

	Prelim - First Draft Budget 2011-12	2011-12 NOTES	2012-13	2012-13 NOTES	2013-14	2013-14 NOTES
Revenues and Financing Sources:						
Revenue Limit Sources	20,975,256.00	Property Tax based on the County of San Mateo Schedule dated 101510 less the \$403,000 reduction based on 071010 county schedule, plus 3% increase, reduced SPED High Cost Pool by 100K	21,604,513.68	3% Increase	22,252,649.09	3% Increase
Federal Revenues	840,176.00	Adjust Education Job Funding with \$52,677 (10%), removed the \$474,052 (90%)	787,499.00	Removed Education Job Funding \$52,677	787,499.00	
Other State Revenues	992,493.00	Removed the Special Ed Settlement Revenue (11,228); Removed the Mandate Reimbursements (169,082); Fair Share amount with 1,535,437	1,010,357.87	1.8% increase based on SSC Dashboard (Restricted)	1,033,596.11	2.3% increase based on SSC Dashboard (Restricted)
Other Local Revenues	3,653,069.00	School Force Budgeted at 750K; All local site funds removed	3,653,069.00	School Force Budgeted at 750K	3,653,069.00	School Force Budgeted at 750K
Other Financing Sources			902,000.00	Deferred Maintenance Match (102K) and Routine Repair Maintenance (3% 800,000), both from Fund 25	2,087,000.00	Deferred Maintenance Match (102K) and Routine Repair Maintenance (3% 800,000), both from Fund 25; 505K from Fund 56; 680K from Fund 17
Total Revenues and Financing Sources	26,460,994.00		27,957,439.55		29,813,813.20	
Expenditures and Other Financing Uses						
Certificated Salaries Step and Column Cost of Living Adjustment	13,336,399.00	Current Personnel set up in Position Control (rolled in new year model 032111) with Step and Column Increase; class size at 29:1; #4 Furlough Days inducted; Reduced net of #3 teachers due to class size and growth	13,336,399.00 266,727.98	Current Personnel set up in Position Control with Step and Column Increase 2% Step and Column	14,875,726.98 297,514.54	Current Personnel set up in Position Control with Step and Column Increase 2% Step and Column
Other Adjustment Total Certificated Salaries	13,336,399.00		1,272,600.00 14,875,726.98	Class size at 25:1; add 13 teachers due to class size and growth in enrollment; reinstate Furlough Days #4 days at \$93K/day@80%	225,000.00 15,396,241.52	Class size at 25:1; add teachers due to growth in enrollment
Classified Salaries Step and Column Cost of Living Adjustment	3,692,351.00	Current Personnel Set up with Column and Step Increase; #4 Furlough Days inducted; Added .50 custodian at RWS	3,692,351.00 55,385.27	Current Year Personnel Set up with Column and Step Increase 1.5% Step and Column	3,822,136.27 57,332.04	Current Year Personnel Set up with Column and Step Increase 1.5% Step and Column
Other Adjustment Total Classified Salaries	3,692,351.00		74,400.00 3,822,136.27	Reinstate furlough days for classified at \$93K per day @ 20% for 4 days;	3,879,468.31	
Benefits Books and Supplies	4,064,740.00 446,419.00	Unemployment Rate from .03% to .72% and changes in benefits linked to changes in position; Workers Comp Rate from .012135 to .014803	4,125,711.10 450,000.00	1.5% increase	4,187,596.77 450,000.00	1.5% increase
Services and Other Operating Expenditures Capital Outlay Other Outgo	4,690,010.00 41,136.00 990,290.00	Revised Special Ed program contracts based on the special ed department estimates from FY1011	4,940,010.00 -	250K increase for Special Ed Program	5,190,010.00 -	250K increase for Special Ed Program
Other Financing Uses Other Adjustments	37,500.00 -	Cafeteria Fund Transfer of \$37,500	37,500.00 -	Cafeteria Fund Transfer	37,500.00 -	Cafeteria Fund Transfer
Total Expenditures and Other Financing Uses	27,298,845.00		29,241,374.35		30,133,106.60	
Net Increase (Decrease) in Fund Balance	(837,851.00)		(1,283,934.79)		(319,293.40)	
Fund Balance						
Net Beginning Fund Balance, 1011 2nd Interim EFB	2,336,675.00		1,996,824.00		962,889.21	
Additional Carryover from FY1011 Adjustment	496,000.00		250,000.00	Misc CO	250,000.00	Misc CO
Ending Fund Balance	1,996,824.00	Textbooks and Misc CO	962,889.21		893,595.81	
Components of Ending Fund Balance						
Legally Restricted Balance	598,200.22	Federal Education Job Funding needs to be spent by June 2012 (\$526,769)	51,451.22		31,431.22	
Unrestricted Fund Balance:	1,398,623.78		911,457.99		862,164.59	
Designated for Economic Uncertainty						
Other Designation:						
Revolving Account	15,000.00		15,000.00	Reserve in Fund 17	15,000.00	Reserve in Fund 17
Economic Uncertainty		Reserve in Fund 17				
Property Tax Reserve - 1.5%	314,628.84		324,067.71		333,789.74	
State Textbook Reserve	294,000.00		-		-	
Health and Welfare	30,000.00		30,000.00		30,000.00	
Special Education	20,275.94		272,055.28		21,029.85	
Textbook	-		-		-	
Deferred Maintenance	724,719.00		270,335.00		462,335.00	
Total Other Designation	1,398,623.78		911,457.99		862,164.59	
UNDESIGNATED FUND BALANCE	-		0.00		0.00	

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Assumptions to Financial Forecast

General Fund

First Draft Preliminary Adoption Budget

Factor	2011-2012	2012-2013	2013-2014
ADA	3227.00	3302.00	3377.00
Enrollment (Enroll Rpt 11/4/10)	3363.00	3441.00	3516.00
Revenue limit COLA	-0.37%	1.80%	2.30%
Revenue Limit Deficit	19.61%	19.61%	19.61%
Net Revenue Limit Change	-0.37%	1.80%	2.30%
State Categorical COLA	-0.37%	1.80%	2.30%
Property Tax Growth	3.00%	3.00%	3.00%
Property Tax Growth Reserve (as required by the COE)	1.50%	1.50%	1.50%
Lottery Income Non-Prop 20 (unrestricted)	\$111.00/ADA	\$110.00/ADA	108.75/ADA
Lottery Income Prop 20 (restricted)	\$17.50/ADA	\$17.50/ADA	\$17.20/ADA
Interest Rate for 10-year Treasuries	3.40%	3.70%	4.40%
California Consumer Price Index (CPI)	1.70%	2.20%	2.60%
Step/Column Increases as a % of Total Salaries (CE & CL)	2% & 1.5%	2% & 1.5%	2% & 1.5%
Reserve for Economic Uncertainty (Fund 17)	7.7%	4.4%	4.4%
Special Education (Additional Reserve)	\$250K <small>(in object 5xxx)</small>	\$250K <small>(in object 5xxx)</small>	\$250K <small>(in object 5xxx)</small>
H/W Open Enrollment Growth	\$30,000	\$30,000	\$30,000
School Force Contribution	\$750K	\$750K	\$750K
Parcel Tax G	\$1.166M	\$1.166M	\$1.166M
Parcel Tax U	\$948K	\$948K	\$948K
K-3 Class Size	29:1	25:1	25:1
Proposed Furlough Days	4	0	0
Other fund transfer for solvency	0	0	0
"Fair Share" obligation (09-10)	\$1,591,384***	\$1,591,384***	\$1,591,384***
Impact of Failure to pass tax extension*	\$0	\$0	\$0

***Fair Share 8.9% reduction (maximum liability) on-going for at least next 3 years.

*Governor is proposing extension of \$9B in various tax revenues. Failure to pass in June results in \$2.1B additional reduction to K-12 education equating to \$330/ADA plus \$19/ADA for reduced COLA.

2010-11 Projected State Revenue as of March 10, 2011

0645	School Safety	4,164.00
0670	Arts and Music BG	37,475.00
0700	Supplemental Counseling Program	29,728.00
0710	GATE	17,414.00
0716	Realignment Program	144,707.00
0720	BTSA	22,021.00
0721	PAR	11,352.00
0724	Math and Reading	14,034.00
0726	Math and Reading - EL	4,010.00
0730	Admin Training	2,426.00
0733	Staff Development Program	124,304.00
0734	TIIG	27,946.00
0735	SLIP	237,836.00
6286	ELAP	3,661.00
6535	SPED Staff Dev	1,127.00
6650	TUPE Middle School	49,198.00
1300	Class Size Reduction	1,093,491.00
6500	Special Ed	22,790.00
7090	EIA	84,832.00
7230	SPED Transportation	24,628.00
	Total	1,957,144.00
	\$120/ADA, 3048 P2 ADA	365,760.00
	Net	1,591,384.00
1100	Lottery	371,071.00

TABLE 1

County Code	District Code	Local Educational Agency	ADA	Revenue Limit Subject to Deficit	Deficit Revenue Limit	Property Taxes	5.81 Percent Calculation	Excess Tax Amount	Maximum Reduction	\$120 per ADA
41	68866	Belmont-Redwood Shores Elementary	2,848.97	17,464,750	14,226,834	19,312,071	1,014,702	-5,085,237	1,014,702	341,876
41	68874	Brisbane Elementary	572.88	3,566,550	2,896,766	3,663,762	207,217	-766,996	207,217	68,746
41	68882	Burlingame Elementary	2,560.68	15,673,101	12,772,290	12,943,254	910,607	-170,964	170,964	307,282
41	68890	Cabrillo Unified	3,228.22	20,878,183	17,016,939	18,480,108	1,213,022	-1,463,169	1,213,022	387,386
41	68908	Hillsborough City Elementary	1,453.47	8,871,295	7,217,962	12,979,013	515,422	-5,761,051	515,422	174,416
41	68924	Jefferson Union High	4,828.67	35,999,684	29,285,120	29,345,604	2,091,582	-60,484	60,484	579,440
41	68940	La Honda-Pescadero Unified	248.23	2,896,383	2,359,507	2,860,227	168,280	-500,720	168,280	29,788
41	68957	Las Lomitas Elementary	1,117.47	7,497,640	6,087,481	11,039,895	435,613	-4,952,414	435,613	134,096
41	68965	Menlo Park City Elementary	2,274.68	14,795,130	12,037,245	18,516,501	859,597	-6,482,256	859,597	272,962
41	68981	Portola Valley Elementary	668.40	4,255,583	3,448,935	7,799,068	247,249	-4,350,133	247,249	80,208
41	69013	San Bruno Park Elementary	2,585.47	15,929,322	12,977,544	15,348,666	925,494	-2,371,122	925,494	310,256
41	69039	San Mateo-Foster City	10,256.36	63,011,778	51,181,812	53,259,544	3,660,984	-2,077,732	2,077,732	1,230,763
41	69047	San Mateo Union High	8,174.41	60,504,551	49,155,352	85,837,867	3,515,314	-36,682,515	3,515,314	980,929
41	69062	Sequoia Union High	7,664.02	60,562,273	49,196,912	81,264,482	3,518,668	-32,067,570	3,518,668	919,682
41	69070	South San Francisco Unified	9,096.34	58,893,629	47,920,337	50,406,828	3,421,720	-2,486,491	2,486,491	1,091,561
41	69088	Woodside Elementary	408.12	2,594,870	2,115,183	4,736,553	150,762	-2,621,370	150,762	48,974

Table 2
 2010-11 Estimated Based on 2010-11 P-1 Revenue Limit and 2010-11 P-1 Tax Report

County Code	District Code	Local Educational Agency	ADA	Revenue Limit Subject to Deficit	Deficit Revenue Limit	Property Taxes	8.9 Percent Calculation	Excess Tax Amount	Maximum Reduction	\$120 per ADA
41	68866	Belmont-Redwood Shores Elementary	3,070.91	18,720,636	15,427,081	19,344,724	1,666,137	-3,917,643	1,666,137	368,509
41	68874	Brisbane Elementary	557.00	3,454,364	2,842,235	3,598,550	307,438	-756,315	307,438	66,840
41	68890	Cabrillo Unified	3,239.34	20,797,146	17,122,625	18,331,127	1,850,946	-1,208,502	1,208,502	388,721
41	68908	Hillsborough City Elementary	1,467.16	8,919,585	7,375,530	13,011,103	793,843	-5,635,573	793,843	176,059
41	68940	La Honda-Pescadero Unified	242.65	2,731,706	2,255,378	2,884,289	243,122	-628,911	243,122	29,118
41	68957	Las Lomitas Elementary	1,201.66	8,033,638	6,626,233	11,234,739	714,994	-4,608,506	714,994	144,199
41	68965	Menlo Park City Elementary	2,394.87	15,520,865	12,817,350	18,707,824	1,381,357	-5,890,474	1,381,357	287,384
41	68981	Portola Valley Elementary	664.52	4,214,486	3,448,935	7,870,991	375,089	-4,422,056	375,089	79,742
41	69013	San Bruno Park Elementary*	2,543.79	15,609,603	12,844,783	12,989,370	1,389,255	-144,587	144,587	305,255
41	69047	San Mateo Union High	8,115.09	59,809,187	49,218,335	83,490,751	5,323,018	-34,272,416	5,323,018	973,811
41	69062	Sequoia Union High	7,622.32	59,545,793	49,017,797	80,434,064	5,299,576	-31,416,267	5,299,576	914,678
41	69070	South San Francisco Unified	9,101.75	58,585,598	48,225,746	48,845,700	5,214,118	-619,954	619,954	1,092,210
41	69088	Woodside Elementary	402.47	2,549,382	2,112,213	4,747,548	226,895	-2,635,335	226,895	48,296

Prior Years Community/Cabinet/School Leadership Priority Outcomes

Rank	Item	Currently Budgeted 2011-12	Proposed Funding Source
1	Reading Specialists	Yes	Parcel G & U, SF
2	Science	Yes	Parcel G & U, SF
3	Music Choral 4/5 Grade	Yes	SF
4	Dean 1.0 FTE	Yes	SF
5	Counseling at Ralston .5 FTE	Yes	SF
6	Music Instr 4th & 5th	Yes	SF
7	Athletic Program	Yes	SF
8	Instructional Days (up to 4)	NO	
9	Library Media Specialists	Yes	SF 25% GF 75%
10	Smaller Class Sizes	NO	
11	Para Educators (1/site)	NO	
12	Technology & Support	NO	
13	Textbook Support	Yes	GF Textbook Carryover Funds
14	Noon Duty Supervision	Yes	GF
15	Crossing Guards	Yes	GF

Budget Priorities From Parcel Tax And School Force Funds

2011-12

Election Year
Funding Years
Funding Period

Parcel Tax
Nov. 2004
2014-15
10 years

Parcel Tax
Nov. 2008
2015-16
7 years

School Force
Donation

	Measure G \$96 (\$1,284,000)	Measure U \$78 (\$960,000)	FTE	School Force (\$750,000)
Superintendent Recommendations				
Certificated Salaries	\$691,000			
Compensation (2% CE)	\$375,000			
Set Aside - COLA	\$40,000	\$60,000		
Parcel Tax Fees	\$4,000	\$4,000		
Reading Specialists (4.75)	\$110,000	\$110,000		\$244,000
Science (2.0)	\$60,000	\$60,000		\$84,000
Music Choral -4th & 5th (1.0)				\$100,000
Dean (1.0)				\$121,000
Music Instrum.-4th & 5th (1.0)				\$100,000
Counseling at Ralston (.5)				\$48,000
Furlough (1 day)				
Library Media Specialist				
Math Coaching Time&Staff Dev.				
Furlough (1 day)				
Library Media Specialist				
Furlough (1 day)				
Smaller Class Sizes				
Writing Coaching Time&Staff Dev				
Para Educators (1 per site)		\$ 20,000		
Tech Upgrades & New Classrooms				
Tech Coordination at DO				\$10,000
Athletic Program				
Purchase & replacement books				
Noon Duty Supervision				
Library Media Spec.(25%)				\$43,000
Discretionary funds for sites				
Connect-Ed				
Total Costs	\$1,280,000	\$960,000		\$750,000

Staff's Recommended Considerations for Second Draft Adoption Budget 2011-2012
3 Areas of Interest: Negotiated Items; Core District Operations; and Additional Recommendation if funding is available

Item	Action	Estimated Amount	Proposed Funding Source	Timeline Consideration	Board of Trustee's Recommendation Action
1	Negotiate Lower K-3 Class Size with a goal of 25:1: 12 teachers including growth	900,000	Federal Jobs \$526K & Local Revenues (SF)	May 15 Layoff Reinstatement Deadline	
2	Negotiate the Reinstatement of up to 4 Instructional Days	372,000	Deferred Maintenance Carryover \$372K		
District Operations:					
3	Night Custodian RES Inc. to 1.0	30,000	GF		
4	Reinstate District Receptionist to Full time: Inc. .4 FTE	21,000	GF	Prior to July 1 -- 12 month position	
5	Technology Refresh Plan	75,000	GF (E-rate savings), \$20K Parcel & Local Revenues (SF)		
6	Student Data Technician (New)	70,000	GF - use of carryover in 11-12 & released funds fr RR&M/Fund 25 in future years		
7	Align Noon Duty Supervision to enrollment growth and add NEW Campus Aid position to Ralston to cover supervision and misc. support duties	32,000	GF - use of carryover in 11-12 & released funds fr RR&M/Fund 25 in future years		
Additional Recommendations as Funding is Identified					
8	Para-professionals at each elementary site to support Grade 4/5 split classes (3 hr/day \$18K/Yr)	108,000			
9	Additional Library Media Specialist time				
City Request for Consideration :					
City of Belmont Police Department is asking the District to support partial funding of the neighborhood Resource Officer					
		26,779			

Enrollment Summary 2011-12 (including growth)
Change in # FTE as compared to 25:1

Class Size	25:1	26:1	27:1	28:1	29:1
Elementary	92	91	91	89	80
Ralston	40.667	40.667	40.667	40.667	40.667
Total FTE	132.667	131.667	131.667	129.667	120.667
Change in FTE as compared to 25:1	0	0	-1	-3	-12

Source Document: Office of Educational Services and Personnel - Enrollment Projections