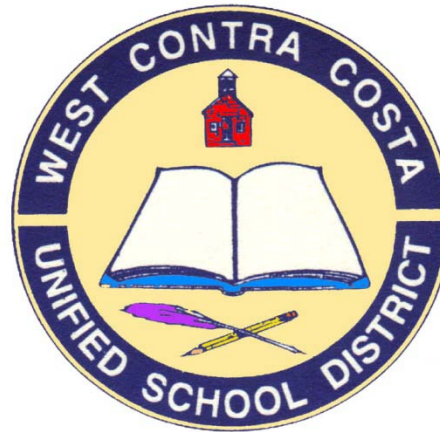


West Contra Costa Unified School District



Board Study Session
March 15, 2010

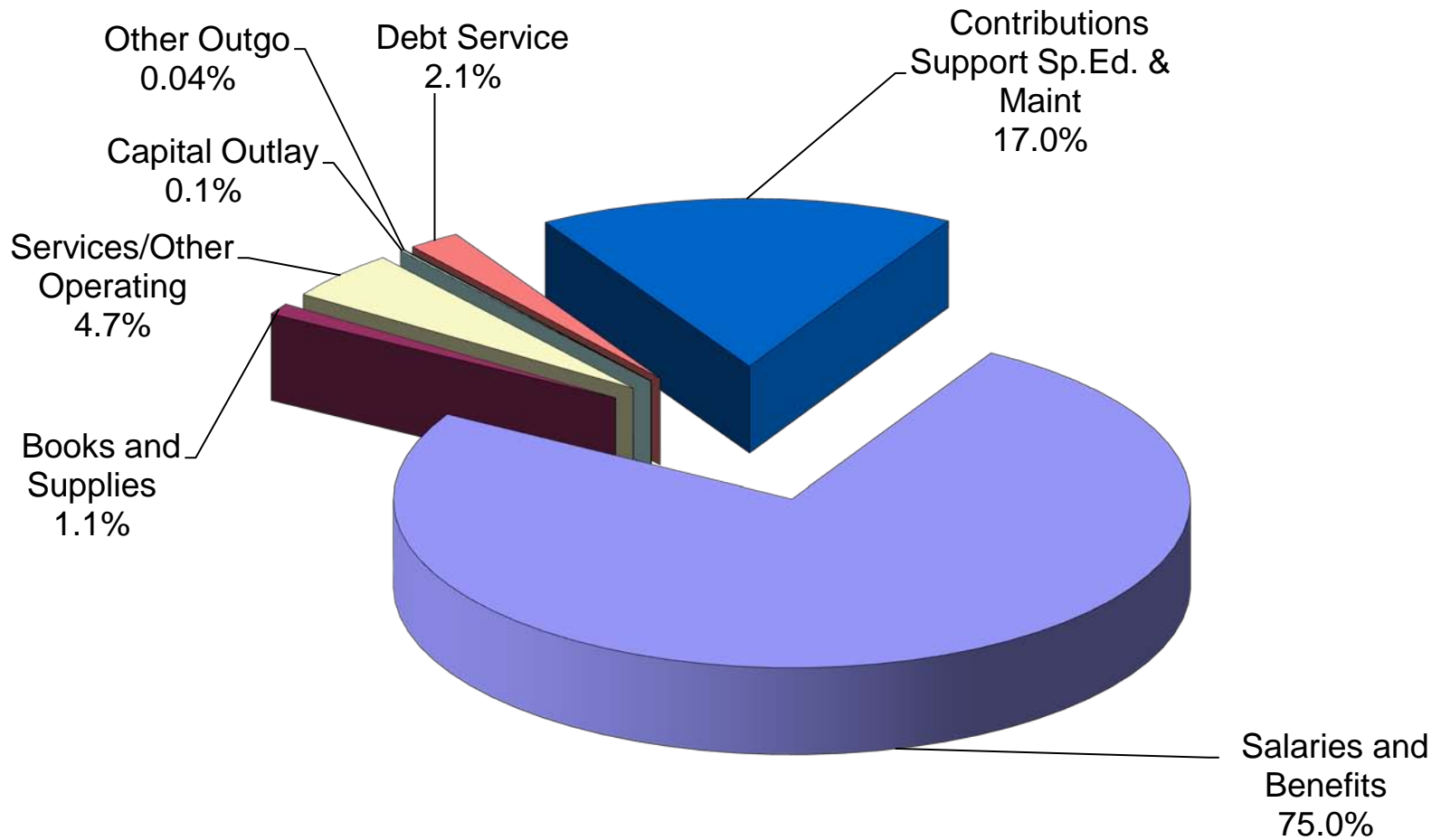
Multi Year Projection –Second Interim Report

Unrestricted General Fund

January 31, 2010

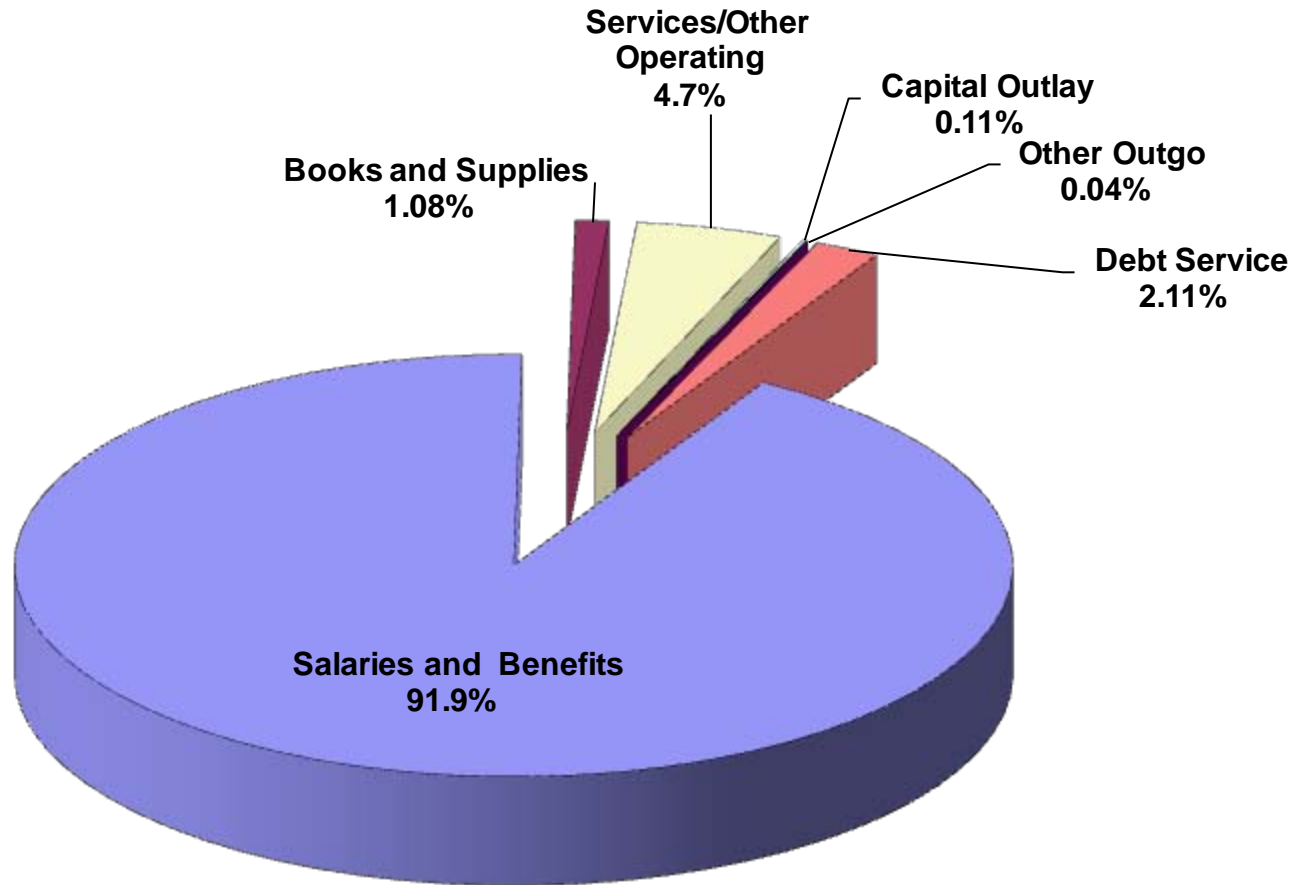
	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
Revenues	\$160,361	\$160,459	\$161,894
Expenses	167,440	169,902	176,001
Deficit Spending	(7,079)	(9,443)	(14,107)
Beginning Fund Balance	20,049	12,970	3,527
Ending Fund Balance	12,970	3,527	(10,580)
Required Reserve	9,005	4,180	4,285
Special Reserve set aside		4,000	4,000
Stores & Revolving Cash	300	300	300
Remaining Balance	\$3,665	(\$953)	(\$15,165) ₂

2009-10 UNRESTRICTED GENERAL FUND EXPENDITURES & OTHER USES by OBJECT \$167,440,137



2009-10 UNRESTRICTED GENERAL FUND EXPENDITURES

With Special Education & Maintenance Contributions as Salary and Benefits



Budget by Function

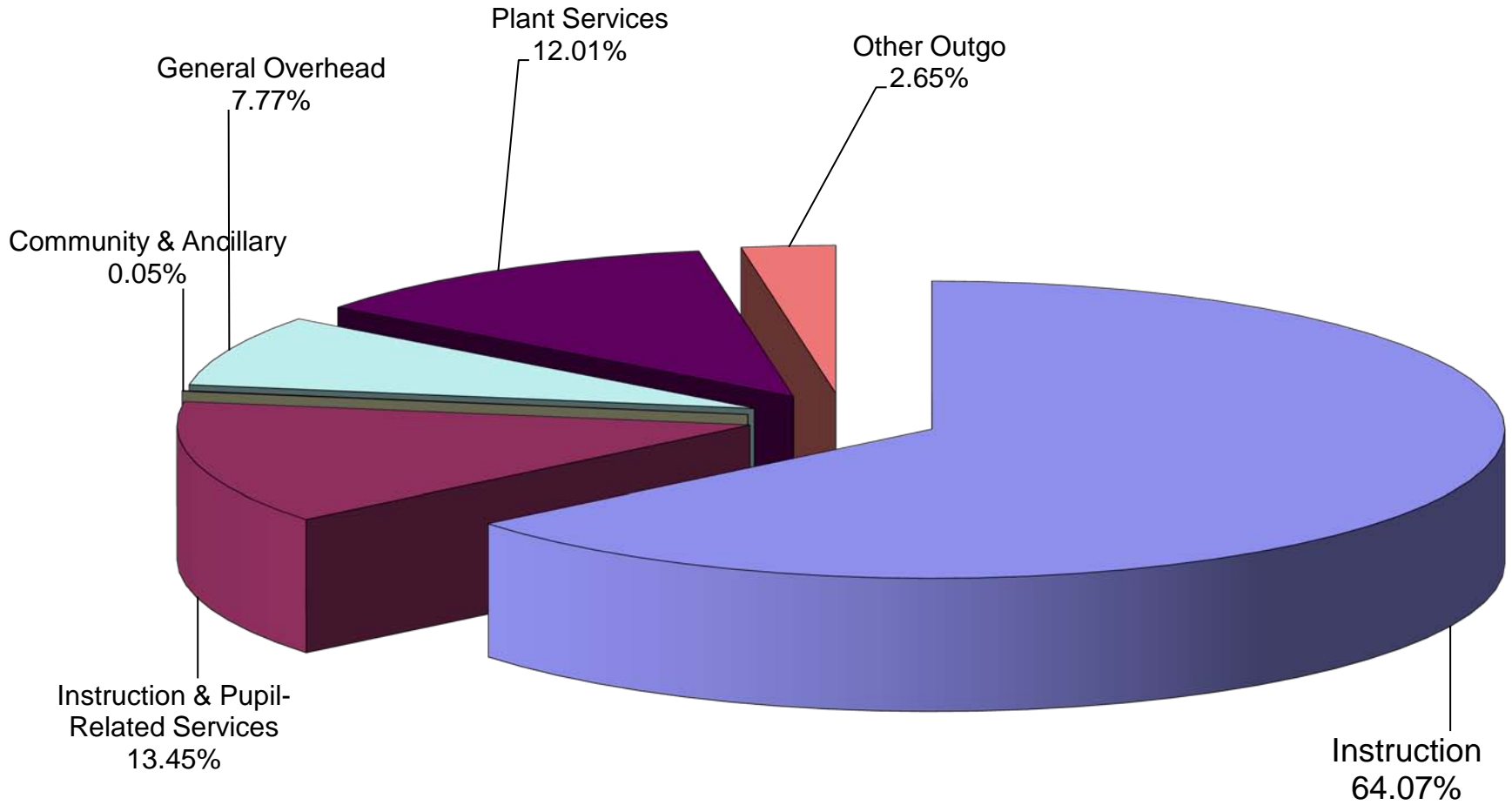
- Grouping Budget Areas

- Activity Based

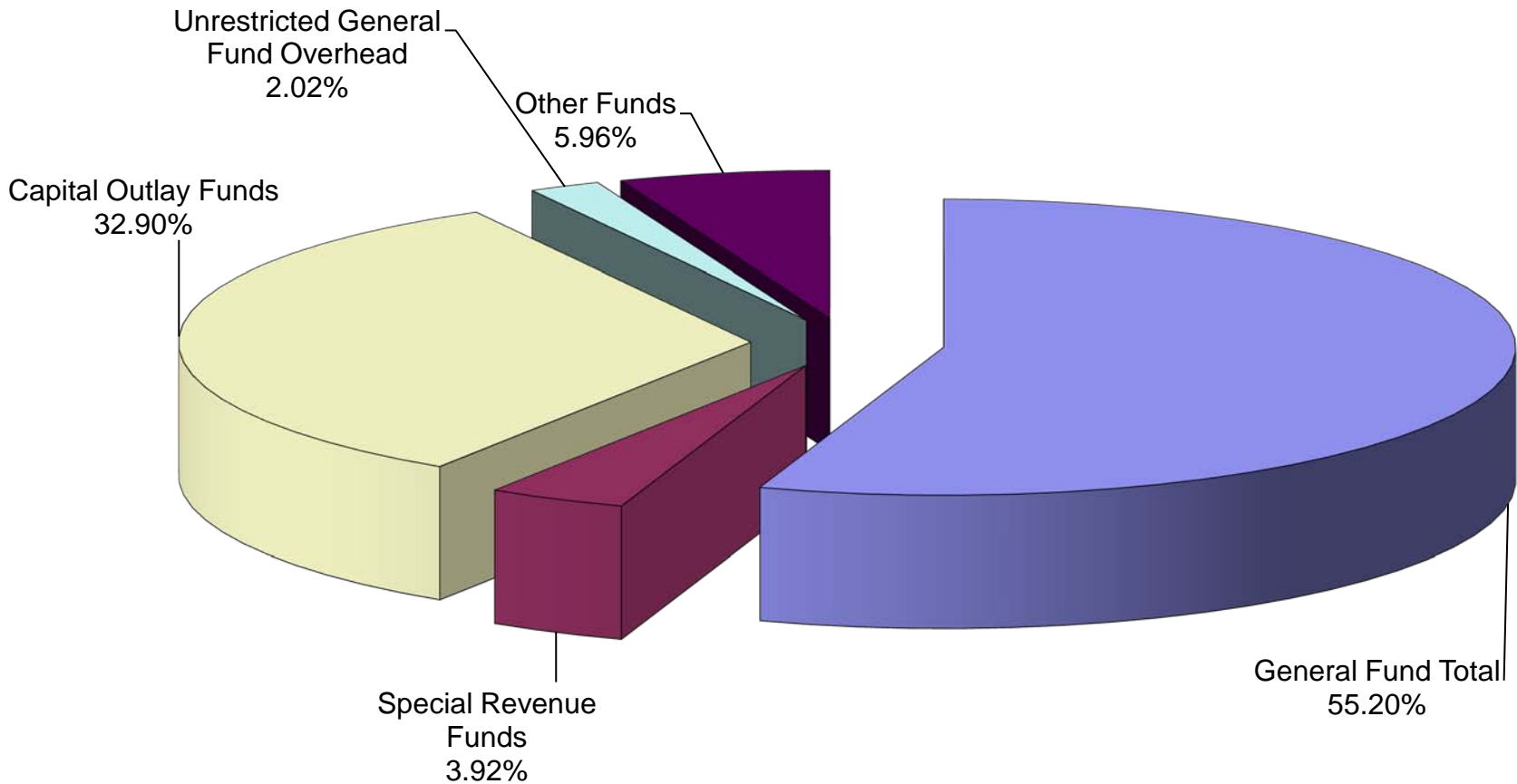
- Instruction
 - Instruction Related
 - General
 - Plant Maintenance & Operations



**2009-10 TOTAL GENERAL FUND
UNRESTRICTED EXPENDITURES BY FUNCTION
\$167,440,137**



2009-10 TOTAL GENERAL FUND UNRESTRICTED OVERHEAD COMPARED TO DISTRICT FUND MANAGEMENT



Steps Completed

- Contract Negotiations
 - Work Year Reductions
 - Benefits
 - Class Size
 - OPEB – Retiree Liability
- School Closure
- State flexibility



Budget Planning 2010-11

Second Interim Chart

Deficit	\$	9,443,450
K-3 Class Size Reduction	\$	1,000,000
Def Maint State funds	\$	1,000,000
Implement Teacher Contract 32:1 & Revise Staffing model for Alternative Education	\$	2,720,500
Adult Ed State funds	\$	1,000,000
Summer School to Title I	\$	1,000,000
Sub Total	\$	6,720,500
Deficit left to tackle	\$	2,722,950

Budget Development 2010-11

Deficit	\$ 9,443,450
Def Maint State funds	1,000,000
Implement Teacher Contract 32:1 & Revise Staffing model for Alternative Education	2,720,500
Summer School to Title I	1,000,000
Sub Total	4,720,500
Deficit left to tackle	\$ 4,722,950

Progress as of March 3

Budget Development 2010-11

Deficit	\$ 9,443,450
Def Maint State funds	1,000,000
Implement Teacher Contract 32:1 & Revise Staffing model for Alternative Education	2,720,500
Summer School to Title I	1,000,000
Sub Total	4,720,500
Deficit left to tackle	\$ 4,722,950
Special Education /Reduce Encroachment	560,000
Class Size Reduction "Restricted Funding Model" K-2 24 to 1, 3rd 28 to 1	2,000,000
Adult Education Reduction	1,000,000
One time costs in 2009-10 + other Identified & removed from 2010-11	427,300
Sub Total	3,987,300
Deficit left to tackle	\$ 735,650

What Guides Staffing Allocation

- Initial teacher allocation based on enrollment projection
- Teacher Contract
- Clerical & Administrative Matrix
- Special Education Needs – IEP
- Safety
- Recommended levels for maintenance & custodial – MGT Study

K-3 Class Size Reduction

- Newly confirmed Federal Funding Option
- Parcel Tax Continues to Support Program
- Staffing Allocation
 - Same as 2009-10
 - Except Grades 1&2 allocate at 24 to 1
- 2009-10 Kindergarten Staffing
 - 24 to 1 = average class size of 21.8

Adult Education

- Reducing Adult Education Program
- Leaving Core Program in place
 - Adult Basic Education
 - CAHSEE Prep Class
 - High School Diploma/GED
 - English as a Second Language
 - Citizenship
- Run larger classes where possible
- Coordinate with Cities for Community Based Programs

Adult Education

- The following revenues would run the “Core” program
 - State Aid Revenue \$1.5 million
 - State Grant Revenue \$275,000
 - Federal Grant Revenue \$300,000
 - Total \$2,075,000 program
- Fee based classes available if fully self supporting
- Run program in this manner through 2012-13, when Tier III program expires

Budget Development 2010-11

Deficit	\$ 9,443,450
Def Maint State funds	1,000,000
Implement Teacher Contract 32:1 & Revise Staffing model for Alternative Education	2,720,500
Summer School to Title I	1,000,000
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Multi Year Projection –Second Interim Report

Unrestricted General Fund

With 2010-11 Budget Reduction Recommendations

	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
Revenues	\$160,361	\$161,571	\$163,006
Expenses	167,440	162,306	168,049
Deficit Spending	(7,079)	(735)	(5,043)
Beginning Fund Balance	20,049	12,970	12,235
Ending Fund Balance	12,970	12,235	7,192
Required Reserve	9,005	3,866	3,959
Special Reserve set aside		4,000	4,000
Stores & Revolving Cash	300	300	300
Remaining Balance	\$3,665	\$8,069	\$2,933