

EIGHT-YEAR HISTORY OF DISTRICT PROJECTED AND ACTUAL ENDING BALANCES

	RECESSION		RECESSION		RECOVERY BEGINNING		RECOVERY	
	2002-03		2003-04		2004-05		2005-06	
	EST ACTUAL	UNAUDITED ACT	EST ACTUAL	UNAUDITED ACT	EST ACTUAL	UNAUDITED ACT	EST ACTUAL	UNAUDITED ACT
Total Size of Budget	\$ 125,682,926	\$ 125,832,736	\$ 124,555,313	\$ 125,803,657	\$ 136,260,895	\$ 130,251,328	\$ 140,994,143	\$ 137,707,947
Total Ending Balance	\$ 14,365,008	\$ 16,394,342	\$ 10,820,571	\$ 13,987,769	\$ 11,779,892	\$ 17,216,084	\$ 16,115,674	\$ 22,055,494
Percentage Actual to Projected		14.13%		29.27%		46.15%		36.86%
\$\$ Projected over Actual		\$ 2,029,333		\$ 3,167,198		\$ 5,436,192		\$ 5,939,820
Unrestricted Ending Balance	\$ 10,050,622	\$ 10,952,078	\$ 8,545,167	\$ 10,152,158	\$ 8,763,398	\$ 12,683,480	\$ 12,322,989	\$ 16,199,804
Percentage Actual to Projected		8.97%		18.81%		44.73%		31.46%
\$\$ Projected over Actual		\$ 901,456		\$ 1,606,990		\$ 3,920,082		\$ 3,876,815
Restricted Ending Balance	\$ 4,314,386	\$ 5,442,263	\$ 2,275,403	\$ 3,835,611	\$ 3,016,495	\$ 4,532,604	\$ 3,792,685	\$ 5,855,689
Percentage Projected over Actual		26.14%		68.57%		50.26%		54.39%
\$\$ Projected over Actual		\$ 1,127,877		\$ 1,560,208		\$ 1,516,109		\$ 2,063,004
4.75% Reserve Amount		\$ 5,977,055		\$ 5,975,684		\$ 6,253,545		\$ 6,541,127
Legally Restricted Categorical Bal		\$ 5,442,263		\$ 3,835,611		\$ 4,532,604		\$ 5,855,689
Other Designations		\$ 1,287,132		\$ 604,943		\$ 557,388		\$ 960,806
Declining Enrollment Reserve								\$ 3,500,000
Unappropriated Reserve Amounts		\$ 3,505,069		\$ 3,403,998		\$ 5,604,087		\$ 5,197,871
Percentage of Unappropriated to total Ending Balance		21.38%		24.34%		32.55%		23.57%
	Note: 02-03 3% maintenance transfer waived as part of budget relief provisions Categorical Flexibility Transfers 02-03 Non-Classroom Hiring Freeze 02-03 Mid Year cuts made by state District imposed \$3.2 mid-yr reductions State COLA 2% Salary increase of 1.5% - all groups District-funded step/column District-paid Heath Ins increase of 18%		Note: 03-04 2.0 % Maintenance transfer as part of budget relief Categorical Flexibility Transfers \$.9 mil Revenue Limit deficits imposed District-imposed budget "freeze" Distict imposed \$4.5 million of cuts Temporary CSR Option 2 - Kinder & 3 District declined 216 students State imposed deficits on Rev Limit No salary increase - all groups District-funded step/column District-paid Heath Ins increase of 10.7%		Note: 04-05 2.3% Maintenance transfer as part of budget relief Categorical Flexibility Transfers \$.6 mil Revenue Limit deficits imposed District-imposed budget "freeze" Partial Option 1 CSR restoration District imposed approx. \$3 mil of cuts Shift to Categorical \$1.2 million District declined 16 students Salary increase 2.41% (Oct 1 effective) District-funded step/column District-paid Heath Ins increase of 9.8%		Note: 05-06 includes 4.23% COLA & 1.23% deficit relief. Full 3.0% def maintenance transfer made in 05-06. District imposed approx. \$1.7 mil of cuts/categorical shifts in funding District declined 581 students All groups - 3% (mid-year) Longevity compaction of salary schedules - all District-funded step/column District-paid Heath Ins increase of 9.2%	

EIGHT-YEAR HISTORY OF DISTRICT PROJECTED AND ACTUAL ENDING BALANCES

	STRONG ECONOMY		MAINTENANCE BUDGET		DEEP RECESSION		DEEP RECESSION	
	2006-07		2007-08		2008-09		2009-10	
	EST ACTUAL	UNAUDITED ACT	EST ACTUAL	UNAUDITED ACT	EST ACTUAL	UNAUDITED ACT	BUDGET	EST ACTUALS
Total Size of Budget	\$ 153,539,435	\$ 148,843,748	\$ 155,689,403	\$ 148,538,966	\$ 150,444,350	\$ 147,274,154	\$ 160,718,972	\$ 145,779,629
Total Ending Balance	\$ 22,481,454	\$ 27,904,813	\$ 23,825,312	\$ 31,116,280	\$ 29,186,297	\$ 37,520,098	\$ 17,468,135	\$ 25,715,491
Percentage Actual to Projected		24.12%	15.30%	20.95%	19.40%	25.48%	10.87%	17.64%
\$\$ Projected over Actual		\$ 5,423,359	N/A					
Unrestricted Ending Balance	\$ 16,813,380	\$ 19,497,015	\$ 18,010,923	\$ 21,983,419	\$ 20,977,613	\$ 26,983,612	\$ 17,486,135	\$ 20,033,433
Percentage Actual to Projected		15.96%		22.06%		28.63%		14.57%
\$\$ Projected over Actual		\$ 2,683,635		\$ 3,972,496		\$ 6,005,999		\$ 2,547,298
Restricted Ending Balance	\$ 5,886,074	\$ 8,407,798	\$ 5,814,390	\$ 9,132,861	\$ 8,208,684	\$ 10,536,058	\$ -	\$ 5,682,058
Percentage Projected over Actual		42.84%		57.07%		28.35%		#DIV/0!
\$\$ Projected over Actual		\$ 2,521,724		\$ 3,318,471		\$ 2,327,374		\$ 5,682,058
4.75% Reserve Amount		\$ 7,070,078	\$ 7,395,257	\$ 7,055,601	\$ 7,146,106	\$ 6,994,249	\$ 7,634,151	\$ 6,924,533
Legally Restricted Categorical Bal		\$ 8,407,798	\$ 5,814,390	\$ 9,132,861	\$ 8,208,864	\$ 10,536,485	\$ -	\$ 5,682,058
Other Designations		\$ 3,548,987	\$ 3,045,592	\$ 6,527,497	\$ 2,548,083	\$ 4,368,038	\$ 2,560,502	\$ 2,560,502
Declining Enrollment Reserve		\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000
Unappropriated Reserve Amounts		\$ 5,377,948	\$ 4,070,073	\$ 4,900,321	\$ 7,633,423	\$ 12,017,815	\$ 3,773,482	\$ 7,048,399
Percentage of Unappropriated to total Ending Balance		19.27%	17%	15.75%	26%	32%	22%	27%
	<p>Note: 06-07 includes 5.92% COLA with no deficit. District received \$2.7 million in one-time mandate \$\$\$. Full 3.0% RRM and deferred maintenance made in 0607 State repaid some Proposition 98 Maintenance Factor - 1-tm monies</p> <p>District enrollment declined 273 All groups - 4.5% salary increase and 1% off schedule bonus District-funded step/column District-paid Health insurance increase 3.2% with switch to FBC Plan</p>		<p>Note: 07-08 includes 4.53% COLA with no deficit. Includes full funding of GASB 45 costs, full 3.0% RRM and deferred maintenance match in 0708 District enrollment declined 101</p> <p>District imposed \$1.5 mil of reductions/ shifts to categorical</p> <p>All groups - 2.0% salary increase and District-funded step/column District-paid Health insurance increase 10.5%</p>		<p>Note: 08-09 includes 5.66% COLA with 7.844% deficit, 15.4% average reduction to state categorical programs, zero COLA for special education, and no deferred maintenance funding. July 2009 State Budget Revision State imposed mid-year cuts of \$3.9 billion State imposed additional deferrals District enrollment declined 323 District-funded step/column All groups to Plan E - district-paid Health insurance increase of 11.2%</p>		<p>Note: 09-10 includes 4.25% COLA with 18.355% deficit, and one-time reduction of \$252.99/ADA. Categoricals funded at 80% of 2007-08 levels District using about \$12 million federal ARRA State imposed additional deferrals CSR at approx. 24:1</p> <p>District enrollment declined about 50 District-funded step/column New health plan options - hard-cap of \$10,000 per employee in place - December 2009</p>	

Amounts estimated as of 2-14-10