

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: June 12, 2012

BOARD MEETING DATE: June 21, 2012

PREPARED BY: Delores Perley, Director of Finance
Eric R. Dill, Assoc Supt., Business Services

SUBMITTED BY: Ken Noah
Superintendent

SUBJECT: ADOPTION OF 2012-13 DISTRICT BUDGET/
GENERAL FUND

EXECUTIVE SUMMARY

The 2012-2013 Annual Budget is presented for adoption. As we informed the Board of Trustees, changes regarding transportation, discussed at the June 11, 2012 Board workshop have been included.

General Fund

Revenue

The Board will notice an overall decrease in revenue from 2011-12 to 2012-13. The primary reasons for this are:

- Increase in the Basic Aid Fair Share contribution, due to an increase in excess taxes as 2011-12 property taxes increased and the mid-year “trigger cut” reduced revenue limit funding
- Loss of one-time Federal stimulus funds
- Removal of any one-time revenue, and other prior year carryover amounts
- Gifts & Donations in Local Income are booked as revenue is received

There is an increase in Property Tax revenue as we begin to see property values level off, although funding remains lower than 2007-2008.

Encroachment

Encroachment into the unrestricted general fund is up overall for the following reasons:

- Increased Mental Health costs as well as the loss of one-time funds
- Step Increases and increases in benefit costs in Special Education and Special Education Transportation
- The Encroachment in Home-to-School Transportation has been reduced due to cost saving measures discussed at the June 11th workshop

Expenditures

Progress continues to be made to reduce expenditures.

- Staffing reductions have partially offset the cost of step, column, and longevity increases
- Benefit costs continue to rise, specifically in health insurance, workers compensation, and PERS contribution rates, however, unemployment rates showed a slight decrease from 2011-12
- Books and supplies savings derive from cuts to site and department budgets as well as the removal of donation carryover until the amounts are determined at year end
- Services and operating expenses are down due to cuts to department budgets
- Restricted programs with carry-over balances will have a commensurate increase in expenditures posted and included in the Fall Revision Budget Report

Fund Balance Reserves

Despite the progress made in reducing expenditures, the loss of almost \$5M in revenue reflected in the budget has resulted in an increased deficit. The District will need to use its General Fund reserves to cover this gap.

The Proposed Budget meets and exceeds the 4.5% Board recommended reserve.

Multi-Year Projection

This summary of the unrestricted portion of the Multi Year Projection (MYP) is included for your review and consideration.

Unrestricted Only	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Total Revenue	69,085,673	69,228,398	71,220,274
Total Expenditures	75,137,386	76,056,195	76,716,018
Difference + or (-)	(6,051,713)	(6,827,797)	(5,495,744)
Beginning Balance (*Incl. Spec Resv in 13-14)	11,759,016	8,158,240	1,330,443
Ending Balance	5,707,303	1,330,443	(4,165,301)
Reserve @ 3%			
General Fund Only	Met	Not Met	Not Met
General Fund & SpecResv	Met	Not Met	Not Met

Assumptions include:

2012-13

- District continues as Basic Aid
- Failure of the Governor's tax initiative
- No implementation of the Weighted Student Formula
- Slight acceleration in property tax growth (.5%)
- Increase in the Fair Share Contribution as property tax increases
- COLA's and deficits as projected by School Services of California
- Certificated and classified staffing reduced
- Step, column costs and benefits costs increased
- Elimination of one-time stimulus funding
- Increases to encroachment

2013-14 & 2014-15

- District continues as Basic Aid
- Property tax increases as California Consumer Price Index increases
- Increase in the Fair Share Contribution as property tax increases and trigger cuts are implemented if the tax initiative fails
- Average Daily Attendance relatively flat
- COLA's and deficits as projected by School Services of California
- Continued reduction in funding for Basic Aid Fair Share
- Reduced Special Education Encroachment due to additional funding through SELPA equalization plan
- Site formula budgets to remain static
- No additional reductions implemented

With the above assumptions, the District projects that it will be able to meet its financial obligations for the 2012-13 year. However, the District would not be able to meet its 3% reserve requirement in 2013-14 and would have a negative ending balance in 2014-15, without further reductions.

Special Funds

The proposed budgets for all 2012-13 special funds of the district are presented to the Board for approval. All special funds are unchanged from the tentative budgets presented to the Board on June 11, 2012.

Special funds for the district are as follows:

Adult Education Fund	(11-00)
Cafeteria Fund.....	(13-00)
Deferred Maintenance	(14-00)
Pupil Transportation Equipment Fund	(15-00)
Special Reserve Fund Other than Capital Outlay	(17-42)
Other Building Fund.....	(21-09)
Capital Facilities Funds	(25-18 & 25-19)
County School Facilities Fund	(35-00)
Special Reserve Fund for Capital Outlay Projects.....	(40-00)
Capital Project Fund (for Mello Roos Projects).....	(49-00)
Self Insurance Funds.....	(67-16, 67-17 & 67-30)

Supporting Documentation

Documents included for this agenda item include:

- Budget Spreadsheet for “General Fund Revenue & Expenditures – 2012-13 Proposed Budget”
- Multi-Year Projection for General Fund Revenue and Expenditures
- Special Funds – Overview; a brief description of each fund
- Special Funds – Balance Summary; summary spreadsheet for the proposed Special Funds Budget
- Printouts from the Standardized Account Code Structure (SACS), including Cash Flow projections for 2012-13 and 2013-14

State requirements dictate certain documents be included as backup to the budget adoption agenda item. Included in this backup is a certification page which includes a summary of Criteria and Standards Review. Each standard is determined to be “Met” or “Not Met” or answered “Yes/No”. Where standards are not met, explanations are provided for the discrepancies. Most of the standards which have not been met are due to revenue & expense variances related to the removal of carryover and one-time revenue sources and with district-wide expenditure reductions. Printouts from the Standardized Account Code Structure (SACS) software are included, as required.

RECOMMENDATION:

- A. It is recommended that the Board conduct a public hearing to take testimony and discuss the 2012-2013 Annual Budget / General Fund & Special Funds.
- B. Following the public hearing, it is recommended that the Board adopt the proposed 2012-2013 Annual Budget / General Fund & Special Funds, as shown in the attached supplements.

FUNDING SOURCE:

Not applicable.

Attachments

General Fund Revenue & Expenditures - 2012-2013 Proposed Budget

	2011-2012 Spring Revision			2012-2013 Proposed Budget			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
PROJECTED INCOME							
Revenue Limit / Property Tax	77,162,147	1,468,012	78,630,159	77,536,049	1,468,371	79,004,420	374,261
Federal Income	757,278	4,683,895	5,441,173	749,278	3,502,111	4,251,389	(1,189,784)
Other State Income	4,361,289	2,370,527	6,731,816	1,756,988	1,866,130	3,623,118	(3,108,698)
Local Income	2,358,809	6,233,095	8,591,904	1,491,924	6,076,511	7,568,435	(1,023,469)
Transfers	0	0	0	0	0	0	0
Encroachment	(12,155,682)	12,155,682	0	(12,448,566)	12,448,566	0	0
TOTAL PROJECTED INCOME	72,483,841	26,911,211	99,395,052	69,085,673	25,361,689	94,447,362	(4,947,690)
PROJECTED EXPENDITURES							
Certificated Salaries	39,413,615	8,628,383	48,041,998	40,437,337	8,062,199	48,499,536	457,538
Classified Salaries	9,775,885	6,387,450	16,163,335	9,651,680	6,313,772	15,965,452	(197,883)
Benefits	14,568,440	4,884,818	19,453,258	15,334,348	5,041,146	20,375,494	922,236
Books & Supplies	3,744,543	2,452,738	6,197,281	1,564,140	1,398,235	2,962,375	(3,234,906)
Services & Operating Expenses	6,733,039	4,540,729	11,273,768	6,868,393	4,263,228	11,131,621	(142,147)
Capital Outlay	47,072	0	47,072	16,500	0	16,500	(30,572)
Other Outgo	1,121,850	648,659	1,770,509	1,264,988	283,109	1,548,097	(222,412)
Categorical	0	0	0	0	0	0	0
TOTAL PROJECTED EXPENDITURES	75,404,444	27,542,777	102,947,221	75,137,386	25,361,689	100,499,075	(2,448,146)
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(2,920,603)	(631,566)	(3,552,169)	(6,051,713)	0	(6,051,713)	(2,499,544)
FUND BALANCE, RESERVES:							
Beginning Balance - July 1	14,679,619	631,566	15,311,185	11,759,016	0	11,759,016	(3,552,169)
Audit Adjustment	0	0	0	0	0	0	0
Adjusted Beginning Balance	14,679,619	631,566	15,311,185	11,759,016	0	11,759,016	(3,552,169)
Projected Ending Balance - June 30	11,759,016	0	11,759,016	5,707,303	0	5,707,303	(6,051,713)
COMPONENTS OF THE ENDING BALANCE:							
<i>Nonspendable:</i>							
Revolving Cash Fund 9130	180,000		180,000	180,000		180,000	0
Stores Inventory 9320	1,000		1,000	1,000		1,000	0
<i>Restricted:</i>							
Reserve for categorical programs		0	0		0	0	0
<i>Assigned:</i>							
Basic Aid Reserve (3.0%)	3,088,417		3,088,417	0		0	(3,088,417)
Other Commitments	0		0	0		0	0
<i>Unassigned:</i>							
Recommended Min Reserve (4.5%)	4,632,625		4,632,625	4,522,458		4,522,458	(110,167)
Total Components	7,902,042	0	7,902,042	4,703,458	0	4,703,458	(3,198,583)
RESERVE FOR ECONOMIC UNCERTAINTIES	3,856,974	0	3,856,974	1,003,845	0	1,003,845	(2,853,130)
	3.75%	0.00%	3.75%	1.00%	0.00%	1.00%	-2.75%
SPECIAL RESERVE FUND	2,476,737	0	2,476,737	2,450,937	0	2,450,937	
Combined Reserve	10.08%	0.00%	10.08%	7.12%	0.00%	7.12%	

REVENUE LIMIT SOURCES

Object	Resource	2011-2012 Spring Revision			2012-2013 Proposed Budget			Change
		UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011	STATE AID	(22,848)		(22,848)	(39,236)		(39,236)	(16,388)
8021	HOMEOWNERS' EXEMPTION	757,823		757,823	761,121		761,121	3,298
8041	SECURED TAXES	74,931,117		74,931,117	75,305,773		75,305,773	374,656
8041	SECURED TAXES (Prev. SERAF)	0		0	0		0	0
8042	UNSECURED TAXES	2,593,308		2,593,308	2,606,275		2,606,275	12,967
8043	PRIOR YEAR TAXES	3,838		3,838	3,838		3,838	0
8046	SUPPL ED REV AUGMENT FUNDS(SERAF)	0		0	0		0	0
8047	COMMUNITY REDEVELOPMENT FUNDS	11,675		11,675	10,686		10,686	(989)
8082	OTHER TAXES	500		500	500		500	0
8089	50% RECAPTURE, OTHER TAXES	(250)		(250)	(250)		(250)	0
8091	SPECIAL ED ADA	(1,100,000)	1,100,000	0	(1,100,000)	1,100,000	0	0
8096	XFER TO CHT SCH INLIEU PROP TX	(13,016)	0	(13,016)	(12,658)	0	(12,658)	358
8097	SPECIAL ED EXCESS TAX		368,012	368,012		368,371	368,371	359
	TOTAL-REVENUE LIMIT SOURCES	77,162,147	1,468,012	78,630,159	77,536,049	1,468,371	79,004,420	374,261

FEDERAL INCOME

Object	Resource		2011-2012 Spring Revision			2012-2013 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8290-000	0000-024		20,629		20,629	12,629		12,629	(8,000)
8290 006	0000 012		736,649		736,649	736,649		736,649	0
8290 000	3010 000			545,230	545,230		545,230	545,230	0
8290 002	3010 000			188,653	188,653		0	0	(188,653)
8290 000	3205 000			264,399	264,399		0	0	(264,399)
8290 001	3205 000	D		613,317	613,317		0	0	(613,317)
8290 002	3205 000			61,525	61,525		0	0	(61,525)
8181 000	3310 000			1,870,292	1,870,292		1,870,672	1,870,672	380
8181 000	3311 000			107,163	107,163		106,783	106,783	(380)
8181 002	3313 000			18,625	18,625		0	0	(18,625)
8181 002	3314 000			42,877	42,877		0	0	(42,877)
8182 000	3327 000			363,367	363,367		363,367	363,367	0
8290 000	3410 000			196,416	196,416		196,416	196,416	0
8290 000	3550 001			89,542	89,542		119,415	119,415	29,873
8290 000	3550 002			6,711	6,711		5,584	5,584	(1,127)
8290 000	4035 000			183,019	183,019		183,019	183,019	0
8290 000	4036 000			9,000	9,000		9,000	9,000	0
8290 001	4036 000	D		1,179	1,179		0	0	(1,179)
8290 000	4045 000			1,856	1,856		1,856	1,856	0
8290 000	4201 000			28,966	28,966		28,966	28,966	0
8290 000	4203 000			71,803	71,803		71,803	71,803	0
8290 001	4203 000	D		1,000	1,000		0	0	(1,000)
8290 002	4203 000			18,955	18,955		0	0	(18,955)
TOTAL FEDERAL REVENUE			757,278	4,683,895	5,441,173	749,278	3,502,111	4,251,389	(1,189,784)

D DEFERRED

OTHER STATE INCOME

Object	Resource	09-10 FLEX RES/ CODE	2011-2012 Spring Revision			2012-2013 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
			8590 000	0000 000		610,351		610,351	
8590 002	0000 000		5,193		5,193	0		0	(5,193)
8590 005	0000 000		(4,370,675)		(4,370,675)	(6,367,518)		(6,367,518)	(1,996,843)
8590 007	0000 000		118,378		118,378	0		0	(118,378)
8590 006	0000 012		929,353		929,353	922,847		922,847	(6,506)
8590 002	0000 023		7,828		7,828	0		0	(7,828)
8590 000	0000 024		6,000		6,000	6,122		6,122	122
8550 000	0425 000		149,508		149,508	0		0	(149,508)
8590 000	0900 XXX		5,551,999		5,551,999	5,177,081		5,177,081	(374,918)
8560 000	1100 000		1,332,000		1,332,000	1,408,290		1,408,290	76,290
8560-002	1100 000		21,354		21,354	0		0	(21,354)
8590 000	6286 000			0	0		0	0	0
8560 000	6300 000			210,000	210,000		210,000	210,000	0
8560 002	6300 000			30,738	30,738		0	0	(30,738)
8590 000	6500 000			0	0		0	0	0
8590 000	6500 000			0	0		0	0	0
8590 000	6500 009			211,374	211,374		0	0	(211,374)
8590 000	6512 000			62,283	62,283		0	0	(62,283)
8590 003	6512 000			439,568	439,568		254,696	254,696	(184,872)
8590 000	6520 000			292,190	292,190		292,190	292,190	0
8590 000	6530 000			1,789	1,789		1,789	1,789	0
8590 000	6535 000			4,618	4,618		4,618	4,618	0
8590 001	6660 000	D		718	718		0	0	(718)
8590 001	6670 005	D		607	607		0	0	(607)
8590 000	6690 000			86,281	86,281		144,483	144,483	58,202
8590 001	6690-000	D		59,106	59,106		0	0	(59,106)
8311 000	7090-000			398,083	398,083		398,083	398,083	0
8311 000	7230 000			492,576	492,576		481,086	481,086	(11,490)
8311 000	7240 000			60,596	60,596		59,185	59,185	(1,411)
8590 000	7810 004			20,000	20,000		20,000	20,000	0
TOTAL OTHER STATE REVENUE			4,361,289	2,370,527	6,731,816	1,756,988	1,866,130	3,623,118	(3,108,698)

D DEFERRED

LOCAL INCOME

Object	Resource		2011-2012			2012-2013			Change
			Spring Revision			Proposed Budget			
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8689 050	0000 300	TRANSP FEES-ATHL-TP	115,000		115,000	115,000		115,000	0
8689 100	0000 300	TRANSP FEES-ATHL-LCC	125,000		125,000	100,000		100,000	(25,000)
8689 130	0000 300	TRANSP FEES-ATHL-SDA	20,000		20,000	40,000		40,000	20,000
8689 140	0000 300	TRANSP FEES-ATHL-CCA	35,000		35,000	60,800		60,800	25,800
8650 XXX	0000 634/5	M & O FIELD USE	100,000		100,000	100,000		100,000	0
8699 000	0100 030	22ND AGR DIST NON COOP	84,610		84,610	84,225		84,225	(385)
8677 004	0100 038	INT/AGY PRIVATE CONTRACTOR	50,796		50,796	50,000		50,000	(796)
8689 001	0100 039	OTHER PARKING FINES FEES	8,641		8,641			0	(8,641)
8660 XXX	0100 040	INTEREST	400,000		400,000	390,000		390,000	(10,000)
8631 000	0100 046	SALE OF EQUIPMENT & SUPPLIES	10,000		10,000	10,000		10,000	0
8631 001	0100 046	SALE OF EQUIPMENT & SUPPLIES	0		0			0	0
8689 014	0100 047	STUDENT PARKING FEES-CCA	17,125		17,125			0	(17,125)
8689 010	0100 048	STUDENT PARKING FEES-LCC	22,000		22,000			0	(22,000)
8689 013	0100 049	STUDENT PARKING FEES-SDA	10,000		10,000			0	(10,000)
8689 005	0100 050	STUDENT PARKING FEES-TP	28,000		28,000			0	(28,000)
8677 014	0100 051	ADMIN DEV FEES RSF/SB	1,500		1,500	1,500		1,500	0
8650 000	0100 XXX	LEASES AND RENTALS - SITE USE	0		0			0	0
8650 001	0100 302	BLDG/FIELD USE DIST WIDE	0		0			0	0
8782 000	1100 011	OTHER TRANSFERS FROM CNTY OFFICE	0		0	70,399		70,399	70,399
8783 000	0000 000	ALL OTHER TRANSFERS FROM JPA	165,607		165,607			0	(165,607)
8792 000	6500 000	SPECIAL EDUCATION		3,620,658	3,620,658		3,694,718	3,694,718	74,060
8677 010	6500 004	COASTAL LEARNING ACADEMY		100,000	100,000		100,000	100,000	0
8677 000	6500 007	SP ED, NCCSE		100,000	100,000		54,000	54,000	(46,000)
8675 001	7230 002	TRANSPORT.SERVICES PARENT PAY		500,000	500,000		525,000	525,000	25,000
8677 005	7230 009	INT/AG REV - OTHER TRANSP		8,000	8,000		8,000	8,000	0
8677 012	7230 009	I/A TRASPORTATION HTS		0	0			0	0
8677 012	7240 002	SP ED, TRANSPORTATION		20,000	20,000		20,000	20,000	0
8677 006	9010 006	INT/AG REV - APCD - BUS PROGRAM		127,270	127,270			0	(127,270)
8699 000	9010 009	SB70 CAREER DEV		16,380	16,380			0	(16,380)
8699 000	9010 010	SB70 CAREER DEV		74,335	74,335		74,335	74,335	0
8677 000	9025 XXX	ROP COUNTY OFFICE		1,699,830	1,699,830		1,575,458	1,575,458	(124,372)
8677 007	9025 XXX	INT/AG. REV. - ROP TIER III		(118,378)	(118,378)		0	0	118,378
8699 XXX	XXXX XXX	OTHER LOCAL INCOME	1,165,530	85,000	1,250,530	470,000	25,000	495,000	(755,530)
		TOTAL LOCAL REVENUE	2,358,809	6,233,095	8,591,904	1,491,924	6,076,511	7,568,435	(1,023,469)
8919 019	0100 085	TRANSFER FROM CAP. FAC. 25-19			0	0	0	0	0
8919 011	6285 000	TRANSFER FROM AD ED 11-00 FLEXIBILITY TRANSFER			0	0	0	0	0
8919 015	7230 000	I/F TRANSFER IN FR TRANSP EQUIP			0	0	0	0	0
8919 016	0000 000	I/TRANSF SELF INS FD			0	0	0	0	0
		SUBTOTAL TRANSFERS	0	0	0	0	0	0	0
8980 000	0000 000	UNRESTRICTED CONTRIBUTIONS	(12,155,682)	0	(12,155,682)	(12,473,909)	0	(12,473,909)	(318,227)
8980 000	1100-001	ROP LOTTERY TRANSFER	0		0	(70,399)	0	(70,399)	(70,399)
8980 000	3550 003	DISTRICT MATCH - PERKINS	0		0	0	0	0	0
8980 000	6500 000	CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT	0	6,759,440	6,759,440	0	6,771,668	6,771,668	12,228
8980 000	6500 009	MENTAL HEALTH SERVICES	0	23,408	23,408	0	0	0	(23,408)
8980 000	6512 000	SPED MENTAL HEALTH SERVICES	0	0	0	0	514,168	514,168	514,168
8980 000	7230 000	CONTRIBUTION TO H-T-S TRANSPORTATION	0	252,630	252,630	0	73,120	73,120	(179,510)
8980 000	7240 000	CONTRIBUTION TO SP. ED. TRANSP. FOR ENCROACH.	0	2,814,180	2,814,180	0	2,819,139	2,819,139	4,959
8980 000	8150 000	CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH.	0	2,306,024	2,306,024	0	2,295,814	2,295,814	(10,210)
8980 000	9010 XXX	OTHER LOCAL INCOME	0		0	0		0	0
8980 000	9025 XXX	ROP LOTTERY TRANSFER	0		0	0	70,399	70,399	70,399
8990 007	0000 000	ROP TIER III REVENUE	0		0	95,742	(95,742)	0	0
		SUBTOTAL ENCROACHMENT	(12,155,682)	12,155,682	0	(12,448,566)	12,448,566	0	0
		TOTAL TRANSFERS	(12,155,682)	12,155,682	0	(12,448,566)	12,448,566	0	0
		TOTAL ALL REVENUE W/O TEMP TRSFERS	72,483,841	26,911,211	99,395,052	69,085,673	25,361,689	94,447,362	(4,947,690)
		OTHER I/F TRANSFERS IN-TEMP			0			0	0
		TOTAL REVENUE WITH ALL TRANSFERS	72,483,841	26,911,211	99,395,052	69,085,673	25,361,689	94,447,362	(4,947,690)

CERTIFICATED SALARIES

Object	Resource		2011-2012 Spring Revision			2012-2013 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	32,232,362	7,919,966	40,152,328	33,209,403	7,412,515	40,621,918	469,590
1100 033		EL STIPEND	500,000	0	500,000	500,000	0	500,000	0
1200 000		PUPIL SUPPORT: LIBRARIANS GUIDANCE, WELFARE & ATTEND. PHYSICAL & MENTAL HEALTH	2,764,267	110,901	2,875,168	2,761,449	151,226	2,912,675	37,507
1300 000		SUPERVISORS, ADMIN: SUPERINTENDENTS ADMINISTRATORS	3,540,593	419,442	3,960,035	3,573,495	294,835	3,868,330	(91,705)
1900 000		OTHER CERTIFICATED	376,393	178,074	554,467	392,990	203,623	596,613	42,146
		TOTAL-OBJECT CODE 1000	39,413,615	8,628,383	48,041,998	40,437,337	8,062,199	48,499,536	457,538

CLASSIFIED SALARIES

Object	Resource		2011-2012 Spring Revision			2012-2013 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	756,989	2,029,318	2,786,307	861,200	2,012,604	2,873,804	87,497
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	3,010,268	3,726,249	6,736,517	2,854,137	3,654,201	6,508,338	(228,179)
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	861,855	310,740	1,172,595	864,332	311,313	1,175,645	3,050
2400 000		CLERICAL & OFFICE PERSONNEL	4,804,249	319,643	5,123,892	4,662,148	334,154	4,996,302	(127,590)
2900 000		OTHER CLASSIFIED	342,524	1,500	344,024	409,863	1,500	411,363	67,339
		TOTAL-OBJECT CODE 2000	9,775,885	6,387,450	16,163,335	9,651,680	6,313,772	15,965,452	(197,883)

EMPLOYEE BENEFITS

Object	Resource		2011-2012 Spring Revision			2012-2013 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	3,434,076	707,586	4,141,662	3,664,889	667,081	4,331,970	190,308
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	1,078,626	635,846	1,714,472	1,116,433	657,518	1,773,951	59,479
3311/2 000		SOCIAL SECURITY	642,922	399,929	1,042,851	650,210	395,190	1,045,400	2,549
3321/2 000		MEDICARE	689,791	202,171	891,962	693,119	200,152	893,271	1,309
3400 000		INC PROTCT+CERT DNTAL+LIFE	440,979	121,690	562,669	459,426	120,164	579,590	16,921
3500 000		UNEMPLOYMENT INSURANCE	788,567	241,371	1,029,938	607,945	158,667	766,612	(263,326)
3600 000		WORKERS' COMPENSATION	722,008	186,792	908,800	943,974	242,630	1,186,604	277,804
3700 000		RETIREE BENEFITS (H & W)	585,567	156,228	741,795	658,865	148,438	807,303	65,508
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	6,185,904	2,233,205	8,419,109	6,539,487	2,451,306	8,990,793	571,684
		TOTAL-OBJECT CODE 3000	14,568,440	4,884,818	19,453,258	15,334,348	5,041,146	20,375,494	922,236

BOOKS AND SUPPLIES

Object	Resource		2011-2012 Spring Revision			2012-2013 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	100,000	210,000	310,000	0	150,000	150,000	(160,000)
4200 000		BOOKS OTHER THAN TEXTBOOKS	1,900	505,595	507,495	1,450	50,550	52,000	(455,495)
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS SCIENCE LAB MATERIALS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	2,782,681	1,187,612	3,970,293	1,237,541	1,014,727	2,252,268	(1,718,025)
4300 999		ESTIMATED UNSPENT	0	388,433	388,433	0	106,783	106,783	(281,650)
4400 000		NON-CAPITALIZED EQUIPMENT MAT/SUP/EQUIP TECH	859,962	161,098	1,021,060	325,149	76,175	401,324	(619,736)
		TOTAL-OBJECT CODE 4000	3,744,543	2,452,738	6,197,281	1,564,140	1,398,235	2,962,375	(3,234,906)

SERVICES AND OPERATING EXPENSES

Object	Resource		2011-2012 Spring Revision			2012-2013 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	230,500	1,136,128	1,366,628	130,500	530,000	660,500	(706,128)
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	105,235	83,518	188,753	177,150	68,178	245,328	56,575
5300 000		DISTRICT DUES & MEMBERSHIP	64,666	3,575	68,241	64,185	3,350	67,535	(706)
5400 000		INSURANCE	540,663	0	540,663	560,000	0	560,000	19,337
5500 000		UTILITIES	2,085,652	2,500	2,088,152	2,187,318	2,500	2,189,818	101,666
5600 000		RENTALS, LEASES & REPAIRS	817,411	159,600	977,011	755,790	92,447	848,237	(128,774)
5700 000		INTER-PROGRAM SERVICES	377,505	(393,321)	(15,816)	535,925	(549,725)	(13,800)	2,016
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	2,071,596	3,518,459	5,590,055	2,085,325	4,092,258	6,177,583	587,528
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	439,811	30,270	470,081	372,200	24,220	396,420	(73,661)
		TOTAL-OBJECT CODE 5000	6,733,039	4,540,729	11,273,768	6,868,393	4,263,228	11,131,621	(142,147)

CAPITAL OUTLAY

Object	Resource		2011-2012 Spring Revision			2012-2013 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
6100 000		SITES & IMPROVEMENT OF SITE	0	0	0	0	0	0	0
6200 000		IMPROVEMENT	0	0	0	0	0	0	0
6400 000		EQUIPMENT	10,850	0	10,850	4,000	0	4,000	(6,850)
6500 000		EQUIPMENT REPLACEMENT	36,222	0	36,222	12,500	0	12,500	(23,722)
		TOTAL-OBJECT CODE 6000	47,072	0	47,072	16,500	0	16,500	(30,572)

OTHER OUTGO

Object	Resource		2011-2012 Spring Revision			2012-2013 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
7130 000	XXXX-XXX	STATE SPECIAL SCHOOLS	0	0	0	0	0	0	0
7130 000	6500 001	STATE SPECIAL SCHOOLS	0	0	0	0	0	0	0
7142 000	6500 001	OTHER TUITION & SPEC. ED EXCESS COS	0	15,000	15,000	0	30,000	30,000	15,000
7142-002	6500-005	ADULT TRANSITION SH PROGRAM	0	30,000	30,000	0	30,000	30,000	0
7142 003	6500 001	SP. ED. NCCSE MOU	0	127,000	127,000	0	0	0	(127,000)
7142 001	9010 002	SP. ED. EXCESS COST/CO OFC	0	0	0	0	0	0	0
7310 001	XXXX XXX	DIRECT SUPPORT/INDIRECT COSTS	(346,389)	346,389	0	(220,109)	220,109	0	0
7350 011	XXXX XXX	ADULT ED INDIRECT - FUND 11-00	(33,543)	0	(33,543)	(32,608)	0	(32,608)	935
7350 013	XXXX XXX	FOOD SERVICE INDIRECT FD 13-00	(146,045)	0	(146,045)	(130,122)	0	(130,122)	15,923
7438 000	XXXX XXX	SOLAR PROJ DEBT SVC INT	840,639	0	840,639	840,639	0	840,639	0
7439 000	XXXX XXX	SOLAR PROJ OTH DEBT SVC PRINC.	765,588	0	765,588	765,588	0	765,588	0
7615 014	8150 000	TRSF FROM GEN TO DEF. MAINT. FUND 14-00		0	0	0	0	0	0
7619 015	XXXX XXX	TRSF FROM GEN TO FUND 15-00	21,600	130,270	151,870	21,600	3,000	24,600	(127,270)
7619 030	0000 800	INTERFD-TRSF-TO DED. INS.	20,000		20,000	20,000	0	20,000	0
		TOTAL-OBJECT CODE 7000	1,121,850	648,659	1,770,509	1,264,988	283,109	1,548,097	(222,412)
		TOTAL-ALL EXPENDITURES	75,404,444	27,542,777	102,947,221	75,137,386	25,361,689	100,499,075	0
		GRAND TOTAL-ALL EXPENDITURES	75,404,444	27,542,777	102,947,221	75,137,386	25,361,689	100,499,075	0

General Fund Revenue & Expenditures - 2012-2013 Proposed Budget

Business Services Division
Finance Department

2012-2013
Proposed Budget
Summary of Changes

Income:	<u>Spring Revision</u>	<u>Proposed</u>	<u>Summary of Changes</u>		
Revenue Limit	78,630,159	79,004,420	374,261	*	\$374K Property Taxes
Federal	5,441,173	4,251,389	(1,189,784)	*	<\$693K> Education Jobs Fund
				*	<\$453K> Title I Carryover
				*	<\$62K> IDEA (Special Education)
Other State	6,731,816	3,623,118	(3,108,698)	*	<\$2M> Basic Aid Fair Share
				*	<\$375K> Categorical Flexibility
				*	<\$273K> Mental Health Services
				*	<\$150K> Mandated Cost Reimbursement
				*	<\$118K> ROP Tier III
				*	<\$93K> Spec Ed Project Workability
Local	8,591,904	7,568,435	(1,023,469)	*	<\$858K> College Testing, Donations, etc., Carryover
				*	<\$166K> JPA Surplus Equity
				*	<\$143K> SB70 Career Development
Transfers	0	0	0	*	
Encroachment	(12,155,682)	(12,448,566)	(292,884)	*	\$490K Mental Health Services Contribution
				*	\$12K Special Education Contribution
				*	<\$180K> Home-to-School Transportation
				*	<\$10K> RRM Contribution
Total	99,395,052	94,447,362	(4,947,690)		

General Fund Revenue & Expenditures - 2012-2013 Proposed Budget

Business Services Division
Finance Department

2012-2013
Proposed Budget
Summary of Changes

Expenditures:

	<u>Spring Revision</u>	<u>Proposed</u>	<u>Summary of Changes</u>	
Certificated Salaries	48,041,998	48,499,536	457,538	* <5.14> FTE * Step & Column Increases
Classified Salaries	16,163,335	15,965,452	(197,883)	* <4.1> FTE * \$97K Instructional Aides * Step Increases
Benefits	19,453,258	20,375,494	922,236	* \$794K Health & Welfare Rate Increase * \$279K Workers Comp Rate Increase * \$128K PERS Rate Increase * <\$263K> Unemployment Ins Rate Decrease * Benefits related to Step & Column Increases
Books & Supplies	6,197,281	2,962,375	(3,234,906)	* <\$1.3M> College Testing, Donations, and other Carryover * <\$978K> Materials & Supplies * <\$574K> Non -Capitalized Equipment * <\$282K> Estimated Unspent * <\$160K> Textbooks
Services & Operating Expenses	11,273,768	11,131,621	(142,147)	* \$101K Utilities * \$57K Travel/Conferences/Staff Development * <\$126K> Leases & Rentals * <\$118K> Professional/Consulting Services * <\$74K> Communications
Capital Outlay	47,072	16,500	(30,572)	* <\$30K> Equipment
Other Outgo	1,770,509	1,548,097	(222,412)	* <\$127K> Transfer to Transp Fund 15 for one-time Bus Grant * <\$127K> NCSSE MOU reduction
Total	102,947,221	100,499,075	(2,448,146)	

Special Funds - Balance Summary

2011-12 Estimated / 2012-13 Proposed

	Adult Ed. Fund 11-00 11-12 Est	Adult Ed. Fund 11-00 12-13 Prop.		Cafeteria Fund 13-00 11-12 Est	Cafeteria Fund 13-00 12-13 Prop.		Defer. Maint. Fund 14-00 11-12 Est	Defer. Maint. Fund 14-00 12-13 Prop.
INCOME	861,305	889,708		2,664,500	2,719,500		100	-
EXPENDITURES	861,305	889,708		3,076,685	2,855,458		15,000	-
Expenditures (over)/under Revenue	-	-		(412,185)	(135,958)		(14,900)	-
FUND BALANCE, RESERVES: Beginning Balance - July 1	-	-		802,858	390,673		18,034	3,134
Ending Balance - June 30 Reserve for economic uncertainty	-	-		390,673	254,715		3,134	3,134

	Bus Replacement Fund 15-00 11-12 Est	Bus Replacement Fund 15-00 12-13 Prop.		Sp. Res. w/o Cap. Out. Fund 17-42 11-12 Est	Sp. Res. w/o Cap. Out. Fund 17-42 12-13 Prop.		Building Fund 21-09 11-12 Est	Building Fund 21-09 12-13 Prop.
INCOME	151,970	24,600		20,000	15,000		2,500	1,000
EXPENDITURES	152,270	-		-	-		93,220	55,000
Expenditures (over)/under Revenue	(300)	24,600		20,000	15,000		(90,720)	(54,000)
FUND BALANCE, RESERVES: Beginning Balance - July 1	31,674	31,374		2,426,742	2,446,742		230,699	139,979
Ending Balance - June 30 Reserve for economic uncertainty	31,374	55,974		2,446,742	2,461,742		139,979	85,979

Special Funds - Balance Summary

2011-12 Estimated / 2012-13 Proposed

	Cap. Fac. Fund 25-18 11-12 Est	Cap. Fac. Fund 25-18 12-13 Prop.		Cap. Fac. Fund 25-19 11-12 Est	Cap. Fac. Fund 25-19 12-13 Prop.		SSF Fund 35-00 11-12 Est	SSF Fund 35-00 12-13 Prop.
INCOME	25,300	13,000		330,000	325,000		10,000	7,000
EXPENDITURES	360,707	365,093		736,289	426,482		921,394	-
Expenditures (over)/under Revenue	(335,407)	(352,093)		(406,289)	(101,482)		(911,394)	7,000
FUND BALANCE, RESERVES: Beginning Balance - July 1	784,556	449,149		1,017,173	610,884		1,977,218	1,065,824
Ending Balance - June 30 Reserve for economic uncertainty	449,149	97,056		610,884	509,402		1,065,824	1,072,824

	Spec Res Cap Proj Fund 40-00 11-12 Est	Spec Res Cap Proj Fund 40-00 12-13 Prop.		Self Ins. Fund 67-16 11-12 Est	Self Ins. Fund 67-16 12-13 Prop.		OPEB Fund 67-17 11-12 Est	OPEB Fund 67-17 12-13 Prop.
INCOME	-	100		141,000	151,000		551,000	601,000
EXPENDITURES	-	-		-	-		703,673	827,263
Expenditures (over)/under Revenue	-	100		141,000	151,000		(152,673)	(226,263)
FUND BALANCE, RESERVES: Beginning Balance - July 1	26,581	26,581		97,848	238,848		(4,081,599)	(4,234,272)
Ending Balance - June 30 Reserve for economic uncertainty	26,581	26,681		238,848	389,848		(4,234,272)	(4,460,535)

Special Funds - Balance Summary

2011-12 Estimated / 2012-13 Proposed

	Deduct. Ins. Loss Fund 67-30 11-12 Est	Deduct. Ins. Loss Fund 67-30 12-13 Prop.
INCOME	20,750	20,750
EXPENDITURES	50,000	50,000
Expenditures (over)/under Revenue	(29,250)	(29,250)
FUND BALANCE, RESERVES: Beginning Balance - July 1	139,912	110,662
Ending Balance - June 30 Reserve for economic uncertainty	110,662	81,412