



Proposed Final Budget

Fiscal Year 2011/2012



ALAMEDA COUNTY
OFFICE OF EDUCATION

Sheila Jordan,
Superintendent

© 2011

Assumptions – FY11/12 Proposed Budget

Revenues

	<u>FY 11/12</u>	<u>FY 12/13</u>	<u>FY 13/14</u>
Cost of Living Allowance	2.24%	3.2%	2.7%
Deficit Factor	20.041%	20.041%	20.041%
Deficited Revenue Limit Rates			
Juvenile Court	\$ 8,532.43	\$ 8,805.47	\$ 9,043.22
Community Schools	\$ 8,549.07	\$ 8,651.58	\$ 8,885.17
Home & Hospital	\$ 5,214.97	\$ 5,381.57	\$ 5,527.18
Direct Services	\$ 56.86	\$ 58.69	\$ 60.25
Other Purpose	\$ 40.27	\$ 41.55	\$ 42.67
Special Education			
SELPA Rates per ADA	\$ 641.40	\$ 641.40	\$ 641.40
State Lottery Rate per ADA			
Unrestricted	\$ 111.00	\$ 110.00	\$ 108.75
Restricted for instructional materials	\$ 17.20	\$ 17.20	\$ 17.20
Average Daily Attendance			
Juvenile Court	320	320	320
Community Schools	269	269	269
Home & Hospital	12	12	12
Direct Services	1,883	1,883	1,883
Other Purpose	231,725	231,725	231,725



ALAMEDA COUNTY
OFFICE OF EDUCATION

Sheila Jordan,
Superintendent

© 2011

Assumptions – FY11/12 Proposed Budget

Federal Revenues:

- Based on the funding history.
- No projected increase.
- Expenditures are budgeted to equal revenues.

Other State Revenues:

- Grouped into 3 tiers.
- Tier III flexibility is proposed to extend through FY14/15.
- ACOE decided to keep the funds within the respective divisions.
- Based on the latest funding information from the state.
- Funded COLA increases: 0 in FY11/12, 3.2% in FY12/13 and 2.7% in FY13/14, respectively.

Other Local Revenues:

- Includes local grants from foundations, Department of Health, workshop fees, rents, donations, contracts, interest income, business system fees and local income.
- No increase is budgeted.



ALAMEDA COUNTY
OFFICE OF EDUCATION

Sheila Jordan,
Superintendent

© 2011

Assumptions – FY11/12 Proposed Budget Expenditures

Salaries and Benefits:

- Only step and column increases are budgeted.
- 3 year contract with unions provide no salary COLA increase through FY11/12.

Early retirement incentive includes \$75,000 for employees delaying their retirement up to December 31, 2011.

Services and Other Operating Services:

- Includes cost of insurance, legal and auditing and other professional contract services based on estimates provided by each program manager.

Utilities:

- Actual estimated costs plus provision for expected increases.

Other Outgo:

- Pass thru fund to CTAP member counties \$904,808.
- Loan payment for CalSAFE portables.
- RSDSS pass thru money.



Assumptions – FY11/12 Proposed Budgets Expenditures

Indirect Costs:

- Rate: 9.32% in FY11/12.
- Applied to budgeted grants, entitlements and self support programs.

Inter-fund Transfers Out:

- To Deferred Maintenance Fund (\$221,886).
- To Special Reserve – Capital Outlay (\$15,000).

Contributions to Restricted Programs:

- Projected SPAS and Special Education deficits to be covered by AB825 Tier III Money (\$974,794).

Contributions to the Self Insurance (Retiree Benefit) Fund:

- \$559,800 is budgeted based on the latest actuarial study.

Reserve for Economic Uncertainties:

- Represents 6% of the total expenditures and inter-fund transfers out.
- CDE required reserve is 3%.



ACOE Budget Summary

	Fiscal Year 2011/12			Fiscal Year 2010/11			Increase (Decrease)
	Proposed Budget			Estimated Actual (as of 6/02/11)			
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
Total Revenues	19,030,661	23,954,310	42,984,971	19,564,041	36,971,576	56,535,617	(13,550,646)
Total Expenditures	18,258,998	25,316,096	43,575,094	18,725,251	40,390,348	59,115,599	(15,540,505)
Other Financing Sources/Uses	(1,211,680)	974,794	(236,886)	(1,365,153)	1,128,267	(236,886)	-
Increase (Decrease) in Fund Balanc	(440,017)	(386,992)	(827,009)	(526,363)	(2,290,505)	(2,816,868)	1,989,859
Beginning Fund Balance	16,543,923	1,274,215	17,818,138	17,070,286	3,564,720	20,635,006	(2,816,868)
Ending Fund Balance	16,103,906	887,223	16,991,129	16,543,923	1,274,215	17,818,138	(827,009)



ALAMEDA COUNTY
OFFICE OF EDUCATION

Sheila Jordan,
Superintendent

© 2011

Variances - Revenues

FEDERAL REVENUES

American Recovery and Reinvestment Act (Stimulus Money)		
EETT	17,737	
Infant Toddler Program	2,619	
Title I Grants	822,162	
Education for Homeless (McKInney Vento)	118,625	
State Fiscal Stabilization Fund	<u>132,905</u>	1,094,048
Title I - Part A Basic (10/11 includes carryover)		236,277
Title I - Local Deliquent (10/11 includes carryover)		660,902
NCLB - Reading First (end of program)		317,422
NCLB - Mat & Science Partnership (end of program)		687,132
IDEA - Basic Local Assistance (reduction of pupil count)		123,721
Mental Health Services (10/11 includes c/over, direct to SELPA)		5,519,744
Character Education (end of program)		111,787
Carol White PE Grant (end of program)		174,751
Teacher Action Research Initiative (end of program)		372,896
NASA Lift Off (program ends, extended to spend c/over)		<u>1,059,343</u>
		<u>10,358,023</u>

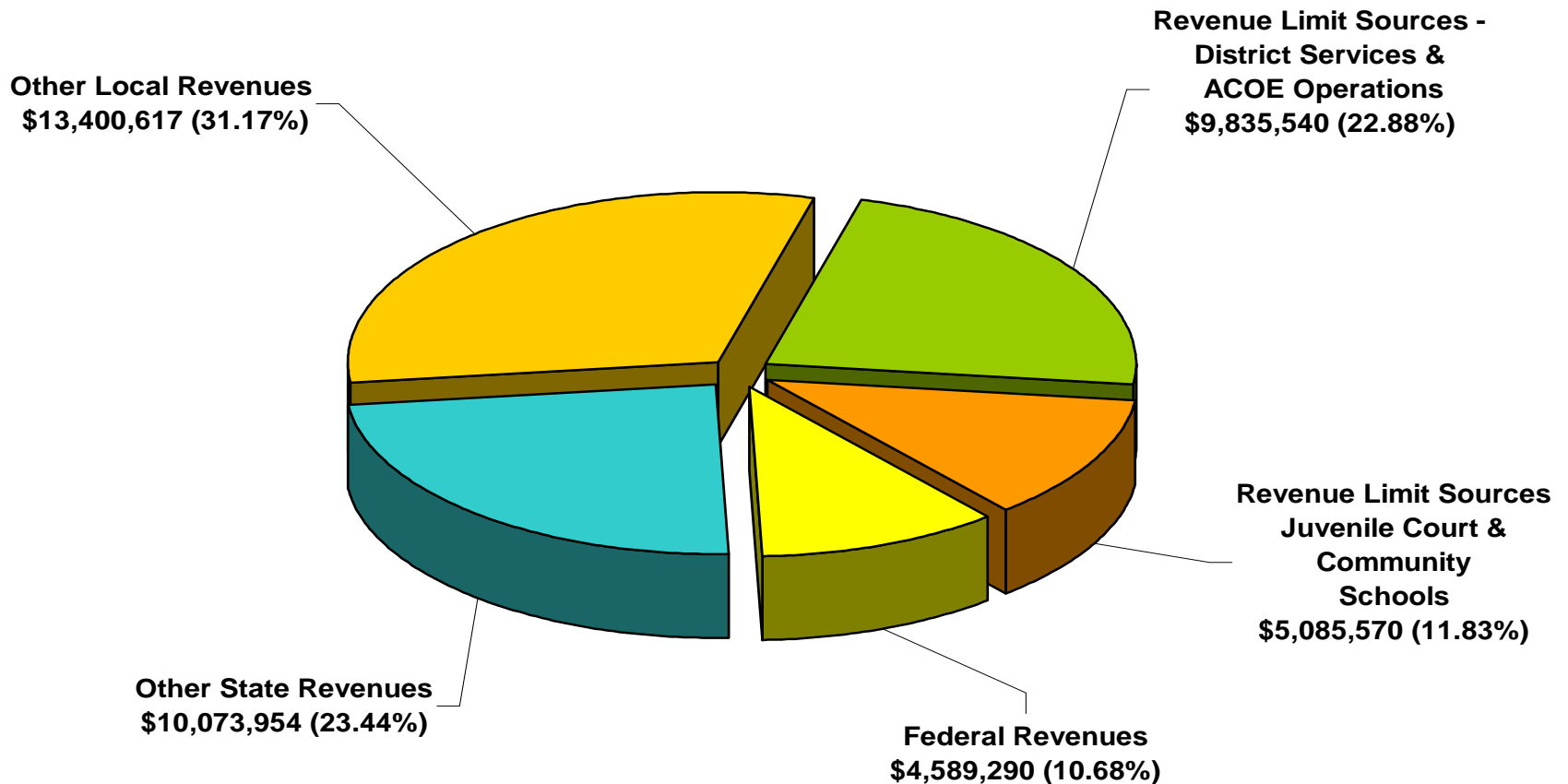
LOCAL REVENUES

ACCLAIM (end of program)		-
Math & Science (end of program)		128,698
Hewlett Foundation - Alliance for Arts (reduction)		108,472
Math Development Center (reduced revenue projection)		261,019
Ed Tech Equipment Repair (end of program)		128,100
Cal Nutrition Network (reduction)		385,560
Reading First - Sustainability Project (end of program)		837,123
Special Ed Teacher Professional Dev (end of program)		507,730
Project Eat (10/11 includes carryover)		563,200
Gen Fund - Interest Income		194,382
ACOE Network		183,029
Parental Info Reseach Center (end of program)		<u>284,356</u>
		<u>3,581,669</u>

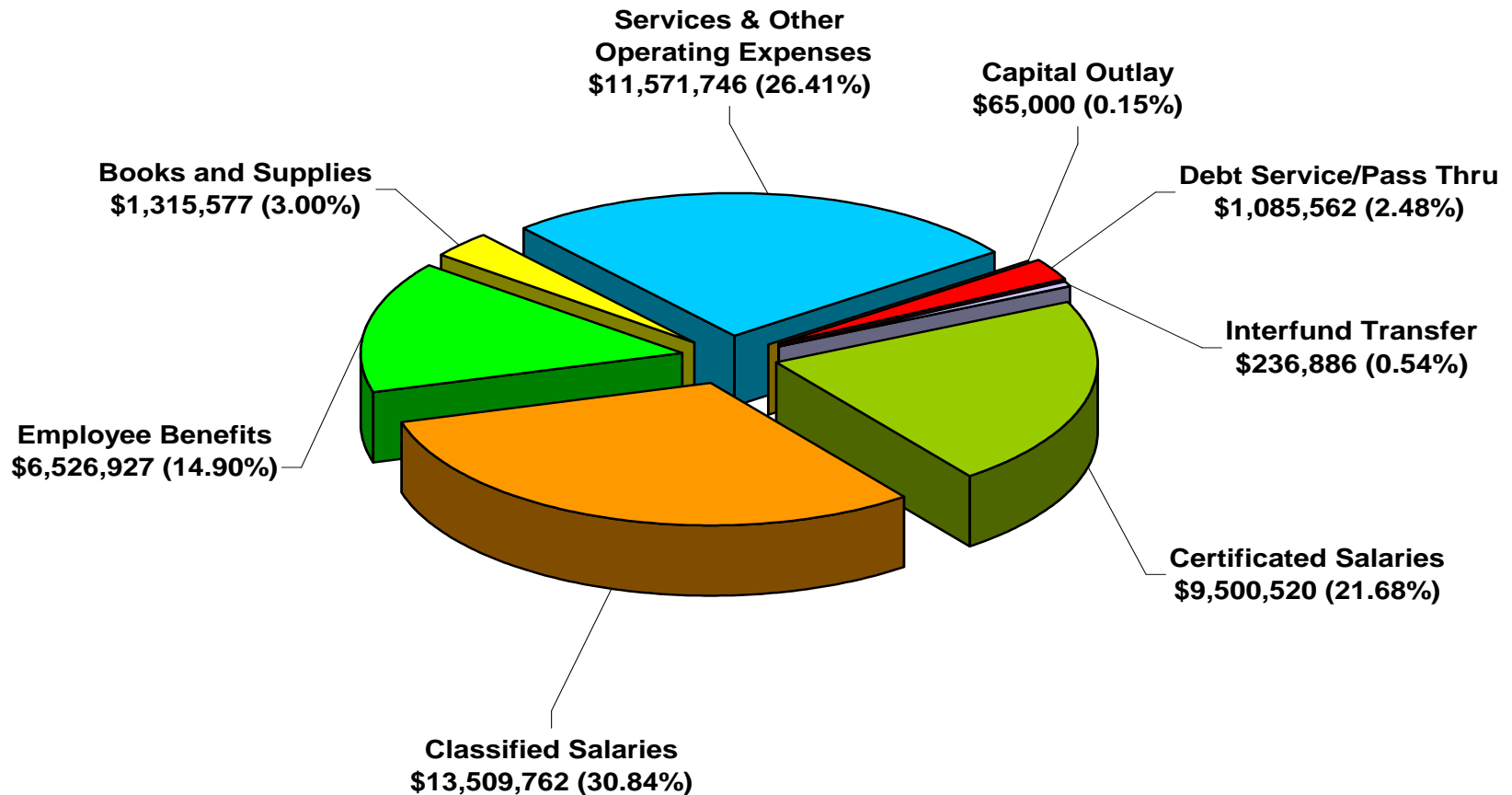
Miscellaneous State and Local Program Reductions (389,046)

Total Revenue Redutions 13,550,646

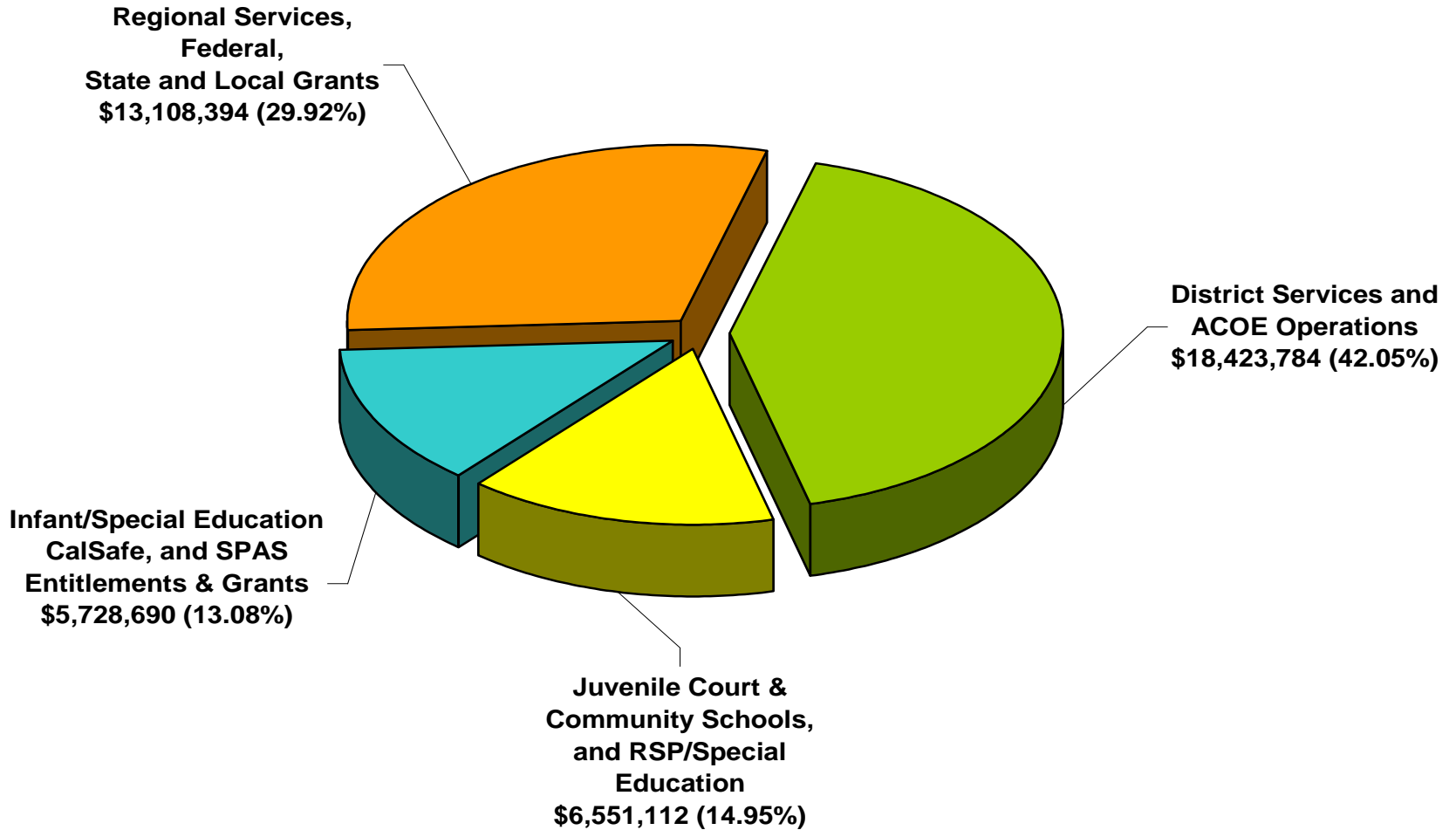
Budgeted Revenues & Transfers In Unrestricted & Restricted Funds = \$42,984,971 Budget FY2011/12



**Budgeted Disbursements & Transfers Out
(How Money Is Spent)
By Major Object Code = \$43,811,980
Budget FY2011/12**

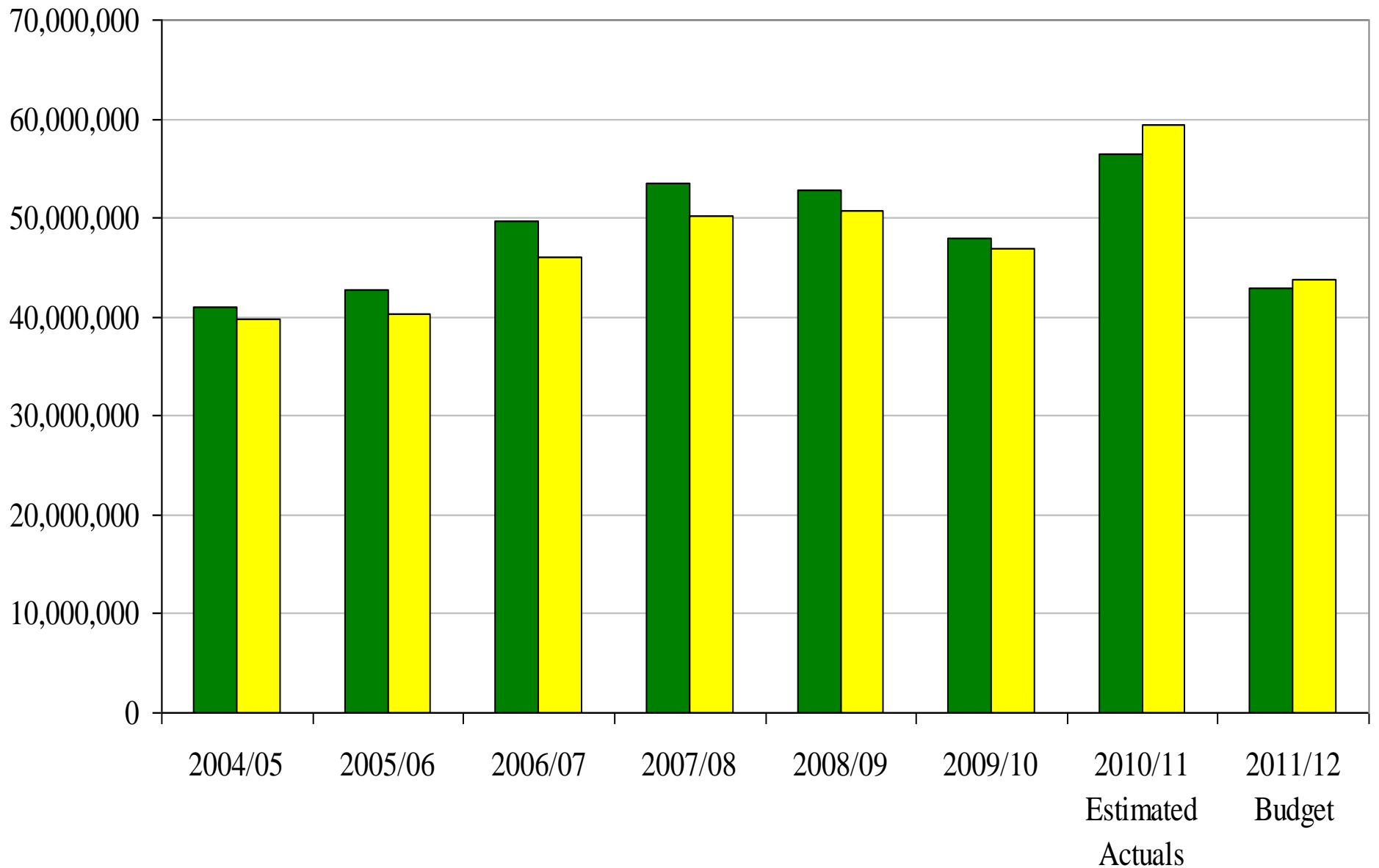


Budgeted Disbursements & Transfers Out (How Money Is Spent) By Services = \$43,811,980 Fiscal Year 2011/12



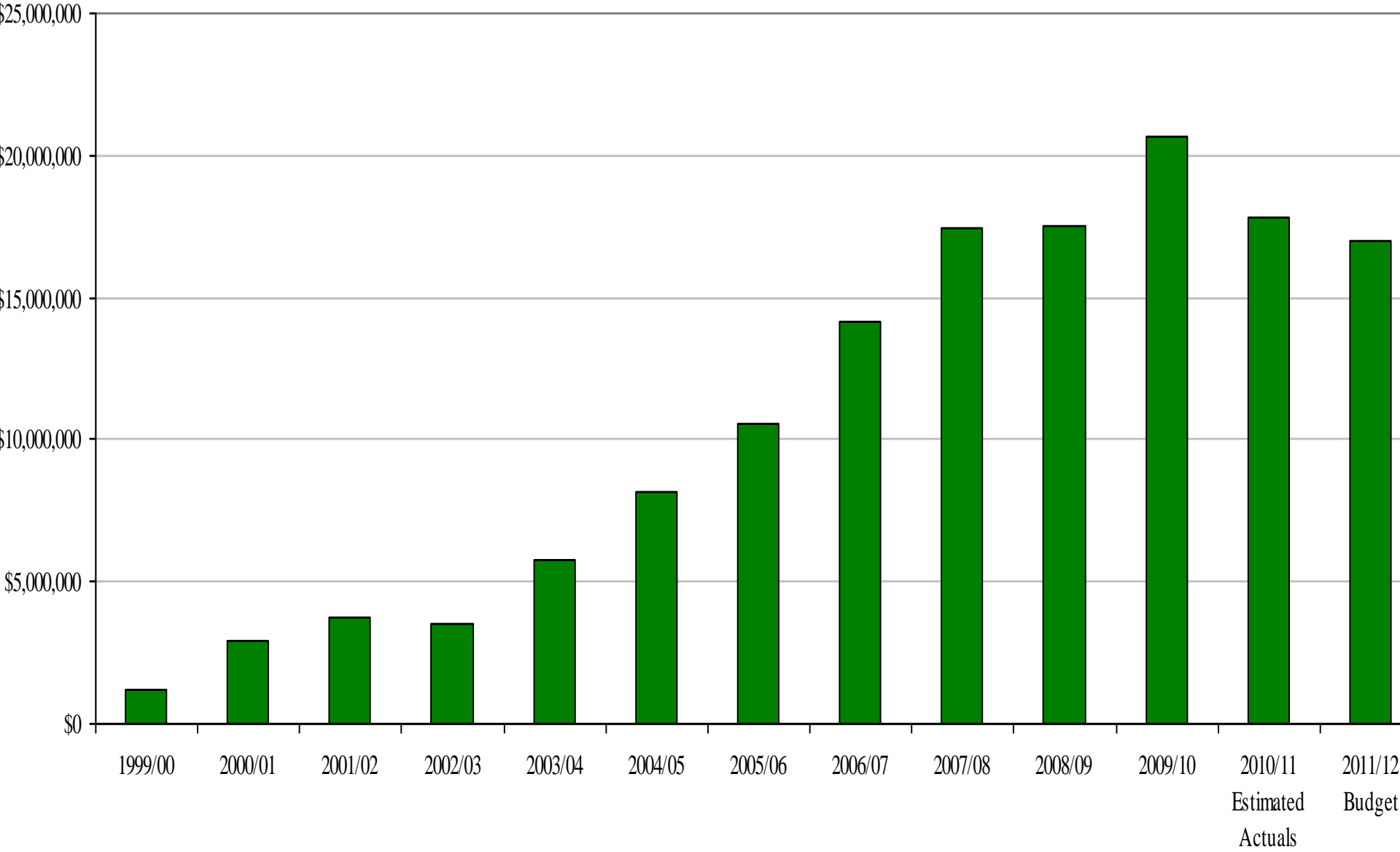
Revenues & Expenditures History

■ Revenues ■ Expenditures



General Fund Balance History

■ General Fund Balance





Division Budget Summary

Superintendent/Board of Education

	Actuals 2009/10	Estimated Actuals 2010/11	Proposed Budget 2011/12
Revenues			
Revenue Limit	-	-	-
Federal	-	-	-
State	-	-	-
Local	81,685	101,000	73,000
Total Revenues	81,685	101,000	73,000
Expenditures			
Personnel	1,154,550	1,174,469	1,112,150
Program Expenses	152,177	248,854	217,077
Total Expenditures	1,306,727	1,423,323	1,329,227

Footnote:

Each division continues to restructure its current staffing and the budget will be updated once the additional changes are finalized. It is anticipated that there will be further reductions.



ALAMEDA COUNTY
OFFICE OF EDUCATION

Sheila Jordan,
Superintendent

© 2011

Division Budget Summary

Student Programs And Services

	<u>Actuals</u> <u>2009/10</u>	<u>Estimated</u> <u>Actuals</u> <u>2010/11</u>	<u>Proposed</u> <u>Budget</u> <u>2011/12</u>
Revenues			
Revenue Limit	4,615,121	4,692,700	5,085,570
Federal	6,877,396	9,430,172	2,046,053
State	4,263,482	4,195,448	4,188,298
Local	663,621	536,800	694,145
Other Sources	0	0	0
Total Revenues	<u>16,419,620</u>	<u>18,855,120</u>	<u>12,014,066</u>
Expenditures			
Personnel	8,861,260	9,063,471	9,304,178
Program Expenses	7,943,237	10,789,451	2,975,624
Total Expenditures	<u>16,804,497</u>	<u>19,852,922</u>	<u>12,279,802</u>

Footnote:

- Budgeted expenditures in 10/11 include carryover from prior year.



ALAMEDA COUNTY
OFFICE OF EDUCATION

Sheila Jordan,
Superintendent

© 2011

Division Budget Summary

Educational Services

	<u>Actuals 2009/10</u>	<u>Estimated Actuals 2010/11</u>	<u>Proposed Budget 2011/12</u>
Revenues			
Revenue Limit	-	-	-
Federal	4,392,302	5,292,176	2,543,237
State	3,557,423	3,712,279	3,526,777
Local	<u>9,257,764</u>	<u>13,475,242</u>	<u>10,050,682</u>
Total Revenues	<u>17,207,489</u>	<u>22,479,697</u>	<u>16,120,696</u>
Expenditures			
Personnel	7,887,881	9,470,770	9,789,576
Program Expenses	<u>9,728,704</u>	<u>16,541,654</u>	<u>8,284,179</u>
Total Expenditures	<u>17,616,585</u>	<u>26,012,424</u>	<u>18,073,755</u>

Footnote:

-Estimated actuals in 10/11 includes budgeted carryovers.



ALAMEDA COUNTY
OFFICE OF EDUCATION

Sheila Jordan,
Superintendent

© 2011

Division Budget Summary

Human Resources

	Actuals 2009/10	Estimated Actuals 2010/11	Proposed Budget 2011/12
Revenues			
Revenue Limit	-	-	-
Federal	-	-	-
State	59,848	76,471	54,766
Local	367,310	184,427	103,000
Total Revenues	427,158	260,898	157,766
Expenditures			
Personnel	1,272,115	1,023,640	1,105,839
Program Expenses	290,264	408,718	321,759
Total Expenditures	1,562,379	1,432,358	1,427,598

Footnote:

Each division continues to restructure its current staffing and the budget will be updated once the additional changes are finalized. It is anticipated that there will be further reductions.



ALAMEDA COUNTY
OFFICE OF EDUCATION

Sheila Jordan,
Superintendent

© 2011

Division Budget Summary

Business Services

	Actuals 2009/10	Estimated Actuals 2010/11	Proposed Budget 2011/12
Revenues			
Revenue Limit	9,012,264	9,459,464	9,835,540
Federal	146,951	-	-
State	2,433,448	2,553,362	2,534,788
Local	2,051,218	3,139,666	2,479,790
Total Revenues	13,643,881	15,152,492	14,850,118
Expenditures			
Personnel	8,637,628	8,598,715	8,388,411
Program Expenses	1,689,343	2,152,941	2,539,691
Total Expenditures	10,326,971	10,751,656	10,928,102

Footnote:

Each division continues to restructure its current staffing and the budget will be updated once the additional changes are finalized. It is anticipated that there will be further reductions.



ALAMEDA COUNTY
OFFICE OF EDUCATION

Sheila Jordan,
Superintendent

© 2011

Division Budget Summary

Business Services

	Actuals 2009/10	Estimated Actuals 2010/11	Proposed Budget 2011/12
Revenues			
Revenue Limit	9,012,264	9,459,464	9,835,540
Federal	146,951	-	-
State	2,433,448	2,553,362	2,534,788
Local	2,051,218	3,139,666	2,479,790
Total Revenues	13,643,881	15,152,492	14,850,118
Expenditures			
Personnel	8,637,628	8,598,715	8,388,411
Program Expenses	1,689,343	2,152,941	2,539,691
Total Expenditures	10,326,971	10,751,656	10,928,102

Footnote:

Each division continues to restructure its current staffing and the budget will be updated once the additional changes are finalized. It is anticipated that there will be further reductions.



ALAMEDA COUNTY
OFFICE OF EDUCATION

Sheila Jordan,
Superintendent

© 2011

Other Funds

	<u>Beginning Fund Balance</u>	<u>Total Revenues</u>	<u>Total Expenditures</u>	<u>Ending Fund Balance</u>
Deferred Maintenance Fund	1,305,652	227,886	1,360,000	173,538
Special Reserve fund - Non-Capital Outlay	3,953,073	18,000	-	3,971,073
Building Fund	2,298,882	5,500	-	2,304,382
Special Reserve - Capital Outlay	720,000	220,000	170,000	770,000
Self Insurance OPEB	914,613	562,800	559,800	917,613



ALAMEDA COUNTY
OFFICE OF EDUCATION

Sheila Jordan,
Superintendent

© 2011

Multi Year Projection

Unrestricted/Restricted						
Description	Object Codes	2011/12 Projection	% Change	2012/13 Projection	% Change	2013/14 Projection
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	14,921,110	2.79%	15,337,890	2.19%	15,674,199.00
2. Federal Revenues	8100-8299	4,589,290	0.00%	4,589,290	0.00%	4,589,290.00
3. Other State Revenues	8300-8599	10,073,954	3.20%	10,396,320	2.70%	10,677,021.00
4. Other Local Revenues	8600-8799	13,400,617	0.00%	13,400,617	0.00%	13,400,617.00
5. Other Financing Sources	8910-8999	0	0.00%	0	0.00%	0.00
6. Total		42,984,971	1.72%	43,724,117	1.41%	44,341,127.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
Base Salaries				9,500,520		9,640,235.00
Cost-of-Living Adjustments/Other Adjustments				139,715		141,770.00
Total Certificated Salaries	1000-1999	9,500,520	1.47%	9,640,235	1.47%	9,782,005.00
2. Classified Salaries						
Base Salaries				13,509,762		13,742,335.00
Cost-of-Living Adjustments/Other Adjustments				232,573		236,577.00
Total Classified Salaries	2000-2999	13,509,762	1.72%	13,742,335	1.72%	13,978,912.00
3. Employee Benefits	3000-3999	6,526,927	1.61%	6,632,290	1.62%	6,739,818.00
4. Books and Supplies	4000-4999	1,315,577	2.70%	1,351,097	3.10%	1,392,981.00
5. Services, Other Operating Expenses	5000-5999	11,571,746	1.22%	11,712,731	-0.92%	11,604,552.00
6. Capital Outlay	6000-6999	65,000	0.00%	65,000	0.00%	65,000.00
	7100-7299					
7. Othe Outgo (excluding Direct Support/Indirect Costs)	7400-7499	1,085,562	0.00%	1,085,562	0.00%	1,085,562.00
8. Direct Support/Indirect Costs	7300-7399	0	0.00%	0	0.00%	0.00
9. Other Financing Uses	7610-7699	236,886	0.00%	236,886	0.00%	236,886.00
10. Other Adjustments						
11. Total		43,811,980	1.49%	44,466,136	0.94%	44,885,716.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
1. Unrestricted net increase (decrease) in Fund Balance		2,226,735		1,509,821		1,535,821.00
2. Restricted net increase (decrease) in Fund Balance		0		0		0.00
3. Total net increase (decrease) in Fund Balance		(827,009)		(742,019)		(544,589.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance		17,818,138		16,991,129		16,249,110.00
2. Ending Fund Balance		16,991,129		16,249,110		15,704,521.00