

Alameda Unified School District

Budget 2012-2013

June 26, 2012

AUSD – 2012-2013 Budget

Effect of Loss in State Funding

	2011-12	2012-13	2013-14	2014-15
District ADA	8889	8889	8889	8889
Deficit	20.60%	22.27%	22.27%	22.27%
Revenue Limit Adj., per ADA		(455)	(455)	(455)
Deficit Amount per ADA	(1,345)	(1,502)	(1,540)	(1,581)
Base Revenue Limit	6,530	6,744	6,912	7,098
Funded Revenue Limit	5,185	4,787	4,917	5,062
Funding Shortfall / ADA	1,345	1,957	1,995	2,036
Loss in RL due to deficit	(11,955,705)	(13,351,278)	(13,689,060)	(14,053,509)
Loss in RL due to RL Adj.		(4,044,495)	(4,044,495)	(4,044,495)
Total Loss in State RL funding	(11,955,705)	(17,395,773)	(17,733,555)	(18,098,004)
Cumulative Funding Loss	(11,955,705)	(29,351,478)	(47,085,033)	(65,183,037)

AUSD – 2012-2013 Budget Multi-Year Projections and Assumptions

Categories	11/12	12/13	13/14	14/15
	Actual	Projected	Projected	Projected
Enrollment and ADA				
District Enrollment (CBEDS)	9,231	9,235	9,235	9235
District ADA-Actual/Projected	8,889	8,889	8,889	8889
District ADA-Funded	8,889	8,889	8,889	8889
Charter Schools Resident ADA	1,030	1,135	1,153	1169
Revenues				
Revenue Limit COLA Statutory	2.24%	3.24%	2.50%	2.70%
Revenue Limit Deficit	20.602%	22.272%	22.272%	22.272%
Revenue Limit Net Change	-1.06%	1.08%	2.50%	2.70%
State Categorical Tiers II and III	2.24%	3.24%	2.50%	2.70%
Other Revenue Limit Adjustments, Per ADA		(\$455)	(\$455)	(\$455)
Base Revenue Limit w/Statutory COLA	\$6,530	\$6,744	\$6,912	\$7,098
Base Revenue Limit Funded	\$5,185	\$4,787	\$4,917	\$5,062

AUSD – 2012-2013 Budget Multi-Year Projections and Assumptions

Certificated	Teachers, Substitute Teachers, Counselors, Principals, Vice Principals, Nurses, Psychologists, Directors in Education Services
Classified	Office Managers, Accountants, Custodians, Food Service Assistants, Directors in Business Services
Supplies	Classroom Supplies, Textbooks, Janitorial Supplies, Office Supplies, Technology Equipment
Services	Utility Bills, Legal Fees, Insurance, Software Subscriptions, Internet Access, Special Education Non Public Schools
Other Outgo	Transfer of Indirect cost from restricted to unrestricted funds, Debt Payment
Other Sources & Uses	Contribution to restricted programs, primarily Special Education, Student Transportation

AUSD – 2012-2013 Budget Multi-Year Projections and Assumptions

Benefit	Percentage	Employee Group
State Teachers Retirement System	8.25%	Certificated
Public Employee Retirement System	13.02%	Classified
Social Security (FICA)	6.20%	Classified
Medicare	1.45%	Certificated & Classified
Health & Welfare	Varies	Certificated & Classified
State Unemployment Insurance	1.23%	Certificated & Classified
Worker's Comp	2.02%	Certificated & Classified
Other Post Employment Benefits	1.08%	Certificated & Classified

AUSD – 2012-2013 Budget

	Unrestricted	Tier III	Restricted without Parcel Tax	Parcel Tax	Total
REVENUES					
Revenue Limit	\$ 42,024,409		\$ 1,817,441		\$ 43,841,850
Federal	\$ 64,518		\$ 4,062,111		\$ 4,126,629
Other State	\$ 3,209,798	\$ 5,989,961	\$ 3,551,584		\$ 12,751,343
Other Local	\$ 1,468,745		\$ 4,701,416		\$ 6,170,161
Parcel Tax				\$ 12,164,400	\$ 12,164,400
Revenues	\$ 46,767,470	\$ 5,989,961	\$ 14,132,552	\$ 12,164,400	\$ 79,054,383
EXPENDITURES					
Salaries & Benefits	\$ 39,328,995	\$ 1,658,610	\$ 17,730,945	\$ 10,555,244	\$ 69,273,794
Books/Supplies & Outlay	\$ 755,396	\$ 678,743	\$ 1,577,880	\$ 381,736	\$ 3,393,755
Services & Op. Expenses	\$ 6,064,041	\$ 670,790	\$ 6,115,785	\$ 747,420	\$ 13,598,036
Other Outgo & Transfers	\$ (1,692,359)		\$ 1,617,072		\$ (75,287)
Expenditures	\$ 44,456,073	\$ 3,008,143	\$ 27,041,682	\$ 11,684,400	\$ 86,190,298
Other Sources (Uses)	\$ (9,880,623)	\$ (3,057,760)	\$ 12,814,104	\$ (480,000)	\$ (604,279)
Net Inc/Dec in Fund Bal.	\$ (7,569,226)	\$ (75,942)	\$ (95,026)	\$ -	\$ (7,740,194)
Beginning Balance	\$ 9,495,782	\$ 657,328	\$ 2,449,455		\$ 12,602,565
Ending Balance	\$ 1,926,556	\$ 581,386	\$ 2,354,429	\$ -	\$ 4,862,371

AUSD – 2012-2013 Budget Components of Fund Balance

Unrestricted General Fund	
Beginning Fund Balance, July 1, 2012	\$10,153,111
Net Increase (Decrease) in Fund Balance	(\$7,645,168)
Ending Fund Balance, June 30, 2013	\$2,507,943
Components of Ending Fund Balance	
Revolving Cash	\$50,000
One-Time Salary Obligation	\$446,000
Innovative Schools	\$544,143
District Office Move	\$180,000
Attendance System	\$170,000
Unassigned/Unappropriated	\$1,117,800

AUSD – 2012-2013 Budget
Fund 17, Special Reserve Fund for other than Capital Outlay Projects

Ending Fund Balance 6/30/13	\$8,657,287
Reserved for Economic Uncertainty	\$8,657,287
Unassigned/Unappropriated	\$0

AUSD – 2012-2013 Budget
Multi-Year Projections 2012-13 through 2014-15
Unrestricted General Fund, including Tier III

	12/13	13/14	14/15
<u>REVENUES</u>			
Revenue Limit	\$ 42,024,409	\$ 43,186,197	\$ 44,473,112
Federal	\$ 64,518	\$ 64,518	\$ 64,518
Other State	\$ 9,199,759	\$ 9,349,508	\$ 9,515,280
Other Local	\$ 1,468,745	\$ 1,468,745	\$ 1,468,745
Revenues	\$ 52,757,431	\$ 54,068,968	\$ 55,521,655
<u>EXPENDITURES</u>			
Salaries & Benefits	\$ 40,987,605	\$ 41,583,845	\$ 42,001,522
Books/Supplies & Outlay	\$ 1,434,140	\$ 1,251,415	\$ 1,283,954
Services & Operating Expenses	\$ 6,734,831	\$ 7,128,497	\$ 6,644,640
Other Outgo & Transfers	\$ (1,692,359)	\$ (1,692,359)	\$ (1,692,359)
Expenditures	\$ 47,464,217	\$ 48,271,398	\$ 48,237,757
Other Sources (Uses)	\$ (12,938,383)	\$ (13,258,735)	\$ (13,613,365)
Net Inc/Dec in Fund Balance	\$ (7,645,169)	\$ (7,461,165)	\$ (6,329,466)
Beginning Balance	\$ 10,153,111	\$ 2,507,942	\$ (4,953,222)
Ending Balance	\$ 2,507,942	\$ (4,953,223)	\$ (11,282,689)
<u>CONTINGENCIES</u>			
Revolving Cash	\$ 50,000	\$ 50,000	\$ 50,000
One-Time Salary Obligations	\$ 446,000	\$ 446,000	\$ 446,000
Innovative Schools	\$ 544,143	\$ -	\$ -
District Office Move	\$ 180,000	\$ 180,000	\$ 180,000
Attendance System	\$ 170,000	\$ 170,000	\$ 170,000
Unassigned/Unappropriated	\$ 1,117,799	\$ (5,799,223)	\$ (12,128,689)
Fund 17 Available Reserves	\$ 8,647,287.00	\$ 8,647,287.00	\$ 8,647,287.00
3% Statutory Reserver	\$ 2,800,000.00	\$ 2,800,000.00	\$ 2,800,000.00
Reserve Balance	\$ 5,847,287.00	\$ 5,847,287.00	\$ 5,847,287.00
Call on Reserve	0	\$ (5,799,223.03)	\$ (12,128,688.52)
Surplus / (Cuts)	\$ 5,847,287.00	\$ 48,063.97	\$ (6,281,401.52)

**AUSD – 2012-2013 Budget
Multi-Year Projections 2012-13 through 2014-15
Unrestricted General Fund, including Tier III (SACS Format)**

	12/13	13/14	14/15
REVENUES			
Revenue Limit	\$ 42,024,409	\$ 43,186,197	\$ 44,473,112
Federal	\$ 64,518	\$ 64,518	\$ 64,518
Other State	\$ 9,199,759	\$ 9,349,508	\$ 9,515,280
Other Local	\$ 1,468,745	\$ 1,468,745	\$ 1,468,745
Revenues	\$ 52,757,431	\$ 54,068,968	\$ 55,521,655
EXPENDITURES			
Salaries & Benefits	\$ 40,987,605	\$ 41,583,845	\$ 42,001,522
Books/Supplies & Outlay	\$ 1,434,140	\$ 1,251,415	\$ 1,283,954
Services & Operating Expenses	\$ 6,734,831	\$ 7,128,497	\$ 6,644,640
Other Outgo & Transfers	\$ (1,692,359)	\$ (1,692,359)	\$ (1,692,359)
Strategic Budget Cuts			\$ (6,281,402)
Expenditures	\$ 47,464,217	\$ 48,271,398	\$ 41,956,355
Other Sources (Uses)	\$ (12,938,383)	\$ (7,459,512)	\$ (13,565,301)
Net Inc/Dec in Fund Balance	\$ (7,645,169)	\$ (1,661,942)	\$ (0)
Beginning Balance	\$ 10,153,111	\$ 2,507,942	\$ 846,001
Ending Balance	\$ 2,507,942	\$ 846,000	\$ 846,000
CONTINGENCIES			
Revolving Cash	\$ 50,000	\$ 50,000	\$ 50,000
One-Time Salary Obligations	\$ 446,000	\$ 446,000	\$ 446,000
Innovative Schools	\$ 544,143	\$ -	\$ -
District Office Move	\$ 180,000	\$ 180,000	\$ 180,000
Attendance System	\$ 170,000	\$ 170,000	\$ 170,000
Unassigned/Unappropriated	\$ 1,117,799	\$ (0)	\$ 0

AUSD – 2012-2013 Budget
Multi-Year Projections 2012-13 through 2014-2015
Restricted General Fund

	12/13	13/14	14/15
<u>REVENUES</u>			
Revenue Limit	\$ 1,817,441	\$ 1,875,599	\$ 1,926,240
Federal	\$ 4,062,111	\$ 4,122,360	\$ 4,178,466
Other State	\$ 3,551,584	\$ 3,654,323	\$ 3,749,997
Other Local	\$ 4,701,416	\$ 4,701,416	\$ 4,701,416
Parcel Tax	\$ 12,164,400	\$ 12,164,400	\$ 12,164,400
Revenues	\$ 26,296,952	\$ 26,518,098	\$ 26,720,519
<u>EXPENDITURES</u>			
Salaries & Benefits	\$ 28,286,189	\$ 28,523,342	\$ 28,752,489
Books/Supplies & Outlay	\$ 1,959,616	\$ 1,584,998	\$ 1,600,848
Services & Operating Expenses	\$ 6,863,205	\$ 7,123,733	\$ 7,313,398
Other Outgo & Transfers	\$ 2,097,072	\$ 1,990,286	\$ 1,990,286
Expenditures	\$ 39,206,082	\$ 39,222,359	\$ 39,657,021
Other Sources (Uses)	\$ 12,814,104	\$ 13,134,456	\$ 13,489,086
Net Inc/Dec in Fund Balance	\$ (95,026)	\$ 430,195	\$ 552,584
Beginning Balance	\$ 2,449,455	\$ 2,354,429	\$ 2,784,624
Legally Restricted Fund Balance*	\$ 2,354,429	\$ 2,784,624	\$ 3,337,209
Unassigned/Unappropriated	\$ -	\$ -	\$ -

* 2011-12 Lottery, Routine Restricted Maintenance, Local Donation Accounts w hich are legally restricted

AUSD – 2012-2013 Budget

Multi-Year Projections 2012-13 through 2014-15

Combined General Fund

	12/13	13/14	14/15
REVENUES			
Revenue Limit	\$ 43,841,850	\$ 45,061,796	\$ 46,399,352
Federal	\$ 4,126,629	\$ 4,186,878	\$ 4,242,984
Other State	\$ 12,751,343	\$ 13,003,831	\$ 13,265,277
Other Local	\$ 6,170,161	\$ 6,170,161	\$ 6,170,161
Parcel Tax	\$ 12,164,400	\$ 12,164,400	\$ 12,164,400
Revenues	\$ 79,054,383	\$ 80,587,066	\$ 82,242,174
EXPENDITURES			
Salaries & Benefits	\$ 69,273,794	\$ 70,107,186	\$ 70,754,010
Books/Supplies & Outlay	\$ 3,393,755	\$ 2,836,413	\$ 2,884,802
Services & Operating Expenses	\$ 13,598,036	\$ 14,252,230	\$ 13,958,038
Other Outgo & Transfers	\$ 528,992	\$ 422,206	\$ 422,206
Strategic Budget Cuts			\$ (6,281,402)
Expenditures	\$ 86,794,577	\$ 87,618,035	\$ 81,737,654
Other Sources (Uses)		\$ 5,799,223	\$ 48,064
Net Inc/Dec in Fund Balance	\$ (7,740,194)	\$ (1,231,746)	\$ 552,584
Beginning Balance	\$ 12,602,566	\$ 4,862,372	\$ 3,630,625
Ending Balance	\$ 4,862,372	\$ 3,630,625	\$ 4,183,210
CONTINGENCIES			
Revolving Cash	\$ 50,000	\$ 50,000	\$ 50,000
Legally Restricted Ending Fund Balance	\$ 2,354,429	\$ 2,784,625	\$ 3,337,210
One-Time Salary Obligations	\$ 446,000	\$ 446,000	\$ 446,000
Innovative Schools	\$ 544,143		
District Office Move	\$ 180,000	\$ 180,000	\$ 180,000
Attendance System	\$ 170,000	\$ 170,000	\$ 170,000
Unassigned/Unappropriated	\$ 1,117,800	\$ 0	\$ (0)

AUSD – 2012-2013 Budget

District Wide Staffing (FTE)

	Unrestricted General Fund	Tier III General Fund	Restricted General Fund	Parcel Tax	Other Funds	Total
Teachers	328.93	11.19	98.36	49.04	11.69	499.21
Counselors	2.50	0.15	1.05	8.00		11.70
Psych., Bhvr & Ocptl Therapists, Nurse	1.50		13.90			15.40
Paraprofessionals	0.00	5.59	109.20		10.29	125.08
Classified Support Staff	138.95	1.98	22.36	13.02	36.50	212.81
Certificated Support Staff	29.72	0.97	8.57	3.40	1.00	43.66
						0.00
						0.00
Total	501.60	19.88	253.44	73.46	59.47	907.85