

**PCHS
2012/2013 BUDGET CONTINGENCIES**

	Current Revenue/Cost	Current Estimate						
Carry Forward of Current Year's Budget Surplus	428,451	TBD						
Freeze IMA (or portion) of Budget for 2011-2012-	60,000	Not used but Freeze Implemented						
Defer IMA Spending until post November Elections 2012-2013	100,000	100,000 Worse Case						
CDE has reduced School Calendar from 175 to 170 Instructional Days	250,000	Salary Options						
Retired Teachers-no re-hire/reduced re-hire rate								
Auxiliaries (Reduction)	592,552	Salary Options						
NBC Teachers Use	145,288	Salary Options						
Custodial Support Reduction	706,000	TBD						
On-Line Learning-Net Increase	-	100,000 16 Students						
Increased Fund Raising/Grants	300,000	Add'l for Tech Needs						
Program Analysis		TBD						
<table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"> <tr> <td style="padding: 2px 5px;">2011/2012</td> <td style="padding: 2px 5px;">2012/2013</td> </tr> <tr> <td style="padding: 2px 5px;">882</td> <td style="padding: 2px 5px;">882</td> </tr> <tr> <td style="padding: 2px 5px;">378</td> <td style="padding: 2px 5px;">579</td> </tr> </table>	2011/2012	2012/2013	882	882	378	579	Total 705,080 Paying	191,520
2011/2012	2012/2013							
882	882							
378	579							
Reduction of TIIG Funding	163,301	(81,651)						
Benefits Cost-5% Medical Increase	2,018,740	(100,937)						
Classified Admin Salaries-Full Year in 2012/2013, partial 2011/2012	222,459	(78,791)						

PCHS Financials
Profit & Loss Statement
2011-2012 Budget Updates With
2012-2013 Best/Worst Case Scenarios

	2011-2012		2012-2013		COMMENTS
	BOARD APPROVED 06/21/11	Updated Projection	Potential Budget Cuts- Best Case	Potential Budget Cuts worse Case	
	\$ 6,116	\$ 6,093	6,133	\$ 5,727	\$ (366) 6.6% Maximum Cut Proposed for 2012/2013
ADA	2,747.0	2,753.4	2,769.4	2,769.4	ADA levels est. updated for Revised Month 5 Actual projections
Revenue:					
Revenue Limit Sources	13,012,759	13,100,609	13,077,328	12,177,273	Distance Learning to add net \$100,000 funding
Federal Revenues	1,345,406	1,241,696	1,241,696	1,258,820	
Other State Revenues	3,798,222	3,678,304	3,609,262	3,609,262	Lower TIIG Funding for one less class 2012/2013
Other Local Revenues	5,116,011	5,087,071	5,198,070	5,198,070	
Total Revenues	23,272,398	23,107,680	23,126,356	22,243,425	
			18,676	(864,255)	
Expenses:					
Certificated salaries	10,198,731	9,956,721	10,081,721	9,545,982	Reductions in Auxiliaries/Program Reviews/Furlough Days(Negotiable)/Other Efficiencies/Add Step/Column
- School Administrative	595,737	589,490	589,490	589,490	
Classified Salaries	2,471,783	2,474,985	2,489,534	2,407,566	Reductions for Salary efficiencies/Overtime/Furlough Days (Negotiable)/Add Step Column
- Administrative	295,239	222,459	301,250	301,250	Open Postions partial 2011/2012/Filled 2012/2013
Total employee benefits	4,480,858	4,416,709	4,517,646	4,517,646	5% Health Bnefit increase included
Total Salary & Benefits	18,042,349	17,660,364	17,979,640	17,361,934	
Books and supplies	1,557,252	1,233,189	1,174,294	1,031,938	Favorable Transportation Updates for 2012-2013 (one less class funded),add'l textbook needs filled
Services & other operating expenses	2,652,600	3,017,841	2,947,841	2,947,841	Lowered Operational Costs w/LAUSD (\$50k), Legal Savings (\$20k)
Capital Outlays	150,100	150,100	295,100	295,100	High Priority Tech needs addressed
Facility use fee to LAUSD	449,618	179,018	178,579	167,895	Continued 1% Oversight Fee from LAUSD
Subtotal-Operating Expenses	22,851,920	22,240,511	22,575,454	21,804,708	
Debt service	96,267	102,487	82,487	82,487	
Principal repayment	324,194	336,230	356,230	356,230	
Total debt service	420,462	438,718	438,718	438,718	
Total Expenses	23,272,381	22,679,229	23,014,172	22,243,425	
Net General Fund Addition/(Reduction)	\$ 17	\$ 428,451	\$ 112,185	\$ 0	

PALISADES CHARTER HIGH SCHOOL
2011-2012 Budget Updates 2012-2013 Scenarios

Board of Trustees 2011-2012 Budget	YTD 01/31/12	2011-2012 Updates (02/29/2012)	2012-2013 Best Case	2012-2013 Worst Case	Comments
ADA	6116	6,116	6,101	5,736	
2,747.0	2,763.4	2,763.4	2,769.4	2,769.4	
18,849	18,849	29,772	29,772	29,772	
26,037	15,412	28,037	28,037	28,037	
	4,899	4,899			
13,013,769	7,151,375	13,043,076	13,077,328	12,177,273	Month 5 Enrollment projection Revised
(67,809)	0	52,634	0	0	See ADA Funding Levels above(Inc. On-line learning ADA est. of 16)
13,012,759	7,190,535	(57,809)	(57,809)	(57,809)	Prior Year Adjustment Coordinated w/ GP PY
	0	13,100,609	13,077,328	12,177,273	
250,276	79,989	250,276	250,276	250,276	
0	0	0	0	0	
520,208	308,566	538,951	538,951	538,951	
0	0	0	0	0	
0	0	0	0	0	
26,810	11,717	11,717	11,717	11,717	Updated Funding 12/11
2,300	0	2,300	2,300	2,300	
11,886	0	10,353	10,353	10,353	
534,926	135,044	428,100	445,224	445,224	4% Projected Growth of Cafeteria Meals-12/13
1,345,465	535,306	1,241,686	1,241,686	1,258,920	
1,126,270	760,882	1,060,059	1,107,750	1,107,760	Block goes back to \$400 from \$385 2012/2013
0	617	617	0	0	
177,060	92,667	252,996	252,996	252,996	Similar Funding
304,917	26,428	305,627	305,627	305,627	
0	0	26,428	0	0	
45,978	12,879	47,087	48,971	48,971	4% Increase-2012/2013
0	0	0	0	0	
48,073	1,050	48,073	48,073	48,073	
0	9,931	9,931	0	0	
1,813,863	857,602	1,497,960	1,497,960	1,497,960	Decrease in 2011-2012 Funding from Projected Amounts
0	0	0	0	0	
217,734	0	183,301	81,650	81,650	50% TIG Funding 2012/2013
36,286	20,478	36,286	36,286	36,286	
147,486	83,532	147,486	147,486	147,486	
0	0	0	0	0	
21,747	18,062	23,922	23,922	23,922	
0	0	0	0	0	
57,809	722	722	722	722	
3,796,222	1,884,850	3,678,304	3,609,262	3,609,262	

PALISADES CHARTER HIGH SCHOOL

Revenue Limit Sources
 Apportionment At Risk of Retention, Low STAR, Grades Supp or Rem
 Summer School - Current Year
 Summer School - PY adjustments

General Purpose Entitlement - State Aid - Current Year
 General Purpose Entitlement - State Aid - PY adjustments
 Summer School Reclassifications

Federal Revenues
 NCLB Title I Basic School Support
 NCLB Title I Part A Basic Grts Low-Inc & Neglected
 Special Ed: IDEA Basic Local Assistance Entitlement
 Special Ed: IDEA PY Adj

Federal Stimulus Funding/Federal Jobs

NCLB Title I Teacher Quality
 NCLB Title I Enhancing Ed Thru Tech Formula Grts
 NCLB Title I Innovative Ed Strategies
 NCLB Title I English Prof (LEP)
 Child Nutrition Program

Other State Revenues

Charter School Categorical Block Grant - Current Year
 Charter School Categorical Block Grant - PY adjustments
 Economic Impact Aid (EIA)
 State Lottery Non Prop 20 - Current Year
 State Lottery Non Prop 20 - PY adjustments
 Child Nutrition: School Programs
 Mandated Costs Reimbursement
 State Lottery Prop 20 Instructional Materials-Current Year
 State Lottery Prop 20 Instructional Materials-PY adjustments
 Special Education
 Special Education - PY adjustments
 Targeted Instructional Improvement Block Grant (TIIBG)
 Arts and Music Block Grant
 Supplemental School Counseling Program
 All other State Revenues:
 CAHSEE Intensive Instruction
 Beg. Teachers Salary (BTSA)
 Student ID
 Summer School Reclassification

**PALISADES CHARTER HIGH SCHOOL
2011-2012 Budget Updates 2012-2013 Scenarios**

PALISADES CHARTER HIGH SCHOOL

	Board of Trustees 2011-2012 Budget	YTD 01/31/12	2011-2012 Updates (02/29/2012)	2012-2013 Best Case	2012-2013 Worst Case	Comments
Other Local Revenues						
Food Service Sales	164,716	101,177	223,408	232,345	232,345	4% Sales Increase
Leases & Rentals	804,744	410,705	724,270	804,270	804,270	Higher estimates for 2012/2013-\$80,000
Interest	58,658	8,656	42,675	42,675	42,675	
37832 C.S Funding in Lieu of Prop Tax -	3,787,893	2,174,035	3,796,718	3,818,781	3,818,781	
CS in Lieu of Property Taxes- PY adjustments		0		0	0	Prior Year Adjustment Coordinated w/ GP P/Y
Fundraising	300,000	150,255	300,000	300,000	300,000	
Loan Proceeds		0		0	0	
	5,116,011	2,844,828	5,067,071	5,198,070	5,198,070	
Total Revenue	23,272,388	12,455,519	23,107,680	23,126,366	22,243,425	
Less: Loan Proceeds						
ADJUSTED REVENUE Loan Proceeds	23,272,388	12,455,519	23,107,680	23,126,366	22,243,425	
Artificiated Salaries						
Teachers	8,973,666	4,000,368	9,141,374	9,141,374	9,141,374	
School Admin	695,737	286,724	689,490	589,490	589,490	
Librarians	98,478	45,205	102,020	102,020	102,020	
Guidance, Welfare	582,464	243,968	535,665	535,665	535,665	
Physical/Mental	160,355	82,986	177,662	177,662	177,662	
Impact of Furlough/ Step and Column	300,000			125,000	125,000	Auxiliaries/Program Analysis/Efficiencies/Furlough Days (Negotiable)
Salary Options	83,168				(835,739)	
	10,794,833	4,659,233	10,538,211	10,571,211	10,135,872	
Certificated Salaries						
Instrl Aides	580,239	261,153	610,945	610,945	610,945	
Admin. Sal	295,239	103,755	222,459	301,250	301,250	Full Year Salaries for 2 partial positions
Clerical/Office	1,074,968	458,681	1,165,032	1,165,032	1,165,032	30% Reduce 2012/2013/50% if worse case
Maint./Oper	31,000	15,063	34,837	24,306	17,419	
Food Services	175,256	14,889	36,114	36,114	36,114	
Other Classified	563,750	351,112	628,057	628,057	628,057	
Impact of Furlough/ Step and Column	65,000	0		25,000	25,000	
Salary Options	(16,430)	0			(75,000)	
	2,767,023	1,194,552	2,697,444	2,790,764	2,708,816	
Classified Salaries	13,561,481	5,853,896	13,243,655	13,461,995	12,844,288	
Employee Benefits						
STRS - Certificated	833,289	378,539	833,289	833,289	833,289	
PERS - Classified	262,777	91,929	247,777	247,777	247,777	
OASDI Regular - Certificated	2,590	2,957	4,500	4,500	4,500	
OASDI Regular - Classified	177,554	70,091	159,889	159,889	159,889	
OASDI Medicare - Certificated	144,629	67,344	144,629	144,629	144,629	
OASDI Medicare - Classified	40,083	16,990	40,093	40,093	40,093	
Health & Welfare Benefits - Certificated	1,448,991	796,130	1,413,630	1,484,311	1,484,311	5% Medical Increase Estimated
Health & Welfare Benefits - Classified	621,425	362,562	605,110	635,365	635,365	5% Medical Increase Estimated
Unemployment Insurance - Certificated	21,235	4,438	21,235	21,235	21,235	
Unemployment Insurance - Classified	11,789	1,109	11,789	11,789	11,789	
Workers' Compensation - Certificated	178,535	128,336	185,180	185,180	185,180	
Workers' Compensation - Classified	46,041	59,938	70,241	70,241	70,241	
Other Employment Benefits - Certificated	483,000	35,401	483,000	483,000	483,000	
Other Employment Benefits - Classified	208,000	3,115	208,000	208,000	208,000	
	4,486,356	2,007,248	4,416,709	4,517,646	4,517,646	
Total Work Comp Up \$30k from Budgeted Amount						

**PALISADES CHARTER HIGH SCHOOL
2011-2012 Budget Updates 2012-2013 Scenarios**

	Board of Trustees 2011-2012 Budget	YTD 01/31/12	2011-2012 Updates (02/29/2012)	2012-2013 Best Case	2012-2013 Worst Case	Comments
Books & Supplies						
Total Salary & Benefits	18,042,349	7,861,144	17,660,364	17,979,640	17,361,934	
Textbooks	43,345	18,357	23,245	95,970	53,614	Meets Textbook Needs Forwarded by Sub-Committee
Instructional Materials	224,595	87,274	115,912	175,912	75,912	Worse Case Scenario -Hold for November Election Results
Other Supplies	92,225	81,168	92,225	92,225	92,225	
Pupil Transportation	900,480	369,341	705,080	513,560	513,560	Updated 02/12 Budget Savings based upon 01/12 Transp. Report
Food Service Supplies	296,627	110,307	296,627	296,627	296,627	
Books & Supplies	1,357,252	645,467	1,233,189	1,174,294	1,031,936	
Services, Other Operating Exp						
Personnel Services-Mileage	0	28	150	150	150	
Travel/Conference	26,810	12,573	26,810	26,810	26,810	
Dues/Memberships	17,377	30,827	31,377	31,377	31,377	
Insurance	175,265	139,351	151,656	151,656	151,656	
Operation and Housekeeping Services	377,013	140,652	417,013	417,013	417,013	
Rentals/Leases/Repairs&Noncapitalized Improvements	108,589	83,587	118,589	118,589	118,589	
Consulting Services-LAUSD	1,326,009	542,818	1,421,009	1,351,009	1,351,009	\$50 k LAUSD reduced Consulting/\$20k reduced Legal
Professional Consulting Services& Operating Exp	487,037	602,649	716,736	716,736	716,736	
Communications	135,500	74,377	135,500	135,500	135,500	
Services, Other Operating Exp	2,652,900	1,625,953	3,017,391	2,947,301	2,947,391	
Capital Outlay						
Sites & Improvement	0	(2,195)				
Bldgs & Improvement	25,100	2,519	25,100	25,100	25,100	
Equipment-Technology	115,000	87,137	115,000	250,000	250,000	Meets Initial Tech Needs Identified by Sub-Committee
Equipment Replacement	10,000	11,696	10,000	10,000	10,000	
Capital Outlay	150,100	99,157	150,100	295,100	295,100	
Debt Service: RESTRICTED FUNDS-/Pool						
Interest	96,267	56,521	102,467	82,487	82,487	Lower interest/higher Principal pmts
Principal	324,194	182,373	336,230	356,230	356,230	Lower interest/higher Principal pmts
Debt Service: RESTRICTED FUNDS-/Pool	449,618	248,894	448,707	448,717	448,717	
Operating Addition/(Reduction)	16	1,876,116	428,451	112,185	0	
Add: Net Pool Construction Revenue/Expense	0					
Net General Fund Addition/Reduction	16				80,000	

1% Current Oversight Fees Used for Funding levels

Textbook/IMA Freeze 11/12 Carry Over

Notes are from the February 23, 2012 Faculty Budget and Negotiations Meeting

Union Statements	Faculty Statements
<ul style="list-style-type: none"> • Do RIFs work? If teachers are let go, it would increase class size. Instead, increase the amount of students attending (if class sizes were to increase anyway by layoffs) without the need to layoff teachers/certificated. • Reduce higher salaries • Let teachers give depending on what they are able to or willing to • Focus on the leaves as these have yet to be negotiated • It's OK to look at short term, as the economy could improve. KEEP THE TEACHERS! 	<ul style="list-style-type: none"> • Come up with other means to save \$ other than RIFs • RIFs are hard on teacher morale and school climate and culture • All should take less, rather than let anyone off • Flatten the salary table- raise the bottom, but lower the top • Use a bonus pool based upon benchmarks on student learning • Keep level with higher education • Eliminate the automatic 7.5% increase in salary of National Board Certified Teachers. Keep the 7.5% increase for those that complete the required hours • Analyze how National Board Certified Teachers are being utilized effectively • Analyze Programs and Stipends ex: combine AVID programs • Teachers must give an honest self-reflection—think of big picture, rather than individual pay; Holistic approach • Build in triggers, important to think long-term • An increase in students= increase in textbooks, etc...thus a cost/benefit analysis is necessary • On-line learning, innovation is needed • Look at grants and outside funding, especially for technology and information system • Look at our structural deficit • Separate wants from needs, can't cling to everything • Move to new paradigm fighting with administration is fighting with ourselves