2011-12 FIRST INTERIM ASSUMPTION GUIDELINES
PROJECTIONS FOR FISCAL YEARS 2011-12 THROUGH 2013-14

Assumptions must be submitted to support data for the 2011-12 First Interim Report and two subsequent years. The guidelines indicated below are provided to assist you with projections for fiscal years 2011-12, 2012-13, and 2013-14.

REVENUE LIMITS	**2011-12**	**2012-13[1]**	**2013-14[1]**
Statutory COLA	2.24%	3.10%	2.80%
Revenue Limit Deficit	19.754%	19.754%	19.754%
Net Funded COLA[2]	-0-	3.10%	2.80%

SPECIAL EDUCATION AND CATEGORICAL PROGRAMS	**2011-12**	**2012-13**	**2013-14**
Special Ed COLA (on state and local share only)	-0-	3.10%	2.80%
Categorical COLA – Tier 1 Programs	-0-	3.10%	2.80%
Categorical COLA – Tier II and III Programs	-0-	3.10%	2.80%
Special Education Mandate Settlement: One-time Unrestricted Funding[3]	-0-	-0-	-0-

LOTTERY REVENUE[4]	**2011-12**	**2012-13**	**2013-14**
Unrestricted	$117.00/ADA	$111.75/ADA	$111.75/ADA
Restricted for Instructional Materials	23.00/ADA	17.00/ADA	17.00/ADA
Total Lottery Revenue	$140.00/ADA	$128.75/ADA	$128.75/ADA

OTHER FACTORS	**2011-12**	**2012-13**	**2013-14**
Interest Rate for 10-year Treasuries	3.50%	4.00%	4.10%
California Consumer Price Index (CPI)	3.20%	2.80%	3.00%
Other Expenses (4000s – 6000s)	2010-11+CPI	2011-12+CPI	2012-13+CPI

[1] Please note that there is no assurance that out year COLAs will be funded.
[2] The Net Funded COLA is the change in the **funded** revenue limit from the prior year.
[3] Ended in 2010-11
[4] Lottery funding is based on actual ADA (e.g., excluding excused absences), multiplied by a statewide excused absence rate of 1.04446. For 2009-10 through 2014-15, 2007-08 ADA is used for Adult Education and ROC/Ps.

ATTACHMENT A

Potential Maximum Reduction per Assembly Bill 114
For the San Gabriel Unified School District

2011-12 Base Revenue Limit per ADA (Undeficited)	Potential Revenue Limit Reduction per ADA (4%)	2011-12 ADA	Potential Revenue Limit Reduction Total	2011-12 Home-School Transportation Entitlement	2011 Special Education Transportation Entitlement	Total Pupil Transportation Entitlement	Pupil Transportation Potential Trigger Reduction (50%)	Total Revenue Limit & Transportation Reduction
6,554.65	262.19	5,320	1,394,830	13,900	123,498	137,398	68,699	1,463,529

ATTACHMENT B

CONTINGENCY PLAN SHOULD DISTRICT IMPLEMENT YEAR CUTS/TRIGGERS ($1,463,529)

1.	Eliminate Unappropriated dollars	$1,287,906
2.	Delay maintenance projects currently budgeted in Unrestricted, General Fund Resources	$ 100,000
3.	Reduce SLIBG Site Allocations	$ 20,623
4.	Reduce Unrestricted Supplies Budget districtwide by 5%	$ 55,000

ATTACHMENT C