

# **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
<b>Enrollment and ADA</b>				
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
<b>Revenues</b>				
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

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

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

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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
<b>REVENUES</b>					
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
<b>Revenues</b>	<b>\$ 46,767,470</b>	<b>\$ 5,989,961</b>	<b>\$ 14,132,552</b>	<b>\$ 12,164,400</b>	<b>\$ 79,054,383</b>
<b>EXPENDITURES</b>					
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)
<b>Expenditures</b>	<b>\$ 44,456,073</b>	<b>\$ 3,008,143</b>	<b>\$ 27,041,682</b>	<b>\$ 11,684,400</b>	<b>\$ 86,190,298</b>
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)
<b>Beginning Balance</b>	<b>\$ 9,495,782</b>	<b>\$ 657,328</b>	<b>\$ 2,449,455</b>		<b>\$ 12,602,565</b>
<b>Ending Balance</b>	<b>\$ 1,926,556</b>	<b>\$ 581,386</b>	<b>\$ 2,354,429</b>	<b>\$ -</b>	<b>\$ 4,862,371</b>

## AUSD – 2012-2013 Budget Components of Fund Balance

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

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

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



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

	12/13	13/14	14/15
<b><u>REVENUES</u></b>			
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
<b>Revenues</b>	<b>\$ 52,757,431</b>	<b>\$ 54,068,968</b>	<b>\$ 55,521,655</b>
<b><u>EXPENDITURES</u></b>			
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)
<b>Expenditures</b>	<b>\$ 47,464,217</b>	<b>\$ 48,271,398</b>	<b>\$ 48,237,757</b>
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)
<b>Beginning Balance</b>	<b>\$ 10,153,111</b>	<b>\$ 2,507,942</b>	<b>\$ (4,953,222)</b>
<b>Ending Balance</b>	<b>\$ 2,507,942</b>	<b>\$ (4,953,223)</b>	<b>\$ (11,282,689)</b>
<b><u>CONTINGENCIES</u></b>			
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
<b>Unassigned/Unappropriated</b>	<b>\$ 1,117,799</b>	<b>\$ (5,799,223)</b>	<b>\$ (12,128,689)</b>
<b>Fund 17 Available Reserves</b>	<b>\$ 8,647,287.00</b>	<b>\$ 8,647,287.00</b>	<b>\$ 8,647,287.00</b>
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)
<b>Surplus / (Cuts)</b>	<b>\$ 5,847,287.00</b>	<b>\$ 48,063.97</b>	<b>\$ (6,281,401.52)</b>

**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
<b><u>REVENUES</u></b>			
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
<b>Revenues</b>	<b>\$ 52,757,431</b>	<b>\$ 54,068,968</b>	<b>\$ 55,521,655</b>
<b><u>EXPENDITURES</u></b>			
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)
<b>Strategic Budget Cuts</b>			<b>\$ (6,281,402)</b>
<b>Expenditures</b>	<b>\$ 47,464,217</b>	<b>\$ 48,271,398</b>	<b>\$ 41,956,355</b>
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)
<b>Beginning Balance</b>	<b>\$ 10,153,111</b>	<b>\$ 2,507,942</b>	<b>\$ 846,001</b>
<b>Ending Balance</b>	<b>\$ 2,507,942</b>	<b>\$ 846,000</b>	<b>\$ 846,000</b>
<b><u>CONTINGENCIES</u></b>			
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
<b>Unassigned/Unappropriated</b>	<b>\$ 1,117,799</b>	<b>\$ (0)</b>	<b>\$ 0</b>

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

	12/13	13/14	14/15
<b><u>REVENUES</u></b>			
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
<b>Revenues</b>	<b>\$ 26,296,952</b>	<b>\$ 26,518,098</b>	<b>\$ 26,720,519</b>
<b><u>EXPENDITURES</u></b>			
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
<b>Expenditures</b>	<b>\$ 39,206,082</b>	<b>\$ 39,222,359</b>	<b>\$ 39,657,021</b>
Other Sources (Uses)	\$ 12,814,104	\$ 13,134,456	\$ 13,489,086
Net Inc/Dec in Fund Balance	\$ (95,026)	\$ 430,195	\$ 552,584
<b>Beginning Balance</b>	<b>\$ 2,449,455</b>	<b>\$ 2,354,429</b>	<b>\$ 2,784,624</b>
<b>Legally Restricted Fund Balance*</b>	<b>\$ 2,354,429</b>	<b>\$ 2,784,624</b>	<b>\$ 3,337,209</b>
<b>Unassigned/Unappropriated</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* 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
<b>REVENUES</b>			
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
<b>Revenues</b>	<b>\$ 79,054,383</b>	<b>\$ 80,587,066</b>	<b>\$ 82,242,174</b>
<b>EXPENDITURES</b>			
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
<b>Strategic Budget Cuts</b>			<b>\$ (6,281,402)</b>
<b>Expenditures</b>	<b>\$ 86,794,577</b>	<b>\$ 87,618,035</b>	<b>\$ 81,737,654</b>
Other Sources (Uses)		\$ 5,799,223	\$ 48,064
Net Inc/Dec in Fund Balance	\$ (7,740,194)	\$ (1,231,746)	\$ 552,584
<b>Beginning Balance</b>	<b>\$ 12,602,566</b>	<b>\$ 4,862,372</b>	<b>\$ 3,630,625</b>
<b>Ending Balance</b>	<b>\$ 4,862,372</b>	<b>\$ 3,630,625</b>	<b>\$ 4,183,210</b>
<b>CONTINGENCIES</b>			
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
<b>Unassigned/Unappropriated</b>	<b>\$ 1,117,800</b>	<b>\$ 0</b>	<b>\$ (0)</b>

## 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
<b>Total</b>	<b>501.60</b>	<b>19.88</b>	<b>253.44</b>	<b>73.46</b>	<b>59.47</b>	<b>907.85</b>