

# Budget Development Process

General Fund Revenue Estimates

FY 2009-2010

# Revenue Limit: Enrollment / ADA

Scotts Valley School District's Enrollment / Average Daily Attendance												
		2005 - 2006		2006 - 2007		2007 - 2008		2008 - 2009		2009 - 2010		
		Attendance %		Attendance %		Attendance %		Attendance %		Attendance %		
1	Enrollment	<b>CBEDS (1st Wed Oct)</b>	<b>2,771</b>		<b>2,718</b>		<b>2,645</b>		<b>2,594</b>		<b>2,560</b>	
2	ADA	<b>P1 (Months 1-4)</b>	95.046%	2,634	96.609%	2,626	96.416%	2,550	96.319%	2,499	96.319%	2,466
3	ADA	<b>P2 (Months 1-7 or 1-8)</b>	95.355%	2,642	95.659%	2,600	95.530%	2,527	95.508%	2,477	95.500%	2,445
4	ADA	<b>Pannual</b>	95.066%	2,634	95.341%	2,591	95.349%	2,522	95.345%	2,473	95.345%	2,441
		<b>P2/P1</b>		1.003254		0.990167		0.990812	<i>estimated</i>	0.991579	<i>estimated</i>	0.991499
		<b>Pannual/P1</b>		1.000213		0.986877		0.988938	<i>estimated</i>	0.989890	<i>estimated</i>	0.989890

# Revenue Limit: Average Daily Attendance

Current Average Daily Attendance (ADA) (Including Current Year Annual NPS)							
<b>B</b>	<b>P2</b>	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
	<b>ADA</b>	Actual	Actual	Actual	Actual	Estimated	Estimated
1	Average Daily Attendance	2,714	2,643	2,601	2,531	2,481	2,448
2	+/- Prior Yr	46	-71	-42	-70	-50	-33
3	% +/- Prior Yr	1.73%	-2.61%	-1.59%	-2.70%	-1.98%	-1.32%

# Revenue Limit: Declining Enrollment Adjustment

Current Average Daily Attendance (ADA) (Including Current Year Annual NPS)							
B	P2	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
	ADA	Actual	Actual	Actual	Actual	Estimated	Estimated
1	Average Daily Attendance	2,714	2,643	2,601	2,531	2,481	2,448
2	+/- Prior Yr	46	-71	-42	-70	-50	-33
3	% +/- Prior Yr	1.73%	-2.61%	-1.59%	-2.70%	-1.98%	-1.32%

If a District is experiencing a decline in enrollment :							
Regular Ed Funded at the Greater of Current or Prior Year ADA, Non-Public Schools at Current Year Annual ADA							
c	Revenue Limit ADA	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
	Excluding COE SDC ADA	(04-05 P2 ADA)	(04-05 P2 ADA)	(05-06 P2 ADA)	(06-07 P2 ADA)	(07-08 P2 ADA)	(08-09 P2 ADA)
1	P2 ADA	2,714	2,715	2,644	2,604	2,530	2,481
2	+/- Prior Yr	46	1	-72	-39	-74	-49
3	% +/- Prior Yr	1.73%	0.04%	-2.64%	-1.49%	-2.84%	-1.95%

# Revenue Limit: Funded Revenue Limit

		Revenue Limit Per Unit of Average Daily Attendance					
D	Revenue Limit Per ADA	2004-2005 Actual	2005-2006 Actual	2006-2007 Actual	2007-2008 Actual	2008-2009 Projected	2009-2010 Projected
1	Prior Yr Base	\$4,738.74	\$4,885.49	\$5,096.49	\$5,499.56	\$5,751.56	\$6,080.56
2	State COLA %	2.41%	4.23%	5.92%	4.53%	5.66%	5.02%
3	COLA \$	\$117.00	\$211.00	\$308.00	\$252.00	\$329.00	\$309.00
	Equalization	\$29.75		\$95.07			
4	Current Yr Base	\$4,885.49	\$5,096.49	\$5,499.56	\$5,751.56	\$6,080.56	\$6,389.56
5	Deficit Factor1	0.32%	0.89%	0.00%	0.00%	5.36%	9.88%
6	Deficit Factor2	1.83%				2.62%	3.56%
7	<b>Funded Revenue Limit</b>	<b>\$4,780.79</b>	<b>\$5,051.03</b>	<b>\$5,499.56</b>	<b>\$5,751.56</b>	<b>\$5,603.93</b>	<b>\$5,552.92</b>
8	+/- Prior Year	\$98.82	\$270.24	\$448.53	\$252.00	-\$147.63	-\$51.01
9	% +/- Prior Yr	2.1106%	5.6526%	8.8800%	4.5822%	-2.5667%	-0.9103%

# Revenue Limit

		District ADA times Funded Revenue Limit = Total Base Revenue Limit					
<b>E</b>	<b>Total</b>	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
	<b>Base Revenue Limit</b>	Actual	Actual	Actual	Actual	Actual	Projected
1	Revenue Limit ADA	2,714	2,715	2,644	2,604	2,530	2,481
2	Funded Revenue Limit	\$4,780.79	\$5,051.03	\$5,499.56	\$5,751.56	\$5,603.93	\$5,552.92
3	Total Base Revenue Limit	\$12,975,874	\$13,714,252	\$14,538,527	\$14,978,270	\$14,179,407	\$13,776,625
	+/- Prior Year	\$484,706	\$738,378	\$824,275	\$439,743	-\$798,863	-\$402,782
	% +/- Prior Yr	3.88%	5.69%	6.01%	3.02%	-5.33%	-2.84%

# Sources of Revenue

- Revenue Limit
- Federal
- State
- Local
  - Interest
  - Fees
  - Donations
  - Interagency Transfers
- Transfers
  - Between Funds
  - Between Programs

# Unrestricted Revenues: Revenue Limit

		<u>Funding Basis</u>	<u>Allocation</u>	<u>Amount</u>	<u>Total:</u>
<b>A</b>	<b>Revenue Limit Sources (Unrestricted)</b>	Base Revenue Limit Plus Add-Ons		13,899,422	
1	Special Ed Revenue Limit Transfer to Restricted	SDC ADA Times Base Revenue Limit		(245,217)	
	<i>Subtotal:</i>				<i>13,654,205</i>

# Unrestricted Revenues: Federal

<b>B</b>	<b>Federal Revenues (Unrestricted)</b>	<b>Funding Basis</b>	<b>Allocation</b>	<b>Amount</b>	<b>Total:</b>
1	Standardized Testing Reimbursements	Number of eligible students - Advanced Placement Test Fee		475	
	<i>Subtotal:</i>				475

# Unrestricted Revenues: State

<b>C</b>	<b>State Revenues (Unrestricted)</b>	<b>Funding Basis</b>	<b>Allocation</b>	<b>Amount</b>	<b>Total:</b>
1	Lottery	Current Year Annual ADA times 1.04446	\$109.50	279,154	
2	Class Size Reduction	Current Year Eligible K-3 Enrollment ( <i>includes penalties</i> )	\$1,071.00	706,860	
3	Standardized Testing Reimbursements	Number of students assessed STAR/CST/CAT/SABE/CELDT		6,140	
4	Yr 9 Special Ed Settlement (1 Time, 10 years)	1999-00 ADA	\$9,392.00	9,392	
5	Hourly Supplemental Instruction Grades 7-12 CAHSEE	4.08 per hour times 15.38% deficit factor	\$3.45		
6	Student Identifier	.25 per current year enrollment	\$0.25	640	
7	Oral Health Assessment	per first grade enrollment	\$8.64	1,676	
8	Hourly Supplemental Instruction Grades K-7	4.08 per hour times 30.09% deficit factor	\$3.03		
	<i>Subtotal:</i>				1,003,862

# Unrestricted Revenues: Local

<b>D</b>	<b>Local Revenues (Unrestricted)</b>	<b>Funding Basis</b>	<b>Allocation</b>	<b>Amount</b>	<b>Total:</b>
1	Interest			80,000	
2	Facility Use Fees			10,000	
	<i>Subtotal:</i>				<i>90,000</i>

# Unrestricted Revenues: Transfers

<b>E</b>	<b>Interfund Transfers In (Unrestricted)</b>	<b>Funding Basis</b>	<b>Allocation</b>	<b>Amount</b>	<b>Total:</b>
1	From Special Reserve for Non-Capital Outlay (Fund 17)	Reserve for Economic Uncertainty		0	
	<i>Sub total:</i>				0
<b>F</b>	<b>Flexibility Transfers</b>	<b>Funding Basis</b>	<b>Allocation</b>	<b>Amount</b>	<b>Total:</b>
1	Categorical Flexibility Transfers	To support Core Programs		0	
	<i>Sub total:</i>				0
	<b>Total Unrestricted Revenue:</b>				<b>14,748,542</b>

# Restricted Revenues: Revenue Limit

G	Revenue Limit Sources (Restricted)	<u>Funding Basis</u>	<u>Allocation</u>	<u>Amount</u>	<u>Total:</u>
1	Special Ed Revenue Limit Transfer from Unrestricted	SDC ADA Times Base Revenue Limit		245,217	
	<i>Subtotal:</i>				245,217

# Restricted Revenues: Federal

<b>H</b>	<b>Federal Revenues (Restricted)</b>	<b>Funding Basis</b>	<b>Allocation</b>	<b>Amount</b>	<b>Total:</b>
1	Title I	Prior Year Allocation		65,384	
2	Special Education (94-142)	AB 602 Formula -Selpa Estimate		374,388	
3	Special Ed Preschool Staff Development	Prior Year Allocation		31	
4	Title II A Teacher Quality	Prior Year Allocation		65,486	
5	Title IV - DFSC	Prior Year Allocation		5,493	
	<i>Subtotal:</i>				<i>510,782</i>

# Restricted Revenues: State

<b>I</b>	<b>State Revenues (Restricted)</b>	<b>Funding Basis</b>	<b>Allocation</b>	<b>Amount</b>	<b>Total:</b>
1	Special Ed Low Incidence	Prior Year Allocation		1,012	
2	Special Ed Staff Development	Prior Year Allocation		574	
3	Gifted and Talented	Proposed 4.5% Reduction from 08-09		19,124	
4	School Improvement / Library Block Grant	Proposed 4.5% Reduction from 08-09		156,158	
5	Economic Impact Aid	Prior Year Allocation		46,477	
6	Special Education Transportation	Prior Year Allocation		40,708	
7	Instructional Materials	Proposed 4.5% Reduction from 08-09	\$55.52	148,329	
8	Professional Development Block Grant	Proposed 4.5% Reduction from 08-09		92,956	
9	Tobacco Use Prevention Education Grades 4-8	Prior Year Allocation		3,603	
10	Tobacco Use Prevention Education Grades 9-12	Prior Year Allocation		12,500	
11	Safety / Violence Prevention	Prior Yr Grade 8 CBEDS Enrollment (proposed 4.5% reduction)	\$37.40	34,353	
12	Pupil Retention Block Grant	Proposed 4.5% Reduction from 08-09		4,795	
13	Arts & Music Block Grant	Proposed 4.5% Reduction from 08-09		36,146	
14	International Baccalaureate	Proposed 4.5% Reduction from 08-09		19,326	
15	Lottery- Instructional Materials	Current Yr Annual ADA times 1.04446	\$11.50	29,318	
16	Peer Assistance & Review	Proposed 4.5% Reduction from 08-09		10,671	
17	English Language Acquisition Program	<i>Applying for funding</i>			
18	Community Based English Tutoring	Proposed 4.5% Reduction from 08-09		1,723	
19	CAHSEE Intensive Instruction	Proposed 4.5% Reduction from 08-09		6,507	
20	Targeted Instructional Improvement	Proposed 4.5% Reduction from 08-09		110,474	
21	California School Information Service (CSIS)				
22	Supplemental School Counseling	Proposed 4.5% Reduction from 08-09		71,812	
	<i>Sub total:</i>				<b>846,566</b>

# Restricted Revenues: Local

<b>J</b>	<b>Local Revenues (Restricted)</b>	<b>Funding Basis</b>	<b>Allocation</b>	<b>Amount</b>	<b>Total:</b>
1	Textbook Fund Interest			0	
2	Interdistrict Tuition-Special Ed	AB 602 Formula -Selpa Estimate		0	
3	Special Ed Transfer from SELPA	AB 602 Formula -Selpa Estimate		584,512	
4	Special Ed Mental Health Pre-referral	SELPA Estimate		12,900	
5	Extraordinary Cost Pool Reimbursement	NPS placements over \$73,000 Available funding prorated by SELPA wide use		49,000	
	<i>Subtotal:</i>				646,412

# Restricted Revenues: Transfers

<b>F</b>	<b>Flexibility Transfers</b>	<b>Funding Basis</b>	<b>Allocation</b>	<b>Amount</b>	<b>Total:</b>
1					
2					
3					
4					
5					
6					
7					
8					
	<i>Sub total:</i>				<i>0</i>
	<b>Total Restricted Revenue:</b>				<b>2,248,976</b>
<b>K</b>	<b>Total Revenue</b>				<b>16,997,518</b>

# Revenue Changes During Budget Development

- Actual Attendance Data for current year
- Estimates from other agencies (SELPA)
- Interest rate changes
- Grant approvals
- Budget Act clarification
- May (June) revise