



Alum Rock Union Elementary School District

**2016-17
Budget Presentation**

**Special Board Meeting
October 8, 2016**



LCFF Calculation

				Supplemental	Concentration	
				UPP	88.72%	88.72%
				Rate	20.00%	50.00%
FY 2016-17	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	4,545.15	7,083	737	1,388	1,318	47,842,249
Grades 4-6	3,310.32	7,189		1,276	1,212	32,033,967
Grades 7-8	2,215.89	7,403		1,314	1,248	22,081,344
Total Base	10,071.36	72,395,421	3,349,776	13,440,228	12,770,640	101,956,065
TIGG						2,568,978
Transportation						1,442,379
LCFF Target						105,967,422
LCFF Floor	<i>(Prior Year Entitlement)</i>					95,962,612
LCFF Gap	<i>(LCFF Target less LCFF Floor)</i>					10,004,810
Current Year Gap	54.18%					5,420,606
LCFF Entitlement						101,383,218
Notes:						
1) Does not include Aptitud						



LCFF ADA

	LCFF ADA					
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Actual ADA	11,110.07	10,611.83	10,163.63	9,863.54	9,616.82	9,411.66
Changes in Actual ADA	(504.46)	(498.24)	(448.20)	(300.09)	(246.72)	(205.16)
Funded ADA	11,386.84	10,987.30	10,509.21	10,071.36	9,771.27	9,524.55
Changes in Funded ADA	(557.62)	(399.54)	(478.09)	(437.85)	(300.09)	(246.72)
Difference in ADA (Funded vs. Actual)	276.77	375.47	345.58	207.82	154.45	112.89



LCFF Funding

	LCFF Funding					
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
LCFF Target	117,203,591	114,208,153	110,584,647	105,967,422	103,838,908	103,313,673
LCFF Floor	76,764,153	79,418,193	86,822,614	95,962,612	98,926,585	100,401,792
LCFF GAP	40,439,438	34,789,960	23,762,033	10,004,810	4,912,323	2,911,881
COLA	1.57%	0.85%	1.02%	0.00%	1.11%	2.42%
GAP Funding %	12.00%	30.16%	52.56%	54.18%	72.99%	40.36%
Gap Funding	4,853,418	10,492,708	12,488,758	5,420,606	3,585,505	1,175,235
LCFF Entitlement	81,617,571	89,910,901	99,311,372	101,383,218	102,512,090	101,577,027
Changes in Funding	N/A	8,293,330	9,400,471	2,071,846	1,128,871	(935,062)
Funding Per ADA	7,168	8,183	9,450	10,066	10,491	10,665



Net Loss

	Net Loss					
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Loss of Funding based on Funded ADA	(3,997,020)	(3,269,436)	(4,517,951)	(4,407,398)	(3,148,244)	(2,631,269)
Number of Teaching Position	572.3	551.65	534.85	529.6	TBD	TBD
Teaching Position Loss	(30.45)	(20.65)	(16.80)	(5.25)	TBD	TBD
Average Teacher Cost with Benefits	95,714	100,021	105,522	105,522	TBD	TBD
Savings from Teacher Reduction	(2,914,491)	(2,065,436)	(1,772,774)	(553,992)	TBD	TBD
Total Net Loss	(1,082,529)	(1,204,000)	(2,745,176)	(3,853,406)	TBD	TBD



Unrestricted General Fund

	UNRESTRICTED GENERAL FUND				UNRESTRICTED GENERAL FUND			
	2015-16	2016-17 Budget	2017-18 Budget	2018-19 Budget	2015-16	2016-17 Budget	2017-18 Budget	2018-19 Budget
	Estimated Actuals				Unaudited Actuals			
BEGINNING BALANCE	14,677,796	19,983,783	12,517,447	10,649,855	14,677,796	23,897,099	16,430,763	14,563,171
TOTAL REVENUES	116,454,271	115,380,885	114,283,810	113,564,308	117,640,875	115,380,885	114,283,810	113,564,308
TOTAL EXPENDITURES	91,781,518	101,743,841	94,509,234	95,053,907	90,325,479	101,743,841	94,509,234	95,053,907
TOTAL CONTRIBUTIONS/TRANSFERS	(19,366,766)	(21,103,380)	(21,642,168)	(21,981,210)	(18,096,093)	(21,103,380)	(21,642,168)	(21,981,210)
Increase/(Decrease)	5,305,987	(7,466,336)	(1,867,592)	(3,470,809)	9,219,303	(7,466,336)	(1,867,592)	(3,470,809)
Total Ending Balance	19,983,783	12,517,447	10,649,855	7,179,046	23,897,099	16,430,763	14,563,171	11,092,362
COMPONENTS OF ENDING BALANCE								
Revolving Fund	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Restricted	-	-	-	-	-	-	-	-
Committed	-	-	-	-	1,000,000	1,000,000	1,000,000	1,000,000
Assigned	-	1,500,000	-	-	1,500,000	1,500,000	-	-
Reserve for Economic Uncertainties	3,869,313	4,155,559	3,948,629	3,972,644	3,719,307	4,155,559	3,948,629	3,972,644
Unassigned/Unappropriated Amount	16,094,470	6,841,888	6,681,226	3,186,402	17,657,792	9,755,204	9,594,542	6,099,718



Restricted General Fund

		RESTRICTED GENERAL FUND		
		Estimated	Unaudited	
		Actuals	Actuals	Difference
BEGINNING BALANCE		3,163,258	3,163,258	-
TOTAL REVENUES		16,093,267	17,959,685	1,866,418
TOTAL EXPENDITURES		37,195,552	33,651,431	(3,544,121)
TOTAL CONTRIBUTIONS/TRANSFERS		19,166,766	17,896,093	(1,270,673)
Increase/(Decrease)		(1,935,519)	2,204,346	4,139,865
Total Ending Balance				
COMPONENTS OF ENDING BALANCE				
Revolving Fund		-	-	-
Restricted		1,227,742	5,252,085	4,024,343
Committed		-	-	-
Assigned		-	-	-
Reserve for Economic Uncertainties		-	-	-
Unassigned/Unappropriated Amount		-	-	-





Restricted General Fund Balance

Detailed Restricted General Fund		2015-16
Resource	Description	Ending Balance
5640	Medi-Cal Billing Option	210,515
6230	California Clean Energy Jobs Act	104,105
6264	Educator Effectiveness	764,822
6300	Lottery	792,637
6512	Special Ed: Mental Health Services	1,170,752
8150	Ongoing & Major Maintenance Account (RMA)	983,995
9010	Other Restricted Local	1,225,258
	Total Restricted Balance	5,252,085



MPP Requirement

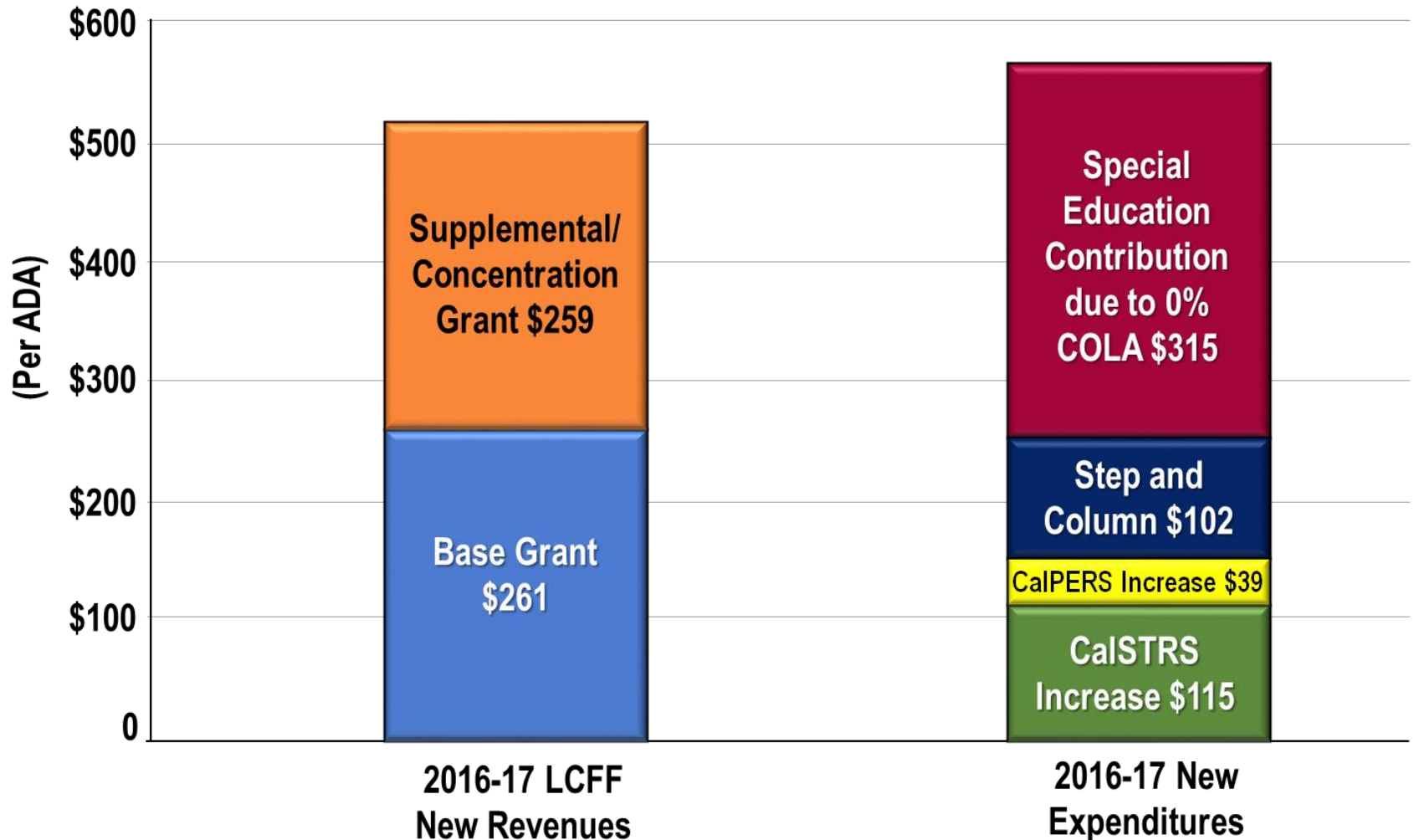
Alum Rock Union Elementary (69369) - ARUSD 2016-17 Revised Budget

Minimum Proportionality Percentage (MPP): Summary Supplemental & Concentration Grant

		2013-14	2014-15	2015-16	2016-17	2017-18**	2018-19**
1.	LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		28,401,709	27,517,091	26,210,868	25,505,200	25,104,193
2.	Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		6,999,910	8,809,000	12,065,043	19,729,251	23,945,116
3.	Difference [1]less [2]		21,401,799	18,708,091	14,145,825	5,775,949	1,159,077
4.	Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate		6,454,817	9,832,527	7,664,208	4,215,865	467,803
	GAP funding rate		30.16%	52.56%	54.18%	72.99%	40.36%
5.	Estimated Supplemental and Concentration Grant Funding [2] plus [4] (unless [3]<0 then [1]) LCAP Section 3, Part A		13,454,727	18,641,527	19,729,251	23,945,116	24,412,919
6.	Base Funding LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation		72,444,817	76,658,488	77,642,610	74,555,617	73,152,751
	LCFF Phase-In Entitlement		89,910,901	99,311,372	101,383,218	102,512,090	101,577,027
7/8.	Minimum Proportionality Percentage* [5]/[6] LCAP Section 3, Part B		18.57%	24.32%	25.41%	32.12%	33.37%



Increased Revenues Have Automatic Increased Obligations (Average LEA) – Per School Services, Inc.





Thank you and Questions

