

Albany USD Programs & Services - General Fund "Operating" Budget Executive Summary

2017/18 1st Interim Financial Report

12/05/2017

			SUPPORT SERVICES							Donations and Grants	SITES							TOTAL			
Board & Superintendent	Business	Educational Services	Human Resources	Maintenance & Operations	Special Education	Technology	Districtwide	Discretionary	Children's Center		Aquatics Center	Cornell	Marin	Ocean View	AMS	AHS & MacGregor					
EXPENDITURE CHANGES IMPACT ON RESERVES																					
Changes Do Not Impact Reserve	\$ -	\$ -	\$ 816,216	\$ -	\$ 1,385,000	\$ 3,547,982	\$ -	\$ 3,338,189	\$ -	\$ -	\$ -	\$ 849,840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,937,227		
Changes Impact Reserve	\$ 925,898	\$ 1,064,803	\$ 1,486,760	\$ 427,274	\$ 923,137	\$ 4,883,604	\$ 1,071,500	\$ 65,786	\$ 500,905	\$ 503,683	\$ 199,667	\$ -	\$ 3,930,053	\$ 3,346,758	\$ 3,922,405	\$ 5,904,947	\$ 7,664,572	\$ 36,821,752			
TOTAL	\$ 925,898	\$ 1,064,803	\$ 2,302,976	\$ 427,274	\$ 2,308,137	\$ 8,431,586	\$ 1,071,500	\$ 3,403,975	\$ 500,905	\$ 503,683	\$ 199,667	\$ 849,840	\$ 3,930,053	\$ 3,346,758	\$ 3,922,405	\$ 5,904,947	\$ 7,664,572	\$ 46,758,979			
EXPENDITURES																					
PERSONNEL - CERTIFICATED	OBJECT CODE	FTE																			
Teachers	1100	215.56	\$ -	\$ -	\$ 276,699	\$ -	\$ -	\$ 2,134,797	\$ -	\$ 258,590	\$ 343,045	\$ 58,926	\$ 124,142	\$ -	\$ 2,285,470	\$ 1,922,397	\$ 2,151,496	\$ 3,177,147	\$ 3,822,461	\$ 16,555,170	
Pupil Support - Lib, Counsl	1200	18.88	\$ -	\$ -	\$ 388,918	\$ -	\$ -	\$ 151,136	\$ -	\$ 111,773	\$ -	\$ -	\$ -	\$ -	\$ 98,358	\$ 81,669	\$ 90,638	\$ 223,551	\$ 430,201	\$ 1,576,244	
Superintendent, Dir, Admin	1300	14.00	\$ 225,137	\$ -	\$ 289,543	\$ 172,970	\$ -	\$ 318,123	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 143,412	\$ 129,718	\$ 149,718	\$ 274,293	\$ 551,570	\$ -	\$ 2,254,484	
Prog Spec, Tchr Spc Asgn	1900	8.40	\$ -	\$ -	\$ 356,786	\$ -	\$ -	\$ 377,440	\$ -	\$ 18,805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,535	\$ 24,535	\$ 802,101	
PERSONNEL - CLASSIFIED																					
Paraeducators	2100	51.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,507,193	\$ -	\$ 4,000	\$ -	\$ 4,649	\$ -	\$ -	\$ -	\$ -	\$ 10,073	\$ 16,396	\$ -	\$ 1,542,311	
Custod, Maint, Drvrs	2200	23.30	\$ -	\$ -	\$ -	\$ -	\$ 413,750	\$ 94,786	\$ -	\$ 35,877	\$ 60,000	\$ 1,548	\$ 4,873	\$ 35,179	\$ 101,869	\$ 96,911	\$ 142,097	\$ 201,664	\$ 101,629	\$ 1,290,183	
CBO, Dir, Admin	2300	6.00	\$ 137,933	\$ 189,307	\$ -	\$ -	\$ 90,318	\$ -	\$ 257,105	\$ -	\$ -	\$ -	\$ -	\$ 158,029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 832,692	
Clerical/Tech/Office	2400	29.21	\$ -	\$ 292,404	\$ 46,796	\$ 100,391	\$ 35,116	\$ 144,848	\$ 183,965	\$ 31,546	\$ -	\$ 1,548	\$ -	\$ -	\$ 75,239	\$ 74,290	\$ 82,020	\$ 112,184	\$ 248,618	\$ 1,428,965	
Campus Supv, Lifeguard	2900	5.14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,607	\$ -	\$ 16,137	\$ -	\$ 50	\$ 2,504	\$ 301,401	\$ 3,549	\$ 1,775	\$ 5,747	\$ 80,211	\$ 184,670	\$ 615,651	
EMPLOYEE BENEFITS	3000s		\$ 214,328	\$ 228,294	\$ 383,682	\$ 111,913	\$ 268,819	\$ 2,450,191	\$ 222,059	\$ 1,818,494	\$ 97,860	\$ 13,137	\$ 68,148	\$ 139,422	\$ 1,208,758	\$ 1,028,673	\$ 1,283,893	\$ 1,792,466	\$ 2,255,545	\$ 13,585,682	
SUBTOTAL PERSONNEL			\$ 577,398	\$ 710,005	\$ 1,742,424	\$ 385,274	\$ 808,003	\$ 7,198,121	\$ 663,129	\$ 2,295,222	\$ 500,905	\$ 79,858	\$ 199,667	\$ 634,031	\$ 3,916,655	\$ 3,335,433	\$ 3,915,682	\$ 5,902,447	\$ 7,619,229	\$ 40,483,483	
NON-PERSONNEL EXPENSES																					
Textbooks	4100		\$ -	\$ -	\$ 267,290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 283,900
Other Books	4200		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34	\$ -	\$ 2,528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,562
Materials and Supplies	4300		\$ 81,500	\$ 18,500	\$ 51,762	\$ 4,500	\$ 285,000	\$ 57,113	\$ 142,371	\$ 279,895	\$ -	\$ 313,161	\$ -	\$ 50,000	\$ 13,398	\$ 11,325	\$ 6,723	\$ 2,500	\$ 3,276	\$ 1,321,024	
Non-Capitalized Equipment	4400		\$ -	\$ 3,500	\$ -	\$ -	\$ 10,000	\$ 7,500	\$ 10,000	\$ 103,293	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 136,793
Travel / Conferences	5200		\$ -	\$ 8,000	\$ 5,000	\$ 2,500	\$ -	\$ 25,500	\$ 2,000	\$ 500	\$ -	\$ 9,221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,721
Membership Dues	5300		\$ 17,000	\$ 5,000	\$ -	\$ 3,000	\$ -	\$ 19,103	\$ -	\$ 89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,192
Property & Liability Insurance	5400		\$ -	\$ 260,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,000
Utilities	5500		\$ -	\$ -	\$ -	\$ -	\$ 610,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 728,000
Leases - Copiers / Equipment	5600		\$ -	\$ 57,500	\$ -	\$ -	\$ 10,000	\$ 15,000	\$ 46,000	\$ -	\$ -	\$ 46,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,400
Repairs	5600		\$ -	\$ -	\$ -	\$ -	\$ 297,256	\$ 5,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 19,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 324,256
Field Trips	5800		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,871	\$ -	\$ 3,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ 32,500	\$ 109,471
Service Fees	5800		\$ -	\$ 129,839	\$ 10,000	\$ 23,000	\$ -	\$ 2,500	\$ 49,000	\$ 149	\$ -	\$ 1,310	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 216,398
Legal Related Services	5800		\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 342,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 592,000
Contracted Services	5800		\$ -	\$ 59,738	\$ 226,500	\$ 9,000	\$ 217,178	\$ 713,435	\$ 156,000	\$ 75,125	\$ -	\$ 20,325	\$ -	\$ 10,009	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,487,310
Deliveries and Phone	5900		\$ -	\$ 15,000	\$ -	\$ -	\$ 45,000	\$ 6,800	\$ -	\$ -	\$ -	\$ 7,670	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,470
Improvement of Buildings	6200		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 580,479	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 580,479
Capitalized Equipment	6400		\$ -	\$ -	\$ -	\$ -	\$ 25,700	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,900
Overhead Costs	7310		\$ -	\$ (202,279)	\$ -	\$ -	\$ -	\$ 24,514	\$ -	\$ 3,318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,067	\$ (172,380)	
SUBTOTAL NON-PERSONNEL			\$ 348,500	\$ 354,798	\$ 560,552	\$ 42,000	\$ 1,500,134	\$ 1,233,465	\$ 408,371	\$ 1,108,753	\$ -	\$ 423,825	\$ -	\$ 215,809	\$ 13,398	\$ 11,325	\$ 6,723	\$ 10,000	\$ 37,843	\$ 6,275,496	
TOTAL EXPENDITURES			\$ 925,898	\$ 1,064,803	\$ 2,302,976	\$ 427,274	\$ 2,308,137	\$ 8,431,586	\$ 1,071,500	\$ 3,403,975	\$ 500,905	\$ 503,683	\$ 199,667	\$ 849,840	\$ 3,930,053	\$ 3,346,758	\$ 3,922,405	\$ 5,912,447	\$ 7,657,072	\$ 46,758,979	

Notes:
This summary matches the expenditure object code totals of the 2017/18 1st Interim Combined General Fund Financial Report - 12/12/2017

Reflected in the budget are the reductions implemented this year for Support Services totaling \$378,000
Employee Benefits includes STRS & PERS Retirement, Social Security, Medicare, Workers' Compensation, State Unemployment Insurance, and Health & Welfare insurance
Board & Superintendent contains the budget for, and outcomes of, the Albany Coming Together (ACT) Group noted in the 2017/18 LCAP
Educational Services contains the budgets for Nursing, Mental Health, California Standards TSAs, and use of the Educator Effectiveness Grant
Special Education contains the operations budget for the North Region SELPA, North Region SELPA Transfers budget is accounted for in Fund 10
Donations & Grants contains several one-time grants included the Prop. 39 Energy Efficiency Grant and accounts for Albany's portion of the STRS On-Behalf requirement
Districtwide contains the budget for substitutes that is not reflected elsewhere on the spreadsheet
Discretionary contains school site budgets operated by the Principal of the school site
Albany Children's Center (ACC) contains the budget for Transitional Kindergarten classes at ACC. Preschool and Before/After-schoolcare is accounted for in Fund 12
Albany Aquatics Center is self-sufficient and does not require unrestricted General Fund dollars for support of the program
The Food Service budget is accounted for in Fund 13