

DRAFT

Presentation for Unions

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9-29-2009

Unrestricted General Fund

Unrestricted General Fund In Thousands (000)	Closing 2008-09	Diff	After New State Bgt 2009-10	Diff	Estimate 2010-11
Revenue Limit (\$ for Student Attendance)	197,836	(24,346)	173,491	9,119	182,610
Other Revenue	56,255	29,674	85,929	(9,200)	76,729
Transfer-In & Sources	10,022	(5,095)	4,927	(2,456)	2,470
Total Revenues & Sources	\$ 264,114	\$ 233	\$ 264,347	\$ (2,537)	\$ 261,810
Salaries, Supplies, Services & Equipment	219,720	23,293	243,014	7,864	250,877
Other outgo (Charter Pass Thru / Debt Service)	12,020	(1,656)	10,364	-	10,364
Indirect Cost (Expense Offset)	(7,374)	2,323	(5,051)	-	(5,051)
Contributions & Transfers Out	29,197	(2,802)	26,395	6,150	32,545
Total Expenses & Uses	253,564	21,158	274,722	14,014	288,735
Change in Fund Balance	10,550	(20,925)	(10,375)	(16,550)	(26,925)
Beginning Fund Balance	17,646	10,550	28,196	(10,375)	17,821
Ending Fund Balance	\$ 28,196	\$ (10,375)	\$ 17,821	\$ (26,925)	\$ (9,105)
Fund Balance Detail:					
Reserve for Economic Uncertainty	\$ 13,139	\$ (3,554)	\$ 9,585	-	\$ 9,585
Cash & Prepaids	150	-	150	-	150
Audit Findings	6,953	(6,821)	132	(26,925)	(26,793)
School Site Carryover	2,671	-	2,671	-	2,671
State Loan	1,820	-	1,820	-	1,820
Other designations	-	-	-	-	-
Measure E	3,462	-	3,462	-	3,462
	\$ 28,196	\$ (10,375)	\$ 17,821	\$ (26,925)	\$ (9,105)

Change from 08-09 to 09-10

Unrestricted General Fund	
Change from 2008-09 to 2009-10	
Revenue Limit (\$ for Student Attendance)	
	\$681ADA less than 2008-09
Other Revenue	
	Incl Tier 3 Categorical revenues in 2009-10
Transfer-In & Sources	
	Less State Loan drawdown, Self Insur transfer
	and no pmt from Chabot Science in 2009-10
Salaries,Supplies,Services & Equipment	
	Incl Tier 3 Categorical exps in 2009-10
Other outgo (Charter Pass Thru / Debt Service)	
	Less charter pass thru & other write-offs in 2009-10
Indirect Cost (Expense Offset)	
Contributions & Transfers Out	
	Lower COPS pmt, lower contrib to Spec Ed (Stimulus)
	& incr contrib (no more Beg Bal Categorical Flex)

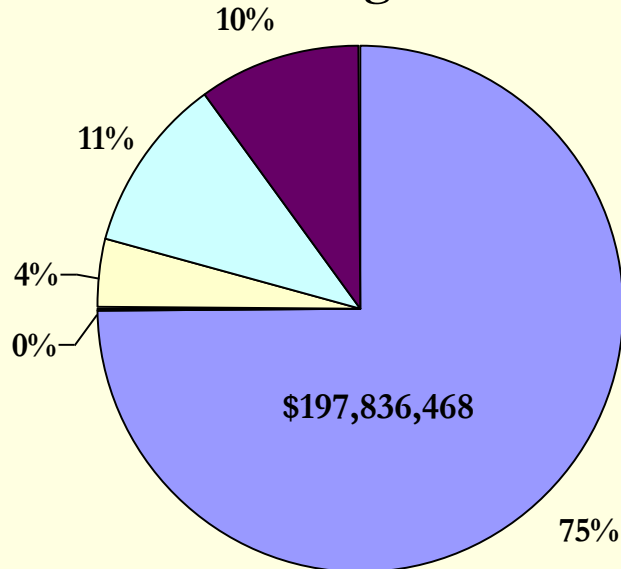
One Time Items

ONE-TIME ITEMS				
				(ooo's)
Revenue Limit				
	250 / ADA Reduction			\$ 9,119
Other State				
	Flex Resr (05xx) Carryover			\$ (5,746)
	DM Match Flex			\$ (1,426)
	Adult Ed Flex			\$ (1,000)
				\$ (8,172)
Local				
	Microsoft Settle Reimburse			\$ (200)
	Measure G Carryover			\$ (828)
				\$ (1,028)
Other Revenue				\$ (9,200)
Salaries,Supplies,Services & Equipment				
	State Fiscal Stabilization Funds (SFSF)			\$ 7,864
Interfund Transfer In				
	State Loan Draw Down			\$ (2,456)
Contributions				
	IDEA Spec Ed Contrib Offset			\$ 5,150
	RRMA Reduction			\$ 1,000
				\$ 6,150
				\$ (16,550)

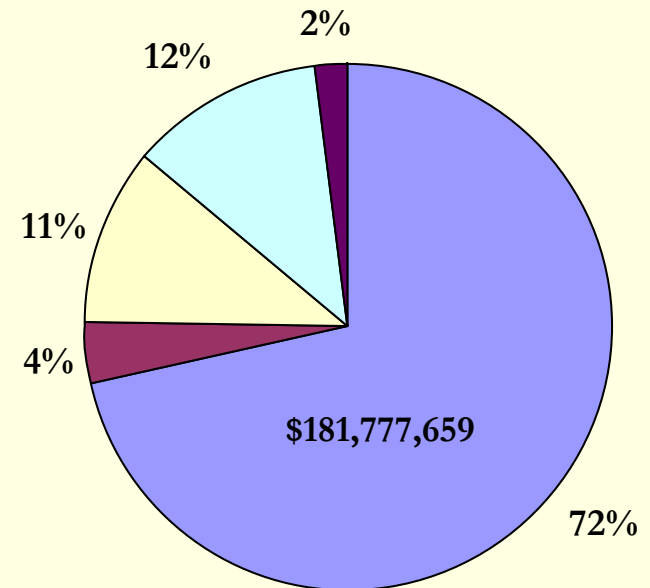
2008-09 Unaudited Actuals

Unrestricted General Fund

Revenue, Transfers In & Other
Financing Sources



Expenditures, Contrib & Outgo



Revenue Limit Source - 75%	Federal Revenue - 0%
Trans In & Sources - 4%	State Revenue - 11%
Local Revenue - 10%	

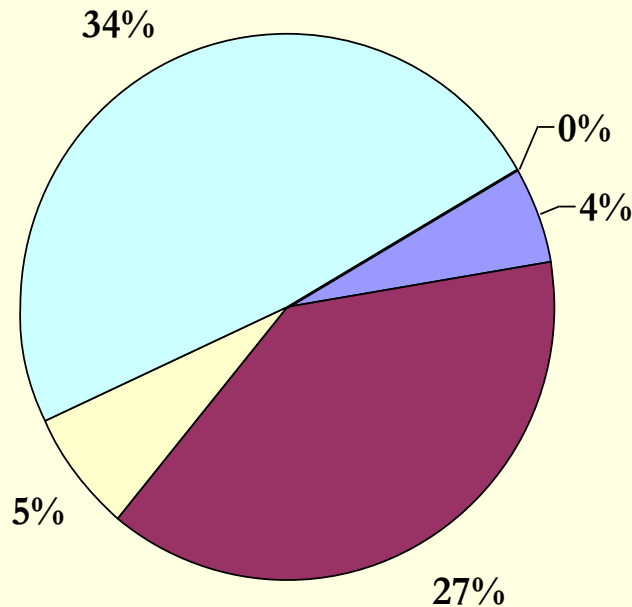
Salary & Benefits - 72%	Books & Supplies - 4%
Services, Operating, Capital - 11%	Contributions, Transfers - 12%
Outgo & Indirect - 2%	

Total	\$264,113,724	\$253,563,726
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2008-09 Unaudited Actuals

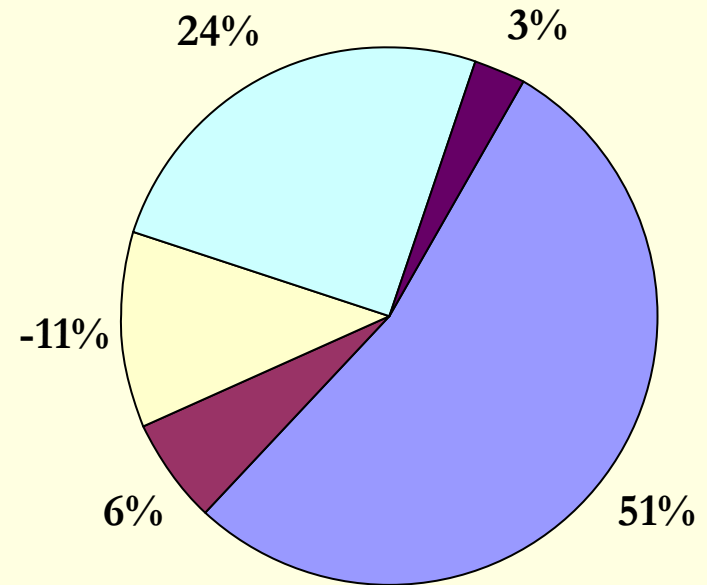
Categorical (Restricted) General Fund

**Revenue, Transfers In & Other
Financing Sources**



Revenue Limit Source - 4%	Federal Revenue - 27%
Local Revenue - 5%	State Revenue - 34%
Trans In & Sources - 0%	

Expenditures, Contrib & Outgo



Salary & Benefits - 51%	Books & Supplies - 6%
Contrib & Trans Out - (-11%)	Services, Operating, & Capital - 24%
Outgo and Transfers In/Out - 3%	

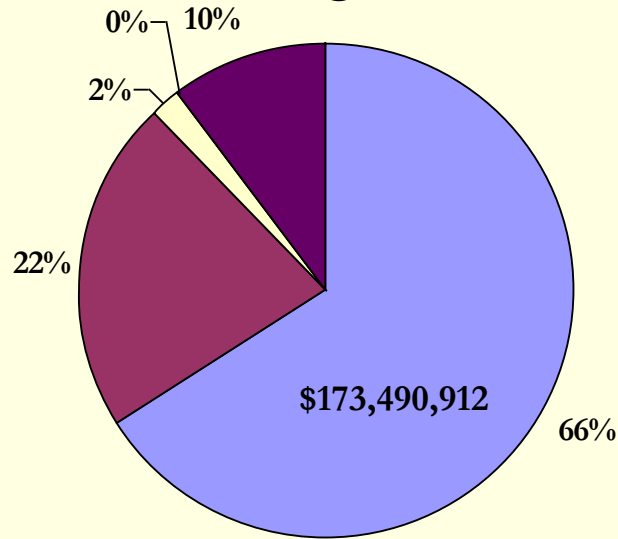
Total	\$184,482,097
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\$184,391,968

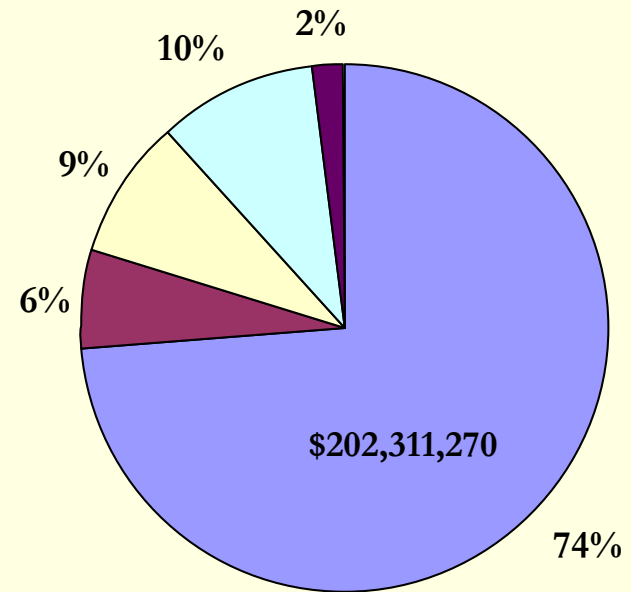
2009-10 Revised Budget

Unrestricted General Fund

Revenue, Transfers In & Other
Financing Sources



Expenditures, Contrib & Outgo



Revenue Limit Source - 66%	Federal Revenue - 0%
Trans In & Sources - 4%	State Revenue - 11%
Local Revenue - 10%	

Salary & Benefits - 74%	Books & Supplies - 6%
Services, Operating, Capital - 9%	Contributions, Transfers - 10%
Outgo & Indirect - 2%	

Total	\$264,346,699	\$274,721,638
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Unaudited Actuals RL Summary

2002-2010

	<u>2002/3</u>	<u>2003/4</u>	<u>2004/5</u>	<u>2005/6</u>	<u>2006/7</u>	<u>2007/8</u>	<u>2008/9</u>	<u>2009/10</u>
Base Rev Limit (BRL)	\$ 4,646	\$ 4,739	\$ 4,827	\$ 4,961	\$ 5,172	\$ 5,538	\$ 5,790	\$ 6,119
COLA	\$ 93	\$ 88	\$ 117	\$ 211	\$ 308	\$ 252	\$ 329	\$ 261
Other Adj	\$ -	\$ -	\$ 17	\$ -	\$ 58	\$ -	\$ -	\$ -
Subtotal	\$ 4,739	\$ 4,827	\$ 4,961	\$ 5,172	\$ 5,538	\$ 5,790	\$ 6,119	\$ 6,380
Deficit Factor	100.00%	98.17%	97.86%	99.11%	100.00%	100.00%	92.16%	81.65%
Funded BRL before one-time adj	\$ 4,739	\$ 4,739	\$ 4,855	\$ 5,126	\$ 5,538	\$ 5,790	\$ 5,639	\$ 5,209
One time Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (250)
Fund BRL - after one-time adj	\$ 4,739	\$ 4,739	\$ 4,855	\$ 5,126	\$ 5,538	\$ 5,790	\$ 5,639	\$ 4,959
BRL \$ Increase (incl other adj)		\$ (0)	\$ 116	\$ 271	\$ 412	\$ 252	\$ (151)	\$ (680)
Funded COLA's (incl other adj)		0.0%	2.4%	5.6%	8.0%	4.6%	-2.6%	-12.1%
Cummulative Funded % Incr		0.0%	2.4%	8.2%	16.9%	22.2%	19.0%	4.6%
Net Incr over the years								4.6%

Unaudited Actuals Base Revenue Limit (BRL) 2002-2010 Summary Graph

