



PUSD

Pasadena Unified School District

2009-2010 Proposed Budget

June 23, 2009

Agenda

Pasadena Unified School District provides educational services to over 19,000 students from pre-K through 12th grade.

This presentation provides an overview of the 2009-2010 Proposed Budget



Assumptions



Income



Expenditures



General Fund Balances



Budget Projections



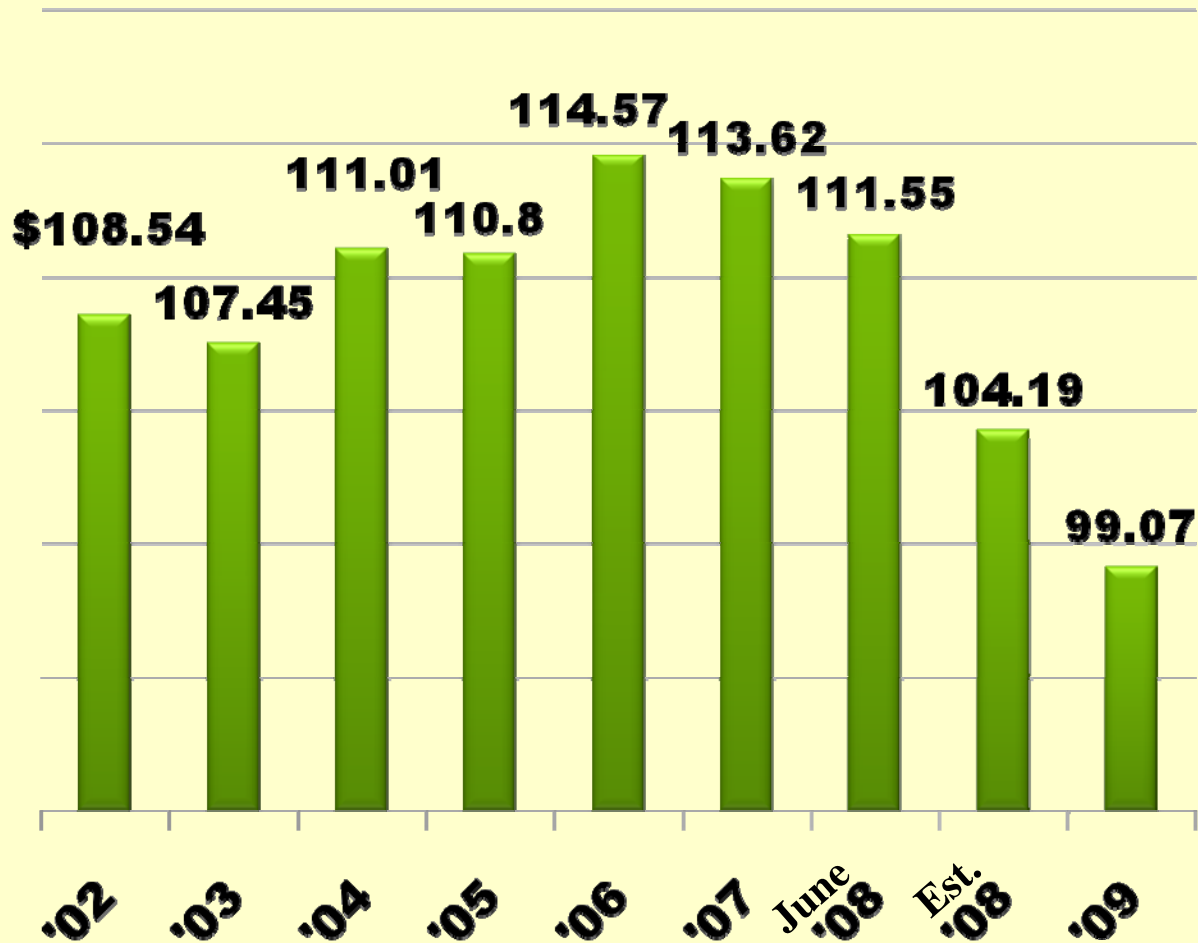
Timeline

General Fund Assumptions Revenues

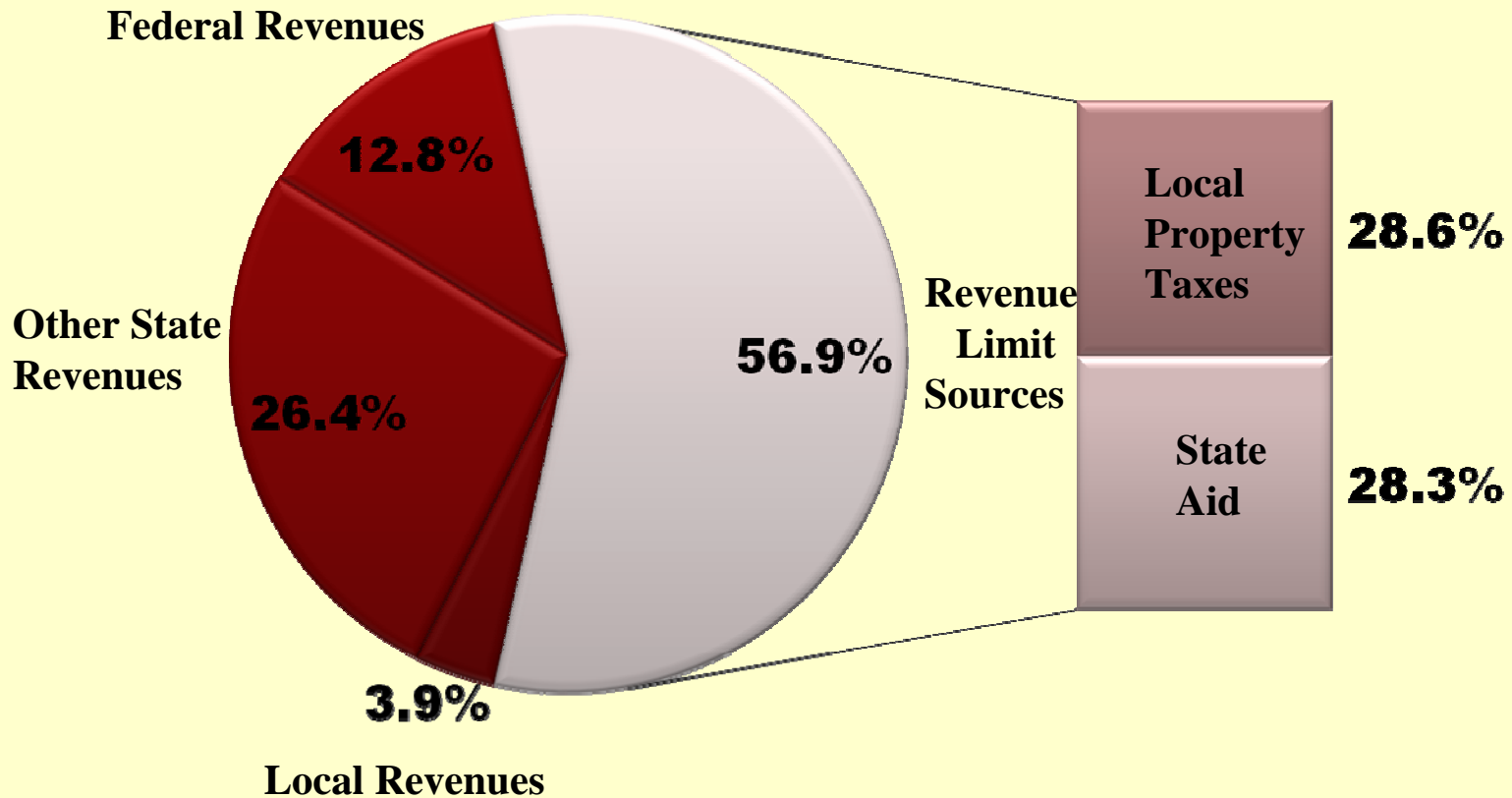
- 2009-2010 Revenue Limit COLA 4.25%
- 2009-2010 Revenue Limit Deficit 17.967%
- 2009-2010 Net Revenue Limit COLA -3.45%
- 2009-2010 Net Revenue Limit per ADA \$5,027
- Rev. Limit ADA of 18,728 (Based on 08/09 P-2)
- Lottery Income at \$121 per ADA
- CSR funding at \$1,071 Option 1 K-3 Districtwide
 - Staffed at 22:1 with penalties
- Interest Income at 2.5%

Income - Revenue Limit

In Millions



General Fund Income - 2009/2010



2009-2010 Projected Tier III Allocations

In Thousands

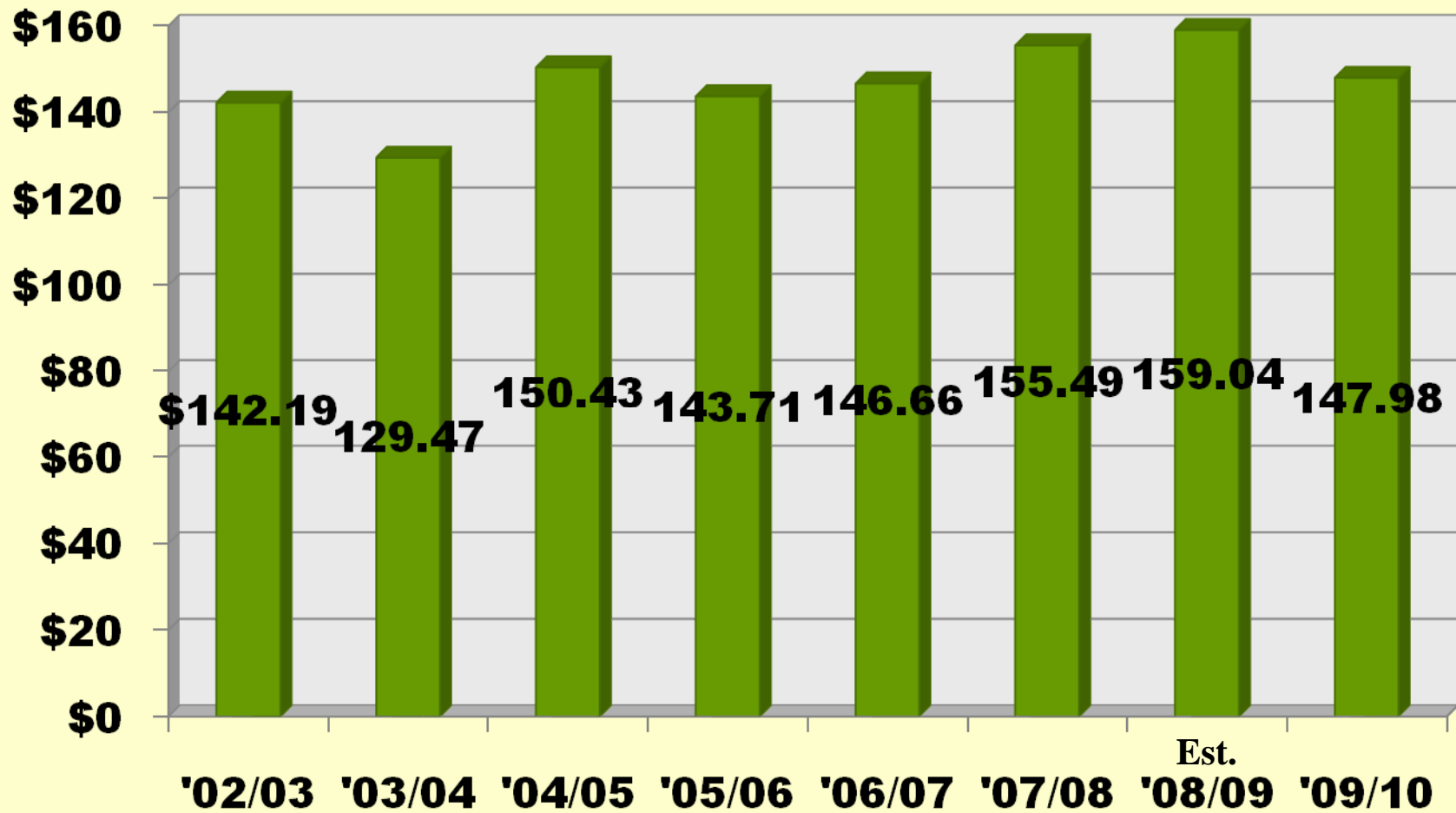
Name	Amount	Name	Amount
9 th Grade CSR	\$337	Instructional Materials	1,010
Deferred Maintenance	825	PAR	74
PE Teacher Incentive	175	Pupil Retention Block Grant	53
Community Based Eng. Tutoring	116	School community Violence Prev.	77
School Safety & Violence Prevention	261	Teacher Credentialing Block (BTSA)	326
Arts & Music Block Grant	279	Professional Development Block	963
CAHSEE	210	TIIG	1,822
Supplemental Counseling	582	School Library Improvement Block	1,499
GATE	137	<i>Estimated Total</i>	<i>\$8,746</i>

General Fund Assumptions Expenditures

- Certificated Step & Column Adj. 1.5%
- Classified Column 1%
- Governing Board adopted Staffing Ratios
- Health and Welfare increase 2.5%
- Site Allocations: \$30.97, \$34.87, \$46.54 for Elementary, Middle, and High Schools respectively
- Tier III flexible programs are tracked separately with expenses matching revenue at this time
- Federal Stimulus funds backfill State reductions

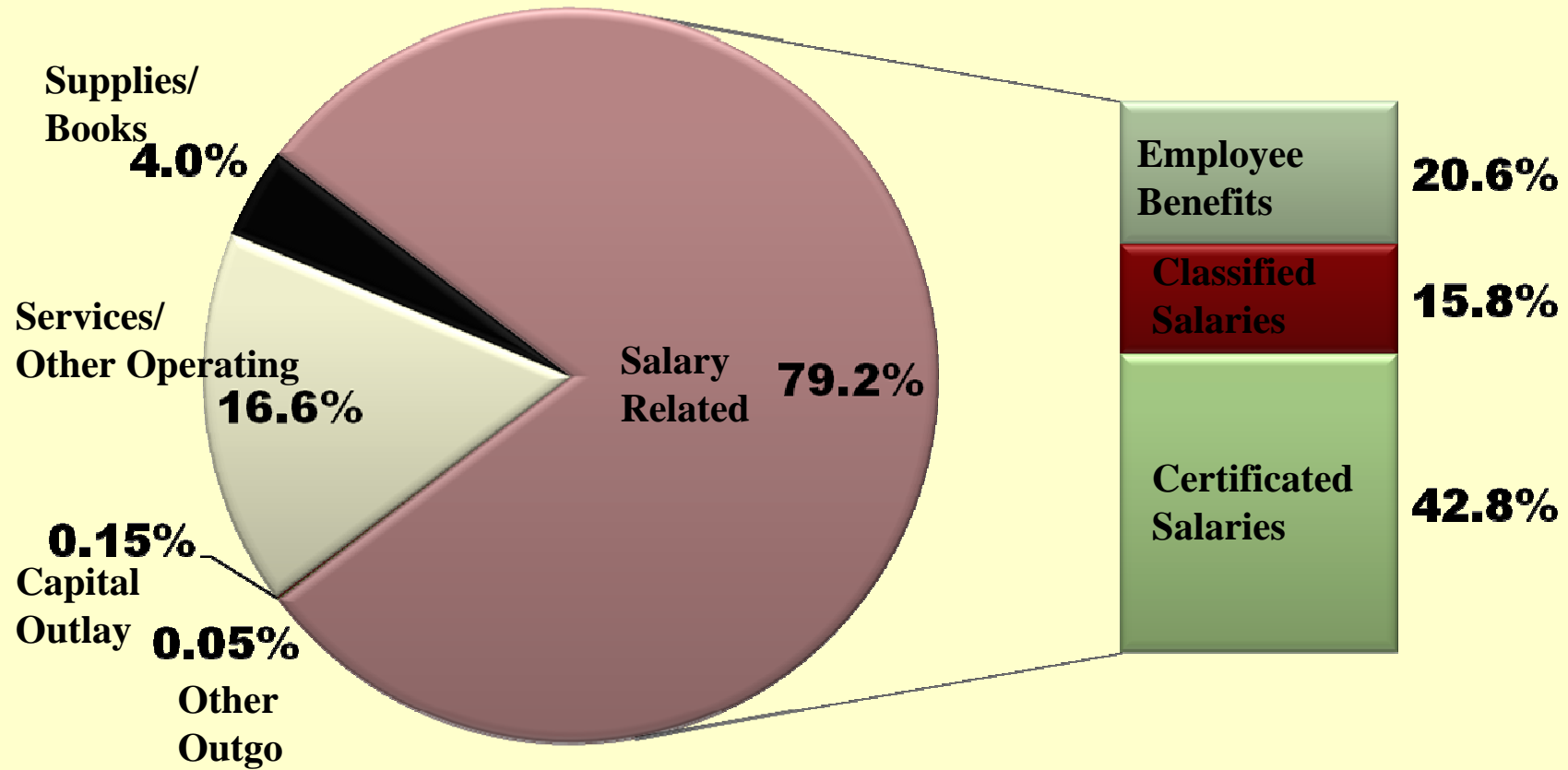
Salary Expenses

In Millions



General Fund Expenditures - 2009-2010

Percent by Category



2009-2010 Budget

Revenues

GENERAL FUND COMBINED SUMMARY	2008-2009 Estimated Actuals	2009-2010 Proposed Budget
REVENUES		
Revenue Limit Sources	\$ 104,186,437	\$ 99,066,504
Federal Sources	34,095,993	22,293,439
Other State Sources	53,775,138	45,856,230
Other Local Sources	9,103,826	5,798,610
Transfers In	<u>2,900,000</u>	<u>902,394</u>
Total Revenues	\$ 204,061,394	\$ 173,917,177

2009-2010 Budget

Expenses

GENERAL FUND	2008-2009	2009-2010
COMBINED SUMMARY	Estimated	Proposed
	Actuals	Budget
EXPENDITURES		
Certificated Salaries	\$ 84,658,841	\$ 79,973,961
Classified Salaries	33,548,609	29,520,435
Employee Benefits	40,831,007	38,486,223
Books and Supplies	18,449,937	7,436,753
Services, Other Operating	35,874,431	31,029,020
Capital Outlay	1,597,470	274,765
Other Outgo	<u>372,081</u>	<u>89,650</u>
Total Expenditures	\$ 215,332,376	\$ 186,810,807

2009-2010 Budget

GENERAL FUND	2008-2009	2009-2010
COMBINED SUMMARY	Estimated	Proposed
	Actuals	Budget
REVENUE/EXPENSE BALANCE	(\$11,270,982)	(\$12,893,630)
NET BEGINNING BALANCE	30,908,637	19,637,655
ENDING GF BALANCE	\$19,637,655	\$6,744,025
Less Restricted Balances	-	-
Unrestricted Ending Balance	<u>\$ 19,637,655</u>	<u>\$ 6,744,025</u>
Components Ending Fund Balance:		
3% Reserve Economic Uncertainties	\$6,459,971	\$5,604,324
Revolving Fund	150,000	150,000
Stores	200,000	200,000
Undesignated Funds	\$12,827,684	\$789,701

Budget Projections 2009-2012

Description	2009-2010 Proposed Budget	2010-2011 Budget Projection	2011-2012 Budget Projection
Projected Beginning Balance	\$19,637,655	\$6,744,025	\$5,239,265
Revenues	173,917,177	167,616,725	167,487,519
Expenditures	186,810,807	188,421,485	170,987,519
Revenue/Expense Balance	-12,893,630	-20,804,760	-3,500,000
Projected Ending Balance	\$6,744,025	-\$14,060,735	1,739,265
Necessary Reductions *		-\$19,300,000	-\$3,300,000

* Based on a minimum 3% Reserve for Economic Uncertainty

Timeline 2009-2010

- **JULY 1, 2009: REVIEW TIER III FLEXIBILITY WITH PROGRAM MANAGERS**
- **JULY 7, 2009: GOVERNING BOARD REVIEW TIER III FLEXIBILITY OPTIONS**
- **JULY – AUGUST: REVIEW CENTRALIZED SERVICES AND OPTIONS**
- **SEPTEMBER 2009: 2008-2009 UNAUDITED ACTUALS**
- **SEPTEMBER 2009 – JANUARY 2010: BUDGET ADVISORY COMMITTEE WORK**
- **DECEMBER 8, 2009: FIRST INTERIM REPORT**

Timeline 2009-2010 continued...

- **JANUARY 10, 2010: GOVERNOR'S 2010-2011 PROPOSED BUDGET**
- **FEBRUARY – MARCH: FINAL DECISIONS ON STAFFING FOR 2010-2011**
- **MARCH 9, 2010: SECOND INTERIM REPORT**
- **MARCH 15, 2010: LAYOFF NOTICE DEADLINE**
- **MAY 15, 2010: FINAL DETERMINATION OF LAYOFFS**
- **JUNE 22, 2010 – ADOPT 2010-2011 BUDGET**