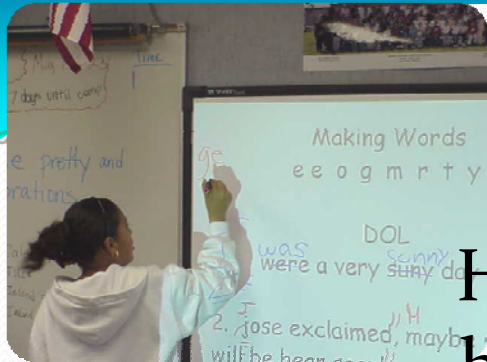


Westminster School District
2009-2010 Unaudited Actuals
Budget Update
and multi-year projection



Vision

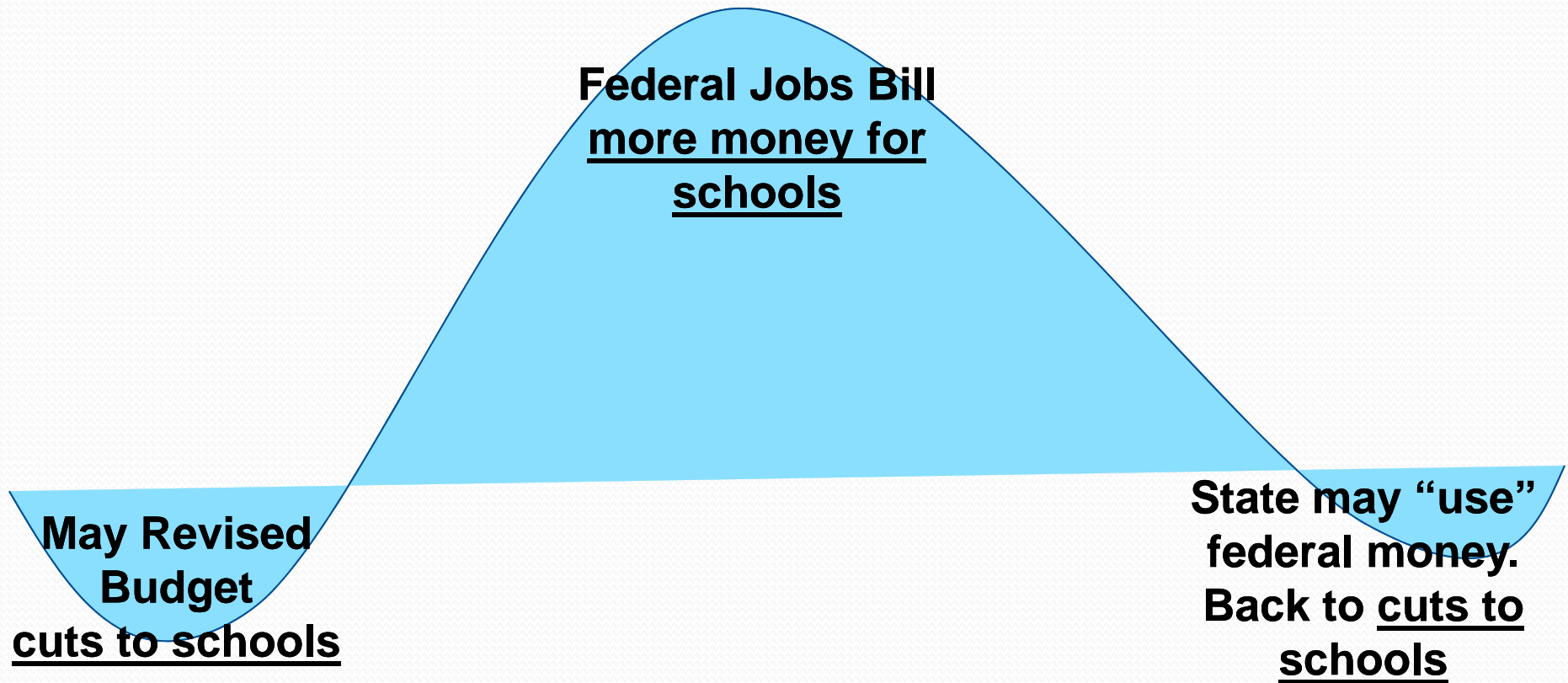
High academic achievement, health, safety and well-being for all Westminster School District students.

Mission

To empower students to become lifelong learners and fulfilled, productive citizens in a changing world.



The Rollercoaster Continues



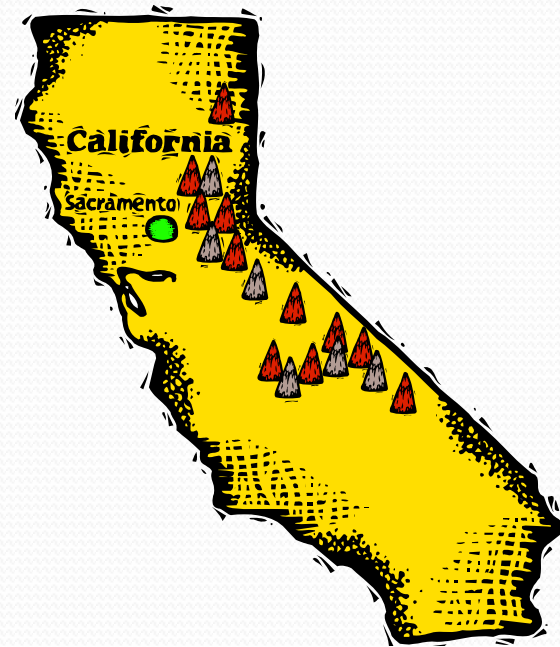
Federal Stimulus Money

- Federal jobs bill provides “extra” money for schools.
- Westminster expected to receive about \$1.8 million
- State has indicated that it may use this funding to reduce state budget shortfall
 - Schools would receive federal money however state would offset it with further cuts essentially using the federal money to help close the state’s projected \$19 billion budget shortfall



Still No California Budget

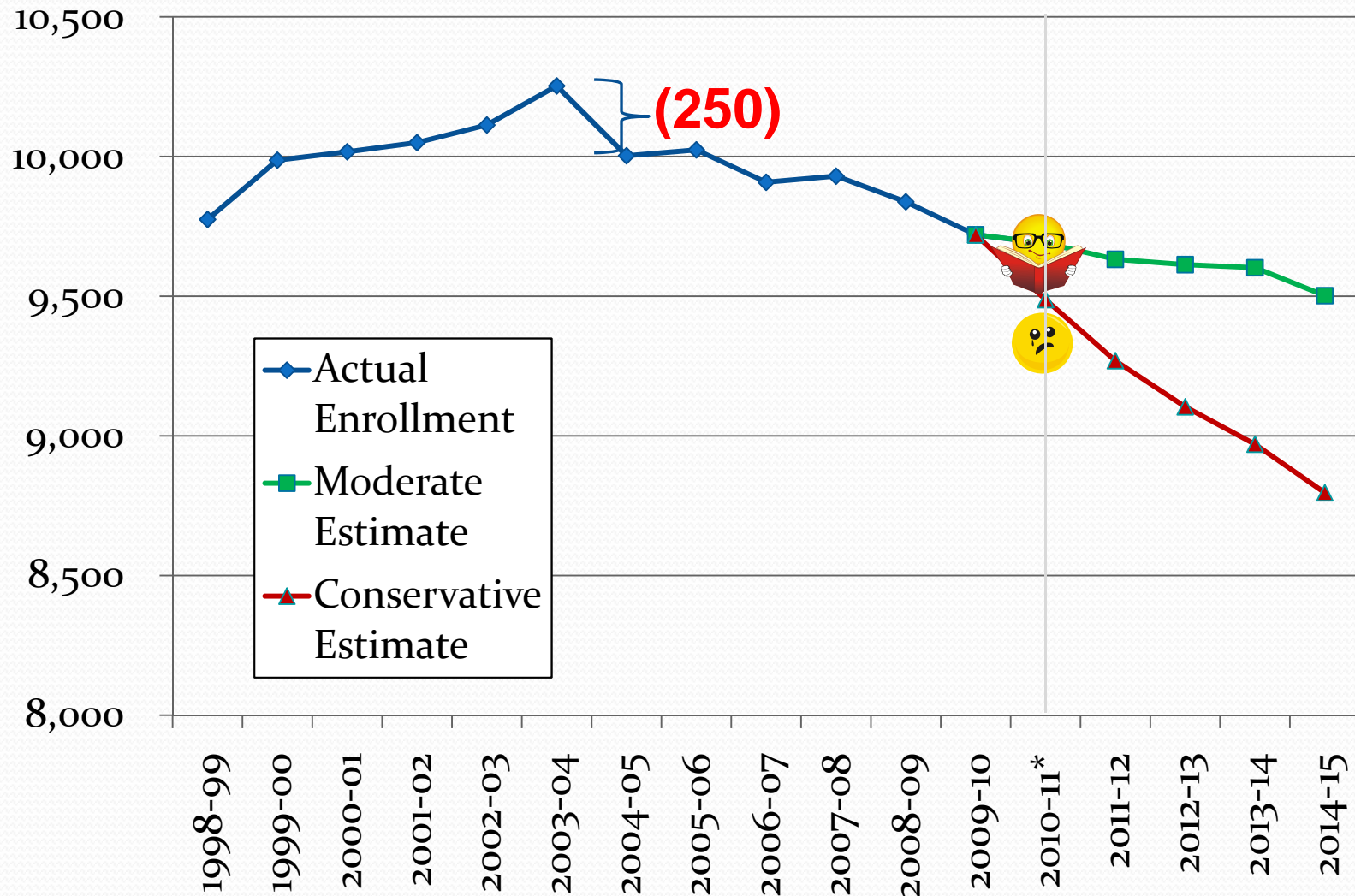
- Could be latest budget on record
- State Senate and Assembly have put forth alternatives to the Governor's May Revised budget that minimizes or eliminates cuts to schools.



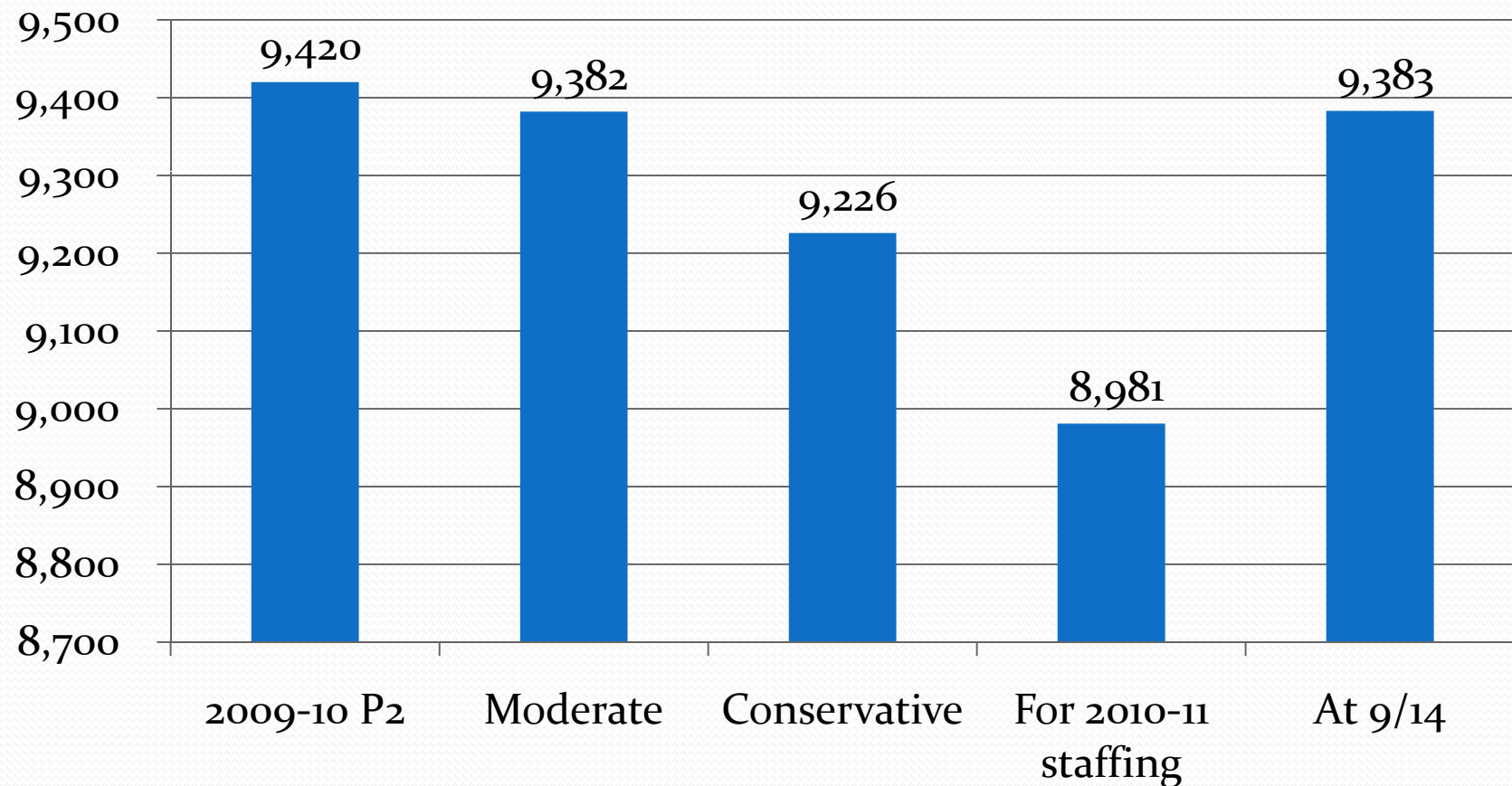
Staffing Considerations for 2010-11

- Considering:
 - In the last few years, actual enrollment has been trending towards conservative estimates
 - Uncertainty of economic conditions and the impact on enrollment
 - 24:1 kindergarten thru 2nd grade negotiated flexibility
 - A previous significant, unforeseen enrollment decline in 2004-2005
- Staff using:
 - A blended approach; considering each school site's unique circumstances (*conservative or conservative less 5% enrollment projections*)

Enrollment History



Westminster Enrollment Projection for 2010-2011



*Moderate and conservative projections provided by DecisionInsite LLC

Note: does not include SDC classes

Projection By School

School	Prior Year P2	Cons Projection	Cons less 5%	Blended Projection	Staffing Projection	Enrollment at 9/14	Actual vs. Projected	Staffing Need	Current Staffing	Staffing Change
Anderson*^	719	731	695	695	26.0	711	16	27.0	25.0	2.0
Clegg**	456	440	417	440	18.0	464	24	19.5	18.0	1.5
DeMille**	521	462	439	462	18.0	514	52	20.0	18.0	2.0
Eastwood*	524	520	494	494	19.0	493	(1)	19.0	19.0	-
Finley*^	411	424	404	404	16.0	408	4	16.5	15.0	1.5
Fryberger*	488	464	441	441	17.0	484	43	18.0	17.0	1.0
Hayden**^	780	808	768	808	31.0	827	19	32.0	30.0	2.0
Meairs*	631	613	583	583	24.0	652	69	25.0	24.0	1.0
Schmitt*	502	508	483	483	19.0	506	23	20.0	19.0	1.0
Schroeder**	541	521	496	521	20.0	549	28	21.5	20.0	1.5
Sequoia*	418	406	386	386	15.0	430	44	17.0	15.0	2.0
Webber*	412	399	379	379	15.0	397	18	15.0	15.0	-
Willmore*^	502	448	425	425	18.0	457	32	18.0	17.0	1.0
Johnson*	769	759	737	737	28.0	763	26	29.0	28.0	1.0
Stacey**	804	826	779	779	29.0	824	45	31.0	29.0	2.0
Warner**	942	897	886	897	33.0	904	7	33.0	33.0	-
	9,420	9,226	8,812	8,934	346.0	9,383	449	361.5	342.0	19.5

* Staffed at Conservative Projection Less 5%

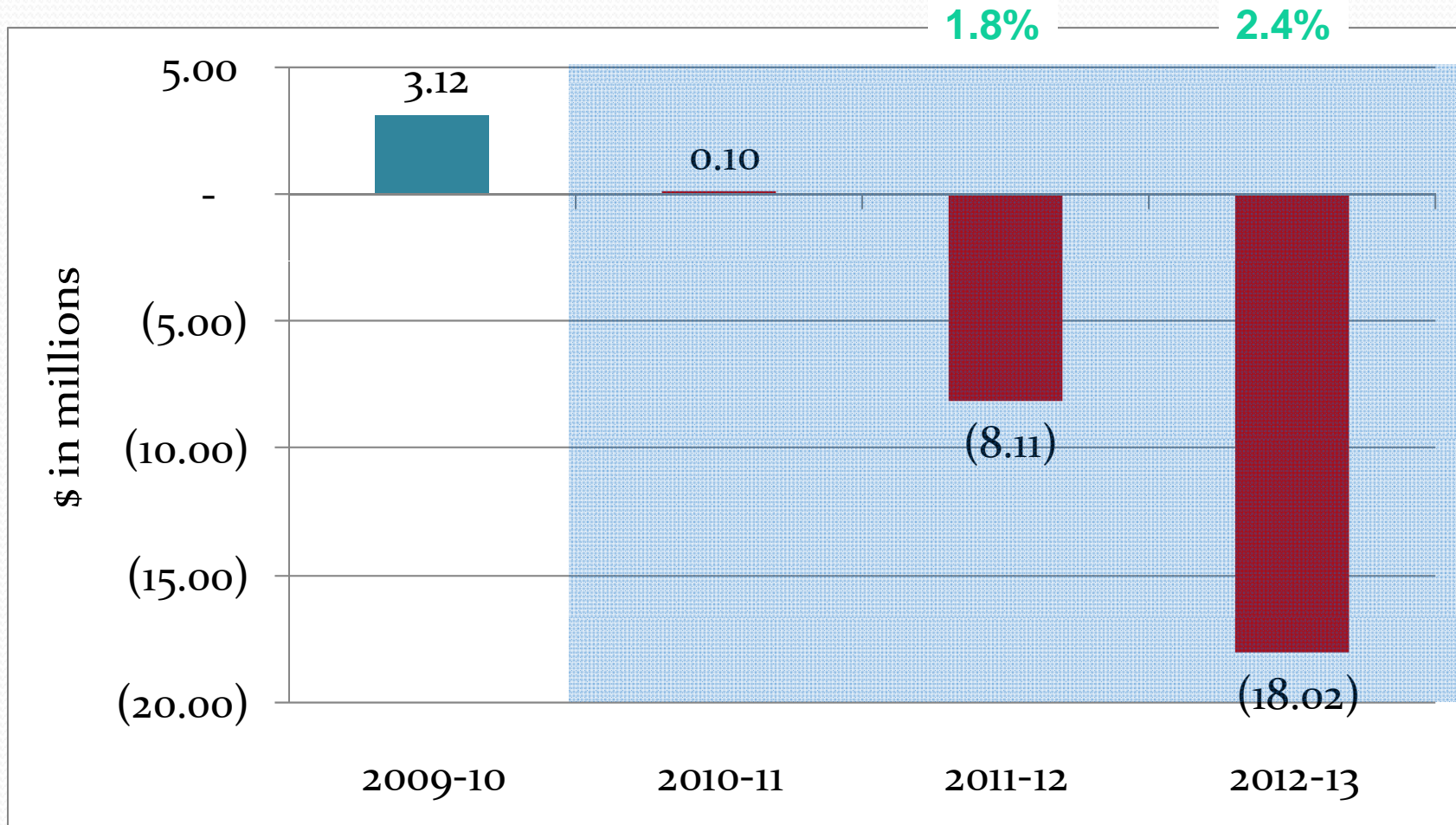
** Staffed at Conservative Projection

^ Held off on one position due to Kindergarten concerns



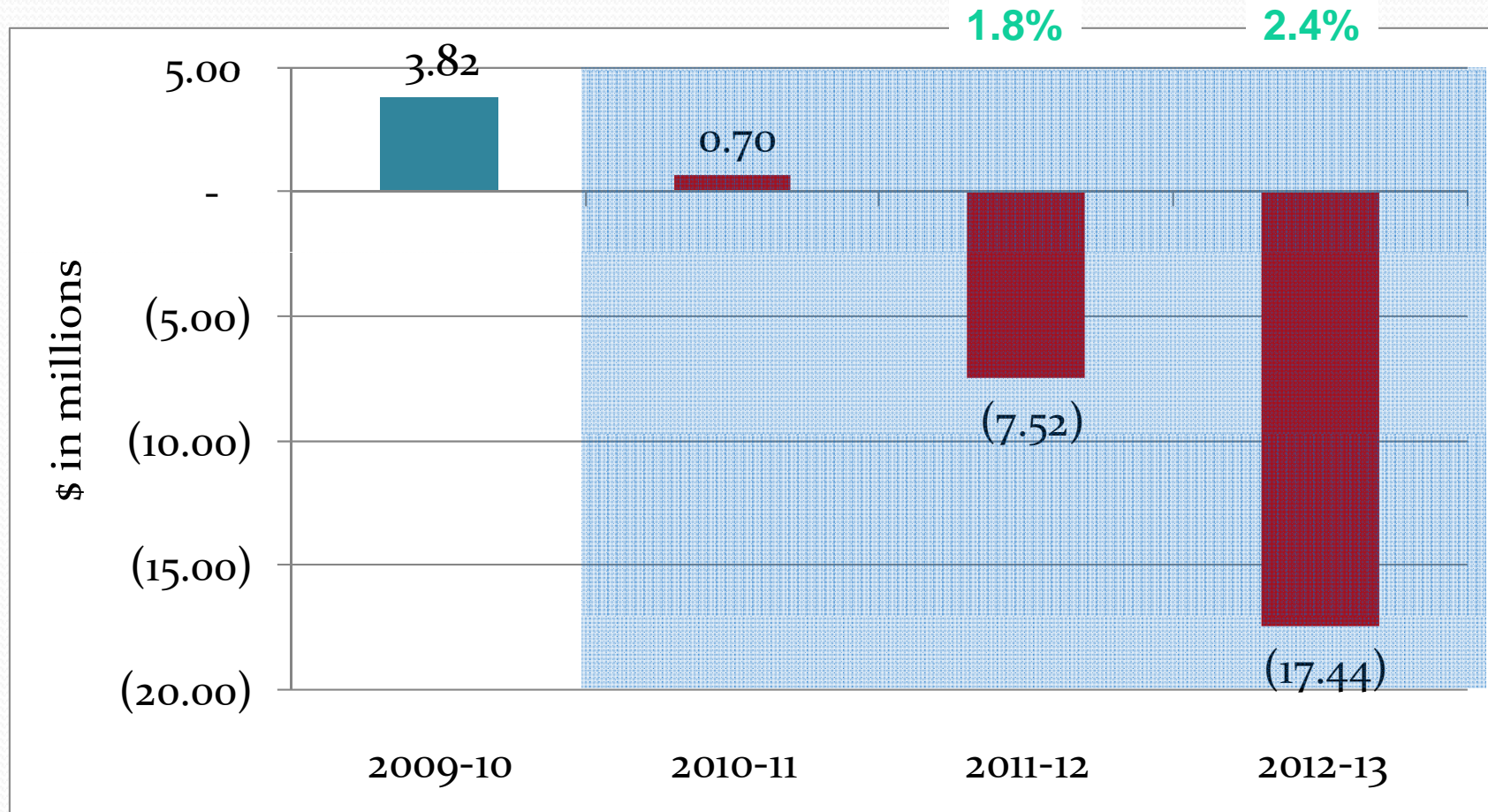
Unaudited Actuals and Multi Year Projection

June Adopted Budget



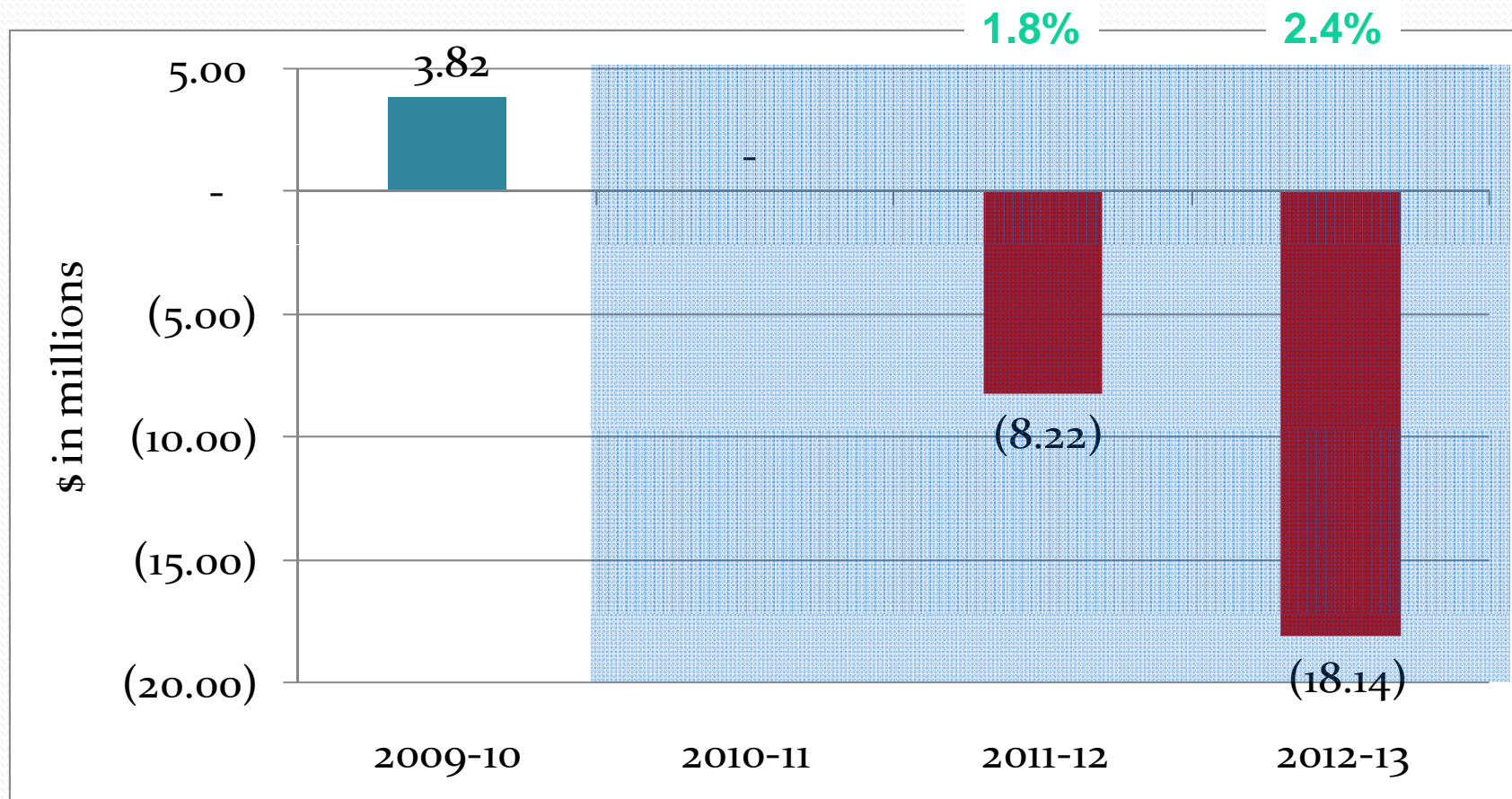
Available Ending Fund Balance

2009-2010 Unaudited Actuals



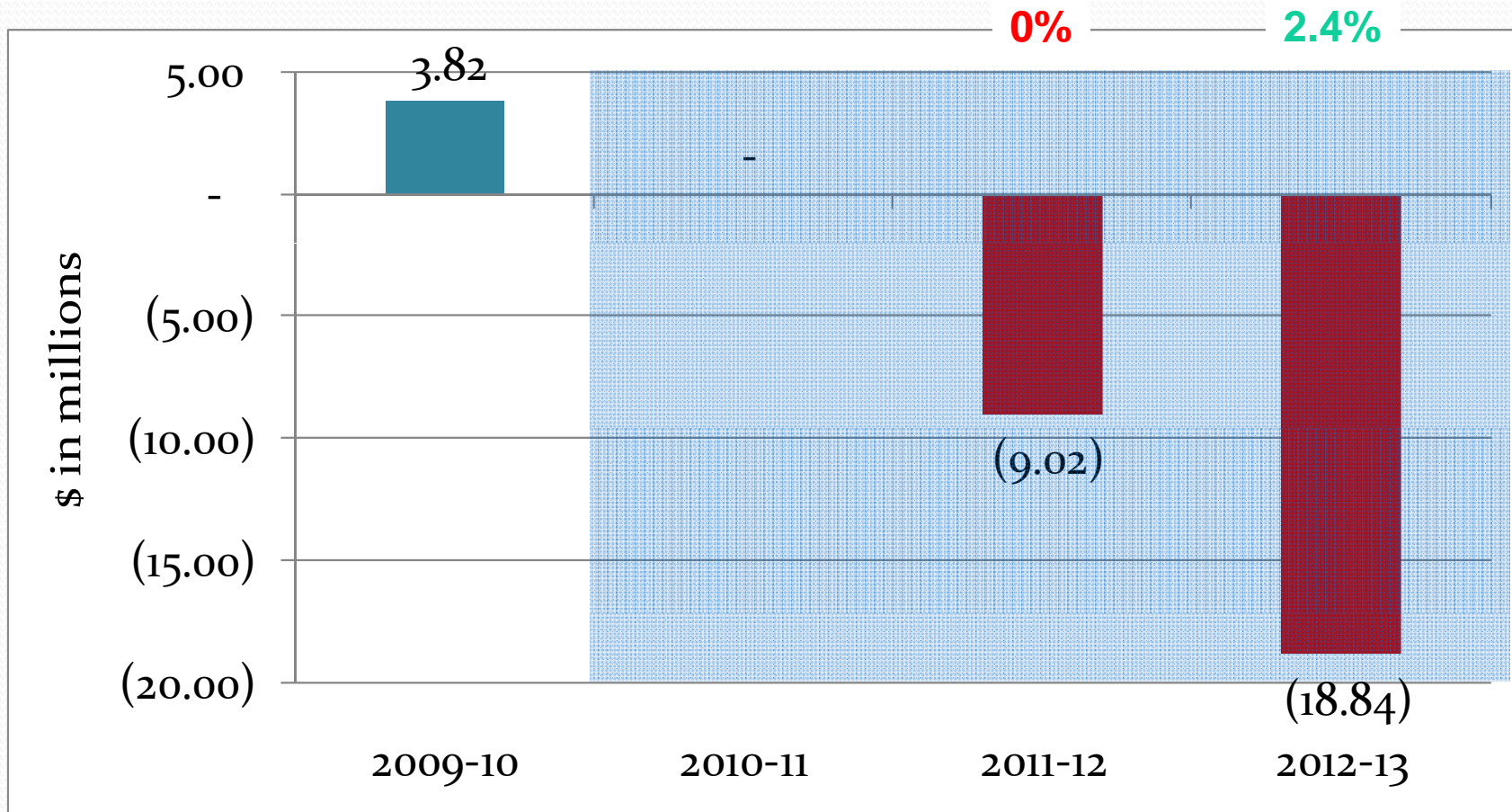
Available Ending Fund Balance

After Staffing Adjustments for Enrollment



Available Ending Fund Balance

If COLA for 2011-12 is revised to 0%



Available Ending Fund Balance



WSD's Fiscal Promise

Westminster School District Fiscal Responsibility Statement

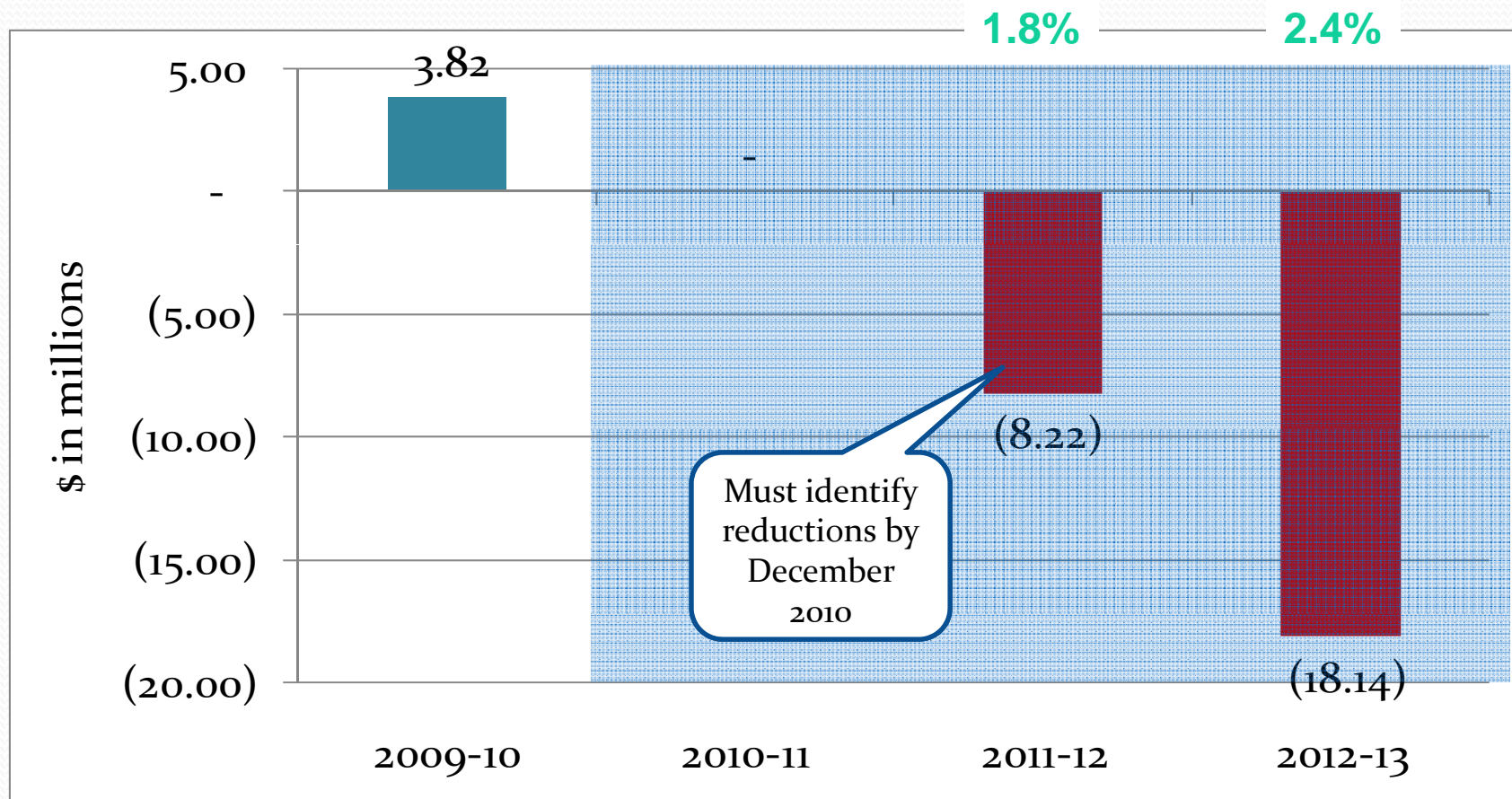
In submitting the 2010-11 Adopted Budget and an implementation plan for budget reductions in 2010-11, the Board understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years. It is recognized that if the Governor's May 2010 Revision is enacted as proposed, or if the fiscal condition further deteriorates, the district will implement \$8,112,401 in ongoing budget reductions in 2011-12 and an additional \$9,908,658 reductions in 2012-13 to maintain fiscal solvency. It is further recognized that the district will submit a detailed list of Board approved ongoing budget reductions for 2011-12 with the 2010-11 First Interim Report.



Staying Positive (*repeat of last year*)

- Commit to budget reductions necessary
 - County Requirements for Reduction plan, ~~2009-10~~ 2010-11 First Interim (due December 15th, ~~2009~~ 2010)
 - Reductions must be acted upon prior to December board meeting
 - Reduction list must be detailed
 - If items on list are negotiable, alternatives must be listed
- Depending on State's revenue, potential for a ~~2009-10~~ 2010-11 mid-year cut to schools remain
- Commit to budget reductions to balance ~~2010-11~~ 2011-12 fiscal year

After Staffing Adjustments for Enrollment





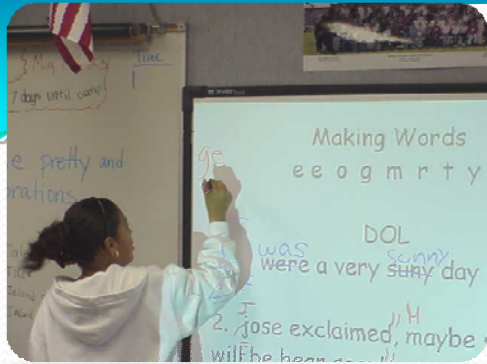
Next Steps

- Follow a process similar to last year
 - Communicate often with stakeholders
 - Request input from stakeholders
 - Special Board study sessions



Agenda Item 8.2

- Recommendation: Approve 2009-2010 Unaudited Actuals Financial Results



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