenues	208,678	239,986	261,798
<b>TOTAL REVENUES</b>	<b>42,740,251</b>	<b>41,728,455</b>	<b>40,509,877</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	26,739,888	23,335,074	21,946,438
Classified Salaries	6,958,908	6,761,530	6,686,328
Employee Benefits	6,274,577	5,940,465	6,005,195
Books and Supplies	657,057	1,479,836	902,311
Services and Operating Expenses	2,973,163	4,104,518	3,343,204
Capital Outlay	929,721	0	0
Other Outgo	333,201	1,106,294	977,344
Direct Support/Indirect Costs	(424,685)	(846,928)	(678,703)
<b>TOTAL EXPENDITURES</b>	<b>44,441,831</b>	<b>41,880,789</b>	<b>39,182,117</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>(1,701,580)</b>	<b>(152,334)</b>	<b>1,327,760</b>
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	1,614,154	1,031,733	425,074
Interfund Transfer Out	322,826	321,430	0
Contributions/Flexibility Transfers	51,939	(2,068,491)	(2,109,024)
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>1,343,266</b>	<b>(1,358,188)</b>	<b>(1,683,950)</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(358,314)</b>	<b>(1,510,522)</b>	<b>(356,190)</b>

**NEWARK UNIFIED SCHOOL DISTRICT  
GENERAL FUND WITHOUT SPECIAL EDUCATION AND CATEGORICAL PROGRAMS  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2010/11 PROPOSED BUDGET**

	2008/09 Actuals	2009/10 Estimated Actuals	2010/11 Proposed Budget
F) BEGINNING FUND BALANCE	3,311,626	2,953,312	1,442,790
G) ENDING FUND BALANCE	2,953,312	1,442,790	1,086,600
H) COMPONENTS OF ENDING FUND BALANCE			
a) Reserve for:			
Revolving Cash	25,000	25,000	25,000
Stores Inventory/Prepayment	101,154	101,154	101,154
b) Designated Amounts for:			
Economic Uncertainties	1,822,639	584,814	516,626
Other Designations	816,548	0	
Deferred Maintenance State Match 08/09		247,158	
BTSA-State Cluster Consultant 09/10		222,333	443,821
Deferred Maintenance State Match 09/10		262,331	
c) Undesignated Amount	187,970	(0)	(0)

GENERAL FUND

SPECIAL EDUCATION



**NEWARK UNIFIED SCHOOL DISTRICT  
SUMMARY OF SPECIAL EDUCATION PROGRAMS  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2010/11 PROPOSED BUDGET**

	2008/09 Actuals	2009/10 Estimated Actuals	2010/11 Proposed Budget
<b>A) REVENUES</b>			
Revenue Limit Sources	1,209,882	1,134,001	1,118,041
Federal Revenues	1,178,065	2,202,769	1,463,456
Other State Revenues	416,881	457,593	392,551
Local Revenues	3,257,374	3,100,941	3,099,039
<b>TOTAL REVENUES</b>	<b>6,062,202</b>	<b>6,895,304</b>	<b>6,073,087</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	3,546,112	3,961,440	3,821,882
Classified Salaries	1,411,141	1,515,550	1,539,853
Employee Benefits	1,124,872	1,333,840	1,343,553
Books and Supplies	69,885	605,252	85,402
Services and Operating Expenses	1,020,965	1,123,371	1,078,220
Capital Outlay	0	0	0
Other Outgo	613	4,195	0
Direct Support/Indirect Costs	189,065	413,364	376,201
<b>TOTAL EXPENDITURES</b>	<b>7,362,654</b>	<b>8,957,012</b>	<b>8,245,111</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>(1,300,452)</b>	<b>(2,061,708)</b>	<b>(2,172,024)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	0	0	0
Interfund Transfer Out	0	0	0
Contributions/Flexibility Transfers	1,300,452	2,061,708	2,172,024
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>1,300,452</b>	<b>2,061,708</b>	<b>2,172,024</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>G) ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>

**NEWARK UNIFIED SCHOOL DISTRICT  
DETAILS OF SPECIAL EDUCATION PROGRAM REVENUES  
2010/11 PROPOSED BUDGET**

	2008/09 Actuals	2009/10 Estimated Actuals	2010/11 Proposed Budget
<b>A) REVENUE LIMIT SOURCES</b>			
Revenue Limit Transfer	1,001,097	919,268	919,670
Property Tax Transfer	208,785	214,733	202,371
<b>TOTAL REVENUE LIMIT SOURCES</b>	<b>1,209,882</b>	<b>1,134,001</b>	<b>1,118,041</b>
<b>B) FEDERAL REVENUES</b>			
Basic Local Assistance Entitlement	1,015,728	1,040,719	1,029,944
Special Ed: IDEA BasIS	19,045	20,065	20,065
Special Ed: ARRA Basic Local Assistance	0	884,053	294,684
Special Ed: ARRA SELocPriv	0	20,832	0
Preschool Grant	56,034	43,988	43,988
Special Ed: ARRA Preschool Grant	0	49,380	0
Preschool Local Entitlement	86,917	74,494	74,494
Local Staff Development	0	0	0
Special Ed: ARRA Preschool Local Entitlement	0	68,957	0
Preschool Staff Development	341	281	281
Workability	0	0	0
<b>TOTAL FEDERAL REVENUES</b>	<b>1,178,065</b>	<b>2,202,769</b>	<b>1,463,456</b>
<b>C) STATE REVENUES</b>			
Low Incidence	1,490	1,192	1,192
Special Education: Mental Health	31,904	35,702	34,216
Workability	37,812	30,825	30,825
Local Staff Development	2,789	2,745	2,745
Transportation: Home to School	95,191	107,473	89,829
Transportation: Special Education	247,695	279,656	233,744
<b>TOTAL STATE REVENUES</b>	<b>416,881</b>	<b>457,593</b>	<b>392,551</b>
<b>C) LOCAL REVENUES</b>			
Special Education Apportionment	3,195,660	3,063,956	3,062,054
Miscellaneous Local Revenues-SELPA Administration	61,714	36,985	36,985
<b>TOTAL LOCAL REVENUES</b>	<b>3,257,374</b>	<b>3,100,941</b>	<b>3,099,039</b>
<b>TOTAL SPECIAL EDUCATION PROGRAM REVENUES</b>	<b>6,062,202</b>	<b>6,895,304</b>	<b>6,073,087</b>

GENERAL FUND  
CATEGORICAL PROGRAMS





**NEWARK UNIFIED SCHOOL DISTRICT  
SUMMARY OF CATEGORICAL PROGRAMS  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2010/11 PROPOSED BUDGET**

	2008/09 Actuals	2009/10 Estimated Actuals	2010/11 Proposed Budget
<b>A) REVENUES</b>			
Revenue Limit Sources	0	0	0
Federal Revenues	4,031,480	2,693,937	1,313,033
Other State Revenues	6,513,287	1,617,297	1,613,896
Local Revenues	489,960	683,410	326,998
<b>TOTAL REVENUES</b>	<b>11,034,727</b>	<b>4,994,644</b>	<b>3,253,927</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	2,585,493	3,189,616	2,090,791
Classified Salaries	620,498	477,114	418,346
Employee Benefits	574,724	561,781	450,922
Books and Supplies	1,667,712	2,269,044	683,405
Services and Operating Expenses	1,944,981	541,972	346,193
Capital Outlay	12,597	0	0
Other Outgo	1,076,711	4,964	5,537
Direct Support/Indirect Costs	144,620	277,295	162,314
<b>TOTAL EXPENDITURES</b>	<b>8,627,336</b>	<b>7,321,786</b>	<b>4,157,508</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>2,407,391</b>	<b>(2,327,142)</b>	<b>(903,581)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	0	0	0
Interfund Transfer Out	0	0	0
Contributions/Flexibility Transfers	(1,352,390)	6,783	(63,000)
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>(1,352,390)</b>	<b>6,783</b>	<b>(63,000)</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>1,055,001</b>	<b>(2,320,359)</b>	<b>(966,581)</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>2,231,940</b>	<b>3,286,941</b>	<b>966,581</b>
<b>G) ENDING FUND BALANCE</b>	<b>3,286,941</b>	<b>966,581</b>	<b>0</b>
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>			
a) Reserve for:			
Revolving Cash/Stores	0	0	0
b) Designated Amounts	3,286,941	966,581	
c) Undesignated Amount	(0)	0	0

**NEWARK UNIFIED SCHOOL DISTRICT  
DETAILS OF CATEGORICAL PROGRAM REVENUES  
2010/11 PROPOSED BUDGET**

	2008/09 Actuals	2009/10 Estimated Actuals	2010/11 Proposed Budget
<b>A) FEDERAL REVENUES</b>			
Title I: Basic Grants Low Income	350,321	1,232,912	860,811
School Assistance and Intervention Team - Corrective Action	6,097	0	0
Title I: Migrant Education	41,207	0	0
ARRA Title I, Part A, Basic Grants Low Income	0	472,708	0
ARRA State Fiscal Stabilization Fund	2,822,207	0	0
Vocational Programs (Carl Perkins Act)	31,178	42,848	42,848
Title IV: Drug Free Schools	12,080	27,412	0
Title II: Part A Teacher Quality	155,821	335,506	229,721
Title II: Part A Principal Training	7,458	4,542	0
Title II: Part D Enhancing Education Through Technology	4,312	6,396	1,931
Title II: Part D EETT-Competitive	426,922	194,978	0
Title V: Part A Innovative Education Strategies	14,432	0	0
Title III: Immigrant Education Program	23,525	15,992	0
Title III: Limited English Proficiency	104,002	309,418	177,700
Medi-Cal Billing Option	27,693	51,225	0
Other Federal Revenue	4,224	0	0
<b>TOTAL FEDERAL REVENUES</b>	<b>4,031,480</b>	<b>2,693,937</b>	<b>1,313,033</b>
<b>B) STATE REVENUES</b>			
After School Learning & Safe Neighborhood (NEST)	184,338	300,150	300,150
English Language Acquisition Program (ELAP)	58,301	60,576	60,346
Lottery: Instructional Materials	100,850	99,395	107,474
ROC/P Apportionment	1,071,740	0	0
School Safety & Violence Prevention	108,558	0	0
Tobacco-Use Prevention Education 4-8 (TUPE 4-8)	9,660	5,966	0
Art & Music Block Grant	110,514	0	0
California Instructional School Garden	13,899	0	0
California High School Exit Exam Intensive Instruction and Services	64,212	0	0
Secondary School Counselors	211,559	0	0
Economic Impact Aid (EIA) - LEP	1,053,855	1,076,807	1,076,806
Gifted & Talented Education (GATE)	54,067	0	0
Instructional Materials Realignment	419,254	0	0
Partnership Academies Program	68,746	74,403	69,120
High Priority School Grant Program (HPSGP)	20,337	0	0
Peer Assistance & Review Program (PAR)	31,715	0	0
Certificated Staff Mentoring Program	12,479	0	0
Staff Development: Math and Reading (AB466)	60,068	0	0
Staff Development: Reader Services for Blind Teachers	2,990	0	0
Staff Development: Reading & Math (SB472)	27,501	0	0
AB825 Tenth Grade Counseling	15,816	0	0
AB825 Continuation High School	128,012	0	0
AB825 Beginning Teacher Support And Assessment	1,018,943	0	0
AB825 Beginning Teacher Support And Assessment-Consultant	234,751	0	0
AB825 Instructional Time and Staff Development Reform	262,011	0	0
AB825 Suppl Grant-Instructional Material Realignment	6,440	0	0

**NEWARK UNIFIED SCHOOL DISTRICT  
DETAILS OF CATEGORICAL PROGRAM REVENUES  
2010/11 PROPOSED BUDGET**

	2008/09 Actuals	2009/10 Estimated Actuals	2010/11 Proposed Budget
AB825 Suppl Grant-Educational Technology- Communications	47,823	0	0
AB825 Suppl Grant-Educational Technology- Information Technology	135,410	0	0
AB825 Suppl Grant-Safe School	141,573	0	0
AB825 Suppl Grant-School Improvement Program	197,489	0	0
AB825 School Improvement Program	626,094	0	0
AB825 California Public School Library Act	14,284	0	0
<b>TOTAL STATE REVENUES</b>	<b>6,513,287</b>	<b>1,617,297</b>	<b>1,613,896</b>
<b>C) LOCAL REVENUES</b>			
BTSA Local	0	27,701	0
BTSA Cluster Consultant	32,450	0	0
K-6 Science Olympiad	848	0	0
BTSA Induction Consultant	19,482	84,385	63,000
Career and Counseling Center	60,395	31,979	31,514
City of Newark - Music Donation	60,000	40,000	0
Educator-on-Loan	186,010	188,911	184,567
Library Donation/Fundraising	0	4,854	0
Kaiser Community Benefit Strategic Grant	0	1,140	0
Educational Tech. K-12 Voucher (Microsoft Settlement)	9,343	108,865	0
Kaiser Initiative Grant	15,512	4,804	0
College and Career Center-PSAT	6,118	0	0
Puente Program	17,983	40,000	0
Bay Science		50,942	47,917
Miscellaneous Local Donation	81,819	99,829	0
<b>TOTAL LOCAL REVENUES</b>	<b>489,960</b>	<b>683,410</b>	<b>326,998</b>
<b>TOTAL CATEGORICAL PROGRAM REVENUES</b>	<b>11,034,727</b>	<b>4,994,644</b>	<b>3,253,927</b>

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GENERAL FUND  
MULTI-YEAR PROJECTIONS



**NEWARK UNIFIED SCHOOL DISTRICT  
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS**

The following assumptions were made in developing the Multi-Year Projections. The purpose is to determine if the district will be able to meet its commitment for the current year and the succeeding two years.

**REVENUES:**

- a) Enrollment projection for 2010/11 is 6,786. The district is also projecting a decline in enrollment in 2011/12 and 2012/13. Projected enrollment for 2011/12 and 2012/13 are 6,648 and 6,540 respectively.
- b) Average Daily Attendance (ADA) for 2010/11 is projected at 6,470. This is equivalent to 95.35% of 2009/10 attendance rate.
- c) Revenue Limit income for the year 2011/12 and 2012/13 is based on a projected Average Daily Attendance (ADA) of 6,339 and 6,236 respectively. The state allows for declining enrollment districts to utilize prior year ADA when developing next year's budget. This is also equivalent to 95.35% attendance rate.
- d) The Statutory COLA for 2010/11 is -0.39% with Revenue Limit Deficit of 18.355%. The Base Revenue Limit per ADA without the Deficit is \$6,362.91.
- e) The Projected Statutory COLA is 2.10% for 2011/12 and 2.40% for 2012/13, with Revenue Limit Deficit of 18.355% for 2011/12 and 2012/13.
- f) The Revenue Limit income is projected with an ongoing Deficit of 3.85% applied to the Undeficitied Base Revenue Limit.
- g) Federal Categorical Program revenues are projected without COLA for the 2 succeeding years. The net decrease in Federal Categorical Program in 2010/11 is due to the One-Time American Recovery and Reinvestment Act (ARRA) funding.
- h) Majority of State Categorical Program revenues are projected with COLA of 2.10% in 2011/12 and 2.40% in 2012/13. In addition, the flexibility provision of using funds for any educational purpose is still in effect until 2012/13.
- i) The increase in State Revenues in 2012/13 is due to the restoration of K-3 Class Size Reduction to its original program.
- j) Special Education (Hughes Bill) Mandated Cost Claim Settlement is projected in the amount of \$101,143 in 2011/12. This amount is projected to be received through 2016/17.
- k) Special Education funding under AB602 is projected with a COLA of 2.10% for 2011/12 and 2.40% for 2012/13.

- l) Miscellaneous local revenues are projected to decrease for 2011/12 due to the current economic condition and projected to be stable for the succeeding years.
- m) The Board of Education approved Resolution No. 1774 at the February 3, 2009 Board Meeting for designating available fund balance from other funds to be available for transfer, if needed, in support of Fund 01 – General Fund ending fund balance and statutory reserves for economic uncertainty. The transfer from Fund 17 is to be paid back from future General Fund budgets.
- n) Interfund Transfer-In to the General Fund is projected at \$425,074 for the budget year to address the following:

	2010/11	2011/12	2012/13
Child Care repayment of prior year contribution	\$30,000	\$30,000	\$30,000
Child Nutrition repayment of prior year contribution	\$0	\$0	\$0
Balance budget from Fund 17	\$395,074	\$0	\$0
Total	\$425,074	\$30,000	\$30,000

\*These amounts will change after closing the 2009/10 books.

#### **EXPENDITURES:**

- a) Salaries and mandatory benefits have been increased for Step and Column changes.
- b) Salaries and mandatory benefits increase of 1.8176% for 2011/12 and 2.4227% for 2012/13 are projected for Newark Teacher's Association (NTA).
- c) Based on the agreement with Newark Teacher's Association (NTA), three (3) staff development days will be reduced in 2010/11 and 2011/12 only. This is equivalent to a reduction of 3 days in salaries and mandatory benefits. This is projected to be restored in 2012/13 along with the five (5) instructional days and class size limits, which is part of the Board approved budget modifications/reduction beginning in 2010/11.
- d) There are no projections for any salary or health benefits increase for California School Employees Association (CSEA) and Newark Management Association in 2011/12 and 2012/13.
- e) Base on projected enrollment, certificated salaries in 2011/12 and 2012/13 have been reduced by 4 FTE and 3 FTE respectively due to a projected decline of 138 pupils in 2011/12 and 108 pupils in 2012/13.
- f) K-3 Class Size Reduction program is restored to its original program in 2012/13, increasing the certificated FTE by 28.



- g) The cost of 1% of General Fund salaries and benefits is \$407,202 (NTA \$261,114, CSEA \$78,796, NEWMA \$67,292)
- h) Books and Supplies are projected to increase in 2011/12 and 2012/13 due to COLA applied to the state flexible categorical programs.
- i) Utility costs are projected to increase by approximately 3.5% per year for 2010/11 and 2011/12.
- j) The net decrease for Other Outgo in 2010/11 and 2011/12 is due to capital lease contracts ending in 2010/11. However, the increase in 2012/13 is the COLA applied to ROC/P funds, which is transferred to Mission Valley ROP.
- k) Indirect Cost is projected to be 5.52% for 2011/12 and 2012/13.
- l) The Deferred Maintenance match is projected to be eliminated through 2012/13 due to the Budget Act.
- m) Other Financing Uses are eliminated. This is the transfer of Adult Education Revenue (Tier III flexible categorical program) from Fund 01-General Fund to Fund 11-Adult Education Fund, which is included in the budget modifications/reductions approved by the Board of Education.
- n) The Board of Education approved at the April 27, May 4 and May 11, 2010 Board Meetings budget modifications/reductions totaling \$5.5M effective 2010/11.
- o) In submitting the 2010/11 Budget Proposal, the Board of Education understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years. It is recognized that if the Governor's May 2010 Revision is enacted as proposed, or if the fiscal condition further deteriorates, the school district will implement \$4,330,000 in ongoing budget reductions in 2011/12 and an additional \$2,130,000 in ongoing budget reductions in 2012/13 to maintain fiscal solvency. It is further recognized that the school district will submit a detailed list of Board approved ongoing budget reductions for 2011/12 with the 2010/11 First Interim Report.

COLA is projected using the Dartboard provided by School Services of California as of May 2010.

**NEWARK UNIFIED SCHOOL DISTRICT  
GENERAL FUND-COMBINED  
MULTI-YEAR PROJECTION  
2010/11 PROPOSED BUDGET**

	Estimated Actuals 2009/10	Proposed Budget 2010/11	Projected Budget 2011/12	Projected Budget 2012/13
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
Revenue Limit Sources	34,451,980	33,265,441	33,278,081	33,358,211
Federal Revenues	4,962,050	2,856,489	2,561,805	2,561,805
Other State Revenues	9,889,671	9,758,266	9,881,786	11,016,208
Other Local Revenues	4,314,702	3,958,695	3,792,081	3,867,114
Other Financing Sources	1,031,733	425,074	30,000	30,000
Contributions	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>54,650,136</b>	<b>50,261,965</b>	<b>49,543,753</b>	<b>50,833,359</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>				
<u>Certificated Salaries</u>				
Base Salaries	30,486,130	27,859,111	27,859,111	28,391,185
Step & Column Adjustments	0	0	417,367	430,088
Cost of Living Adjustments	0	0	415,697	572,621
Other Adjustments	0	0	(300,990)	3,073,234
Total Certificated Salaries	30,486,130	27,859,111	28,391,185	32,467,128
<u>Classified Salaries</u>				
Base Salaries	8,754,194	8,644,527	8,644,527	8,780,861
Step & Column Adjustments	0	0	129,767	131,713
Cost of Living Adjustments	0	0	0	0
Other Adjustments	0	0	6,567	0
Total Classified Salaries	8,754,194	8,644,527	8,780,861	8,912,574
Employee Benefits	7,836,086	7,799,670	7,960,040	8,570,715
Books & Supplies	4,354,132	1,671,118	1,981,515	2,051,323
Services & Other Operating Expenses	5,769,861	4,767,617	4,648,926	4,254,126
Capital Outlay	0	0	0	0
Other Outgo	1,115,453	982,881	832,282	850,332
Direct Support/Indirect Costs	(156,269)	(140,188)	(128,392)	(128,392)
Other Financing Uses	321,430	0	0	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>58,481,017</b>	<b>51,584,736</b>	<b>52,466,417</b>	<b>56,977,819</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(3,830,881)</b>	<b>(1,322,771)</b>	<b>(2,922,664)</b>	<b>(6,144,460)</b>
<b>BEGINNING FUND BALANCE</b>	<b>6,240,252</b>	<b>2,409,371</b>	<b>1,086,600</b>	<b>(1,836,064)</b>
<b>ENDING FUND BALANCE</b>	<b>2,409,371</b>	<b>1,086,600</b>	<b>(1,836,064)</b>	<b>(7,980,524)</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>				
Revolving Cash	25,000	25,000	25,000	25,000
Stores Inventory/Prepayment	101,154	101,154	101,154	101,154
Legally Restricted Ending Balance	0	0	0	0
Designated for Economic Uncertainties	584,814	516,625	1,573,993	1,709,335
Other Designation	1,698,403	443,821	922,309	1,165,845
Undesignated Fund Balance	0	0	(4,458,520)	(10,981,858)

**NEWARK UNIFIED SCHOOL DISTRICT  
GENERAL FUND-UNRESTRICTED  
MULTI-YEAR PROJECTION  
2010/11 PROPOSED BUDGET**

	Estimated Actuals 2009/10	Proposed Budget 2010/11	Projected Budget 2011/12	Projected Budget 2012/13
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
Revenue Limit Sources	32,791,953	31,669,020	31,942,833	32,236,417
Federal Revenues	65,344	80,000	80,000	80,000
Other State Revenues	7,781,472	7,710,266	7,790,778	8,875,016
Other Local Revenues	530,351	532,658	412,658	412,658
Other Financing Sources	1,031,733	425,074	30,000	30,000
Contributions	(3,827,024)	(3,687,875)	(4,227,208)	(4,520,356)
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>38,373,829</b>	<b>36,729,143</b>	<b>36,029,061</b>	<b>37,113,341</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>				
<u>Certificated Salaries</u>				
Base Salaries	22,476,838	21,137,234	21,137,234	22,315,559
Step & Column Adjustments		0	329,207	334,733
Cost of Living Adjustments		0	305,588	420,946
Other Adjustments		0	543,530	2,791,860
Total Certificated Salaries	22,476,838	21,137,234	22,315,559	25,863,098
<u>Classified Salaries</u>				
Base Salaries	5,924,499	5,906,824	5,906,824	6,002,092
Step & Column Adjustments		0	88,701	90,031
Cost of Living Adjustments		0	0	0
Other Adjustments		0	6,567	0
Total Classified Salaries	5,924,499	5,906,824	6,002,092	6,092,123
Employee Benefits	5,495,899	5,587,250	5,828,615	6,353,936
Books & Supplies	1,432,185	873,048	1,183,445	1,253,253
Services & Other Operating Expenses	4,042,766	3,287,024	3,417,858	3,483,926
Capital Outlay	0	0	0	0
Other Outgo	1,098,259	972,656	822,057	840,107
Direct Support/Indirect Costs	(907,525)	(678,703)	(617,901)	(628,642)
Other Financing Uses	321,430	0	0	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>39,884,351</b>	<b>37,085,333</b>	<b>38,951,725</b>	<b>43,257,801</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(1,510,522)</b>	<b>(356,190)</b>	<b>(2,922,664)</b>	<b>(6,144,460)</b>
<b>BEGINNING FUND BALANCE</b>	<b>2,953,312</b>	<b>1,442,790</b>	<b>1,086,600</b>	<b>(1,836,064)</b>
<b>ENDING FUND BALANCE</b>	<b>1,442,790</b>	<b>1,086,600</b>	<b>(1,836,064)</b>	<b>(7,980,524)</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>				
Revolving Cash	25,000	25,000	25,000	25,000
Stores Inventory/Prepayment	101,154	101,154	101,154	101,154
Legally Restricted Ending Balance	0	0	0	0
Designated for Economic Uncertainties	584,814	516,625	1,573,993	1,709,335
Other Designation	731,822	443,821	922,309	1,165,845
Undesignated Fund Balance	0	0	(4,458,520)	(10,981,858)

**NEWARK UNIFIED SCHOOL DISTRICT  
GENERAL FUND-RESTRICTED  
MULTI-YEAR PROJECTION  
2010/11 PROPOSED BUDGET**

	Estimated Actuals 2009/10	Proposed Budget 2010/11	Projected Budget 2011/12	Projected Budget 2012/13
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
Revenue Limit Sources	1,660,027	1,594,421	1,335,248	1,122,209
Federal Revenues	4,896,706	2,776,489	2,481,805	2,481,805
Other State Revenues	2,108,199	2,048,000	2,091,008	2,141,192
Other Local Revenues	3,784,351	3,426,037	3,379,423	3,454,456
Other Financing Sources	0	0	0	0
Contributions	3,827,024	3,687,875	4,227,208	4,520,356
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>16,276,307</b>	<b>13,532,822</b>	<b>13,514,692</b>	<b>13,720,018</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>				
<u>Certificated Salaries</u>				
Base Salaries	8,009,292	6,721,877	6,721,877	6,075,626
Step & Column Adjustments		0	88,160	95,355
Cost of Living Adjustments		0	110,109	151,675
Other Adjustments		0	(844,520)	281,374
Total Certificated Salaries	8,009,292	6,721,877	6,075,626	6,604,030
<u>Classified Salaries</u>				
Base Salaries	2,829,695	2,737,703	2,737,703	2,778,769
Step & Column Adjustments		0	41,066	41,682
Cost of Living Adjustments		0	0	0
Other Adjustments		0	0	0
Total Classified Salaries	2,829,695	2,737,703	2,778,769	2,820,451
Employee Benefits	2,340,187	2,212,420	2,131,425	2,216,779
Books & Supplies	2,921,947	798,070	798,070	798,070
Services & Other Operating Expenses	1,727,095	1,480,593	1,231,068	770,213
Capital Outlay	0	0	0	0
Other Outgo	17,194	10,225	10,225	10,225
Direct Support/Indirect Costs	751,256	538,515	489,509	500,250
Other Financing Uses	0	0	0	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>18,596,666</b>	<b>14,499,403</b>	<b>13,514,692</b>	<b>13,720,018</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(2,320,359)</b>	<b>(966,581)</b>	<b>0</b>	<b>0</b>
<b>BEGINNING FUND BALANCE</b>	<b>3,286,940</b>	<b>966,581</b>	<b>0</b>	<b>0</b>
<b>ENDING FUND BALANCE</b>	<b>966,581</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>				
Revolving Cash	0	0	0	0
Stores Inventory/Prepayment	0	0	0	0
Legally Restricted Ending Balance	0	0	0	0
Designated for Economic Uncertainties	0	0	0	0
Other Designation	966,581	0	0	0
Undesignated Fund Balance	0	0	0	0

# SPECIAL PURPOSE FUNDS



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## **ADULT EDUCATION FUND**

### **FUND 11**

#### **PURPOSE:**

The Adult Education Fund is used to account separately for federal, state and local income for adult education programs. Expenditures in this fund may only be expended for adult education purposes. Money received for other than adult education cannot be transferred to the Adult Education Fund or expended for adult education purposes (*Education Code* sections 52616[b] and 52501).

#### **ASSUMPTIONS:**

##### **Revenues:**

- Federal revenues decreased from prior year due to a one-time increase in grant.
- Due to the Budget Act Flexibility, State funding is projected with a base year of 2007/08.
- Funding will be received in General Fund as part of the Budget Act Flexibility, and will be used for any educational purpose (Board of Education approved budget modifications/reductions dated April 27, 2010).

##### **Expenditures:**

- Expenditures are reduced due to the Budget Act Flexibility. Differences from prior year to 2010/11 are due to budget modifications/reductions.



**NEWARK UNIFIED SCHOOL DISTRICT  
ADULT EDUCATION FUND (FUND 11)  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2010/11 PROPOSED BUDGET**

	2008/09 Actuals	2009/10 Estimated Actuals	2010/11 Proposed Budget
<b>A) REVENUES</b>			
Revenue Limit Sources	0	0	0
Federal Revenues	20,516	37,029	20,516
Other State Revenues	348,603	0	0
Local Revenues	51,689	54,001	50,736
<b>TOTAL REVENUES</b>	<b>420,808</b>	<b>91,030</b>	<b>71,252</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	270,235	210,666	62,177
Classified Salaries	63,676	67,569	39,340
Employee Benefits	54,465	55,628	27,247
Books and Supplies	14,431	12,221	1,935
Services and Operating Expenses	35,544	29,044	133,826
Capital Outlay	0	0	0
Other Outgo	7,980	8,035	6,645
Direct Support/Indirect Costs	10,137	15,742	0
<b>TOTAL EXPENDITURES</b>	<b>456,467</b>	<b>398,905</b>	<b>271,170</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>(35,660)</b>	<b>(307,875)</b>	<b>(199,918)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	0	321,430	0
Interfund Transfer Out	0	0	0
Contributions/Flexibility Transfers	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>0</b>	<b>321,430</b>	<b>0</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(35,660)</b>	<b>13,555</b>	<b>(199,918)</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>222,023</b>	<b>186,363</b>	<b>199,918</b>
<b>G) ENDING FUND BALANCE</b>	<b>186,363</b>	<b>199,918</b>	<b>(0)</b>

## **CHILD DEVELOPMENT FUND**

### **FUND 12**

#### **PURPOSE:**

The Child Development Fund is used to account separately for federal, state, and local revenues to operate child development programs (*Education Code* Section 8328) at Bunker, Kennedy, Lincoln, Milani, Musick, and Snow Elementary Schools. Funds may be used only for expenditures for the operation of child development programs.

#### **ASSUMPTIONS:**

##### **Revenues:**

- State Apportionment for the Latchkey Program is eliminated per California Department of Education due to the state budget crisis.
- Local revenue sources from parent fees are projected to increase due to new fee structure recently approved by the Board of Education on May 11, 2010.

##### **Expenditures:**

- Step change in the salary schedule is projected for all eligible employees.
- Other expenditure categories are budgeted consistent with prior year. Differences from prior year to 2010/11 are due to one-time grants and expenditures.
- Interfund Transfer-Out of \$30,000 to General Fund is budgeted. This represents the 2<sup>nd</sup> of 4 payments to reimburse General Fund for prior years contributions.

**NEWARK UNIFIED SCHOOL DISTRICT  
CHILD DEVELOPMENT FUND (FUND 12)  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2010/11 PROPOSED BUDGET**

	2008/09 Actuals	2009/10 Estimated Actuals	2010/11 Proposed Budget
<b>A) REVENUES</b>			
Revenue Limit Sources	0	0	0
Federal Revenues	16,223	6,798	0
Other State Revenues	281,042	24,221	0
Local Revenues	620,824	704,664	849,591
<b>TOTAL REVENUES</b>	<b>918,089</b>	<b>735,683</b>	<b>849,591</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	69,619	67,492	62,491
Classified Salaries	496,129	469,074	454,274
Employee Benefits	219,199	205,704	214,940
Books and Supplies	28,168	6,429	5,780
Services and Operating Expenses	49,677	45,115	39,231
Capital Outlay	0	0	0
Other Outgo	25,000	25,000	0
Direct Support/Indirect Costs	24,698	42,211	42,875
<b>TOTAL EXPENDITURES</b>	<b>912,490</b>	<b>861,025</b>	<b>819,591</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>5,599</b>	<b>(125,342)</b>	<b>30,000</b>
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	0	0	0
Interfund Transfer Out	30,000	0	30,000
Contributions/Flexibility Transfers	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>(30,000)</b>	<b>0</b>	<b>(30,000)</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(24,401)</b>	<b>(125,342)</b>	<b>0</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>149,743</b>	<b>125,342</b>	<b>0</b>
<b>G) ENDING FUND BALANCE</b>	<b>125,342</b>	<b>0</b>	<b>0</b>

## CAFETERIA FUND

### FUND 13

#### **PURPOSE:**

The Cafeteria Fund (*Education Code* sections 38090–38093) is used to account separately for federal, state, and local resources to operate the food service program.

The Cafeteria Fund generates its revenue from the federal and state government, subsidizing free and reduced priced lunches as well as a minimal subsidy of paid lunches. The District operates the National School Lunch Program, the Especially Needy Program and the Breakfast Program. In addition to the government funding, revenue is derived from sales of lunches and interest on deposits.

#### **ASSUMPTIONS:**

##### **Revenues:**

- Federal revenues are conservatively projected to decrease. As a result of projected decrease in enrollment, participation in free and reduced National Lunch Program has been affected.
- Participation on fully paid lunches is projected to decline, resulting in a decrease in Local revenues.

##### **Expenditures:**

- Step change in the salary schedule is projected for all eligible employees.
- Expenditure for food supplies is projected to increase.
- Other expenditure categories are budgeted consistent with the prior year. Differences from prior year to 2010/11 are due to one-time expenditures and grants.

**NEWARK UNIFIED SCHOOL DISTRICT  
CAFETERIA FUND (FUND 13)  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2010/11 PROPOSED BUDGET**

	2008/09 Actual	2009/10 Estimated Actual	2010/11 Proposed Budget
<b>A) REVENUES</b>			
Revenue Limit Sources	0	0	0
Federal Revenues	1,465,330	1,562,217	1,462,267
Other State Revenues	125,264	115,968	114,560
Local Revenues	677,885	607,337	553,459
<b>TOTAL REVENUES</b>	<b>2,268,480</b>	<b>2,285,522</b>	<b>2,130,286</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	0	0	0
Classified Salaries	853,922	860,886	872,640
Employee Benefits	324,329	338,754	364,044
Books and Supplies	721,400	710,890	742,395
Services and Operating Expenses	57,351	74,650	63,002
Capital Outlay	0	112,163	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	56,166	98,316	90,668
<b>TOTAL EXPENDITURES</b>	<b>2,013,168</b>	<b>2,195,659</b>	<b>2,132,749</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>255,312</b>	<b>89,863</b>	<b>(2,463)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	0	0	0
Interfund Transfer Out	30,000	30,000	0
Contributions/Flexibility Transfers	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>0</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>225,312</b>	<b>59,863</b>	<b>(2,463)</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>203,574</b>	<b>428,885</b>	<b>488,748</b>
<b>G) ENDING FUND BALANCE</b>	<b>428,885</b>	<b>488,748</b>	<b>486,285</b>
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>			
a) Reserve for:			
Revolving Cash	0	0	0
Stores	14,385	14,385	14,385
b) Designated Amounts		0	
c) Undesignated Amount	414,500	474,363	471,900

## **DEFERRED MAINTENANCE FUND**

### **FUND 14**

#### **PURPOSE:**

The Deferred Maintenance Fund was established to receive transfers from other funds up to ½ of 1% of the General Fund budget for expenditures. The State provides additional funds by matching the district contribution. Expenditures are in accordance with a 5-year Deferred Maintenance Plan submitted to the State Allocation Board. These expenditures are for paving, interior and exterior painting, roofing, plumbing, electrical, floor covering, or such other maintenance items as approved by the State Allocation Board.

#### **ASSUMPTIONS:**

##### **Revenues:**

- The State match for Deferred Maintenance is part of the Budget Act Flexibility and will be received in the General Fund, to be used for any educational purpose (Board of Education approved budget modifications/reductions dated April 27, 2010).
- The Local Education Agency's contribution requirement is eliminated through 2012/13 by the 2009 Budget Act.

##### **Expenditures:**

- Expenditures are budgeted for Secondary Schools and Safety and Security Project-Phase II (Resolution No. 1811 passed by the Board of Education on May 11, 2010).

**NEWARK UNIFIED SCHOOL DISTRICT  
DEFERRED MAINTENANCE FUND (FUND 14)  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2010/11 PROPOSED BUDGET**

	2008/09 Actuals	2009/10 Estimated Actuals	2010/11 Proposed Budget
<b>A) REVENUES</b>			
Revenue Limit Sources	0	0	0
Federal Revenues	0	0	0
Other State Revenues	0	0	0
Local Revenues	6,898	1,601	899
<b>TOTAL REVENUES</b>	<u>6,898</u>	<u>1,601</u>	<u>899</u>
<b>B) EXPENDITURES</b>			
Certificated Salaries	0	0	0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Operating Expenses	310,678	348,390	43,198
Capital Outlay	0	0	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>310,678</u>	<u>348,390</u>	<u>43,198</u>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	(303,780)	(346,789)	(42,299)
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	322,826	0	0
Interfund Transfer Out	0	0	0
Contributions/Flexibility Transfers	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<u>322,826</u>	<u>0</u>	<u>0</u>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	19,046	(346,789)	(42,299)
<b>F) BEGINNING FUND BALANCE</b>	370,042	389,088	42,299
<b>G) ENDING FUND BALANCE</b>	389,088	42,299	(0)

**SPECIAL RESERVE FUND  
FOR OTHER THAN CAPITAL OUTLAY**

**FUND 17**

**PURPOSE:**

The Special Reserve Fund for Other Than Capital Outlay was established to serve as contingency reserve for the General Fund.

**ASSUMPTIONS:**

- The balance of this fund is to establish a special reserve for fiscal solvency as per Board approval dated 12/6/05.
- The Board of Education had approved a temporary borrowing to General Fund to balance the budget. General Fund is to reimburse Fund 17 in the future.

	Actuals 2008/09	Projected 2009/10	Projected 2010/11	Total
Transfers to General Fund	\$ 300,000	\$ 1,001,733	\$ 395,074	\$ 1,696,807



**NEWARK UNIFIED SCHOOL DISTRICT**  
**SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY (FUND 17)**  
**REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE**  
**2010/11 PROPOSED BUDGET**

	2008/09 Actuals	2009/10 Estimated Actuals	2010/11 Proposed Budget
<b>A) REVENUES</b>			
Revenue Limit Sources	0	0	0
Federal Revenues	0	0	0
Other State Revenues	0	0	0
Local Revenues	37,238	9,824	1,959
<b>TOTAL REVENUES</b>	<u>37,238</u>	<u>9,824</u>	<u>1,959</u>
<b>B) EXPENDITURES</b>			
Certificated Salaries	0	0	0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Operating Expenses	0	0	0
Capital Outlay	0	0	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	37,238	9,824	1,959
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	0	0	0
Interfund Transfer Out	300,000	1,001,733	395,074
Contributions	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<u>(300,000)</u>	<u>(1,001,733)</u>	<u>(395,074)</u>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	(262,762)	(991,909)	(393,115)
<b>F) BEGINNING FUND BALANCE</b>	1,647,785	1,385,024	393,115
<b>G) ENDING FUND BALANCE</b>	1,385,024	393,115	0

## **BUILDING FUND**

### **FUND 21**

#### **PURPOSE:**

The Building Fund was established to account separately for proceeds from the sale of bonds (Measure B). The District has issued five (5) series of bonds totaling \$66M.

#### **ASSUMPTIONS:**

##### **Revenues:**

- Local revenue is projected for interest earned.

##### **Expenditures:**

- Expenditure projected is for the Secondary Schools Safety and Security Projects-Phase II (Resolution No. 1811 passed by the Board of Education on May 11, 2010).
- Expenditure budget for any work in progress or unfinished projects at the end of 2009/10 will be carried over to the succeeding year/s until completed.

**NEWARK UNIFIED SCHOOL DISTRICT  
BUILDING FUND (FUND 21)  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2010/11 PROPOSED BUDGET**

	2008/09 Actuals	2009/10 Estimated Actuals	2010/11 Proposed Budget
<b>A) REVENUES</b>			
Revenue Limit Sources	0	0	0
Federal Revenues	0	0	0
Other State Revenues	0	0	0
Local Revenues	36,946	5,227	3,559
<b>TOTAL REVENUES</b>	<u>36,946</u>	<u>5,227</u>	<u>3,559</u>
<b>B) EXPENDITURES</b>			
Certificated Salaries	0	0	0
Classified Salaries	64,218	11,240	11,081
Employee Benefits	13,120	2,654	2,727
Books and Supplies	0	0	0
Services and Operating Expenses	23,944	10,006	10,000
Capital Outlay	1,559,255	32,348	225,000
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>1,660,537</u>	<u>56,248</u>	<u>248,808</u>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	(1,623,591)	(51,021)	(245,249)
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	0	0	0
Interfund Transfer Out	0	0	0
Contributions	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	(1,623,591)	(51,021)	(245,249)
<b>F) BEGINNING FUND BALANCE</b>	2,464,918	841,327	790,306
<b>G) ENDING FUND BALANCE</b>	841,327	790,306	545,057

## **CAPITAL FACILITIES FUND**

### **FUND 25**

#### **PURPOSE:**

The Capital Facilities Fund is used to account separately for funds received from fees levied on developers or other agencies as a condition of approving a development. These levies are in accordance to a City Ordinance mandated by the City of Newark and the District. Rates are identified every year and assessed from new residential construction and commercial or industrial developments.

#### **ASSUMPTIONS:**

- Local revenues are budgeted to reflect interest income and the collection of developer fees. Expenditures represent the 3% administration costs on the fees collected in the fiscal year (Education Code 17620 (a) (5)).

**NEWARK UNIFIED SCHOOL DISTRICT  
CAPITAL FACILITIES FUND (FUND 25)  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2010/11 PROPOSED BUDGET**

	2008/09 Actuals	2009/10 Estimated Actuals	2010/11 Proposed Budget
<b>A) REVENUES</b>			
Revenue Limit Sources	0	0	0
Federal Revenues	0	0	0
Other State Revenues	0	0	0
Local Revenues	23,730	23,772	10,955
<b>TOTAL REVENUES</b>	<u>23,730</u>	<u>23,772</u>	<u>10,955</u>
<b>B) EXPENDITURES</b>			
Certificated Salaries	0	0	0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Operating Expenses	12,515	600	240
Capital Outlay	67,147	0	0
Other Outgo	13,000	13,000	0
Direct Support/Indirect Costs	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>92,662</u>	<u>13,600</u>	<u>240</u>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	(68,932)	10,172	10,715
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	0	0	0
Interfund Transfer Out	0	0	0
Contributions	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	(68,932)	10,172	10,715
<b>F) BEGINNING FUND BALANCE</b>	650,888	581,956	592,128
<b>G) ENDING FUND BALANCE</b>	581,956	592,128	602,843

**SPECIAL RESERVE FUND  
FOR CAPITAL OUTLAY PROJECTS**

**FUND 40**

**PURPOSE:**

The Special Reserve Fund for Capital Outlay exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes. Other authorized resources that may be transferred to the Special Reserve Fund are proceeds from sale or lease-with-option-to-purchase of real property, rentals and leases of real property specifically authorized for deposit to the fund by the governing board and excess amounts sufficient to pay all unpaid bond obligations. The proceeds obtained are expended solely for capital outlay purposes, including the acquisition of real property for intended use as a school site and the construction, reconstruction, and renovation of school facilities (Ed Code 17453).

NEWARK UNIFIED SCHOOL DISTRICT  
SPECIAL RESERVE FUND FOR CAPITAL PROJECTS (FUND 40)  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2010/11 PROPOSED BUDGET

	2008/09 Actuals	2009/10 Estimated Actuals	2010/11 Proposed Budget
<b>A) REVENUES</b>			
Revenue Limit Sources	0	0	0
Federal Revenues	0	0	0
Other State Revenues	0	0	0
Local Revenues	9,867	2,597	1,735
<b>TOTAL REVENUES</b>	<u>9,867</u>	<u>2,597</u>	<u>1,735</u>
<b>B) EXPENDITURES</b>			
Certificated Salaries	0	0	0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Operating Expenses	0	15,494	0
Capital Outlay	74,772	216,255	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>74,772</u>	<u>231,749</u>	<u>0</u>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	(64,905)	(229,152)	1,735
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	0	0	0
Interfund Transfer Out	0	0	0
Contributions	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	(64,905)	(229,152)	1,735
<b>F) BEGINNING FUND BALANCE</b>	444,006	379,101	149,949
<b>G) ENDING FUND BALANCE</b>	379,101	149,949	151,684

## **BOND INTEREST AND REDEMPTION FUND**

### **FUND 51**

#### **PURPOSE:**

The Bond Interest and Redemption Fund is used for the repayment of bonds issued for an LEA (Education Code sections 15125-15262). The premiums or accrued interest received from the sale of the bonds must be deposited in this fund. The principal revenues in this fund are State Subventions for Homeowners' Exemptions, Other Subventions/In-Lieu Taxes, Secured Roll Taxes, Unsecured Roll Taxes, Prior Years' Taxes and Interest. Expenditures in this fund are limited to bond interest, redemption, and related costs.

#### **ASSUMPTIONS:**

- Local revenues are budgeted to reflect collection of taxes for the year 2010/11.  
Expenditures represent redemption of General Obligation Bond and bond interest.



**NEWARK UNIFIED SCHOOL DISTRICT  
BOND INTEREST AND REDEMPTION FUND (FUND 51)  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2010/11 PROPOSED BUDGET**

	2008/09 Actuals	2009/10 Estimated Actuals	2010/11 Proposed Budget
<b>A) REVENUES</b>			
Revenue Limit Sources	0	0	0
Federal Revenues	0	0	0
Other State Revenues	45,817	23,463	24,712
Local Revenues	4,484,629	4,787,021	5,041,922
<b>TOTAL REVENUES</b>	<u>4,530,446</u>	<u>4,810,484</u>	<u>5,066,634</u>
<b>B) EXPENDITURES</b>			
Certificated Salaries	0	0	0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Operating Expenses	0	0	0
Capital Outlay	0	0	0
Other Outgo	4,561,885	4,721,525	4,890,675
Direct Support/Indirect Costs	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>4,561,885</u>	<u>4,721,525</u>	<u>4,890,675</u>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	(31,439)	88,959	175,959
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	0	0	0
Interfund Transfer Out	0	0	0
Contributions	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	(31,439)	88,959	175,959
<b>F) BEGINNING FUND BALANCE</b>	4,101,962	4,070,522	4,159,481
<b>G) ENDING FUND BALANCE</b>	4,070,522	4,159,481	4,335,440

## **TAX OVERRIDE FUND**

### **FUND 53**

#### **PURPOSE:**

The Tax Override Fund was used for the repayment of voted indebtedness tax levies resulting from the ad valorem tax levies. It was used to repay bonds issued for the completed construction projects at Newark Memorial High School and other projects throughout the district.

**NEWARK UNIFIED SCHOOL DISTRICT  
TAX OVERRIDE FUND (FUND 53)  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2010/11 PROPOSED BUDGET**

	2008/09 Actuals	2009/10 Estimated Actuals	2010/11 Proposed Budget
<b>A) REVENUES</b>			
Revenue Limit Sources	0	0	0
Federal Revenues	0	0	0
Other State Revenues	0	0	0
Local Revenues	640,447	23,637	16,646
<b>TOTAL REVENUES</b>	<u>640,447</u>	<u>23,637</u>	<u>16,646</u>
<b>B) EXPENDITURES</b>			
Certificated Salaries	0	0	0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Operating Expenses	0	0	0
Capital Outlay	0	0	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	640,447	23,637	16,646
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	0	0	0
Interfund Transfer Out	1,254,154	0	0
Contributions	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<u>(1,254,154)</u>	<u>0</u>	<u>0</u>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	(613,706)	23,637	16,646
<b>F) BEGINNING FUND BALANCE</b>	3,912,968	3,299,262	3,322,899
<b>G) ENDING FUND BALANCE</b>	3,299,262	3,322,899	3,339,545
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>			
a) Designated Amounts for:			
Deferred Maintenance	-	-	-
Professional Development	-	-	-
Concession NMHS Stadium	-	-	-
Compliance - Required	-	-	-
Safety-Student/Staff/Community	-	-	-
Operations and Instructional Support	-	-	-
Facilities - Efficient/Effective/Healthy	-	-	-
Education Programs	-	-	-
Other Desinations	3,299,262	3,322,899	3,339,545
b) Undesignated Amount	0	0	0

## **POSTEMPLOYMENT BENEFITS SELF INSURANCE FUND**

### **FUND 67**

#### **PURPOSE:**

The Postemployment Benefits Self Insurance Fund is established for the implementation of the Governmental Accounting Standard Board Statement 45 (GASB 45), Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pension and to accrue funds for future payments of postemployment benefits. The principal revenues in the fund will be in-district transfers from General Fund, other funds and interest. (Resolution No. 1791 passed by the Board of Education on June 16, 2009)

#### **ASSUMPTIONS:**

- Local Revenues and Expenditures are budgeted to reflect the interfund transfer-in from General Fund for the payments of postemployment benefits.

NEWARK UNIFIED SCHOOL DISTRICT  
 POSTEMPLOYMENT BENEFITS SELF INSURANCE FUND (FUND 67)  
 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
 2010/11 PROPOSED BUDGET

	2008/09 Actuals	2009/10 Estimated Actuals	2010/11 Proposed Budget
<b>A) REVENUES</b>			
Revenue Limit Sources	0	0	0
Federal Revenues	0	0	0
Other State Revenues	0	0	0
Local Revenues	0	536,478	616,082
<b>TOTAL REVENUES</b>	<u>0</u>	<u>536,478</u>	<u>616,082</u>
<b>B) EXPENDITURES</b>			
Certificated Salaries	0	0	0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Operating Expenses	0	536,478	616,082
Capital Outlay	0	0	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>536,478</u>	<u>616,082</u>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	0	0	0
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	0	0	0
Interfund Transfer Out	0	0	0
Contributions	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	0	0	0
<b>F) BEGINNING FUND BALANCE</b>	0	0	0
<b>G) ENDING FUND BALANCE</b>	0	0	0

## **PROPERTY AND LIABILITY SELF INSURANCE FUND**

### **FUND 68**

#### **PURPOSE:**

The Property and Liability Self Insurance Fund is used to account for funds reserved for insurance premiums, claims administration, claims and other costs associated with managing property and liability claims separately. The principal revenues in the fund will be in-district premiums/contributions, interest earned on deposits and other local revenue. (Resolution No. 1792 passed by the Board of Education on June 16, 2009)

#### **ASSUMPTIONS:**

- Local Revenues are budgeted to reflect interest income and the interfund transfer-in from General Fund for the insurance premiums.
- Expenditures represent the payment of insurance premiums, claims administration and other associated costs.

**NEWARK UNIFIED SCHOOL DISTRICT  
PROPERTY AND LIABILITY SELF INSURANCE FUND (FUND 68)  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2010/11 PROPOSED BUDGET**

	2008/09 Actuals	2009/10 Estimated Actual	2010/11 Proposed Budget
<b>A) REVENUES</b>			
Revenue Limit Sources	0	0	0
Federal Revenues	0	0	0
Other State Revenues	0	0	0
Local Revenues	0	450,297	340,361
<b>TOTAL REVENUES</b>	<u>0</u>	<u>450,297</u>	<u>340,361</u>
<b>B) EXPENDITURES</b>			
Certificated Salaries	0	0	0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	13,310	0
Services and Operating Expenses	0	340,834	340,000
Capital Outlay	0	0	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>354,144</u>	<u>340,000</u>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	0	96,153	361
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	0	0	0
Interfund Transfer Out	0	0	0
Contributions	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	0	96,153	361
<b>F) BEGINNING FUND BALANCE</b>	0	0	96,153
<b>G) ENDING FUND BALANCE</b>	0	96,153	96,514

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# STATE REPORTING FORMAT



**ANNUAL BUDGET REPORT:**  
July 1, 2010 Single Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to a public hearing by the governing board of the school district. (Pursuant to Education Code sections 33129 and 42127)

Budget available for inspection at:

Public Hearing:

Place: 5715 Musick Avenue, Newark, CA 94560

Date: June 17, 2010

Place: 5715 Musick Avenue, Newark, CA 9

Date: June 22, 2010

Time: 07:30 PM

Adoption Date: June 22, 2010

Signed: \_\_\_\_\_

Clerk/Secretary of the Governing Board  
(Original signature required)

Contact person for additional information on the budget reports:

Name: Robert Pascual

Telephone: (510) 818-4116

Title: Director of Fiscal Services

E-mail: rpascual@nUSD.k12.ca.us

### Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Revenue Limit	Projected change in revenue limit is within the standard for the budget and two subsequent fiscal years.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.		X
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., designated for economic uncertainties, unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.		X

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel tax, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2008-10) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X X X X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X  n/a	 X 

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

( ☐ ) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	
Less: Amount of total liabilities reserved in budget:	\$	
Estimated accrued but unfunded liabilities:	\$	0.00

( ☒ ) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:  
Alameda County Schools Insurance Group

( ☐ ) This school district is not self-insured for workers' compensation claims.

Signed \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: Jun 22, 2010

For additional information on this certification, please contact:

Name: Robert Pascual

Title: Director of Fiscal Services

Telephone: (510) 818-4116

E-mail: rpascual@nUSD.k12.ca.us

Description	2009-10 Estimated Actuals			2010-11 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
1. General Education			4,553.36	4,269.77	4,269.77	4,357.38
a. Kindergarten	485.92	485.92				
b. Grades One through Three	1,479.27	1,479.27				
c. Grades Four through Six	1,457.82	1,457.82				
d. Grades Seven and Eight	927.37	927.37				
e. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
f. Home and Hospital	1.22	1.22				
g. Community Day School	6.67	6.67				
2. Special Education						
a. Special Day Class	133.02	133.02	124.69	123.95	123.95	124.69
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	2.87	2.87	2.87	2.86	2.86	2.86
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL, ELEMENTARY	4,494.10	4,494.10	4,680.92	4,396.58	4,396.58	4,484.93
<b>HIGH SCHOOL</b>						
4. General Education			2,115.27	2,013.79	2,013.79	2,061.73
a. Grades Nine through Twelve	1,977.84	1,977.84				
b. Continuation Education	75.81	75.81				
c. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
d. Home and Hospital	0.00	0.00				
e. Community Day School	9.22	9.22				
5. Special Education						
a. Special Day Class	40.21	40.21	50.07	59.11	59.11	50.07
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	1.27	1.27	1.27	0.95	0.95	1.27
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL, HIGH SCHOOL	2,104.35	2,104.35	2,166.61	2,073.85	2,073.85	2,113.07
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary	0.00	0.00	0.00	0.00	0.00	0.00
b. High School	0.00	0.00	0.00	0.00	0.00	0.00
8. Special Education						
a. Special Day Class - Elementary	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Day Class - High School	0.00	0.00	0.00	0.00	0.00	0.00
c. Nonpublic, Nonsectarian Schools - Elementary	0.00	0.00	0.00	0.00	0.00	0.00
d. Nonpublic, Nonsectarian Schools - High School	0.00	0.00	0.00	0.00	0.00	0.00
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary	0.00	0.00	0.00	0.00	0.00	0.00
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	6,598.45	6,598.45	6,847.53	6,470.43	6,470.43	6,598.00
11. ADA for Necessary Small Schools also included in lines 3 and 6.			0.00			0.00
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2009-10 Estimated Actuals			2010-11 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	6,598.45	6,598.45	6,847.53	6,470.43	6,470.43	6,598.00
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	2.66	2.66	2.66	2.66	2.66	2.66
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	12.49	12.49	12.49	12.49	12.49	12.49
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)	0.00	0.00	0.00	0.00	0.00	0.00
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0.00
25. Charter ADA Funded Through the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0.00
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

\*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), currently in effect for a five-year period from 2008-09 through 2012-13.



Description	Principal Appt. Software Data ID	2009-10 Estimated Actuals	2010-11 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	6,125.91	6,387.91
2. Inflation Increase	0041	262.00	(25.00)
3. All Other Adjustments	0042, 0525	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,387.91	6,362.91
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,387.91	6,362.91
b. Revenue Limit ADA	0033	6,847.53	6,598.00
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	43,741,405.36	41,982,480.18
6. Allowance for Necessary Small School	0489	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00
8. Meals for Needy Pupils	0090	26,025.00	26,720.00
9. Special Revenue Limit Adjustments	0274	0.00	0.00
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552	151,509.00	146,567.00
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	43,918,939.36	42,155,767.18
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.81645	0.81645
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	35,857,618.04	34,418,076.11
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	113,711.00	265,991.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00
21. Less: PERS Reduction	0195	226,952.00	154,989.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(113,241.00)	111,002.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	35,744,377.04	34,529,078.11

Description	Principal Appt. Software Data ID	2009-10 Estimated Actuals	2010-11 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587, 0588	15,310,251.00	15,310,251.00
26. Miscellaneous Funds	0588	0.00	0.00
27. Community Redevelopment Funds	0589	264.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	15,310,515.00	15,310,251.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	20,433,862.04	19,218,827.11
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	0.00	0.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00
40. All Other Adjustments	---	(1,734,082.00)	(1,622,997.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(1,734,082.00)	(1,622,997.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	18,699,780.04	17,595,830.11
43. Less: Revenue Limit State Apportionment Receipts	---	0.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	18,699,780.04	

<b>OTHER NON-REVENUE LIMIT ITEMS</b>			
45. Core Academic Program	9001	73,725.00	108,480.00
46. California High School Exit Exam	9002	113,236.00	150,758.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	35,645.00	48,819.00
48. Apprenticeship Funding	0570	0.00	0.00
49. Community Day School Additional Funding	3103, 9007	122,523.00	142,841.00

			2009-10 Estimated Actuals			2010-11 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	32,791,953.00	1,860,027.00	34,651,980.00	31,669,020.00	1,594,421.00	33,263,441.00	-3.4%
2) Federal Revenue		8100-8299	65,344.00	4,896,706.00	4,962,050.00	80,000.00	2,776,489.00	2,856,489.00	-42.4%
3) Other State Revenue		8300-8599	7,781,472.00	2,108,189.00	9,889,671.00	7,710,266.00	2,048,000.00	9,758,266.00	-1.3%
4) Other Local Revenue		8600-8799	530,351.00	3,784,351.00	4,314,702.00	532,658.00	3,436,037.00	3,968,695.00	1.0%
5) TOTAL REVENUES			41,169,120.00	12,449,233.00	53,618,353.00	39,997,944.00	9,844,547.00	49,842,491.00	-7.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	22,476,838.00	8,099,260.00	30,486,130.00	21,137,234.00	6,721,677.00	27,858,911.00	-12.0%
2) Classified Salaries		2000-2999	5,924,499.00	2,829,695.00	8,754,194.00	5,906,824.00	2,737,703.00	8,644,527.00	-1.3%
3) Employee Benefits		3000-3999	5,495,899.00	2,340,187.00	7,836,086.00	5,587,250.00	2,212,420.00	7,799,670.00	-0.5%
4) Books and Supplies		4000-4999	1,432,185.00	2,921,947.00	4,354,132.00	873,048.00	798,070.00	1,671,118.00	-61.8%
5) Services and Other Operating Expenditures		5000-5999	4,042,766.00	1,727,085.00	5,769,851.00	3,287,024.00	1,480,593.00	4,767,617.00	-17.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,098,259.00	17,184.00	1,115,453.00	972,656.00	10,226.00	982,881.00	-11.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(807,525.00)	751,256.00	(156,269.00)	(678,703.00)	536,515.00	(140,188.00)	-10.3%
9) TOTAL EXPENDITURES			39,562,921.00	18,596,666.00	58,159,587.00	37,085,333.00	14,499,403.00	51,584,736.00	-11.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)									
			1,606,199.00	(6,147,383.00)	(4,541,184.00)	2,906,611.00	(4,654,456.00)	(1,747,845.00)	-61.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,031,733.00	0.00	1,031,733.00	425,074.00	0.00	425,074.00	-58.8%
b) Transfers Out		7600-7629	321,430.00	0.00	321,430.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,827,024.00)	3,827,024.00	0.00	(3,687,875.00)	3,687,875.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(3,116,721.00)	3,827,024.00	710,303.00	(3,262,801.00)	3,687,875.00	425,074.00	-40.2%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,510,522.00)	(2,320,359.00)	(3,830,881.00)	(356,190.00)	(966,581.00)	(1,322,771.00)	-65.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,953,312.00	3,286,940.00	6,240,252.00	1,442,790.00	966,581.00	2,409,371.00	-61.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,953,312.00	3,286,940.00	6,240,252.00	1,442,790.00	966,581.00	2,409,371.00	-61.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,953,312.00	3,286,940.00	6,240,252.00	1,442,790.00	966,581.00	2,409,371.00	-61.4%
2) Ending Balance, June 30 (E + F1e)			1,442,790.00	966,581.00	2,409,371.00	1,088,600.00	0.00	1,088,600.00	-54.9%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	75,496.00	0.00	75,496.00	75,496.00	0.00	75,496.00	0.0%
Prepaid Expenditures		9713	25,658.00	0.00	25,658.00	25,658.00	0.00	25,658.00	0.0%
All Others		9718	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	564,814.00	0.00	564,814.00	516,625.00	0.00	516,625.00	-11.7%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	731,822.00	966,581.00	1,698,403.00	443,821.00	0.00	443,821.00	-73.9%
BTSA State Cluster Consultant 2009/10	0000	9780				222,333.00		222,333.00	
BTSA State Cluster Consultant 2010/11	0000	9780				221,488.00		221,488.00	
Deferred Maintenance 2008/09	0000	9780	247,158.00		247,158.00				
BTSA State Cluster Consultant 2009/10	0000	9780	222,333.00		222,333.00				
Deferred Maintenance 2009/10	0000	9780	262,331.00		262,331.00				
ARRA SFSP Categorical	3200	9780		966,581.00	966,581.00				
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790				0.00	0.00	0.00	

			2009-10 Estimated Actuals			2010-11 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			0.00	0.00	0.00				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			0.00	0.00	0.00				

			2009-10 Estimated Actuals			2010-11 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment/ State Aid - Current Year		8011	18,699,780.00	0.00	18,699,780.00	17,595,830.00	0.00	17,595,830.00	-5.9%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	103,035.00	0.00	103,035.00	103,035.00	0.00	103,035.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	10,674,315.00	0.00	10,674,315.00	10,674,315.00	0.00	10,674,315.00	0.0%
Unsecured Roll Taxes		8042	687,145.00	0.00	687,145.00	687,145.00	0.00	687,145.00	0.0%
Prior Years' Taxes		8043	33,584.00	0.00	33,584.00	33,584.00	0.00	33,584.00	0.0%
Supplemental Taxes		8044	268,384.00	0.00	268,384.00	268,384.00	0.00	268,384.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,543,786.00	0.00	3,543,786.00	3,543,786.00	0.00	3,543,786.00	0.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	264.00	0.00	264.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			34,010,295.00	0.00	34,010,295.00	32,906,081.00	0.00	32,906,081.00	-3.2%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,445,294.00)		(1,445,294.00)	(1,392,050.00)		(1,392,050.00)	-3.7%
Continuation Education ADA Transfer	2200	8091		443,153.00	443,153.00		393,832.00	393,832.00	-11.1%
Community Day Schools Transfer	2430	8091		82,673.00	82,673.00		82,546.00	82,546.00	-0.4%
Special Education ADA Transfer	6500	8091		919,266.00	919,266.00		915,670.00	915,670.00	-0.4%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	226,952.00	0.00	226,952.00	154,989.00	0.00	154,989.00	-31.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	214,733.00	214,733.00	0.00	202,371.00	202,371.00	-5.8%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			32,791,953.00	1,660,027.00	34,451,980.00	31,669,020.00	1,594,421.00	33,263,441.00	-3.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,965,669.00	1,965,669.00	0.00	1,344,693.00	1,344,693.00	-31.6%
Special Education Discretionary Grants		8182	0.00	237,100.00	237,100.00	0.00	118,763.00	118,763.00	-49.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		2,572,452.00	2,572,452.00		1,270,185.00	1,270,185.00	-50.6%
Vocational and Applied Technology Education	3500-3699	8290		42,848.00	42,848.00		42,848.00	42,848.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		27,412.00	27,412.00		0.00	0.00	-100.0%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	65,344.00	51,225.00	116,569.00	80,000.00	0.00	80,000.00	-31.4%
TOTAL, FEDERAL REVENUE			65,344.00	4,896,706.00	4,962,050.00	80,000.00	2,776,489.00	2,656,489.00	-42.4%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		33,309.00	33,309.00		41,553.00	41,553.00	24.8%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		107,473.00	107,473.00		89,829.00	89,829.00	-16.4%
Economic Impact Aid	7060-7091	8311		1,076,807.00	1,076,807.00		1,076,806.00	1,076,806.00	0.0%
Spec. Ed. Transportation	7240	8311		279,656.00	279,656.00		233,744.00	233,744.00	-16.4%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	1,228,484.00	0.00	1,228,484.00	1,156,680.00	0.00	1,156,680.00	-5.8%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	841,080.00	99,395.00	940,455.00	622,732.00	107,474.00	930,206.00	-1.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		5,966.00	5,966.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,711,828.00	505,593.00	6,217,521.00	5,730,854.00	498,584.00	6,229,438.00	0.2%
TOTAL OTHER STATE REVENUE			7,781,472.00	2,108,199.00	9,889,671.00	7,710,286.00	2,046,000.00	9,756,286.00	-1.3%

			2009-10 Estimated Actuals			2010-11 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes									
		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	250,000.00	0.00	250,000.00	245,000.00	0.00	245,000.00	-2.0%
Interest		8660	40,365.00	0.00	40,365.00	25,860.00	0.00	25,860.00	-35.9%
Net Increase (Decrease) in the Fair Value of Investments									
		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	186,911.00	186,911.00	0.00	184,567.00	184,567.00	-2.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources									
		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	230,447.00	531,484.00	761,931.00	261,798.00	179,416.00	441,214.00	-42.1%
Tuition		8710	9,539.00	0.00	9,539.00	0.00	0.00	0.00	-100.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		3,063,956.00	3,063,956.00		3,062,054.00	3,062,054.00	-0.1%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			530,351.00	3,784,351.00	4,314,702.00	532,658.00	3,426,037.00	3,958,695.00	-8.3%
TOTAL, REVENUES			41,169,120.00	12,449,283.00	53,618,403.00	39,991,944.00	9,844,847.00	49,836,891.00	-7.1%



			2009-10 Estimated Actuals			2010-11 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	18,784,875.00	6,821,486.00	25,706,361.00	17,713,177.00	5,796,274.00	23,509,451.00	-8.5%
Certificated Pupil Support Salaries		1200	1,022,321.00	678,311.00	1,700,632.00	871,507.00	610,505.00	1,482,012.00	-12.9%
Certificated Supervisors' and Administrators' Salaries		1300	2,645,077.00	317,013.00	2,962,090.00	2,539,150.00	227,109.00	2,766,259.00	-6.6%
Other Certificated Salaries		1900	24,565.00	82,462.00	117,047.00	13,400.00	87,956.00	101,356.00	-13.2%
TOTAL, CERTIFICATED SALARIES			22,476,838.00	8,009,292.00	30,486,130.00	21,137,234.00	6,722,637.00	27,859,111.00	-8.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	45,264.00	1,675,839.00	1,720,903.00	25,602.00	1,700,779.00	1,733,381.00	2.7%
Classified Support Salaries		2200	2,303,464.00	492,473.00	2,795,937.00	2,309,335.00	498,565.00	2,807,900.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	821,848.00	137,051.00	958,897.00	843,232.00	85,720.00	928,952.00	-3.1%
Clerical, Technical and Office Salaries		2400	2,357,210.00	467,070.00	2,824,280.00	2,304,828.00	398,107.00	2,702,935.00	-4.3%
Other Classified Salaries		2900	386,715.00	57,462.00	454,177.00	422,827.00	49,532.00	471,359.00	-3.8%
TOTAL, CLASSIFIED SALARIES			5,924,499.00	2,826,695.00	8,754,194.00	5,906,824.00	2,737,703.00	8,644,527.00	-1.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,849,078.00	837,313.00	2,486,389.00	1,726,062.00	543,008.00	2,271,050.00	-8.7%
PERS		3201-3202	569,521.00	255,768.00	825,289.00	627,012.00	273,051.00	900,073.00	9.1%
OASDI/Medicare/Alternative		3301-3302	736,368.00	326,543.00	1,063,011.00	756,751.00	306,242.00	1,062,863.00	0.0%
Health and Welfare Benefits		3401-3402	1,165,337.00	558,022.00	1,824,359.00	1,157,804.00	587,545.00	1,745,149.00	-4.3%
Unemployment Insurance		3501-3502	85,671.00	32,349.00	118,020.00	195,962.00	69,359.00	264,341.00	124.0%
Workers' Compensation		3601-3602	573,819.00	216,393.00	790,212.00	628,099.00	218,767.00	846,866.00	7.2%
OPEB, Allocated		3701-3702	242,708.00	88,596.00	331,305.00	225,664.00	78,707.00	304,371.00	-8.1%
OPEB, Active Employees		3751-3752	124,872.00	70,273.00	195,145.00	164,355.00	101,062.00	265,417.00	36.0%
PERS Reduction		3801-3802	148,626.00	53,830.00	202,356.00	103,701.00	35,669.00	139,370.00	-31.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,495,899.00	2,340,187.00	7,836,086.00	5,587,250.00	2,212,420.00	7,799,670.00	-0.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	168,491.00	0.00	168,491.00	143,496.00	0.00	143,496.00	-14.8%
Books and Other Reference Materials		4200	42,796.19	185,204.00	228,000.19	33,104.00	43,189.00	76,293.00	-66.5%
Materials and Supplies		4300	1,100,956.81	2,416,935.00	3,517,891.81	562,316.00	720,683.00	1,383,001.00	-60.7%
Noncapitalized Equipment		4400	119,841.00	319,806.00	439,749.00	34,130.00	34,186.00	68,328.00	-84.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,432,185.00	2,921,947.00	4,354,132.00	673,046.00	798,070.00	1,671,116.00	-61.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	291,254.00	881,870.00	1,173,224.00	191,929.00	829,500.00	1,021,429.00	-12.8%
Travel and Conferences		5200	69,159.00	110,277.00	179,436.00	34,232.00	47,981.00	82,213.00	-54.2%
Dues and Memberships		5300	25,033.00	335.00	25,368.00	23,966.00	150.00	24,116.00	-4.6%
Insurance		5400 - 5450	450,000.00	0.00	450,000.00	340,000.00	0.00	340,000.00	-24.4%
Operations and Housekeeping Services		5500	1,647,218.00	26,000.00	1,673,218.00	1,642,372.00	20,000.00	1,662,372.00	-0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	259,778.00	43,957.00	303,735.00	204,561.00	38,871.00	243,432.00	-19.9%
Transfers of Direct Costs		5710	(102,258.00)	102,258.00	0.00	(88,878.00)	88,878.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,293.00)	1,035.00	(4,258.00)	(112,764.00)	200.00	(112,564.00)	2543.6%
Professional/Consulting Services and Operating Expenditures		5800	1,010,709.00	554,046.00	1,564,755.00	750,411.00	452,513.00	1,202,924.00	-23.1%
Communications		5900	397,066.00	7,317.00	404,383.00	301,195.00	2,500.00	303,695.00	-24.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,042,766.00	1,727,895.00	5,789,861.00	3,287,024.00	1,480,593.00	4,767,617.00	-17.4%

General Fund  
Unrestricted and Restricted  
Expenditures by Object

			2009-10 Estimated Actuals			2010-11 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	816,441.00	4,964.00	821,405.00	810,612.00	5,537.00	816,149.00	-0.6%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7436	18,505.00	802.00	19,307.00	10,639.00	308.00	10,947.00	-42.9%
Other Debt Service - Principal		7439	263,313.00	11,428.00	274,741.00	161,405.00	4,380.00	165,785.00	-40.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			1,098,259.00	17,194.00	1,115,453.00	972,656.00	10,225.00	982,881.00	-11.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(751,256.00)	751,256.00	0.00	(538,515.00)	538,515.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7360	(158,269.00)	0.00	(158,269.00)	(140,183.00)	0.00	(140,183.00)	-10.3%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(909,525.00)	751,256.00	(158,269.00)	(678,703.00)	538,515.00	(140,183.00)	-10.3%
TOTAL EXPENDITURES			39,562,921.00	18,596,668.00	58,159,589.00	37,085,333.00	14,499,403.00	51,584,736.00	-11.3%

			2008-10 Estimated Actuals			2010-11 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	1,001,733.00	0.00	1,001,733.00	395,074.00	0.00	395,074.00	-60.6%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,031,733.00	0.00	1,031,733.00	425,074.00	0.00	425,074.00	-58.7%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	321,430.00	0.00	321,430.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			321,430.00	0.00	321,430.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(3,827,024.00)	3,827,024.00	0.00	(3,687,875.00)	3,687,875.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,827,024.00)	3,827,024.00	0.00	(3,687,875.00)	3,687,875.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(3,116,721.00)	3,827,024.00	710,303.00	(3,262,801.00)	3,687,875.00	425,074.00	-40.2%

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's ADA Standard Percentage Level:

### 1A. Calculating the District's ADA Variances

DATA ENTRY: Enter data in the Revenue Limit ADA, Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
Third Prior Year (2007-08)	6,787.66	6,812.15	N/A	Met
Second Prior Year (2008-09)	6,809.00	6,854.35	N/A	Met
First Prior Year (2009-10)	6,854.00	6,847.53	0.1%	Met
Budget Year (2010-11) (Criterion 4A1, Step 2a)	6,598.00			

### 1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:  
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

**STANDARD:** Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	300	to	1,000
1.0%	1,000	and	over

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Enrollment Standard Percentage Level:

### 2A. Calculating the District's Enrollment Variances

**DATA ENTRY:** Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are extracted or calculated.

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)		Status
	Budget	CBEDS Actual			
Third Prior Year (2007-08)	6,950	7,142	N/A		Met
Second Prior Year (2008-09)	7,083	7,175	N/A		Met
First Prior Year (2009-10)	7,138	6,920	3.1%		Not Met
Budget Year (2010-11)	6,786				

### 2B. Comparison of District Enrollment to the Standard

**DATA ENTRY:** Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
(required if NOT met)

Due to the trend of our enrollment, the District already projected a decline at Budget Adoption using a "Cohort Survival Rate" calculation. However, the District experienced a significant decrease in enrollment of 218 pupils from 2009/10 projection. As a result, the District has revised its enrollment projections and will be more conservative in projecting.

- 1b. **STANDARD MET** - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**  
(required if NOT met)

### 3. CRITERION: ADA to Enrollment

**STANDARD:** Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

#### 3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2007-08)	6,811	7,142	95.4%
Second Prior Year (2008-09)	6,855	7,175	95.5%
First Prior Year (2009-10)	6,598	6,920	95.3%
Historical Average Ratio:			95.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.9%

#### 3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: If Form MYP exists, Estimated P-2 ADA for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. Enter data in the Enrollment column for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2010-11)	6,470	6,786	95.3%	Met
1st Subsequent Year (2011-12)	6,339	6,648	95.4%	Met
2nd Subsequent Year (2012-13)	6,236	6,540	95.4%	Met

#### 3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

#### 4. CRITERION: Revenue Limit

**STANDARD:** Projected revenue limit for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population and the funded cost-of-living adjustment (COLA) plus or minus one percent.

For basic aid districts, projected revenue limit has not changed from the prior fiscal year by more than the percent change in property tax revenue plus or minus one percent.

For districts funded by necessary small school formulas, projected revenue limit has not changed from the prior fiscal year by more than the funded cost-of-living adjustment plus or minus one percent.

##### 4A1. Calculating the District's Revenue Limit Standard

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year columns for Step 1a and Step 2a will be extracted; if not, enter data for the two subsequent years. In addition, the deficit factor, Step 1b, for the two subsequent years will be extracted from Form MYP if it exists; if not, it will link from the Budget Year column, but may be overwritten. All other data are extracted or calculated.

##### Projected Revenue Limit

	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
<b>Step 1 - Funded COLA</b>				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,387.91	6,362.91	6,496.91	6,652.91
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.81645	0.81645	0.81645	0.81645
c. Funded BRL per ADA (Step 1a times Step 1b)	5,215.41	5,195.00	5,304.40	5,431.77
d. Prior Year Funded BRL per ADA		5,215.41	5,195.00	5,304.40
e. Difference (Step 1c minus Step 1d)		(20.41)	109.40	127.37
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		-0.39%	2.11%	2.40%
<b>Step 2 - Change in Population</b>				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	6,847.53	6,598.00	6,470.00	6,339.00
b. Prior Year Revenue Limit (Funded) ADA		6,847.53	6,598.00	6,470.00
c. Difference (Step 2a minus Step 2b)		(249.53)	(128.00)	(131.00)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-3.64%	-1.94%	-2.02%
<b>Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)</b>		-4.03%	0.17%	0.38%
<b>Revenue Limit Standard (Step 3, plus/minus 1%):</b>		-5.03% to -3.03%	-0.83% to 1.17%	-0.62% to 1.38%

##### 4A2. Alternate Revenue Limit Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected Revenue Limit (applicable if Form RL, Budget column, line 31, is zero)

	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	15,310,515.00	15,310,251.00		
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

#### 4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected Revenue Limit (applicable if Form RL, Budget column, line 5, is greater than zero, and line 5b, RL ADA, is zero)

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%):	N/A	N/A	N/A

#### 4B. Calculating the District's Projected Change in Revenue Limit

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for Revenue Limit; all other data are extracted or calculated.

	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	34,010,295.00	32,906,081.00	32,953,616.00	33,060,808.00
District's Projected Change in Revenue Limit:		-3.25%	0.14%	0.33%
Revenue Limit Standard:		-5.03% to -3.03%	-.83% to 1.17%	-.62% to 1.38%
Status:		Met	Met	Met

#### 4C. Comparison of District Revenue Limit to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected change in revenue limit has met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)



5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2007-08)	37,924,285.29	41,711,652.08	90.9%
Second Prior Year (2008-09)	37,815,915.52	41,891,712.99	90.3%
First Prior Year (2009-10)	33,897,236.00	39,562,921.00	85.7%
	Historical Average Ratio:		89.0%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
	3.0%	3.0%	3.0%
	86.0% to 92.0%	86.0% to 92.0%	86.0% to 92.0%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B6, B10)		
Budget Year (2010-11)	32,631,308.00	37,085,333.00	88.0%	Met
1st Subsequent Year (2011-12)	34,146,266.00	38,951,725.00	87.7%	Met
2nd Subsequent Year (2012-13)	38,309,157.00	43,257,801.00	88.6%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

## 6. CRITERION: Other Revenues and Expenditures

**STANDARD:** Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

### 6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-4.03%	0.17%	0.38%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-14.03% to 5.97%	-9.83% to 10.17%	-9.62% to 10.38%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-9.03% to .97%	-4.63% to 5.17%	-4.62% to 5.38%

### 6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2009-10)	4,962,050.00		
Budget Year (2010-11)	2,856,489.00	-42.43%	Yes
1st Subsequent Year (2011-12)	2,561,805.00	-10.32%	Yes
2nd Subsequent Year (2012-13)	2,561,805.00	0.00%	No

Explanation:  
(required if Yes)

Projections for Budget Adoption excludes carryover of unspent funds from prior year, and one-time grants i.e. all ARRA funds.

#### Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2009-10)	9,889,671.00		
Budget Year (2010-11)	9,756,266.00	-1.33%	No
1st Subsequent Year (2011-12)	9,881,786.00	1.27%	No
2nd Subsequent Year (2012-13)	11,016,208.00	11.48%	Yes

Explanation:  
(required if Yes)

Projections for 2012/13 includes the restoration of K-3 Class Size Reduction to its original program.

#### Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2009-10)	4,314,702.00		
Budget Year (2010-11)	3,958,695.00	-8.25%	No
1st Subsequent Year (2011-12)	3,792,081.00	-4.21%	No
2nd Subsequent Year (2012-13)	3,867,114.00	1.98%	No

Explanation:  
(required if Yes)

#### Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2009-10)	4,354,132.00		
Budget Year (2010-11)	1,671,118.00	-61.62%	Yes
1st Subsequent Year (2011-12)	1,981,515.00	18.57%	Yes
2nd Subsequent Year (2012-13)	2,051,323.00	3.52%	No

Explanation:  
(required if Yes)

Projections excludes carryover of unspent funds from prior year and budget modifications/reductions approved by the Board of Education at the April 27, May 4 and May 11, 2010 Board Meetings.

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)**

First Prior Year (2009-10)  
Budget Year (2010-11)  
1st Subsequent Year (2011-12)  
2nd Subsequent Year (2012-13)

5,769,861.00		
4,767,617.00	-17.37%	Yes
4,648,926.00	-2.49%	No
4,254,139.00	-8.49%	Yes

Explanation:  
(required if Yes)

Projections excludes carryover of unspent funds from prior year and budget modifications/reductions approved by the Board of Education at the April 27, May 4 and May 11, 2010 Board Meetings.

**6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2009-10)	19,166,423.00		
Budget Year (2010-11)	16,573,450.00	-13.53%	Met
1st Subsequent Year (2011-12)	16,235,672.00	-2.04%	Met
2nd Subsequent Year (2012-13)	17,445,127.00	7.45%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2009-10)	10,123,993.00		
Budget Year (2010-11)	6,438,735.00	-36.40%	Not Met
1st Subsequent Year (2011-12)	6,630,441.00	2.98%	Met
2nd Subsequent Year (2012-13)	6,305,462.00	-4.90%	Met

**6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

1a. STANDARD MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:  
Federal Revenue  
(linked from 6B  
if NOT met)

Explanation:  
Other State Revenue  
(linked from 6B  
if NOT met)

Explanation:  
Other Local Revenue  
(linked from 6B  
if NOT met)

1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:  
Books and Supplies  
(linked from 6B  
if NOT met)

Projections excludes carryover of unspent funds from prior year and budget modifications/reductions approved by the Board of Education at the April 27, May 4 and May 11, 2010 Board Meetings.

Explanation:  
Services and Other Exps  
(linked from 6B  
if NOT met)

Projections excludes carryover of unspent funds from prior year and budget modifications/reductions approved by the Board of Education at the April 27, May 4 and May 11, 2010 Board Meetings.

7. CRITERION: Facilities Maintenance

**STANDARD:** Confirm that the annual contribution for facilities maintenance funding is not less than the amounts required pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance/Restricted Maintenance Account), if applicable.

**7A. Determining the District's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance**

**NOTE:** SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this section has been inactivated for that period.

**7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766, effective 2008-09 through 2012-13 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

**NOTE:** EC Section 17070.766 reduces the contributions required in EC Section 17070.75 from 3 percent to 1 percent for a five-year period from 2008-09 through 2012-13. Therefore, the calculation in this section has been revised accordingly for that period.

**DATA ENTRY:** Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 01, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)  
b. Less: Pass-through Revenues and Apportionments (Line 1b, if line 1a is Yes)  
c. Net Budgeted Expenditures and Other Financing Uses

51,584,736.00			
	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
51,584,736.00	515,847.36	1,022,833.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- ☐ Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)  
☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])  
☐ Other (explanation must be provided)

**Explanation:**  
(required if NOT met  
and Other is marked)

## 8. CRITERION: Deficit Spending

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

### 8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2007-08)	Second Prior Year (2008-09)	First Prior Year (2009-10)
1. District's Available Reserves Amount (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	1,866,783.00	1,622,640.00	584,814.00
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	1,647,785.45	1,572,992.79	393,115.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (effective beginning 2008-09)		(0.28)	
d. Available Reserves (Lines 1a through 1c)	3,514,568.45	3,395,632.51	977,929.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	62,226,082.61	60,754,646.70	58,481,017.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b)	62,226,082.61	60,754,646.70	58,481,017.00
3. District's Available Reserves Percentage (Line 1d divided by Line 2c)	5.6%	5.6%	1.7%
<b>District's Deficit Spending Standard Percentage Levels</b> (Line 3 times 1/3):	1.9%	1.9%	0.6%

<sup>1</sup>Available reserves are the unrestricted reserves in the Designated for Economic Uncertainties and the Undesignated/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

### B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2007-08)	(1,434,937.97)	42,162,798.92	3.4%	Not Met
Second Prior Year (2008-09)	(358,314.12)	41,891,712.99	0.9%	Met
First Prior Year (2009-10)	(1,510,522.00)	39,884,351.00	3.8%	Not Met
Budget Year (2010-11) (Information only)	(356,190.00)	37,085,333.00		

### C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

**Explanation:**  
(required if NOT met)

The reason is due to the Deficits imposed by the state: the Revenue Limits Deficit currently at 18.355% and the ongoing 3.86% Deficit applied to the Undeveloped Revenue Limit. The District being fiscally responsible has implemented budget reductions of \$1.2M on March 4, 2008 for 2008/09, \$2.2M on April 7, 2009 for 2008/09, \$4.9M on April 7, 2009 for 2009/10 and \$5.5M on April 27, May 4 and May 11, 2010 for 2010/11. The District will be looking at additional revenue enhancements and other expenditure reductions to the total Unrestricted General Fund.

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level *	District ADA		
1.7%	0	to	300
1.3%	301	to	1,000
1.0%	1,001	to	30,000
0.7%	30,001	to	400,000
0.3%	400,001	and	over

\* Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance *		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2007-08)	4,258,314.17	4,746,564.16	N/A	Met
Second Prior Year (2008-09)	2,756,217.00	3,311,626.19	N/A	Met
First Prior Year (2009-10)	2,123,800.00	2,953,312.00	N/A	Met
Budget Year (2010-11) (Information only)	1,442,790.00			

\* Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

Percentage Level	District ADA	
5% or \$60,000 (greater of)	0	to 300
4% or \$50,000 (greater of)	301	to 1,000
3%	1,001	to 10,000
2%	30,001	to 400,000
1%	400,001	and over

<sup>1</sup> Available reserves are the unrestricted reserves in the Designated for Economic Uncertainties and the Undesignated/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

<sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District Estimated P-2 ADA (Criterion 3, Item 3B):	6,470	6,339	6,236
District's Reserve Standard Percentage Level:	3%	3%	3%

**10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)**

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
  - a. Enter the name(s) of the SELPA(s): Not the SELPA AU

- b. Special Education Pass-through Funds  
(Fund 01, resources 3300-3499 and 6500-6540,  
objects 7211-7213 and 7221-7223)

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
0.00		

**10B. Calculating the District's Reserve Standard**

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	51,584,736.00	52,466,417.00	56,977,819.00
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)	0.00		
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	51,584,736.00	52,466,417.00	56,977,819.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,547,542.08	1,573,992.51	1,709,334.57
6. Reserve Standard - by Amount (\$60,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,547,542.08	1,573,992.51	1,709,334.57

### 10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 5 will be extracted; if not, enter data for the two subsequent years.  
All other data are extracted or calculated.

#### Designated Reserve Amounts

(Unrestricted resources 0000-1999 except Line 3):

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYP, Line E1a)	516,625.00	1,573,993.00	1,709,335.00
2. General Fund - Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1b)	0.00	(4,458,519.68)	(10,981,856.81)
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1c)	0.00	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYP, Line E2a)	0.00		
5. Special Reserve Fund - Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2b)	0.00		
6. District's Budgeted Reserves Amount (Lines C1 thru C5)	516,625.00	(2,884,526.68)	(9,272,521.81)
7. District's Budgeted Reserves Percentage (information only) (Line 6 divided by Section 10B, Line 3)	1.00%	-5.50%	-16.27%
District's Reserve Standard (Section 10B, Line 7):	1,547,542.08	1,573,992.51	1,709,334.57
Status:	Not Met	Not Met	Not Met

### 10D. Comparison of District Reserves to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:  
(required if NOT met)

For the Budget Year, the District is utilizing Assembly Bill X4 2 to reduce its required reserve from 3% to 1% for 2009/10 and shall make progress towards the required 3% reserve by 2011/12. For the two subsequent years, the District will be looking at additional revenue enhancements and budget modifications/reductions to meet the District needs and restore the statutory reserve levels.



## SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

### S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

### S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

Yes

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

The District is utilizing the remaining American Recovery and Reinvestment Act (ARRA) funds, which is one-time funding, to retain positions and education programs. The District's Board of Education has also approved budget modifications/reductions totalling \$5.5M for 2010/11 which was approved on April 27, May 4 and May 11, 2010. Additional budget modifications/reductions need to be identified for 2011/12, 2012/13 and forward if the state financial position does not improve.

### S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

### S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

## S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%  
or -\$20,000 to +\$20,000

### S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may impact the General Fund

DATA ENTRY: Enter data in the Projection column for contributions, transfers in, and transfers out for all fiscal years, except the First Prior Year and Budget Year for Contributions, which will be extracted, and click the appropriate button for item 1d; all other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2009-10)	(3,827,024.00)			
Budget Year (2010-11)	(3,667,875.00)	(139,149.00)	-3.6%	Met
1st Subsequent Year (2011-12)	(4,227,208.00)	539,333.00	14.6%	Not Met
2nd Subsequent Year (2012-13)	(4,520,356.00)	293,148.00	6.9%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2009-10)	1,031,733.00			
Budget Year (2010-11)	425,074.00	(606,659.00)	-58.8%	Not Met
1st Subsequent Year (2011-12)	30,000.00	(395,074.00)	-92.9%	Not Met
2nd Subsequent Year (2012-13)	30,000.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2009-10)	321,430.00			
Budget Year (2010-11)	0.00	(321,430.00)	-100.0%	Not Met
1st Subsequent Year (2011-12)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2012-13)	0.00	0.00	0.0%	Met

#### 1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

\* Include transfers used to cover operating deficits in either the general fund or any other fund.

### S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:  
(required if NOT met)

Continuation Education, Community Day School and Special Education expenditures continue to increase. The District is closely monitoring the operations of this program and is looking at sustainable budget reductions.

- 1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:  
(required if NOT met)

Transfer In projections to General Fund have been adjusted. Due to the increase Deficit imposed by the State, the District has exhausted its Fund 17, which decreased the Transfers In. The District will be looking at additional revenue enhancements and budget modifications/reductions to meet the District needs and restore the statutory reserve levels.

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

**Explanation:**  
(required if NOT met)

Transfer Out projections from General Fund is eliminated. This is the transfer to Adult Education, which the District is exercising its flexibility provision to use Tier III flexible categorical programs for any educational purpose.

- 1d. NO - There are no capital projects that may impact the general fund operational budget.

**Project Information:**  
(required if YES)


## S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

<sup>1</sup> include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

### S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?  
(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2010
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	1	Fund 01	01-7438 and 01-7439	134,534
Certificates of Participation				
General Obligation Bonds	18	Fund 51	51-7433 and 51-7434	60,448,864
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	5	Fund 01, 11, 12 and 13	1XXX-2XXX	480,642

Other Long-term Commitments (do not include OPEB):


Type of Commitment (continued)	Prior Year (2009-10) Annual Payment (P & I)	Budget Year (2010-11) Annual Payment (P & I)	1st Subsequent Year (2011-12) Annual Payment (P & I)	2nd Subsequent Year (2012-13) Annual Payment (P & I)
Capital Leases	340,077	166,732	0	0
Certificates of Participation				
General Obligation Bonds	4,721,525	4,890,675	5,066,635	5,148,102
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	30,000	30,000	30,000	30,000

Other Long-term Commitments (continued):

Total Annual Payments:	5,091,602	5,087,407	5,096,635	5,178,102
Has total annual payment increased over prior year (2009-10)?	No	Yes	Yes	Yes

**36B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent future years. Explain how the increase in annual payments will be funded.

Explanation:  
(required if Yes  
to increase in total  
annual payments)

The increase is due to General Obligation Bonds and it is funded through Fund 51-Bond Interest and Redemption Fund.

**36C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

DATA ENTRY: Click the appropriate Yes or No button in item 1; If Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2.

No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:  
(required if Yes)

## S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

### S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:  
a. Are they lifetime benefits?

Yes

- b. Do benefits continue past age 65?

Yes

- c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

- b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

9,304,504.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

9,304,504.00

- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Actuarial

- d. If based on an actuarial valuation, indicate the date of the OPEB valuation

Jul 01, 2008

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)

1,082,905.00

1,082,905.00

1,082,905.00

- b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

610,276.00

619,430.00

628,721.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

652,719.00

725,129.00

788,317.00

- d. Number of retirees receiving OPEB benefits

176

178

178

**S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

Yes

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district estimate or actuarial), and date of the valuation:

The District created Fund 68 for Property and Liability Insurance in 2009/10.

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
b. Amount contributed (funded) for self-insurance programs

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
340,000.00	340,000.00	340,000.00

## S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

**If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:**

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the board of education, district governing board and superintendent.

### S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of certificated (non-management) full-time-equivalent (FTE) positions				

#### Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

#### Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

Feb 09, 2010

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

Jan 26, 2010

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

#### Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:



**Negotiations Not Settled**

6. Cost of a one percent increase in salary and statutory benefits

--

Budget Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)

7. Amount included for any tentative salary schedule increases

--	--	--

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

Budget Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

No	No	No
\$6,647-\$28,497	\$6,958-\$32,190	\$7,286-\$36,362
0.0%	0.0%	0.0%
4.7% to 12.96%	4.7% to 12.96%	4.7% to 12.96%

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
----	--	--

--

**Certificated (Non-management) Step and Column Adjustments**

Budget Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Yes	Yes	Yes
351,205	356,472	367,336
1.5%	1.5%	1.5%

**Certificated (Non-management) Attrition (layoffs and retirements)**

Budget Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

No	No	No
No	No	No

**Certificated (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):


**SBB. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of classified (non-management) FTE positions				

**Classified (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents  
have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents  
have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure  
board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified  
by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted  
to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)

Is the cost of salary settlement included in the budget and multiyear  
projections (MYPs)?

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

78,796

7. Amount included for any tentative salary schedule increases

Budget Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)

0

0

0

**Classified (Non-management) Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
\$2,338,124 annually	\$2,338,124 annually	\$2,338,124 annually
only at the annual amount	only at the annual amount	only at the annual amount
13.98% average	13.98% average	13.98% average

**Classified (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No
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**Classified (Non-management) Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
99,268	100,757	102,269
1.5%	1.5%	1.5%

**Classified (Non-management) Attrition (layoffs and retirements)**

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
No	No	No
No	No	No

**Classified (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):


**S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of management, supervisor, and confidential FTE positions				

**Management/Supervisor/Confidential  
Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

n/a

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

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If n/a, skip the remainder of Section S8C.

**Negotiations Settled**

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)

**Negotiations Not Settled**

3. Cost of a one percent increase in salary and statutory benefits

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4. Amount included for any tentative salary schedule increases

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)

**Management/Supervisor/Confidential  
Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)

**Management/Supervisor/Confidential  
Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)

**Management/Supervisor/Confidential  
Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)

## ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

A2. Is the system of personnel position control independent from the payroll system?

A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

A7. Is the district's financial system independent of the county office system?

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:  
(optional)

End of School District Budget Criteria and Standards Review

## 2010 SSC School District and County Office Financial Projection Dartboard Governor's 2010-11 May Revision

This version of SSC's Financial Projection Dartboard is based on the Governor's 2010-11 May Revision. We have updated the COLA, CPI, and ten-year T-bill factors per the latest economic forecasts. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are, at best, general guidelines.

Factor	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Statutory COLA (use for K-12 and COE Revenue Limits)	4.25%	-0.39%	2.10% <sup>1</sup>	2.40%	2.70%	3.00%
Revenue Limit Deficits:						
Eliminates COLA	.90785	.90785	.90785	.90785	.90785	.90785
Further RL Cut	.89932	.89932	.89932	.89932	.89932	.89932
Total Deficit %	18.355%	18.355%	18.355%	18.355%	18.355%	18.355%
Net Revenue Limit Change: K-12	-7.64%	-0.39%	2.10%	2.40%	2.70%	3.00%
Revenue Limit Deficits—COEs:						
Eliminates COLA	.90785	.90785	.90785	.90785	.90785	.90785
Further RL Cut	.89639	.89639	.89639	.89639	.89639	.89639
Total Deficit %	18.621%	18.621%	18.621%	18.621%	18.621%	18.621%
Net Revenue Limit Change: COEs	-7.95%	-0.39%	2.10%	2.40%	2.70%	3.00%
Other Revenue Limit Adjustments	-\$252.99 <sup>2</sup> per ADA	3.85% Deficit Applied to Undeficit Base RL	3.85% Deficit Applied to Undeficit Base RL	3.85% Deficit Applied to Undeficit Base RL	3.85% Deficit Applied to Undeficit Base RL	3.85% Deficit Applied to Undeficit Base RL
Special Education COLA (on state and local share only)	0.00%	-0.38%	2.10%	2.40%	2.70%	3.00%
State Categorical Funding (including adult education and ROC/P) <sup>3</sup>						
Tier I	0.00%	N/A <sup>3</sup>	2.10%	2.40%	2.70%	3.00%
Tier II	-4.46%	-0.38%	2.10%	2.40%	2.70%	3.00%
Tier III	-4.46%	-0.38%	2.10%	2.40%	2.70%	3.00%
California CPI	0.80%	2.00%	2.40%	2.70%	3.00%	3.20%
California Lottery	Base	\$111.00	\$111.00	\$111.00	\$111.00	\$111.00
	Proposition 20	\$14.50	\$14.50	\$14.50	\$14.50	\$14.50
Interest Rate for Ten-Year Treasuries	3.70%	4.00%	4.40%	4.60%	4.80%	5.00%

ESTIMATED STATEWIDE AVERAGE BASE REVENUE LIMITS PER ADA "UNDEFICITED"			
Year	Elementary	High School	Unified
2009-10 Statewide Average (est.)	\$6,132	\$7,369	\$6,411
2010-11 Inflation Increase @ -0.39% COLA	-\$24	-\$29	-\$25
2010-11 Statewide Average (est.)	\$6,108	\$7,340	\$6,386

2010-11 BUDGET ACT ESTIMATED CHARTER SCHOOL RATES				
	K-3	4-6	7-8	9-12
General Purpose Block Grant (will change at each apportionment)	\$5,005 - \$236 <sup>3</sup>	\$5,081 - \$240 <sup>3</sup>	\$5,227 - \$247 <sup>3</sup>	\$6,067 - \$286 <sup>3</sup>
Categorical Block Grant (est.) <sup>4</sup>	\$399	\$399	\$399	\$399
Total	\$5,168	\$5,240	\$5,379	\$6,180

<sup>1</sup> While a positive statutory COLA is projected for 2011-12, the state's ability to fund it is suspect. Districts should have a contingency plan if the state decides not to fund this COLA percentage.

<sup>2</sup> The 2009 Budget Revision did not include the 11.428% deficit for 2008-09, which was proposed in the May Revision. Instead, the Budget Revision requires school districts, COEs, and charter schools to reduce revenue limits by \$252.99 per ADA on a one-time basis in 2009-10.

<sup>3</sup> These percentages are based on the amount of cuts from prior-year funding. The May Revision leaves the -0.38% from the Governor's January Budget unchanged. In 2010-11, Tier I programs have various funding rates.

<sup>4</sup> The Charter School Categorical Block Grant rates do not include Economic Impact Aid funding, which is provided separately.



