

**DRAFT**

# Board of Education Special Meeting

By: Vernon Hal

Monday, October 26, 2009

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2009-2010  
Measure G  
Budget Summary

# Measure G Summary By Program

2009 - 10 Measure G Budget		Total	Site	Centrally Funded Schl Srv	Centrally Funded Site Based Srv	Central Operations
<b>Parcel Tax Provision</b>						
<b>TO ATTRACT AND RETAIN QUALIFIED TEACHERS</b>						
	Basic/Core Classroom Support (1)	9,704,492	9,704,492			
	Elementary Intervention/Prep Time (Inc Spec Ed)	2,928,614	2,245,420		683,194	
	School Security Officers Support	200,000			200,000	
	Recruit/Hire Qualified Tchrs - New Tchr Proj	843,876				843,876
	<b>Subtotal</b>	<b>13,676,982</b>	<b>11,949,912</b>		<b>883,194</b>	<b>843,876</b>
<b>REDUCE CLASS SIZE</b>						
	Class Size Reduction	3,500,000	3,400,000			100,000
	<b>Subtotal</b>	<b>3,500,000</b>	<b>3,400,000</b>		<b>-</b>	<b>100,000</b>
<b>TO MAINTAIN LIBRARIES, MUSIC AND ART PROGRAMS</b>						
	School Libraries (central support)	1,753,000	1,528,700	224,300		
	Music	1,690,000		1,690,000		
	Art	500,000		500,000		
	Oratorical Festival/Student Performances	70,000		70,000		
	OFASS (Summer Arts Program)	62,000		62,000		
	<b>Subtotal</b>	<b>4,075,000</b>	<b>1,528,700</b>	<b>2,546,300</b>	<b>-</b>	<b>-</b>
<b>TEXTBOOKS, MATERIALS</b>						
		-				
	<b>Subtotal</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>
<b>TO MAINTAIN ELECTIVE COURSES FOR STUDENTS</b>						
	Middle School Electives	1,000,000	901,940			98,060
	<b>Subtotal</b>	<b>1,000,000</b>	<b>901,940</b>	<b>-</b>	<b>-</b>	<b>98,060</b>
<b>Other</b>						
	Alameda County Parcel Tax Collection Fee	350,000				350,000
	<b>Subtotal</b>	<b>350,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>350,000</b>
<b>Total Measure G Budget 2009 - 2010</b>		<b>\$ 22,601,982</b>	<b>\$ 17,780,552</b>	<b>\$ 2,546,300</b>	<b>\$ 883,194</b>	<b>\$ 1,391,936</b>
<b>(1)</b> Additional allocation to schools to prevent teacher reductions. Amt to be budgeted for teacher costs at school sites.						
<b>Note</b> - Certain amounts originally budgeted centrally have been transferred to sites (Primarily Art)						

# Measure G Carryover

<b>2009/10 Measure G Carryover Reconciliation</b>	
Carryover 2007/08	\$ 1,937,633
Revenue 2008/09	20,610,526
Total Available 2008/09	22,548,159
Expended 2008/09	(19,097,871)
Carryover 2008/09	3,450,288
Estimated Revenue 2009/10	20,636,636
Total Available 2009/10	24,086,924
Amount loaded as of 10-13-2009	22,601,982
<b>Amount remaining to be loaded</b>	<b>\$ 1,484,942</b>

2009-2010

TIER 3

Revenue and Expense

Expenses by Resource Amount

Expenses Resource Number

# TIER 3

## Revenue and Expense

### 2009-10 Resource: 05\* (TIER 3 Flex Resources)

Fund: 01

Res	Resource Desc	Total Rev	Exp	Diff	Sal & Ben	Non Sal	Total
0500	CLASS SIZE REDUCTION, GR 9-12	587,531	587,531	-	478,098	109,433	587,531
0501	COMMUNITY DAY SCHOOLS	560,161	560,161	-	499,004	61,157	560,161
0502	FD14-Tier3 Defer Maintenance	1,426,072	-	1,426,072			-
0503	NATL BOARD CERT TCHR INCENTIVE	113,676	113,676	-	-	113,676	113,676
0506	Tier3-AdultEd Apportionment (1)	1,000,000	-	1,000,000			-
0507	SCHOOL SAFETY VIOLENCE PREVENT	464,052	464,052	-	346,679	117,373	464,052
0508	ARTS AND MUSIC BLOCK GRANTS	835,335	835,335	-	64,543	770,792	835,335
0509	CAHSEE INTENSIVE INSTR SRVS	259,108	259,108	-	24,000	235,108	259,108
0510	SUPPLEMENTAL SCHL COUNSELING	2,026,608	2,026,608	-	1,777,567	249,041	2,026,608
0511	GIFTED & TALENTED EDUC GATE	297,646	297,646	-	188,754	108,892	297,646
0512	INSTRUCTIONAL MATERIALS	2,655,007	2,655,007	-	221,862	2,433,145	2,655,007
0513	HIGH PRIORITY SCHOOLS GRANT	830,545	830,545	-	-	830,545	830,545
0514	PEER ASSISTANCE & REVIEW PAR	243,214	243,214	-	175,351	67,863	243,214
0515	CERTIFICATED STAFF MENTORING	133,841	133,841	-	-	133,841	133,841
0516	STAFFDEV MATH READING SB472	1,061,887	1,061,887	-	515,450	546,437	1,061,887
0519	PUPIL RETENTION BLOCK GRANT	1,573,902	1,573,902	-	821,010	752,892	1,573,902
0520	TEACHER CREDENTIAL BLOCK GRANT	3,240,850	3,240,850	-	1,080,309	2,160,541	3,240,850
0521	PROFESSIONAL DEV BLOCK GRANT	1,019,444	1,019,444	-	1,019,444	-	1,019,444
0522	TARGETED INSTR IMPROVEMNT TIIG	10,126,570	10,126,570	-	8,777,711	1,348,859	10,126,570
0523	SCHOOL & LIBRARY IMPROVEMENT	3,642,465	3,642,465	-	2,592,033	1,050,432	3,642,465
0525	ALT CERT PROG FOR INTERN TCHR	857,687	857,687	-	221,580	636,107	857,687
<b>Total TIER 3 Resources</b>		<b>32,955,601</b>	<b>30,529,529</b>	<b>2,426,072</b>	<b>18,803,395</b>	<b>11,726,135</b>	<b>30,529,529</b>
(1)	<b>Total amount of flex for Adult Ed is</b>		<b>11,569,539 + 5,227,527 (Carryover for 09-10)</b>				

# TIER 3

## Site and Central Office by Resource Amount

Resource/Site/Budget/Revenue and Expense									
Sort By Total									
2009-10 Resource: 05* (TIER 3 - Flex Resources)									
Fund: 01									
		A	B	C	A+B+C=D	E	F	E+F=G	D+G=H
Resr	Resr Name	Total	Total	Total	Total	Centr			
		Elem	Middle	High	Schools	Sal	Non Sal	Total	Total
0522	TARGETED INSTR IMPROVEMNT TIIG	2,298,598	769,321	1,639,426	4,707,345	4,753,271	665,954	5,419,225	10,126,570
0523	SCHOOL & LIBRARY IMPROVEMENT	2,005,493	727,506	909,466	3,642,465	-	-	-	3,642,465
0520	TEACHER CREDENTIAL BLOCK GRANT	-	-	-	-	1,080,309	2,160,541	3,240,850	3,240,850
0512	INSTRUCTIONAL MATERIALS	-	-	-	-	221,862	2,433,145	2,655,007	2,655,007
0510	SUPPLEMENTAL SCHL COUNSELING	-	-	990	990	1,777,567	248,051	2,025,618	2,026,608
0519	PUPIL RETENTION BLOCK GRANT	189,250	200,000	618,593	1,007,843	-	566,059	566,059	1,573,902
0516	STAFFDEV MATH READING SB472	-	-	30,251	30,251	515,450	516,186	1,031,636	1,061,887
0521	PROFESSIONAL DEV BLOCK GRANT	602,033	169,124	248,287	1,019,444	-	-	-	1,019,444
0525	ALT CERT PROG FOR INTERN TCHR	-	-	-	-	221,580	636,107	857,687	857,687
0508	ARTS AND MUSIC BLOCK GRANTS	346,429	125,673	162,328	634,430	30,000	170,905	200,905	835,335
0513	HIGH PRIORITY SCHOOLS GRANT	-	-	-	-	-	830,545	830,545	830,545
0500	CLASS SIZE REDUCTION, GR 9-12	-	11,954	575,577	587,531	-	-	-	587,531
0501	COMMUNITY DAY SCHOOLS	-	258,731	266,176	524,908	35,253	-	35,253	560,161
0507	SCHOOL SAFETY VIOLENCE PREVENT	-	-	-	-	346,679	117,373	464,052	464,052
0511	GIFTED & TALENTED EDUC GATE	-	-	-	-	188,754	108,892	297,646	297,646
0509	CAHSEE INTENSIVE INSTR SRVS	-	-	-	-	24,000	235,108	259,108	259,108
0514	PEER ASSISTANCE & REVIEW PAR	-	-	-	-	175,351	67,863	243,214	243,214
0515	CERTIFICATED STAFF MENTORING	-	-	-	-	-	133,841	133,841	133,841
0503	NATL BOARD CERT TCHR INCENTIVE	-	-	-	-	-	113,676	113,676	113,676
		<b>5,441,803</b>	<b>2,262,309</b>	<b>4,451,095</b>	<b>12,155,207</b>	<b>9,370,076</b>	<b>9,004,246</b>	<b>18,374,323</b>	<b>30,529,529</b>

# Tier 3

## Flex Resources Centrally Budgeted 1 of 2

2009-10 CENTRAL TIER 3 CATEGORICAL (Flex Resources)			
<b>Centrally-Funded School Services</b>			
Site	Program	Budget	
<b>Professional/Curriculum Development</b>			
909	Professional Development	\$ 3,157,019	Personnel - \$1M; Stipends - \$.4M; Non-labor - \$1.5M
908	Curriculum Development	\$ 2,678,086	Text Books - \$2.1M
929	Vocational Education	\$ 149,495	
912	College and Career Readiness	\$ 400,010	Staff Costs, UC Berkeley Contract, College Summit
927	Teacher Peer Assistance & Revi	\$ 216,397	Staff \$, Stipends for PAR OEA joint panel reps & Supplies
	<b>Total Professional/Curriculum Devel</b>	<b>\$ 6,601,007</b>	
<b>Extended Educational Services</b>			
922	Complementary Learning	\$ 789,500	Personnel - \$543K; Dues & Mem - \$150K; Ops & Other - \$96K
969	Family and Community Office	\$ 698,210	Sal for DHP stu place and engagement; parent guide 09-10
968	Health Services (Nurses)	\$ 914,717	Nurses = 6 FTE; Health Asst = 1 FTE; Class Supp = 4 FTE
	<b>Total Extended Educational Services</b>	<b>\$ 2,402,427</b>	
<b>School Climate/Violence Prevention</b>			
994	OUSD Police Department	\$ 3,196,649	Funding School Security Officers
970	SUPPORT SERVICES	\$ 181,637	
	<b>Total School Climate/Violence Prevention</b>	<b>\$ 3,378,286</b>	
<b>General Education</b>			
998	School Contingency Funds	\$ 447,731	
	<b>Total General Education</b>	<b>\$ 447,731</b>	
<b>Alternative Education</b>			
957	Alternative Education	\$ 254,292	
	<b>Total Alternative Education</b>	<b>\$ 254,292</b>	
<b>Centrally-Funded School Services Total</b>		<b>\$ 13,083,743</b>	



# Tier 3

## Flex Resources Centrally Budgeted 2 of 2

2009-10 CENTRAL TIER 3 CATEGORICAL (Flex Resources)			
Central Office Operations			
Site	Program	Budget	
Business, Personnel, and Data Mgmt			
999	Districtw ide Expenses	\$ 4,099,769	Contingency / Dist-w ide Exps / Rsrv for overages
986	Technology Services	\$ 360,526	
948	Research and Assessment	\$ 235,300	
950	State & Federal Programs	\$ 145,600	
	<b>Total Business, HR, and Data Mgmt</b>	<b>\$ 4,841,195</b>	
School District Leadership			
967	Netw ork Office - High	\$ 24,000	CAHSEE
941	Office of the Superintendent	\$ 60,129	
956	School Portfolio Management	\$ 365,255	Salary/Benefits for 3 FTEs and Supplies/Equipment
	<b>Total School District Leadership</b>	<b>\$ 449,384</b>	
<b>Central Office Operations Total</b>		<b>\$ 5,290,579</b>	
<b>TOTAL CENTRAL TIER 3</b>		<b>\$ 18,374,323</b>	

# TIER 3

## Site and Central Office by Resource Number

Resource/Site/Budget/Revenue and Expense									
As of Date: 10/21/2009									
Sort By Resource Number									
Resource: 05* (TIER 3)									
Fund: 01									
		A	B	C	A+B+C=D	E	F	E+F=G	D+G=H
Resr	Resr Name	Total	Total	Total	Total	Centr			
		Elem	Middle	High	Schls	Sal	Non Sal	Total	Total
0500	CLASS SIZE REDUCTION, GR 9-12	-	11,954	575,577	587,531	-	-	-	587,531
0501	COMMUNITY DAY SCHOOLS	-	258,731	266,176	524,908	35,253	-	35,253	560,161
0503	NATL BOARD CERT TCHR INCENTIVE	-	-	-	-	-	113,676	113,676	113,676
0507	SCHOOL SAFETY VIOLENCE PREVENT	-	-	-	-	317,520	146,532	464,052	464,052
0508	ARTS AND MUSIC BLOCK GRANTS	346,429	125,673	162,328	634,430	30,000	170,906	200,906	835,336
0509	CAHSEE INTENSIVE INSTR SRVS	-	-	-	-	24,000	235,108	259,108	259,108
0510	SUPPLEMENTAL SCHL COUNSELING	-	-	990	990	1,918,706	106,912	2,025,618	2,026,608
0511	GIFTED & TALENTED EDUC GATE	-	-	-	-	188,754	108,892	297,646	297,646
0512	INSTRUCTIONAL MATERIALS	-	-	-	-	340,240	2,314,767	2,655,007	2,655,007
0513	HIGH PRIORITY SCHOOLS GRANT	-	-	-	-	-	830,545	830,545	830,545
0514	PEER ASSISTANCE & REVIEW PAR	-	-	-	-	199,833	43,381	243,214	243,214
0515	CERTIFICATED STAFF MENTORING	-	-	-	-	-	133,841	133,841	133,841
0516	STAFFDEV MATH READING SB472	-	-	30,251	30,251	502,978	528,658	1,031,636	1,061,887
0518	STAFFDEV ADMIN TRAINING AB75	-	-	-	-	-	22,887	22,887	22,887
0519	PUPIL RETENTION BLOCK GRANT	189,250	200,000	618,593	1,007,843	20,500	545,560	566,060	1,573,903
0520	TEACHER CREDENTIAL BLOCK GRANT	-	-	-	-	1,080,309	2,160,541	3,240,850	3,240,850
0521	PROFESSIONAL DEV BLOCK GRANT	602,033	169,124	248,288	1,019,445	-	-	-	1,019,445
0522	TARGETED INSTR IMPROVEMNT TIIG	2,298,598	769,321	1,639,375	4,707,294	4,784,681	634,595	5,419,276	10,126,570
0523	SCHOOL & LIBRARY IMPROVEMENT	2,005,493	727,506	909,466	3,642,465	-	-	-	3,642,465
0525	ALT CERT PROG FOR INTERN TCHR	-	-	-	-	588,811	268,876	857,687	857,687
		5,441,803	2,262,309	4,451,045	12,155,157	10,031,586	8,365,677	18,397,263	30,552,419

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# RBB

## Result Based Budgeting

# Resources Allocated & Methodology

## 1 of 2

2009-10 School Resources - Allocation Method					
1	0000	GP - Unrestricted	137,401,996		1 (Total Enroll+20% of SCD Enroll) x ADA% x \$Amt /Student
2	0089	MEASURE G PARCEL TAX	18,195,736		2 Base = GP; K-3 = same as State K-3; Libr = K-8x\$Amt/Student
3	0500	CLASS SIZE REDUCTION, GR 9-12	587,531	T I E R  3	(9th grade students in Math & English) x \$Amt/Student
4	0501	COMMUNITY DAY SCHOOLS	524,908		ADA x \$Amt/ADA
5	0508	ARTS AND MUSIC BLOCK GRANTS	634,430		Non-SDC enroll x \$Amt/Student
6	0510	SUPPLEMENTAL SCHL COUNSELING	990		
7	0516	STAFFDEV MATH READING SB472	30,251		Teacher Stipends
8	0519	PUPIL RETENTION BLOCK GRANT	1,007,843		Grant award amount per eligible site
9	0521	PROFESSIONAL DEV BLOCK GRANT	1,019,445		Teacher's Sal Cost/Site x 1.10%
10	0522	TARGETED INSTR IMPROVE TIIG	4,707,294		2 Base = GP; Small Sch = Diff of enroll frm small schl min x \$Amt/Stu
11	0523	SCHOOL & LIBRARY IMPROVEMENT	3,642,465		Non-SDC enroll x \$Amt/Student
12	1100	STATE LOTTERY	4,265,946		1 (Total Enroll+20% of SCD Enroll) x ADA% x \$Amt /Student
13	1300	CLASS SIZE REDUCTION K-3	13,693,103		K-3 Enroll x 95% x \$Amt.Student
Unrestricted School Allocated Resources			185,711,937		

# Resources Allocated & Methodology

## 2 of 2

2009-10 School Resources - Allocation Method					
14	3010	IASA-I BASIC GRANTS LOW INCOME	14,347,107		(Free & Reduced Lunch count ) x \$Amt/Student
15	3011	NCLB:ARRA Title 1, Part A	7,857,813		(Free & Reduced Lunch count ) x \$Amt/Student
16	3185	Prog Improvement Corr Action	150,000		Carryover allocated to certain sites
17	4124	T IV 21ST CENT COM LEARNING	4,104,478		Complex Detailed Calculation
18	6010	AFTER SCH LEARNING&SAFEHOOD	7,461,797		Complex Detailed Calculation
19	7090	ECONOMIC IMPACT AID	5,144,155		(Free & Reduced Lunch count ) x \$Amt/Student
20	7091	ECONOMIC IMPACT AID LEP	5,116,473		(English Lang Learner) x \$Amt/Student
21	7220	PARTNERSHIP ACADEMY PRGM	612,575		Qualifying HS Students
22	7400	QEIA-QUALITY ED INVEST ACT	4,311,831		\$500 / K-3; \$900 / 4-8; \$1000 / 9-12 for qualifying schools
23	<b>State &amp; Fed Restr Schl Allocated Resources</b>		<b>49,106,230</b>		
24	9011	DONATIONS	167,443		Budgeted specifically per site
25	9059	PHILANTHROPIC VENTURES FNDN	500		Budgeted specifically per site
	<b>Local Schl Allocated Resources</b>		<b>167,943</b>		
	<b>Total School Allocated Revenues</b>		<b>234,986,110</b>		
	1	Resource allocated to schools based on RBB formula			
	2	Resource partially allocated to schools based on RBB formula (Measure G - \$9.7M; TIIG - \$2.5M)			
Note - Tier 3 resources were deemed flexible for 2009-10 after the bgt devel process was completed. All amts currently flexible.					

# What is RBB? $\Delta$

**Overview:** RBB is a budgeting process based on a per student formula that accounts for all expenses associated with school operations. Budgets are allocated to and managed by school sites. RBB focuses on four key elements which include: *equity, transparency, accountability and site based decision making.*

## ***Equity***

- Allocation of funds are based on actual students versus staff allocations
- Schools have more control over the direction of their resources

## ***Transparency***

- Easier to understand budgets for community and parents
- Reflects true cost to operate instructional program for schools

## ***Accountability***

- RBB tied directly to school's strategic plans (SPSA)
- School Site Council (SSC) oversight of categorical funds

## ***Site based decision making***

- Schools have more control over their budgets

# External Research:

## Staff's Response to AIR Findings<sup>Δ</sup>

AIR Finding	Staff Response
Interviewees had a strong preference for RBB over previous budgeting system	We are keeping the RBB model and we will continue to improve the model
Equity of spending has increased for elementary schools, but not as much for secondary schools	Given the fact, we <b>allocate</b> more to low income schools, we need to determine why they have not <b>expended</b> more (budget monitoring)
Increase transparency at central office/district levels	We will implement easy to read central office budgets and hold community forums
Service economy model is confusing	Staff has already moved away from this model to a service culture model
Operation Support coaching has been a very positive innovation	We will continue to look for ways to offer this coaching in the future
Continue to move to more web based systems	As funds are available, we will continue to upgrade our web based systems
Focus on a culture shift away from pure compliance to innovative planning to address the needs of students	Staff will continue to explore ways to streamline compliance process and provide tools to ensure better resource maximization
Build into the budget development process an annual review of the RBB model	Staff will include this in the budget development calendar

# Internal Stakeholder: Feedback from Principals $\Delta$

## Recommendation

- The overwhelming response from principals is to keep RBB, but to continue to refine the budget process.

## Proposed Changes

- Modify the budget development calendar to start earlier
- Provide differentiated fiscal support to schools
  - Continue to enhance the services offered by financial services
  - Provide guidance on core staffing requirements
  - Provide additional comparative budget analysis to schools
  - Include job descriptions in budget development manual
  - Increase fiscal/budget training (e.g. categorical compliance, special education, attendance tracking, etc.)
- Load funds (i.e. carryover funds) as soon as possible
- Willingness to explore the reallocation of funds to support schools that need support
- Willingness to consider a process that tiers schools based on financial management effectiveness.



# Summary of Concerns/Issues of RBB<sub>Δ</sub>

Concerns/Issues	Potential Solutions
Increased <b>administrative responsibilities</b> (financial mgmt) placed on principals	<ul style="list-style-type: none"> <li>■ Develop comprehensive budget planning book                             <ul style="list-style-type: none"> <li>□ Develop core staffing guides</li> </ul> </li> <li>■ Provide differentiated support and training</li> </ul>
<i>Involuntary transfer</i> of teachers produce unanticipated cost for school's budget	<ul style="list-style-type: none"> <li>■ Create central funding source for involuntary transfers based on past trends</li> <li>■ Allocate additional funds to schools if transfer costs more than average teacher</li> </ul>
Concentration of <i>veteran teachers</i> put strain on school's budget	<ul style="list-style-type: none"> <li>■ Ensure enough funding is allocated to schools to cover high concentration of veteran teachers</li> </ul>
Employees on <i>extended leave</i>	<ul style="list-style-type: none"> <li>■ Create central funding source for extended leave employees</li> <li>■ Develop process for providing funding for schools</li> </ul>
<i>Budget development</i> occurs too late	<ul style="list-style-type: none"> <li>■ Initiate process earlier including allocations and opening of RBB tool</li> </ul>
Lack of <b>integration</b> between RBB tool and IFAS	<ul style="list-style-type: none"> <li>■ Continue to explore the integration of the two systems</li> </ul>

# Unrestricted Revenue:

## 2009-2010 Allocations Used for RBB

Revenue Source	2009-10 Budget	Included in RBB Formula	Other School Allocations	Comments
<b>Revenue Limit</b>	<b>\$187,908,150</b>	<b>\$187,908,150</b>		
<b>Federal Revenue</b>	<b>\$123,529</b>			
Class Size Reduction	14,973,242		14,147,882	Allocated separately to ES/HS
Lottery	4,458,823	4,252,161		Excludes Adult ADA for calc
Medical Admin Act (MAA)	1,012,500	1,012,500		
Charter Pass Thru	4,629,902			Amt passed to charter schools
Other State Revenue	1,229,563			
<b>Other State Revenue</b>	<b>26,304,030</b>	<b>5,264,661</b>	<b>14,147,882</b>	
Measure E/G	22,251,982		18,663,306	Amt allocated directly to schs
Interest Earnings	1,312,500	1,312,500		
Other Local Revenue	4,445,717			
<b>Other Local Revenue</b>	<b>24,858,217</b>	<b>1,312,500</b>	<b>18,663,306</b>	
<b>TOTAL REVENUE</b>	<b>239,193,925</b>	<b>194,485,311</b>	<b>32,810,988</b>	

# 2009-10 RBB Calculation:

## District-wide Expense and Transfers/Contributions

<b>Total Unrestricted Revenue to be Allocated</b>	<b>\$194,485,311</b>
<b>District-wide Expenses</b>	
Emergency Loan Payment (\$65 million)	(3,890,534)
Legal Settlements	(950,000)
Property/Loss Insurance Premiums	(2,680,708)
School Site Contingency	(1,250,000)
<b>TOTAL – District-wide Expenses</b>	<b>(8,771,242)</b>
<b>Transfers/Contributions</b>	
Special Education Transfer (Program + Transportation)	(20,874,287)
ROTC Transfer and Community Day School	(867,323)
Routine Repair & Maintenance Transfer	(10,468,912)
<b>TOTAL – Transfers/Contributions</b>	<b>(32,210,522)</b>
<b>TOTAL DEDUCTIONS</b>	<b>(40,981,764)</b>
<b>NET REVENUE AVAILABLE FOR SCHOOLS AND CENTRAL</b>	<b>153,503,547</b>

# 2009-10 RBB Calculation:

## Per Student Allocation

<b>Total Unrestricted Revenue to be Allocated</b>	<b>\$153,503,547</b>
Amount to be allocated to Schools (87%)	133,548,086
Amount to be allocated to Central Office (13%)	19,955,461
 <b>RBB Target for Schools</b>	
Amount to be allocated to Schools	133,548,086
Measure G allocation to Schools	14,873,932
Class Size Reduction (CSR) for K-3 and 9 <sup>th</sup> grade ELA/Math	14,147,882
<b>Subtotal – Allocation to Schools</b>	<b>162,569,017</b>
 Increased contribution to schools to minimize reductions	9,851,305
<b>TOTAL SCHOOLS ALLOCATION</b>	<b>172,420,322</b>

# RBB Calculation:

## Per Student Comparison: Basic Program

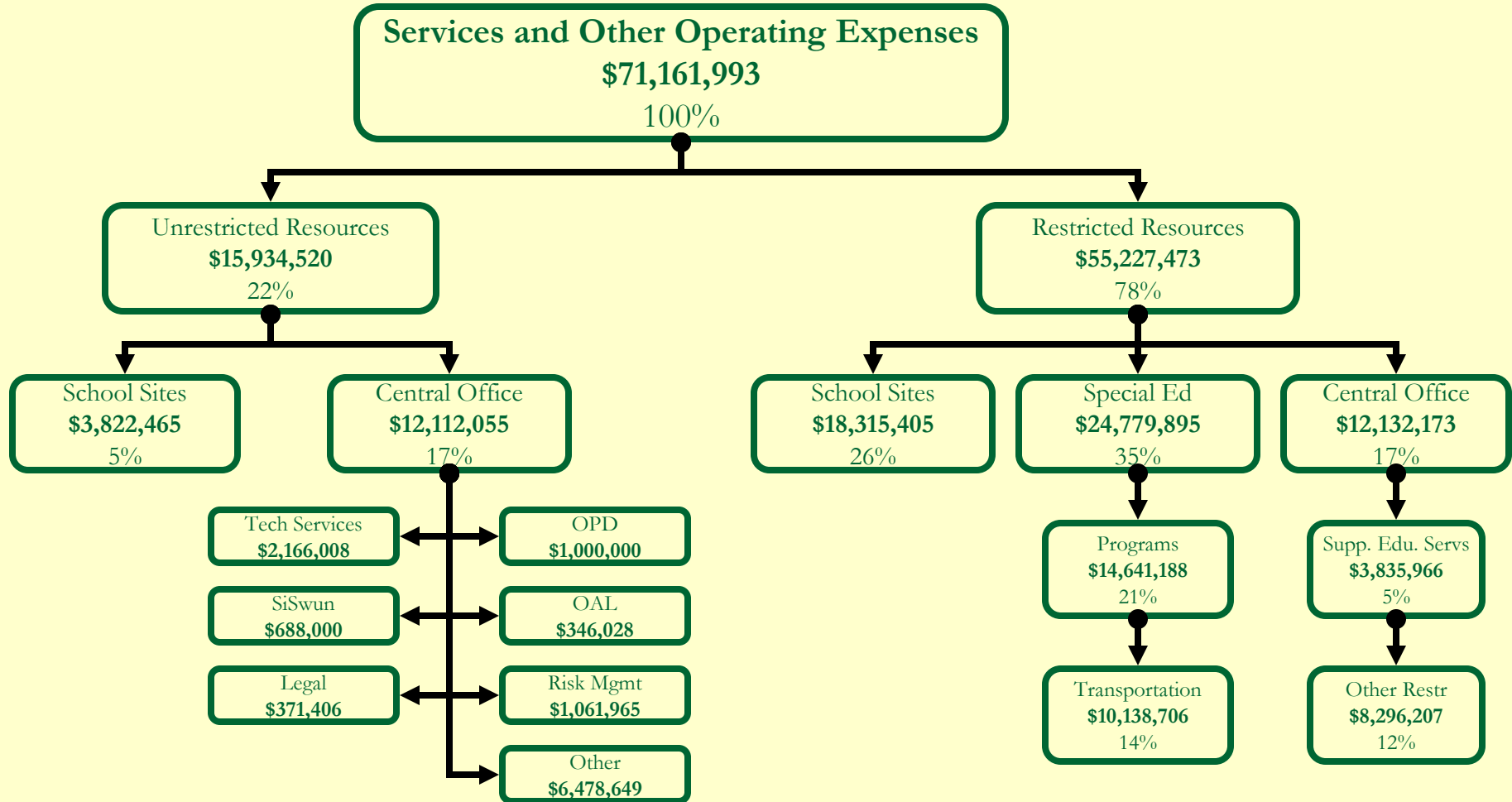
2008-09		2009-10						
Grade Span	Total	General Purpose	Measure G	Lottery: UR	TIIG	Total	Diff.	%
Elementary	\$4,013	\$3,381	\$265	\$116	\$69	\$3,832	(\$181)	(4.5%)
Middle	4,327	3,646	286	126	75	4,132	(195)	(4.5%)
High	4,383	3,693	290	127	76	4,186	(197)	(4.5%)
K-8	4,170	3,513	276	121	72	3,982	(188)	(4.5%)
6-12	4,355	3,669	288	126	75	4,159	(196)	(4.5%)
K-12	4,240	3,573	280	123	73	4,049	(191)	(4.5%)

# 2008-2009 Actuals

## Services and Other Operating Expenses

# 2008-2009 General Fund

## 5800 Object Codes Services and Other Operating Expenses\*



\*In addition to consulting services amounts include cost for transportation, licensing agreements, legal expenses, audit fees & other fees and services

# 2008-2009 Summary

## General Fund – 5800 Object Codes\*

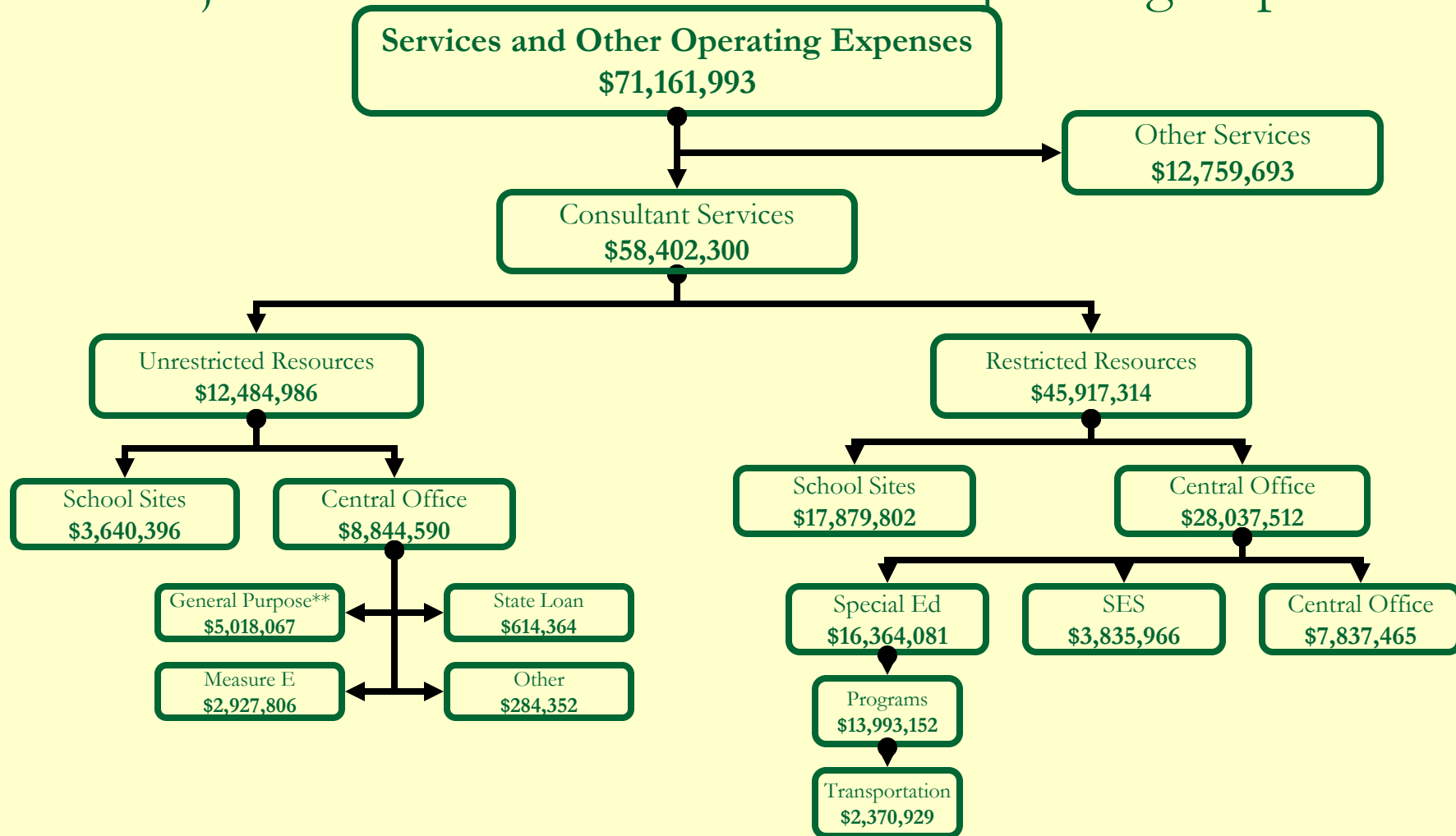
	Unrestricted	Restricted	Total
Schools	3,822,465	18,315,405	22,137,870
Special Ed		14,641,188	14,641,188
Spec Ed Trans		10,138,706	10,138,706
SES		3,835,966	3,835,966
Central Office	12,112,055	8,296,207	20,408,263
	15,934,520	55,227,473	71,161,993
Central Office			
Tech Seivces	2,166,008		
Risk Mgt	1,061,965	Mainly Property & Legal Settlements	
OPD	1,000,000		
SiSwun	688,000	Measure E	
Legal	371,406		
OAL	346,028	Mainly Waker Bus Company	
Other	6,478,649		
	12,112,055		

\*In addition to consulting services amounts include cost for transportation, licensing agreements, legal expenses, audit fees & other fees and services



# 2008-2009 General Fund

## 5800 Object Codes Services and Other Operating Expenses\*



\* In addition to consulting services amounts include cost for transportation, licensing agreements, legal expenses, audit fees & other fees and services

\*\* Includes \$1M for OPD; \$625K for Copy Services; \$233K for Accounting Services and \$200K for Bus Services for OAL

# 2008-2009 General Fund

## Central Office Restricted Other Consulting Services\*

Resource Name	Resource #	Amount
Expect Success	9173 & 9150	\$ 1,168,061
TIIG	7397	\$ 729,971
Measure Y	9180	\$ 664,246
Prog Imp	3185	\$ 605,154
21st Cent	4124	\$ 447,557
Title 1	3010	\$ 350,083
Title 2A	4035	\$ 342,464
Pupil Rent	7390	\$ 238,249
Teac Cred. Block	7392	\$ 228,992
CAHSEE	7055	\$ 201,000
RRMA	8150	\$ 199,755
Sch Safety	6405	\$ 124,263
Tupe	6670	\$ 92,690
Art Music	6761	\$ 45,164
Perkins	3550	\$ 42,788
Other	-	\$ 2,357,029
<b>Total</b>		<b>\$ 7,837,465</b>

\*In addition to consulting services amounts include cost for transportation, licensing agreements, legal expenses, audit fees & other fees and services

# Any Questions?

