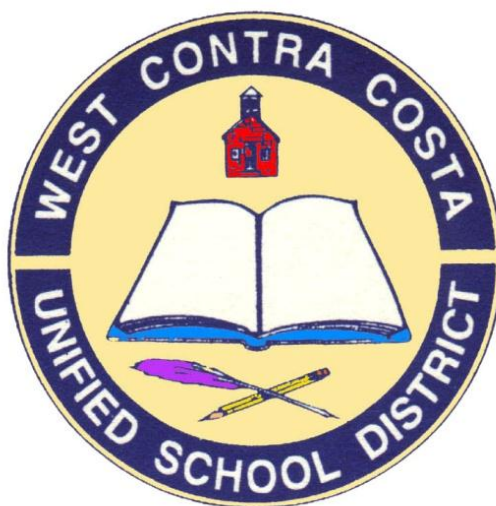


West Contra Costa Unified School District



2011-12 Budget Executive Summary Board Meeting June 28, 2011

West Contra Costa Unified School District

The State of California requires all school district budgets to adhere to a set of standards and criteria pursuant to Section 33127 of the Education Code. The County Office of Education is the agency which reviews school district budgets and may approve, conditionally approve or disapprove a school district budget based upon the review. This review includes the districts ability to satisfy its multi-year financial commitments. Each year the district provides budget and financial reports to satisfy these requirements.

Introduction

For the third consecutive year the District has struggled with a budget adopted by the State that does not realistically solve a major deficit. The most recent budget proposal, the May Revise, seeks to solve the deficit problem by extending temporary taxes. Unfortunately, the action needed by the legislature has not occurred and the taxes needed remain uncertain, and may remain uncertain well into the school year. So for the fourth year in a row we include this statement: "This year the District is facing enormous financial challenges brought on by both internal and external factors". Since the 2008-09 school year the state and national economies have driven funding downward causing an unprecedented loss in revenue to the levels that are now budgeted for all California Schools. In addition, the constant revision of revenue deferral schedules coupled with the uncertainty that the funds will actually be available this coming year has made budget planning efforts all the more difficult.

During the past few years, the State has exercised numerous "accounting" changes, including cash deferrals, booking funds back and forth between two fiscal years, categorical flexibility and more.

The Governor's May Revise Budget proposes solutions that require action by the State Legislature. Existing taxes are proposed to be extended and the Legislature can enact this with a 2/3 vote. Alternatively, the Legislature could vote by simple majority to place an extension of the taxes on the November ballot and could be extended by the people. This same plan was proposed in January for a vote in June and was unsuccessful.

West Contra Costa is a Fiscally Responsible District

During the years of the greatest economic down turn in US history West Contra Costa Unified School District has addressed funding cuts by focusing on many of the cost saving measures pointed out through numerous fiscal reports and studies. Through the collective bargaining process contract modifications are now in place to control benefit costs and staffing in order to accomplish budget savings. School and facility closures have occurred and there is a plan adopted by the Board to address school facility consolidation. In addition, the Board has adopted flexibility options including modified K-3 Class size reduction and categorical flexibility. The Board has arranged for temporary inter-fund borrowing should it be necessary due to cash flow constraints. The Board has also undertaken efforts to improve funding for schools by engaging in efforts to raise local taxes in support of locally controlled funds for schools. In spite of the corrective action and demonstrated fiscal responsibility, the district must still face the State's funding uncertainties as it plans for the 2011-12 budget.

Parcel Tax – Local Support for Students

The parcel tax program includes support for a wide variety of services to students of the District. The parcel tax funding, approved in November of 2008, is accounted for in a locally restricted account and is subject to the review by the Citizens Budget Advisory Committee. The parcel tax expires in 2014-15. The following table illustrates a summary of funding levels included in the budget adoption for programs in the 2011-12 school year.

West Contra Costa Unified School district		
Measure D Parcel Tax Expenditure Budget Summary		
2011-12		
Library and athletic programs	\$	3,023,623
*Reduced class sizes for Kindergarten through third grade	\$	1,920,000
Textbooks and teaching materials	\$	750,000
Teachers and counselors	\$	2,976,176
Custodial support - Facilities clean and in good condition	\$	537,520
Grand Total	\$	9,207,319

* Parcel tax funding pays for a small portion of the K-3 CSR program

Maintenance and Recreation Assessment District – MRAD

In an effort to raise and sustain funding for the school district in 1994 the District formed a Maintenance and Recreation District. In 1996 the formation of MRAD was followed by a vote of the people to continue these levies. This allows the District to levy taxes to support the maintenance and operations of fields and outdoor areas for the purpose of public use. MRAD is budgeted for 2011-12 in the amount of \$5.5 million, which pays for evening/after school custodial services, gardeners and outdoor capital projects.

Funding Flexibility – The Tier III Shift

The 2009 Budget Act enacted a series of reductions to the revenues of school districts and also contained language permitting districts to seek relief from these cuts by repurposing funds from what has traditionally been restricted funding. The practical application of repurposing these funds requires that school districts either cut the programs and staffing associated with the State funds or find alternative funding sources to support the ongoing efforts of these programs.

The Board took action for both the 2009-10 and 2010-11 school years to identify the programs and estimated amounts available for the Tier III shift and used that funding to offset cuts from the State. The 2011-12 budget includes the continued use of Tier III funding in the estimated amount of \$13.5 million. Tier III flexibility has been extended to June of 2015.

Federal Stimulus Funding

The intent of the American Recovery and Reinvestment Act (ARRA) and subsequent Ed Jobs federal funding is provided to save jobs and stimulate the economy. The new Ed Jobs one time funding is more restricted than the previous ARRA funding provided by the federal government and can be spent through the 2011-12 school year. It is available for school site level jobs and related services. The District has received \$5.2 million in funding which is budgeted for 2011-12. This funding is paying for 65 jobs, it has helped offset the loss of the onetime ARRA funds and has been used toward the implementation K-3 Class Size Reduction, to pay for site safety positions and toward teacher salaries.

K-3 Class Size Reduction

The State budget includes the continued flexibility for the class size reduction program. The flexibility is designed to provide financial relief and flexibility to school districts during these difficult times. Class size flexibility legislation expires in June of 2014. In accordance with State funding flexibility, the Board has adopted a modified class size reduction program. Class size targets have been set at 24 for kindergarten, 20 for first and second grades and 28 for third grade. One time Ed Jobs Federal Funding, in the amount of \$2.5 million, and Title I carry over, in the amount of \$3.6 million, are being used to fund the program. These one-time funding sources totaling \$6.1 million expire at the end of the 2011-12 school year. Parcel tax funding is also provided in the amount of \$1.9 million toward this program, which would be roughly equivalent to the cost of 31 teachers. Therefore, class sizes in grades K-3 may have to be set in 2012-13 using only parcel tax funding to reduce class sizes. The multi-year projection does not include the staffing costs necessary to implement the K-3 Class Size Reduction Program in 2012-13 and beyond.

Other Districts in Contra Costa County have struggled to keep class size reduction in place, some have managed to keep class sizes below 31. The following table shows the K-3 Class Size program at selected districts.

Class Size Reduction Chart

DISTRICT NAME	GRADE	CLASS SIZE
Antioch Unified School District	Kindergarten	31
	1 st – 3rd	27
John Swett Unified School District	Kindergarten	30
	1 st -3rd	30
Martinez Unified School District	Kindergarten	23
	1 st – 3rd	30
Mt. Diablo Unified School District	Kindergarten	32
	1 st – 3rd	31
San Ramon Valley Unified School District	Kindergarten	26
	1 st – 3rd	26

School Resource Officers

The following table represents the contracts and costs associated with the School Resource Officer program. It should be noted that in all cases the Police Departments at each agency offer special programs to school sites as well as special services at school events such as athletics, dances and special assemblies as a part of their contract. The 2011-12 budget, along with the multi-year projection includes the funding for this service.

School Resource Officers Chart

City	Total # of Officers	# paid by City	Contract Amount	Coverage	Services
Hercules	2	1	\$160,000	Hercules Family Schools	C, YC, TS, DM, SP
San Pablo	2	2	\$0	San Pablo Family Schools	C, TS, DM, SP
CC Sheriff	1	0	\$193,000	Unincorporated, North Campus, Crespi	C, TS, DM, SP
El Cerrito	3	0	\$420,000	El Cerrito Family Schools	C, TS, DM, SP
Richmond	7	1	\$876,000	Richmond, Kennedy and DeAnza Family Schools	C, TS, DM, SP
Pinole	3	1	\$320,000	Pinole Family	C, TS, DM, SP
Total	18	5	\$1,969,000		

C= Student Behavior Coaching, YC= Youth Curfew, TS= Truancy Sweeps, DM=District Meetings, SP= Special Services

Shared Commitments and Employee Concessions

Over the past three years the Board has requested concessions from employees and through negotiations with employee groups has enacted reductions, keeping the District fiscally solvent.

In 2008-09 the executive team (Superintendent and Cabinet) took a three day furlough. In January of 2009 the entire unrepresented management team, including the executive team, were placed on a tiered capped benefit program. During the 2009-10 school year all groups both represented and unrepresented were placed on a tiered cap program for health benefits, gave up the previous retiree lifetime benefit program and began a three year plan of work year reduction with a commensurate salary reduction. In addition, teacher class sizes were increased and prep teachers were eliminated, saving \$3.2 million.

The work year reduction for all employees saves \$4.4 million per year. The tiered cap program saves the district \$9.9 million per year. For the employee, these types of reductions mean less take home pay. It would have been impossible to cut the number of jobs needed to enact these savings and still serve the students of this district.

The work year reduction agreement sunsets at the end of 2011-12, therefore projected funding for the restoration of work days in the amount of \$2.2 million is included in the multi-year projection beginning in 2012-13.

Other Post Retirement Benefit Liability (OPEB) or Retiree Lifetime Benefits

The Board has taken action, with the cooperation of employee groups, to substantially reduce the District's long term liability for post-employment health care. In the actuarial study completed in 2008 it was determined that the Governmental Accounting Standards Board or "GASB 34" liability was \$495 million. Had the program not been amended the GASB 34 liability would have grown to \$550 million, with the implementation of new retiree benefit provisions the GASB 34 liability is \$385 million.

Effective July 1, 2010 employees of the District are no longer eligible to enter a retiree benefit program with uncapped lifetime benefits. Each union has ratified a modified retiree benefit program for existing and future employees. This change is essential for the long term financial stability of the District and further shows the commitment to fiscal responsibility this Board has made.

School Closure

The West Contra Costa Unified School District has experienced a decline in enrollment of over 5,000 students since the 2002-03 school year. School sizes in the West Contra Costa Unified School District have been smaller on average than comparable school districts in California.

In order to address the structural deficit, the School Board passed a resolution on February 11, 2009 to close schools and other facilities under a three year plan. The City of Richmond has provided \$1.5 million per year (for 2010-11 and 2011-12) to keep Olinda Elementary, Grant Elementary and Kennedy High School open. The City of San Pablo has committed \$300,000 per year for the 2009-10, 2010-11 and 2011-12 school years to keep Lake Elementary School open. Since city funding sources are not ongoing, the School Board has provided specific direction on the closure and consolidation of these schools. The following table illustrates the three year school closure plan:

Facility	Scheduled Closure	Notes
El Sobrante Elementary	June 2009	Closed
Castro Elementary	June 2009	Closed
Adams Middle School	June 2009	Closed
Seaview Center	June 2009	Closed
Furniture Warehouse	June 2009	Closed
Lake Elementary	June 2009 (rescheduled June 2012)	Suspended due to City of San Pablo funding for three years, 2009-10 through 2011-12
Olinda Elementary	June 2010 (rescheduled June 2012)	Suspended due to City of Richmond funding commitment funding for two years 2010-11 & 2011-12

Grant Elementary	June 2010 (rescheduled June 2012)	Suspended due to City of Richmond funding commitment funding for two years 2010-11 & 2011-12
Kennedy High School	June 2010 (rescheduled June 2012)	Suspended due to City of Richmond funding commitment funding for two years 2010-11 & 2011-12
Shannon Elementary	June 2011 (rescheduled June 2012)	Suspended due to student housing plan costs. Board to consider student housing options in order to close in June of 2012

School closure and the sale of surplus property had been identified as a means to address the long term debt of the District when the Board adopted the 2008-09 budget. However, due to the decline in real estate value and the Board's desire to keep property for future use the surplus property has not been offered for sale. The Facilities Department has undertaken the task of exploring alternative use scenarios that may generate funding for the District. It is highly desirable to bring revenue into the District for these properties because the upkeep and insurance for the vacancies divert funding and staff time away from schools and facilities in use by students.

Long Term Debt

The District is responsible for the following long term debt obligation, which originated during the early 1990's.

	Principal	11-12 Payment	Pay off year
COPS	\$ 8,890,000	\$ 922,576	2024
State Emergency Loan	\$ 9,368,387	\$ 1,421,602	2018
Voluntary Integration	\$ 872,000	\$ 872,000	2012
IBM	\$ 3,742,000	\$ 1,242,000	2015
Total	\$ 22,872,387	\$ 4,458,178	

Fund Balance – Deficit Spending

During budget development it is important to plan toward eliminating deficit spending if deficits are anticipated in the coming year. Deficit spending can be tracked by monitoring the ending fund balance each year. It is also reflected in the State reports and is described as the net decrease in fund balance.

For the past three fiscal years the unrestricted ending fund balance has been in a decline. While this is not a desirable trend, the fund balance has been carefully monitored to make sure the appropriate funds are in place for a 3% reserve. The

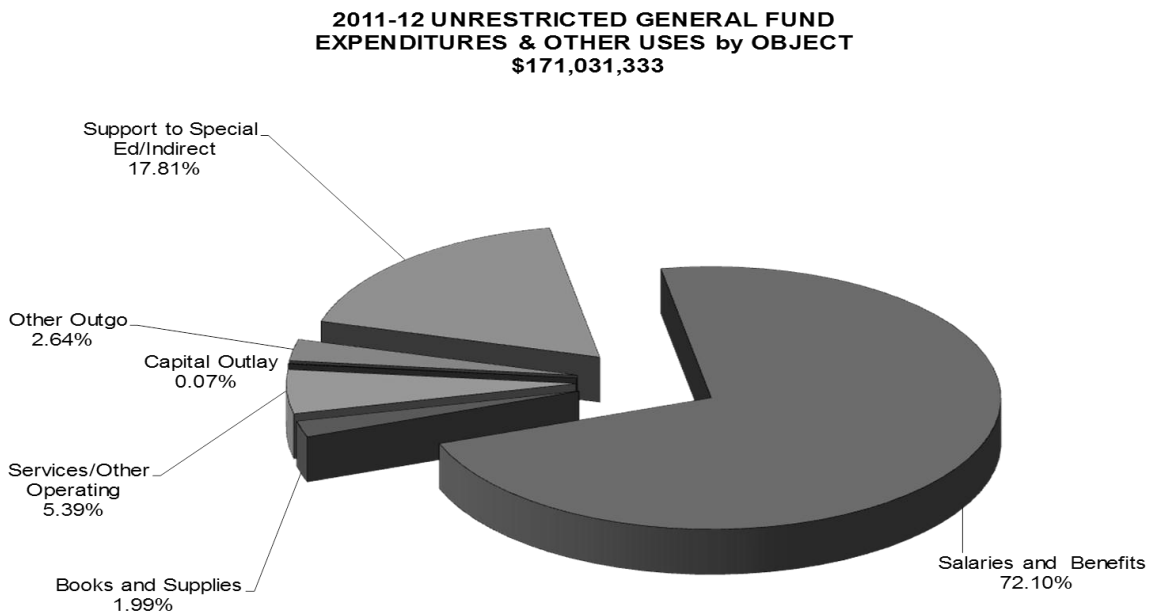
following table illustrates the unrestricted ending fund balance for each year end closing.

June 2008	June 2009	June 2010	June 2011 (estimated)
\$21,567,077	\$20,049,661	\$15,439,421	15,732,324
Net Increase (Decrease):	(\$1,517,416)	(\$4,610,240)	\$343,515

The Board has set in place a plan to close the budget gap for next year, should the November State election to extend taxes be unsuccessful. Funds in excess of what is required to balance the budget in 2010-11 identified to be placed into the Special Reserve (Fund 17). During the 2011-12 budget year it may be necessary to withdraw those funds and place them into use if the Governor’s May Revise budget is unsuccessful. There is \$10 million earmarked in Special Reserve. According to current projections it will be necessary to utilize \$3.0 million of the Special Reserve in 2012-13 and \$2.5 million in 2013-14 in order to close the operational deficit. Should it be necessary to use the full \$10 million in 2011-12 due to mid-year funding cuts the District will need to identify cuts to balance 2012-13 and 2013-14.

Overview of General Fund Unrestricted Spending

The District spends the majority of operating funds on the salary and benefits of employees. Services and operating expenses include things like utilities, property and liability insurance, legal services and audits. The following chart includes the contributions to Special Education and Maintenance which support salary and benefits in those programs. The chart is divided up into the major “object” categories according to the State account code structure.



General Fund Budget Assumptions 2011-12

Beginning Fund Balance

The estimated unrestricted ending fund balance for 2010-11 is projected to be \$15.7 million, and this balance will be carried forward to the 2011-12 year.

The actual ending fund balance figure is likely to increase slightly when staff reports the Unaudited Actuals due to budget balances that may remain unspent. The restricted beginning fund balance is estimated to be \$16.6 million. This balance is also subject to change, based on the closing of the books, and any fund balance remaining is designated for restricted carry-over. The combined estimated beginning fund balance is \$32.3 million.

Revenue Limit

Revenue limit funding is based mainly upon student attendance. West Contra Costa Unified School District is currently considered a declining enrollment district. Therefore; the basis for Revenue Limit funding for 2011-12 is 2010-11 P-2 Average Daily Attendance (K-12 ADA) along with certain annual adjustments. A declining enrollment district is held harmless for one year to help minimize the impact of declining Revenue Limit funding. The District is funded on the greater of current year or prior year ADA.

The Restricted Special Education Program includes a transfer of \$7 million of the Revenue Limit dollars based on the Special Education ADA generated. The total Revenue Limit funding for the District is estimated at \$151 million.

The Revenue Limit base includes the 2.24% COLA, as recommended at the Governor's May Revise. The base Revenue Limit is reduced due to the inclusion of a deficit factor of 19.754% for the 2011-12 fiscal year in the May Revision. The funded revenue limit is \$5,227 for each full ADA earned.

Lottery and Other State Revenue

Unrestricted lottery funds are estimated at \$111 per ADA and restricted at \$17.50 per ADA, for a total of \$3.6 million. Total Other State revenue is estimated at \$17 million for 2011-12 and includes many of the Tier III programs.

Contributions to Restricted Programs

Various programs require contributions from the District's unrestricted general fund either through law or because the programs cannot be operated within their revenue streams.

Routine Repair and Restricted Maintenance	\$ 4,118,437
Special Education Program	\$22,291,126
Special Education Transportation	\$ 5,434,504

Restricted Revenue

Revenues for the remaining categorical programs have been projected using prior year funding as a base. Budgeted revenue is projected for programs that have supporting documentation for current year funding and assurance of funding in the coming year. Programs for which documentation was not provided will be added to the budget as the funding letters become available. These additions will be brought to the Board as budget increases as a part of the First and Second Interim Reports.

Employee Salary and Benefits

Employee salaries include step and column increases. Statutory payroll benefits are based upon actual benefit costs of current employees and estimates for vacant positions. The following salary driven benefit rates have been used for budget development:

State Teacher Retirement System	8.25%
Public Employee Retirement System	10.923%
Unemployment	1.61%
Medicare	1.45%
Worker's Compensation	2.4648%
FICA (Social Security)	6.20%
PERS Reduction	1.317%

Other Expenditures

Books and supplies for school sites have been allocated from unrestricted funding on a per-pupil basis in the amount of \$15 at the elementary level, \$16 at the middle and \$18 at the high school levels. Services and other operating expenses include items such as utilities, telephones, copier service agreements, district memberships, legal and audit expenses. Utilities have been budgeted at the 2010-11 levels.

Restricted Expenditures

The categorical program expenditures related to grants and entitlements will be subject to change based upon carry-over funds and revised funding levels for the 2011-12 school year.

Multi-Year Projection

Due to the increased costs associated with the restoration of furlough days, escalating retiree health care costs and the loss of one time Ed Jobs funding it is necessary to utilize \$3 million of the special reserve set aside in 2012-13 and an additional \$2.5 million in 2013-14 in the multi-year projection. It should be noted that the cost of restoration is less than the savings because not all work days are restored.

The multi-year projection for 2011-12 includes the savings for school closures identified by the Board and iterated earlier in this narrative. The amount of savings is estimated at \$2.7 million per year, ongoing.

In 2012 the District will make the final payment toward the Voluntary Integration Audit Finding. Therefore the cost for that debt is no longer a part of the ongoing deficit spending in 2012-13.

The following are the assumptions used for the development of the multi-year projections.

2012-13 Assumptions

Funded ADA: 27,115
Revenue Limit COLA: 3.2%
Revenue Limit Deficit: 19.754%
California CPI: 2.70%
Restricted Lottery: \$17.20 per ADA
Unrestricted Lottery: \$110.00 per ADA
Reserve for Economic Uncertainty: 3%
Step and Column: 1.0%
Retiree Health Benefits: 10%

2013-14 Assumptions

Funded ADA: 26,924
Revenue Limit COLA: 2.7%
Revenue Limit Deficit: 19.754%
California CPI: 3.10%
Restricted Lottery: \$17.20 per ADA
Unrestricted Lottery: \$109.00 per ADA
Reserve for Economic Uncertainty: 3%
Step and Column: 1.0%
Retiree Health Benefits: 10%

The projected unrestricted ending fund balance for 2011-12 is \$15.7 million, which is sufficient to meet the 3% requirement for reserves.

The unrestricted ending fund balance for 2011-12 and 2012-13 is projected to be \$15.7 million.

In accordance with the oversight provisions of AB1200 the County Office is requiring an assurance that the Board has identified how it will deal with a budget that does not include an extension of taxes. This assurance is part of the budget adoption in order that the County Office of Education, under Education code 42127, can consider these facts when reviewing the status of the District and moves to approve, conditionally approve, or disapprove the 2011-12 budget and multi-year plan.

The West Contra Costa Unified School District will utilize the Special Reserve Fund in the event that the taxes are not successful. It will also be necessary, if that occurs, to identify ongoing cuts for the 2012-13 year. The certificate will be signed by the Board Secretary and is included as Appendix B.

Other Funds

Adult Education Fund – Fund 11

West Contra Costa Adult Education provides educational service to community members of all ages. Programs include vocational education, high school diploma studies, English as a Second Language, basic education geared to promote adult literacy, parent education, adults with disabilities and senior citizen classes. The State of California has placed the state portion of Adult Education funding within the Tier III flexibility program. The Board has approved the Adult fund to retain \$2.2 Million in flexibility funding in order to operate the program. The proposed operating budget is \$2.0 million.

Child Development Fund – Fund 12

The Child Development fund is also known as the Preschool fund. Grants are received from both state and federal sources to support early childhood development with the school district. The operating budget for preschools is \$2.5 million for 2011-12.

Cafeteria Fund – Fund 13

The Food Services Department of West Contra Costa Unified School District serves over 1,100,000 breakfasts, 3,000,000 lunches and almost 640,000 after-school snacks to its students during the regular school year. The program is entirely self sufficient through state and federal grants, with modest fees in place for meals and snacks that are not reimbursable through grants.

The Food Services Department also plays a critical role in ensuring that many children get enough to eat during summer months and provided over 256,000 nutritious meals to children age 18 and below during last year's Summer Feeding program. As the national leader in program innovations to prevent child obesity, the Food Services Department of WCCUSD has become the first school district in the Bay Area to provide a complete resource kit to support healthy food fundraising events by PTA / Student groups. It also continuously provides technical support and education to school administrators, teachers, parents, and students about nutrition and wellness. The Cafeteria Fund has an operating budget of \$12 million for 2011-12.

Deferred Maintenance Fund – Fund 14

The Deferred Maintenance Fund provides separate accounting for State apportionments and District matching contributions for deferred maintenance purposes. Deferred maintenance is defined as major repair or replacement of plumbing, heating, air conditioning, electrical, roofing and floor systems, and includes any other items approved by the State Allocation Board. The Board has determined that the program will be suspended due to the fiscal crisis, and has set in place a Tier III fund transfer as funding becomes available.

Special Reserve Fund for Other Than Capital Outlay Projects – Fund 17

This fund is used primarily to provide for the accumulation of general fund dollars for general operating purposes other than capital outlay. Amounts from this fund must first be transferred through board resolution to the General Fund, or other appropriate fund, before expenditures can be made. In addition, during the 2009-10 and 2010-11 school year the Board adopted a plan to place Tier III funding and general fund balance reserves in the Special Reserve Fund. This funding has accumulated to \$10 million and is reserved to offset potential cuts that may arise if the Governor's May revise budget is not successful. Should the Governor's May revise budget pass it is anticipated that this funding will be used in 2012-13 (\$3 million) and 2013-14 (\$2.5 million) to ease the cuts that would otherwise be needed to close the budget gap during that year. This would leave \$4.5 million in one-time funding for the Board to prioritize use.

Building Fund – Fund 21

This fund accounts for proceeds from the sale of bonds and may not be used for any purpose other than those for which the bonds were issued. The District anticipates a \$100 million bond sale for new construction in the fall of 2011. The Board has adopted project budgets for the expenditure of these funds.

Capital Facilities Fund – Fund 25

Education Code sections 17620-17626 authorize the District to levy fees on developers or other agencies as a condition of approving a development. This fund is used to account for the receipt and expenditure of the fees collected. Expenditures are restricted by Government Code sections 65970-65981 and are generally limited to those expenditures necessary for the District to provide services to the areas where the development has impacted the District's ability to provide those services. In prior years, the District has received many millions of dollars in developer fees that have been used to support the construction of growth projects throughout the District. These funds have primarily been used to pay for capital leases for portable classrooms. Based on a decline in revenue, the District must adjust program budget and project plans to reflect available forecasted balances. A conservative \$160,000 in developer fees is projected in the 2011-12 budget.

County School Facilities Fund – Fund 35

This fund was established pursuant to Education Code section 17070.43 to receive apportionments from State School Facilities Funds approved by the voters authorizing the sale of bonds under Propositions 1A, 47, and 55. Fund 35 has no new funding or expenses for 2011-12.

Special Reserve Fund for Capital Outlay Projects – Fund 40

This fund exists to accumulate moneys to fund capital projects. The District deposits facilities-related revenues such as proceeds generated from redevelopment agency pass-through payments, and local facility grants. Funds received are generally available for expenditure subject to certain restrictions and/or requirements of the funding source. The State Emergency Repair Program (ERP) is also accounted for within this fund. \$1.4 million is projected in expenditures for this fund in 2011-12, attributable to certain summer work and portable replacement.

Debt Service Funds – Funds 52 and 56

The Debt Service funds are used to account for various debts of the District. Fund 56 contains funding for the District's State Emergency Apportionment Loan. According to State law, when the District sells property, the proceeds from those sales must be used for debt service of the loan and are accumulated in this fund. Fund 52 has been used to account for repayment of the District's outstanding Certificates of Participation (COP), and is now used for the required reserve for the COP. Fund 56 and 52 will be necessary until the State Loan and COPs are paid off.

Self-Insurance Fund – Fund 67

This fund is used for self-insurance activities from other operating funds of the District. Insurance premiums from the General, Adult Education and Cafeteria funds are deposited to this fund. Funds deposited are then used to purchase insurance and to pay self-insured claims up to \$100,000 per claim. This is the District's deductible or self-insured retention. The budget is \$1.7million.

West Contra Costa Unified School District
 Budget Flexibility Transfer for Tier III Programs
 June 28, 2011
 Public Hearing
 Appendix A

Resource	Tier III Program Name	Estimated 10-11	Estimated 11-12
7394	Targeted Instructional Improvement Grant (TIIG)	\$ 2,788,366	\$ 2,788,366
7395	School and Library Improvement Block Grant	\$ 1,956,037	\$ 1,956,037
7393	Professional Development Block Grant	\$ 1,298,281	\$ 1,298,281
7080	Supplemental School Counseling Program	\$ 780,177	\$ 780,177
7392	Teacher Credentialing Block Grant (BTSA)	\$ 580,706	\$ 580,706
7325	Administrator Training	\$ 33,963	\$ 33,963
6760	Arts and Music Block Grant	\$ 421,314	\$ 421,314
6405	School Safety Block Grant	\$ 188,783	\$ 188,783
7390	Pupil Retention Block Grant	\$ 1,162,384	\$ 1,162,384
7055	CAHSEE Supplemental Instruction	\$ 271,874	\$ 271,874
7294	Mathematics and Reading Professional Dev	\$ 223,532	\$ 223,532
7140	Gifted and Talented (GATE)	\$ 190,715	\$ 190,715
6258	PE Teacher Incentive Grants	\$ 411,041	\$ 411,041
7271	Peer Assistance Review (PAR)	\$ 122,985	\$ 122,985
7156	IMFRP	\$ 1,665,288	\$ 1,665,288
7276	Certificated Staff Mentoring Program	\$ 147,831	\$ 147,831
6260/6263	Alternative Credentialing	\$ 190,975	\$ 190,975
6267	National Board Certification	\$ 13,422	\$ 13,422
Fund 11	Adult Education	\$ 1,000,000	\$ 1,000,000
		\$ -	\$ -
	Total	\$ 13,447,674	\$ 13,447,674
	Supported Programs/General Fund		
	Teacher Salary and Benefits for K-12 Education		
	GATE Support		
	Pupil Retention Program/		
	Special Education Bussing		
	School Safety Staff		



Joseph A. Ovick, Ed.D., Superintendent of Schools

77 Santa Barbara Road • Pleasant Hill, CA 94523 • (925) 942-3388

2011-12 Budget - Executive Summary

Appendix B

DISTRICT: WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

MAINTENANCE OF FISCAL SOLVENCY

In submitting the 2011-12 Adopted Budget, the Board understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years. Additionally, the Board recognizes and is prepared to analyze and make additional reductions and/or identified reserves as necessary to maintain fiscal solvency if the proposed tax extension fails.

Bruce Harter, Board Secretary

Date

Phone Number: 510-231-1170