

Fontana Unified School District



2011-2012 Budget

Fund Balance Designation



Current Accounting for Fund Balance	Revised Accounting for Fund Balance
D. Fund Balance	D. Fund Balance
3. Components of Ending Fund Balance	3. Components of Ending Fund Balance
a. Fund Balance Reserves	a. Nonspendable
a. Designated for Economic Uncertainties	b. Restricted
a. Fund Balance Designation	c. Committed
a. Undesignated/Unappropriated Balance	1. Stabilization Arrangements
	2. Other Commitments
	d. Assigned
	e. Unassigned/Unappropriated
	1. Reserve for Economic Uncertainties
	2. Unassigned/Unappropriated

Fund Balance Terminology

**Nonspendable:**

Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact.

Restricted:

Amounts that are subject to externally imposed and legally enforced constraints.
(Categorical/Restricted funds)

Committed:

Amounts that can be used only for the specific purpose determined by a formal action of the districts highest level of decision making authority (Board of Education). Commitment may be changed or lifted only by the Governing Board taking the same formal action that originally imposed the constraints.

Assigned:

Amounts the district intends to use for a specific purpose. Assignments may be established by the Governing Board or by a designee of the Governing Board. These funds are not subject to either Restricted or Committed levels of constraints.

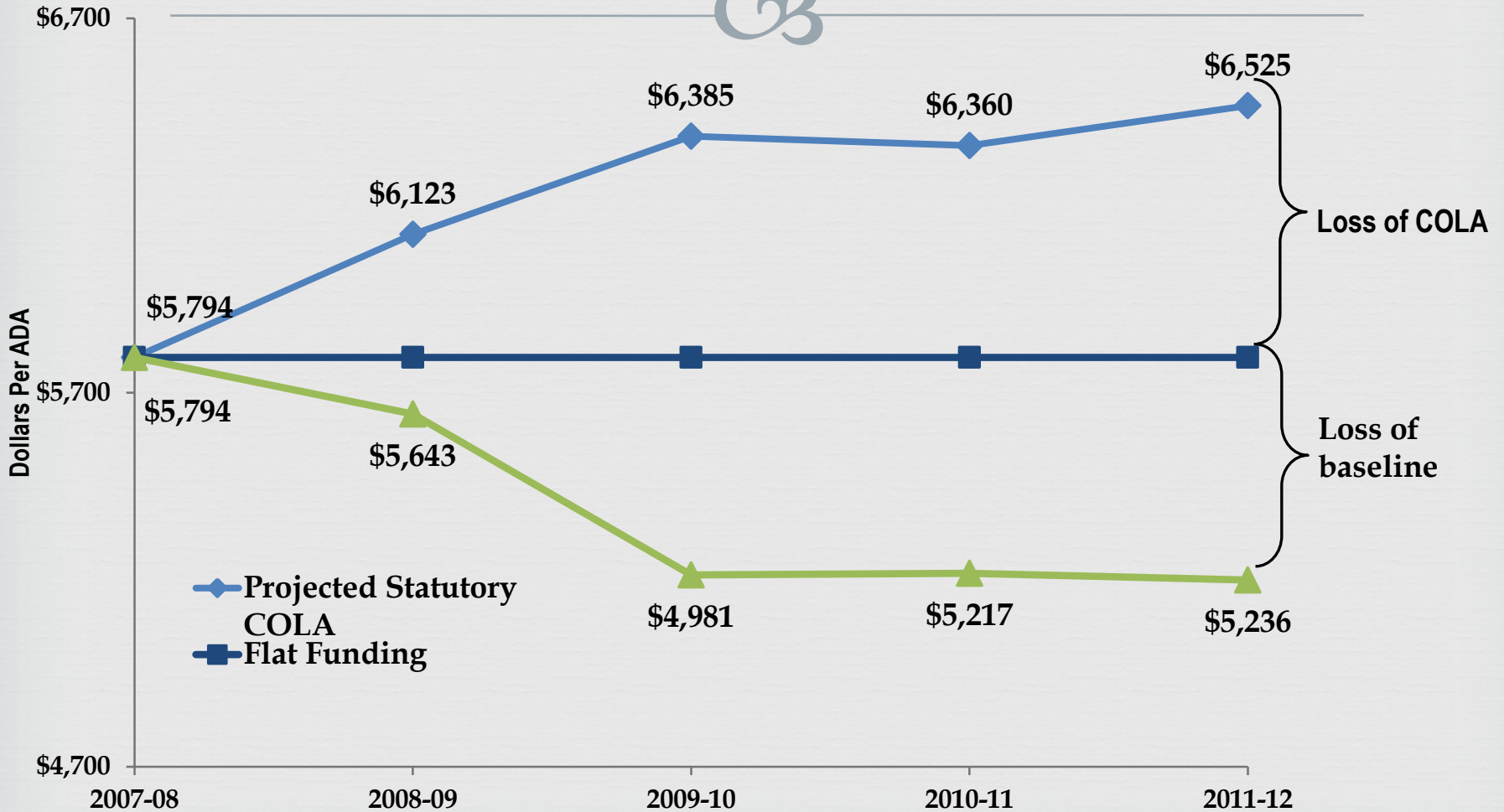
Unassigned/Unappropriated:

Residual classification for the general funds and includes amounts not contained in the other classifications. Amounts not obligated or specifically designated.

Develops a 5 tier model in expending Fund Balance.

Projected vs. Actual Funding Per ADA

Fontana Unified School District



Budget Assumptions



- ❧ Flat Funding for the 2011-2012 School Year
- ❧ No restoration of Board approved reduction under unrestricted funds
- ❧ No mid-year revenue cuts from the state
- ❧ Six Furlough Days for Classified and Management (2011-2012 only)
- ❧ 9% increase in benefits each year out
- ❧ Step & Column Budgeted

Expired Revenues



1. ARRA (September 30, 2011)
 - a. ARRA Special Education
 - b. ARRA Title I Part A and D
 - c. ARRA McKinney-Vento
 - d. ARRA State Fiscal Stabilization
 - e. ARRA Child Nutrition
 - f. Educational Technology
 - g. Early Education

Additional Expenditures to Unrestricted Funds



- ❖ Increase in unemployment rates (.89% increase)
- ❖ QEIA (Quality Educational Investment Act)
Encroachment
- ❖ ARRA Special Education funded programs

Total Additional Expenditures

\$4,208,000.00

2011/12 GENERAL FUND BUDGET	Unrestricted			Restricted	
REVENUE	Unrestricted	Tier III Unrestricted	Restricted Encroach	Categorical	Total
Revenue Limit-Sources	196,280,572		11,505,460		207,786,032
Federal Revenue	900,000		7,338,998	17,495,042	25,734,040
Other State Revenue	4,696,379		24,069,924	12,789,959	41,556,262
Class Size Reduction	6,195,360				6,195,360
Other Local Revenue	662,840		10,000	1,031,079	1,703,919
Tier III Flexibility Categorical Programs		13,677,889	988,510	689,088	15,355,487
Tier III Flexibility Deferred Maintenance		1,446,935			1,446,935
Tier III Flexibility Adult Education		1,644,942			1,644,942
ARRA Stabilization 08-09 Categorical					-
TOTAL REVENUE	208,735,151	16,769,766	43,912,892	32,005,168	301,422,977

PERSONNEL	Unrestricted	Tier III Unrestricted	Restricted Encroach	Categorical	Total
Salaries	99,527,819	389,758	36,195,643	11,138,613	147,251,833
Class Size Reduction	31,512,734				31,512,734
Schedule C and X & Other Stipends	1,369,264	-	-	843,180	2,212,444
Substitutes	1,123,886	1,074,285	132,300	89,972	2,420,443
Hourly Salaries	998,438	1,238,385	997,072	790,464	4,024,359
Overtime	260,000	-	83,300	-	343,300
Student Workers - Workability	-	-	-	84,860	84,860
Statutory Benefits	17,836,398	346,698	5,347,970	1,896,641	25,427,707
Health & Welfare Benefits	26,725,705	86,087	7,649,382	2,930,669	37,391,843
GASB 45 - Lifetime Benefits	4,613,799	-	-	-	4,613,799
SERP's and Goldenhand Shake	4,087,252	-	-	-	4,087,252
TOTAL PERSONNEL	188,055,295	3,135,213	50,405,667	17,774,399	259,370,574

NON-PERSONNEL	Unrestricted	Tier III Unrestricted	Restricted Encroach	Categorical	Total
School Instructional Allocations	2,063,438				2,063,438
Summer School	-				-
Community Day School			55,511		55,511
Continuation High School			79,384		79,384
District Department Allocations	4,325,493				4,325,493
District Operational	2,980,833				2,980,833
Lottery Funds	-			727,808	727,808
Utilities	9,277,168				9,277,168
Transportation - To/From School			581,178		581,178
Transportation - Special Education			327,892		327,892
Transportation - Garage			10,010		10,010
Medi-Cal Billing Option			107,287		107,287
Special Education			2,927,493		2,927,493
Quality Education Investment Act			106,916		106,916
Maintenance - Routine Repair			-		-
Tier III Flexibility Categorical Programs					-
Tier III Flexibility Deferred Maintenance		-			-
Tier III Flexibility Adult Education					-
Tier III Unrestricted		1,232,782			1,232,782
Categorical Programs				13,502,961	13,502,961
3% Administrative Costs	(12,000)				(12,000)
Indirects from Restricted & Other Funds	(2,491,539)				(2,491,539)
TOTAL NON-PERSONNEL	16,143,393	1,232,782	4,195,671	14,230,769	35,802,615
TOTAL EXPENSES	204,198,688	4,367,995	54,601,338	32,005,168	295,173,189
EXCESS REVENUES OVER EXPENSE	4,536,463	12,401,771	(10,688,446)	-	6,249,788