

SRVUSD
Multi-Year General Fund Summary

As of 3/3/2009

Proposed revisions to the 08-09 and assumptions for the 09-10 Budgets
(with No Parcel Tax, K-3 & 9th CSR @24:1, Categorical Flexibility)

| | | FTE | Ongoing | Ongoing | Ongoing | Ongoing | Ongoing | Ongoing | Total | Initial | | |
|---|--|-------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|------------------|-------------------|---------|--|
| | | loss | Rev and Exp | Rev and Exp | Rev and Exp | Rev and Exp | Rev and Exp | Rev and Exp | Cut | Cut | | |
| | | 09-10 | in 2008-09 | in 2009-10 | in 2010-11 | in 2011-12 | in 2012-13 | in 2013-14 | Amount | Proposal | | |
| "Ongoing" | | | | | | | | | | | | |
| Structural Beginning Balance as of July 1, 2008 | | | -2,600,000 | -3,790,654 | -5,804,010 | -6,476,510 | -7,776,510 | -9,076,510 | | | | |
| Net Enrollment/ADA Growth increase | | | 2,799,939 | 250,000 | 0 | 0 | 0 | 0 | | | | |
| Step and Column | | | 0 | -1,000,000 | -1,000,000 | -1,000,000 | -1,000,000 | -1,000,000 | | | | |
| Health and Welfare | | | 0 | -800,000 | -800,000 | -800,000 | -800,000 | -800,000 | | | | |
| Total Revenue Limit cuts (over the 17 months) | | | -5,017,204 | -1,352,417 | 0 | 0 | 0 | 0 | | | | |
| Revenue Limit cut that was already budgeted (now an offset) | | | 1,026,611 | 0 | 0 | 0 | 0 | 0 | | | | |
| Total Categorical Revenue Decrease (over the 17 months) | | | -1,606,783 | -398,167 | 0 | 0 | 0 | 0 | | | | |
| Loss/Increase of Parcel Tax Revenue | | | 0 | -4,200,000 | 0 | 0 | 0 | 0 | | | | |
| District Office Reductions * | | 4 8.5 | 0 | 700,000 | 300,000 | 0 | 0 | 0 | 1,000,000 | 1,000,000 | ongoing | |
| Reduce elementary specialized prep - (a) Wednesday only | | 5a 0.0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,131,000 | ongoing | |
| Reduce elementary science, music, art, PE specialists | | 5b 13.6 | 0 | 986,000 | 0 | 0 | 0 | 0 | 986,000 | 986,000 | ongoing | |
| Reduce Assistant Principals (1.0 Elem., 3(.5) at largest M.S. | | 6 2.5 | 0 | 375,000 | 0 | 0 | 0 | 0 | 375,000 | 375,000 | ongoing | |
| Reduce Teachers on Special Assignment - (categorical funding) | | 7 5.0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 362,500 | ongoing | |
| Reduce secondary librarians 50% | | 8 6.0 | 0 | 510,000 | 0 | 0 | 0 | 0 | 510,000 | 510,000 | ongoing | |
| Eliminate 5th grade Music | | 9 4.4 | 0 | 316,825 | 0 | 0 | 0 | 0 | 316,825 | 316,825 | ongoing | |
| Increase middle school student ratio to 30:1 | | 10 7.0 | 0 | 485,000 | 0 | 0 | 0 | 0 | 485,000 | 966,643 | ongoing | |
| Increase high school student ratio to 30:1 | | 11a 0.0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,058,500 | ongoing | |
| Increase H.S. student ratio by reducing section allocations (50% ROP) | | 11b 8.0 | 0 | 450,000 | 0 | 0 | 0 | 0 | 450,000 | 450,000 | ongoing | |
| Reduce grounds maintenance | | 12 2.0 | 0 | 100,000 | 0 | 0 | 0 | 0 | 100,000 | 100,000 | ongoing | |
| Reduce special ed paras one (1)hr/reduce work year/promote "fade plan" | | 13 TBD | 0 | 77,000 | 0 | 0 | 0 | 0 | 77,000 | 77,000 | ongoing | |
| Reduce psychologists | | 14 n/a | 0 | 0 | 0 | 100,000 | 0 | 0 | 100,000 | 296,000 | ongoing | |
| Eliminate finger print/TB/CLAD | | 15 0.0 | 0 | 63,700 | 0 | 0 | 0 | 0 | 63,700 | 63,700 | ongoing | |
| Eliminate high school stipends for arts, band, choral, sports etc. | | 16 TBD | 0 | 435,536 | 0 | 0 | 0 | 0 | 435,536 | 435,536 | ongoing | |
| Alternative Ed. restructure/staffing | | 17 3.0 | 0 | 240,000 | 0 | 0 | 0 | 0 | 240,000 | 240,000 | ongoing | |
| Reduce Counselors (non 1802) | | 18 n/a | 0 | 0 | 620,000 | 0 | 0 | 0 | 620,000 | 2,145,000 | ongoing | |
| Eliminate Crossing Guards | | 19 n/a | 0 | 0 | 207,500 | 0 | 0 | 0 | 207,500 | 207,500 | ongoing | |
| Reduce Custodial at sites/district office | | 20 2.5 | 0 | 165,000 | 0 | 0 | 0 | 0 | 165,000 | 165,000 | ongoing | |
| Eliminate H.S. Discovery Center Services | | 22 n/a | 0 | 16,000 | 0 | 0 | 0 | 0 | 16,000 | 132,000 | ongoing | |
| Eliminate Rainbow Program | | 23 0.0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 70,000 | ongoing | |
| Eliminate \$30,000 per H.S. site extra supervision | | 24 TBD | 0 | 120,000 | 0 | 0 | 0 | 0 | 120,000 | 120,000 | ongoing | |
| Eliminate pool heating in December and January | | 25 0.0 | 0 | 49,000 | 0 | 0 | 0 | 0 | 49,000 | 49,000 | ongoing | |
| Eliminate library/media assistants | | 27 n/a | 0 | 0 | 0 | 400,000 | 0 | 0 | 400,000 | 400,000 | ongoing | |
| Total Categorical cuts over the 17 months (15.4% in 08-09, 4.5% in 09-10) | | TBD | 1,606,783 | 398,167 | 0 | 0 | 0 | 0 | 2,004,950 | 2,004,950 | ongoing | |
| Close a School | | n/a | 0 | 0 | 0 | 0 | 500,000 | 0 | 500,000 | 500,000 | ongoing | |
| Total of Ongoing Structural Surplus/Deficit | | 62.5 | -3,790,654 | -5,804,010 | -6,476,510 | -7,776,510 | -9,076,510 | -10,876,510 | 9,221,511 | 15,162,154 | | |

| | | FTE | One Time | One Time | One Time | One Time | One Time | One Time | Total |
|--|----|--------------|------------------|------------------|------------------|------------------|-------------------|--------------------|-------------------|
| | | loss | Rev and Exp | Rev and Exp | Rev and Exp | Rev and Exp | Rev and Exp | Rev and Exp | |
| | | 09-10 | in 2008-09 | in 2009-10 | in 2010-11 | in 2011-12 | in 2012-13 | in 2013-14 | Amount |
| "One Time" | | | | | | | | | |
| Use of Reserves | | | 1,342,548 | 1,680,837 | 2,353,337 | 3,816,337 | 1,606,941 | 0 | 10,800,000 |
| Temporary K-3 CSR Penalty Revise to 24:1 | 1 | 83.0 | 0 | 1,880,000 | 1,880,000 | 1,880,000 | 1,880,000 | 0 | 7,520,000 |
| 9th grade CSR 24:1 | 2 | 8.0 | 0 | 175,000 | 175,000 | 175,000 | 175,000 | 0 | 700,000 |
| Mandate (4) furlough days for Mgt. (2days in 09-10, 2 days in 10-11) | 3 | 0.0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Suspend bus replacement program | 26 | 0.0 | 100,000 | 163,000 | 163,000 | 0 | 0 | 0 | 426,000 |
| Categorical Ending Balance Sweep | | 0.0 | 2,348,106 | 0 | 0 | 0 | 0 | 0 | 2,348,106 |
| Categorical Flexibility (Including I.M. but excluding 1802 Counseling) | | 0.0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Categorical Flexibility - 1802 Counseling | | 9.9 | 0 | 655,173 | 655,173 | 655,173 | 655,173 | 0 | 2,620,692 |
| Federal Economic Stimulus IDEA | | 0.0 | 0 | 1,250,000 | 1,250,000 | 1,250,000 | 0 | 0 | 3,750,000 |
| Total of One Time Funds | | 100.9 | 3,790,654 | 5,804,010 | 6,476,510 | 7,776,510 | 4,317,114 | 0 | 28,164,798 |
| Total FTEs | | 163.4 | | | | | | | |
| Further Reductions Needed | | | 0 | 0 | 0 | 0 | -4,759,396 | -10,876,510 | |
| Unencumbered/Salary Reserves | | | 10,800,000 | 9,457,452 | 7,776,615 | 5,423,278 | 1,606,941 | 0 | |
| Reserves used above | | | 1,342,548 | 1,680,837 | 2,353,337 | 3,816,337 | 1,606,941 | 0 | |
| Reserves Balance | | | 9,457,452 | 7,776,615 | 5,423,278 | 1,606,941 | 0 | 0 | |

Assumptions

- Parcel Tax - Does Not Pass
- Some Use of Tier III Categorical Flexibility
- Full Use of Unencumbered and Special Reserves - (State mandated Economic Reserve for Uncertainties remains at 3%)
- Step and Column and Health increases are budgeted
- Growth - Minimal
- Federal Stimulus - included
- 9th Grade CSR @ 24:1
- K-3 CSR @ 24:1
- Any future cost of living increases(COLAs) are not included
- Categorical Flexibility is counted on through 2012-13
- * District Office reductions (2009-10 are predominately in Ed Services and Spec. Ed. , and in 2010-11 are Business, HR and Supt.)

Other Considerations but not Assumed or Budgeted

- Deferred Maintenance - Local Match requirement suspended but Not Utilized.
- Routine Restricted Maintenance - 3% requirement suspended but Not Utilized.
- Energy Initiative still pending
- Facilities Department Reorganization/Downsizing to occur 7/1/2009 through 6/30/2010. Financial impact not yet determined.