
Alameda Unified School District

Budget 2011-2012

June 28, 2011

AUSD – 2011-2012 Budget Multi-Year Projections and Assumptions

Categories	10/11	11/12	12/13	13/14
Enrollment and ADA				
District Enrollment (CBEDS)	9,182	9,201	9,165	9,165
District ADA-Actual/Projected	8,838	8,847	8,800	8,800
District ADA-Funded	8,838	8,847	8,800	8,800
Charter Schools ADA	1,138	1,138	1,138	1,138
Revenues				
Revenue Limit COLA Statutory	-0.39%	2.24%	3.20%	2.70%
Revenue Limit Deficit	17.963%	19.754%	19.754%	19.754%
Revenue Limit Net Change	5.17%	0.00%	3.20%	2.70%
State Categorical Tiers II and III	0.00%	0.00%	3.20%	2.70%
Other Revenue Limit Adjustments	0.00%	0.00%	0.00%	0.00%
Base Revenue Limit w/Statutory COLA	\$6,386	\$6,530	\$6,740	\$6,922
Base Revenue Limit w/Deficit COLA	\$5,239	\$5,240	\$5,408	\$5,555

AUSD – 2011-2012 Budget

	Unrestricted	Tier III	Restricted without Parcel Tax	Parcel Tax	Total
REVENUES					
Revenue Limit	\$ 45,540,487		\$ 2,100,308		\$ 47,640,795
Federal	\$ 47,218		\$ 5,506,509		\$ 5,553,727
Other State	\$ 3,113,655	\$ 6,363,111	\$ 3,021,444		\$ 12,498,210
Other Local	\$ 986,535		\$ 5,594,911		\$ 6,581,446
Parcel Tax				\$ 12,164,400	\$ 12,164,400
Revenues	\$ 49,687,895	\$ 6,363,111	\$ 16,223,172	\$ 12,164,400	\$ 84,438,578
EXPENDITURES					
Salaries & Benefits	\$ 37,340,000	\$ 1,700,955	\$ 19,846,327	\$ 10,197,220	\$ 69,084,502
Books/Supplies & Outlay	\$ 1,065,153	\$ 544,703	\$ 1,645,593	\$ 356,598	\$ 3,612,047
Services & Op. Expenses	\$ 5,962,577	\$ 483,092	\$ 5,938,550	\$ 1,130,582	\$ 13,514,801
Other Outgo & Transfers	\$ (1,258,207)	\$ 375,874	\$ 1,231,162	\$ 480,000	\$ 828,829
Expenditures	\$ 43,109,523	\$ 3,104,624	\$ 28,661,632	\$ 12,164,400	\$ 87,040,179
Other Sources (Uses)	\$ 9,179,973	\$ 3,258,487	\$ (12,438,460)	\$ -	\$ -
Net Inc/Dec in Fund Bal.	\$ (2,601,601)	\$ -	\$ -	\$ -	\$ (2,601,601)
Beginning Balance	\$ 5,014,207	\$ 4,333,865			\$ 9,348,072
Ending Balance	\$ 2,412,606	\$ 4,333,865	\$ -	\$ -	\$ 6,746,471

AUSD – 2011-2012 Budget Components of Fund Balance

	Unrestricted
Beginning Fund Balance 11/12	\$9,348,072
Net Increase/Decrease in Fund Balance	(\$2,601,601)
Ending Fund Balance 6/30/12	\$6,746,471
Components of Ending Fund Balance	
Revolving Cash	\$50,000
\$330/ADA Revenue Limit Setaside	\$2,919,510
Mental Health Contingency	\$500,000
District wide Vacation Liability	\$538,787
Unassigned/Unappropriated	\$2,738,174

AUSD – 2011-2012 Budget
Fund 17, Special Reserve Fund for other than Capital Outlay Projects

Ending Fund Balance 6/30/12	\$5,717,306
Components of Ending Fund Balance	
3% Reserve	\$2,800,000
Mental Health	\$546,462
10-11 \$330/ADA Revenue Limit Setaside	\$2,370,844
Unassigned/Unappropriated	\$0

AUSD – 2011-2012 Budget
Multi-Year Projections 2011-12 through 2013-2014
Unrestricted General Fund, including Tier III

	11/12	12/13	13/14
<u>REVENUES</u>			
Revenue Limit	\$ 45,540,487	\$ 46,773,039	\$ 48,062,708
Federal	\$ 47,218	\$ 47,218	\$ 47,218
Other State	\$ 9,476,766	\$ 9,680,386	\$ 9,857,687
Other Local	\$ 986,535	\$ 956,535	\$ 976,535
Revenues	\$ 56,051,006	\$ 57,457,178	\$ 58,944,148
<u>EXPENDITURES</u>			
Salaries & Benefits	\$ 39,040,955	\$ 41,105,934	\$ 41,502,332
Books/Supplies & Outlay	\$ 1,609,856	\$ 1,638,833	\$ 1,668,332
Services & Operating Expenses	\$ 6,445,669	\$ 6,222,741	\$ 6,334,750
Other Outgo & Transfers	\$ (882,333)	\$ (882,333)	\$ (882,333)
Expenditures	\$ 46,214,147	\$ 48,085,175	\$ 48,623,081
Other Sources (Uses)	\$ (12,438,460)	\$ (12,716,281)	\$ (13,148,203)
Net Inc/Dec in Fund Balance	\$ (2,601,601)	\$ (3,344,278)	\$ (2,827,136)
Beginning Balance	\$ 9,348,074	\$ 6,746,473	\$ 3,402,196
Ending Balance	\$ 6,746,473	\$ 3,402,195	\$ 575,060
<u>CONTINGENCIES</u>			
Revolving Cash	\$ 50,000	\$ 50,000	\$ 50,000
\$330/ADA Revenue Limit	\$ 2,919,510		\$ -
District Wide Vacation Liability	\$ 538,787	\$ 538,787	\$ -
Mental Health Contingency	\$ 500,000	\$ 500,000	\$ 500,000
NET ENDING FUND BAL	\$ 2,738,176	\$ 2,313,408	\$ 25,060

AUSD – 2011-2012 Budget
Multi-Year Projections 2011-12 through 2013-2014
Restricted General Fund

	11/12	12/13	13/14
<u>REVENUES</u>			
Revenue Limit	\$ 2,100,308	\$ 2,167,518	\$ 2,226,041
Federal	\$ 5,506,509	\$ 3,876,601	\$ 3,876,601
Other State	\$ 3,021,444	\$ 3,052,768	\$ 3,080,044
Other Local	\$ 5,594,911	\$ 5,594,911	\$ 5,594,911
Parcel Tax	\$ 12,164,400	\$ 12,164,400	\$ 12,164,400
Revenues	\$ 28,387,572	\$ 26,856,198	\$ 26,941,997
<u>EXPENDITURES</u>			
Salaries & Benefits	\$ 30,043,547	\$ 28,593,916	\$ 28,803,620
Books/Supplies & Outlay	\$ 2,002,191	\$ 2,071,025	\$ 2,249,507
Services & Operating Expenses	\$ 7,069,132	\$ 7,196,376	\$ 7,325,911
Other Outgo & Transfers	\$ 1,711,162	\$ 1,711,162	\$ 1,711,162
Expenditures	\$ 40,826,032	\$ 39,572,479	\$ 40,090,200
Other Sources (Uses)	\$ 12,438,460	\$ 12,716,281	\$ 13,148,203
Net Inc/Dec in Fund Balance	\$ -	\$ -	\$ -
Beginning Balance	\$ -	\$ -	\$ -
Net Ending Fund Balance	\$ -	\$ -	\$ -

AUSD – 2011-2012 Budget
Multi-Year Projections 2011-12 through 2013-2014
Combined General Fund

	11/12	12/13	13/14
<u>REVENUES</u>			
Revenue Limit	\$ 47,640,795	\$ 48,940,557	\$ 50,288,749
Federal	\$ 5,553,727	\$ 3,923,819	\$ 3,923,819
Other State	\$ 12,498,210	\$ 12,733,154	\$ 12,937,731
Other Local	\$ 6,581,446	\$ 6,551,446	\$ 6,571,446
Parcel Tax	\$ 12,164,400	\$ 12,164,400	\$ 12,164,400
Revenues	\$ 84,438,578	\$ 84,313,376	\$ 85,886,145
<u>EXPENDITURES</u>			
Salaries & Benefits	\$ 69,084,502	\$ 69,699,850	\$ 70,305,952
Books/Supplies & Outlay	\$ 3,612,047	\$ 3,709,858	\$ 3,917,839
Services & Operating Expenses	\$ 13,514,801	\$ 13,419,117	\$ 13,660,661
Other Outgo & Transfers	\$ 828,829	\$ 828,829	\$ 828,829
Expenditures	\$ 87,040,179	\$ 87,657,654	\$ 88,713,281
Other Sources (Uses)			
Net Inc/Dec in Fund Balance	\$ (2,601,601)	\$ (3,344,278)	\$ (2,827,136)
Beginning Balance	\$ 9,348,074	\$ 6,746,473	\$ 3,402,196
Ending Balance	\$ 6,746,473	\$ 3,402,195	\$ 575,060
<u>CONTINGENCIES</u>			
Revolving Cash	\$ 50,000	\$ 50,000	\$ 50,000
\$330/ADA Revenue Limit	\$ 2,919,510		\$ -
District Wide Vacation Liability	\$ 538,787	\$ 538,787	\$ -
Mental Health Contingency	\$ 500,000	\$ 500,000	\$ 500,000
NET ENDING FUND BAL	\$ 2,738,176	\$ 2,313,408	\$ 25,060

AUSD – 2011-2012 Budget

District Wide Staffing (FTE)

	Unrestricted General Fund	Tier III General Fund	Restricted General Fund	Parcel Tax	Other Funds	Total
Teachers	318.673	11.100	118.480	40.288	11.180	499.721
Counselors	3.000		0.700	7.500		11.200
Psych., Bhvr & Ocptl Therapists, Nurse			12.930			12.930
Paraprofessionals		1.520	120.980		11.430	133.930
Classified Support Staff	140.172	1.850	21.520	9.228	29.360	202.130
Certificated Support Staff	27.120	1.280	7.660	3.400	1.660	41.120
						0.000
						0.000
Total	488.965	15.750	282.270	60.416	53.630	901.031

AUSD – 2011-2012 Budget

Additional Staffing

Title	Funding	FTE
Administrative Assistant, Business & Legal Services	General Fund	1.000
Accounting Manager	50/50 Split between General Fund and Parcel Tax	1.000
Accounting Supervisor	25% Adult Ed., 75% Charter Fiscal Oversight Fee	1.000
Accountant	General Fund	1.000
Special Ed. Coordinator	General Fund	1.000
TSA Technology	Parcel Tax	1.000
Counselors	Site Categorical, Parcel Tax	3.800
Dean, Alameda High School	General Fund	1.000
VP, Ruby Bridges Elementary	Categorical Funds	1.000
Staff Secretary II	General Fund	1.000

AUSD – 2011-2012 Budget

Parcel Tax

Salaries & Benefits	\$ 10,197,220.00
Books/Supplies & Outlay	\$ 356,598.00
Services & Op. Expenditures	\$ 775,382.00
Transfer to Adult School	\$ 480,000.00
Transfer to Charter Schools	\$ 355,200.00
Total	\$ 12,164,400.00

AUSD – 2011-2012 Budget

Athletics

	Parcel Tax	Unrestricted General Fund	Total
Salaries & Benefits	\$ 446,528.00	\$ 20,134.00	\$ 466,662.00
Books/Supplies & Outlay	\$ -	\$ 5,000.00	\$ 5,000.00
Services & Op. Expenditures	\$ 33,131.00	\$ 153,996.00	\$ 187,127.00
Total	\$ 479,659.00	\$ 179,130.00	\$ 658,789.00

AUSD – 2011-2012 Budget

Swimming Pools (Unrestricted General Fund)

Utilities	\$ 145,661.00
Rapairs & Maintenance	\$ 103,708.00
Total	\$ 249,369.00

AUSD – 2011-2012 Budget

Career Technical Education (ROP, Tier III)

Salaries & Benefits	\$ 827,570.00
Books/Supplies & Outlay	\$ 10,000.00
Services & Op. Expenditures	\$ 10,000.00
<i>Potential Flex</i>	\$ 230,958.00
Total	\$ 1,078,528.00

AUSD – 2011-2012 Budget

Tier III Programs

	Student Access and Academic Support Programs	Student Health Safety and Support Programs	Classroom & Curricular Programs and Materials	Teacher & Administrator Development & Assistance	Other Programs (GATE, IMFRP, Staff Development, Def. Maint, ROP)	Total
Salaries & Benefits	\$ 571,769	\$ 78,649	\$ 1,774	\$ 180,412	\$ 827,570	\$ 1,660,174
Books/Supp.	\$ 130,566	\$ 7,034	\$ 113,227	\$ 129,093	\$ 173,889	\$ 553,809
Services & Op. Exp.	\$ 108,105	\$ 28,000	\$ 141,411	\$ 141,072	\$ 10,000	\$ 428,588
Contrib Def. Maint.					\$ 372,846	\$ 372,846
Potential Flex					\$ 230,958	\$ 230,958
Flexed to GF					\$ 3,116,736	\$ 3,116,736
Total	\$ 810,440	\$ 113,683	\$ 256,412	\$ 450,577	\$ 4,731,999	\$ 6,363,111