

Budget Corner – Lesson 2

How do we get funded?

Objective 4.1

Create a campaign to educate the community on District revenue sources how money is spent

Albany Unified School District

Board of Education Meeting

October 24, 2023

Jackie Kim, Chief Business Official



Revenue per Student (Average Daily Attendance) Comparison

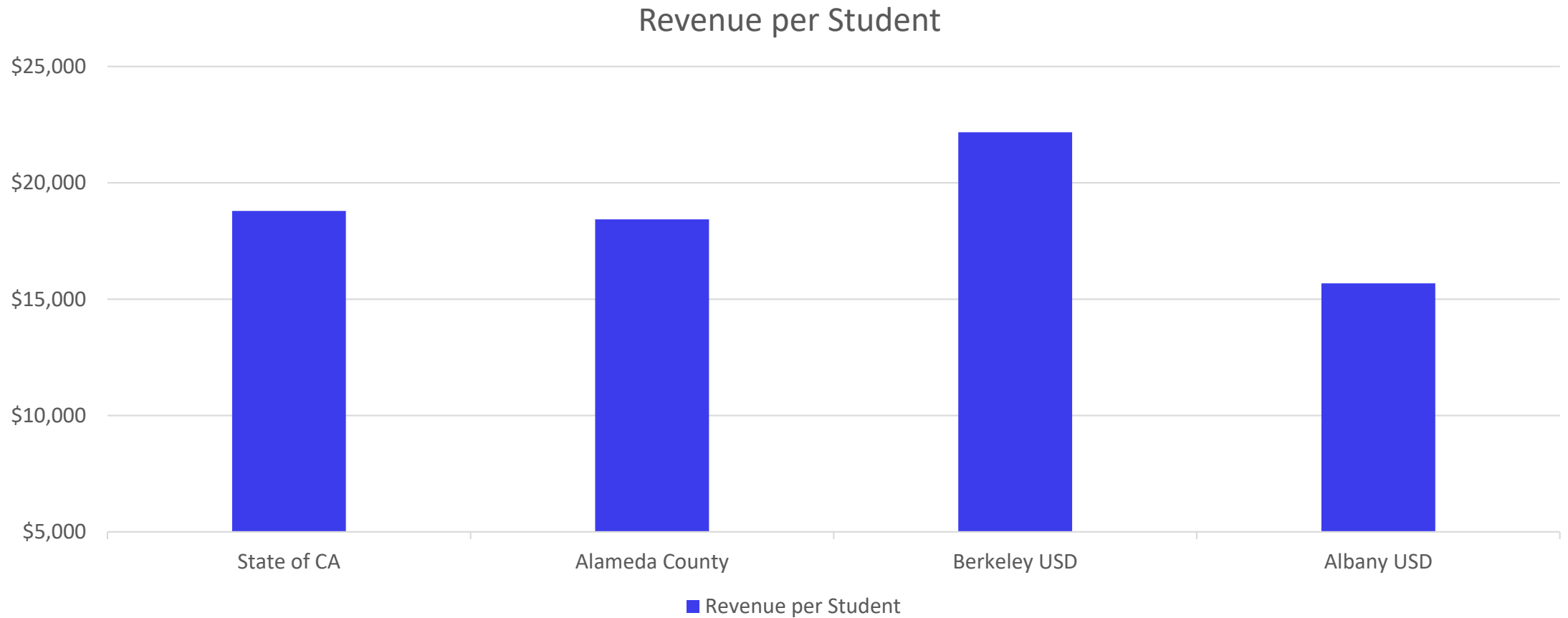
District	Parcel Taxes	Donations/Fees	Federal/State Funds	Total Per Student Revenue (ADA)
Emery	\$8,680	\$3,590	\$20,179	\$32,449
Oakland	\$1,505	\$1,811	\$22,119	\$25,435
Berkeley	\$6,111	\$1,518	\$14,545	\$22,174
Piedmont	\$6,096	\$2,626	\$13,162	\$21,884
Statewide Average	\$98	\$740	\$17,955	\$18,793
West Contra Costa	\$416	\$465	\$17,588	\$18,469
Alameda	\$2,846	\$1,168	\$14,020	\$18,034
Albany	\$1,984	\$403	\$13,294	\$15,681



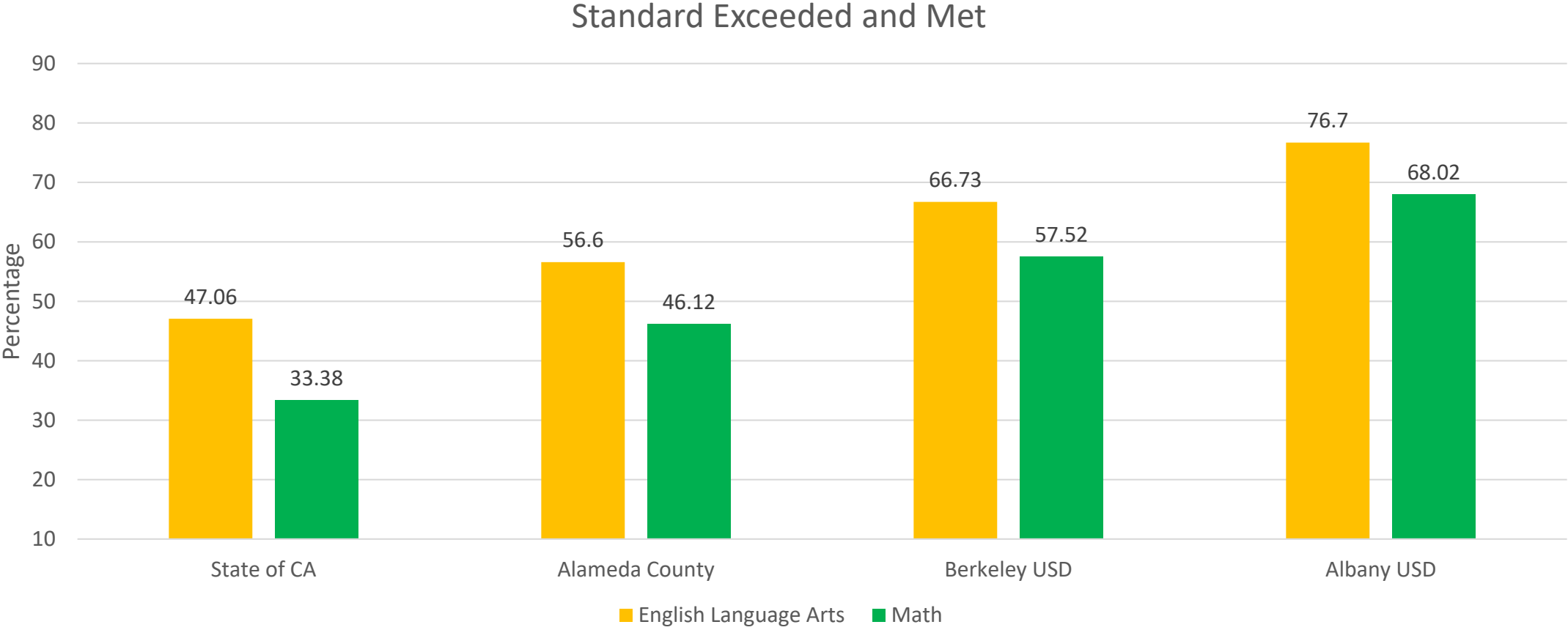
Data for FY 2021–22 from Ed-Data.org. Basis is the Average Daily Attendance (ADA).



Funding per Student (Ed-Data.org)



Smarter Balanced Assessments (Spring 2022)



Other Funds

The District administers 10 other funds other than General Fund.

- SELPA Administrative Unit
- Child Development
- Cafeteria Food Services
- Deferred Maintenance
- Special Reserve
- Building
- Capital Facilities
- County School Facilities
- Bond Interest & Redemption
- Capital Outlay Projects

Fund – a fiscal and accounting entity with a self-balancing set of accounts . This has specific purpose. If they are not solvent, the general fund will have to pay for exceeded expenditures.



Building Fund - \$95M

- This fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.
- Albany voters approved Measure B and Measure E in June 2016 in amount of \$95 million.
- AUSD Board approved budget allocation for
 - Albany Middle School Annex : \$13.7 million
 - Albany High School Addition :\$9.8 million
 - Ocean View Elementary Re-Build: \$39.5 million
 - Marin Elementary Re-Build: \$32 million
- Citizens' Bond Oversight Committee oversees, monitors, and informs the public concerning the expenditures of general obligation bonds.

County School Facilities

- This fund was established to receive apportionments from the State School Facilities Fund. The fund is used primarily to account for new school facility construction, modernization projects and facility hardship grants.
- \$10,001,044 was received in January 2022 and the Board approved the allocation budget at December 14, 2021 Board Meeting.

Facility Needs	
Marin Elem. Construction	<ul style="list-style-type: none">• Board approved the site redesign (Jan 26, 2021 BOE)• Approximately \$5.7M
Cornell Elem HVAC	<ul style="list-style-type: none">• Approximately \$2.5M
Cougar Field Replacement	<ul style="list-style-type: none">• Approximately \$1.7M
Cornell Play Structure and Outdoor Space Design	<ul style="list-style-type: none">• Approximately \$100,000

County School Facilities – continued...

- \$4,504,152 was received in August 2022 and the Board approved the allocation budget at June 14, 2022 Board Meeting.

Project	Elements	Completion Target	Estimated Cost
Cornell Playground Improvements	Concept/Schematic/Construction Drawings/DSA Review/Contracting/Board Approval/Procurement/Construction	Phase One--Mid-August 2022 Phase Two--August 2023	\$1,100,000
Campus Security Improvements	Research/Scope Development/Product Research/Board Approval/Contracting/Procurement/Installation/Procedure Implementation Training	August 2023	\$800,000
Site Improvements	Facilities assessment/Scope of work/Space allocation/Vendor identification/Bids/Contracting/Procurement/Project management/Office moves/Clean up	June 2024	\$2,604,152
Roof repairs, Waterproofing, Leak repairs	Enrollment Center, AHS, AMS, Cornell Elementary		\$650,000
HVAC repairs	Rooftop units		\$250,000
Electrification	Kitchens, Boilers		\$500,000
Tenant Improvements	Enrollment Center, 720 Jackson, Cornell Elementary, Weight Room at AHS, Aquatic Center		\$1,204,152
Total			\$4,504,152

- We are granted with \$11,451,581 from the State, have not received the funding yet. The plan will be brought to the board based on the facility needs assessment.

Next Steps.....

- Lottery Money
- Expenditures
- Budget Development