

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: September 10, 2012

BOARD MEETING DATE: September 20, 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 GENERAL FUND
BUDGET FALL REVISION

EXECUTIVE SUMMARY

The Board of Trustees approved the Adopted Budget for 2012-13 on June 21, 2012, before the books were closed for 2011-12. At the time of budget adoption, the District made certain assumptions for budget development based on the State budget. The budget trailer bill, which passed after the Board of Trustees approved the 2012-13 budget, did not have a significant impact on the budget assumptions. The Fall Revision incorporates changes necessary after the close of the 2011-12 year and the beginning of the 2012-13 year, including carryover amounts from the closing of 2011-12. Assumptions regarding funding from the State are unchanged.

Revisions included in this Fall Budget Revision are:

- The beginning fund balance is changed as a result of closing the books for 2011-12. The balance is up by over \$1.9M. This is due to the conservative spending resulting in unspent budgets, additional savings in utility costs, donation carryover, and carryover from restricted programs.
- Federal Income is increased by \$221K due to carryover amounts from 2011-12.
- Other State Income is increased by \$462K, due to the Mandated Cost Block Grant, TUPE carryover and a reduction to the Fair Share Contribution.
- Estimated cost of encroachment has increased slightly overall due to increased Special Education costs, offset by a reduction in the Routine Restricted Maintenance and Special Education Transportation encroachments. The General Fund Contribution from ROP has also increased slightly.
- Certificated salaries have increased due to the addition of the teachers on special assignment in technology and assessment.
- Classified salaries have decreased due to the reduction of computer technicians, partially offset by additional special education instructional aides needed for incoming students.

- Employee benefits have also decreased due to the salary decreases.
- Books and Supplies have increased by \$1.6M, due to the 2011-12 unspent restricted allocations, carryover amounts that have now been included in the budget, as well as additional donation revenue received. The carryover amounts were reserved as part of the 2011-12 Ending Balance, as this occurs each year.
- The effect the changes to revenue and expenditures have on the total reserve balance for 2012-13 is an increase, from 8.14% to 9.11%.

The unrestricted ending balance as of June 30, 2013 is now projected to be \$6.8M. While this increase is welcome, the District is still operating with a structural deficit and the additional reserves will be considered as we begin the process to develop the 2013-14 budget.

RECOMMENDATION:

It is recommended that the Board adopt the 2012-13 District General Fund Budget Fall Revision, as shown in the attached supplements.

FUNDING SOURCE:

General Fund/Unrestricted; General Fund/Restricted

General Fund Revenue & Expenditures - 2012-2013 Fall Revision

	2012-2013 Adopted Budget			2012-2013 Fall Revision			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
PROJECTED INCOME							
Revenue Limit / Property Tax	77,536,049	1,468,371	79,004,420	77,536,049	1,468,371	79,004,420	0
Federal Income	749,278	3,502,111	4,251,389	749,278	3,723,590	4,472,868	221,479
Other State Income	1,756,988	1,866,130	3,623,118	2,179,903	1,904,794	4,084,697	461,579
Local Income	1,491,924	6,076,511	7,568,435	1,525,280	6,076,511	7,601,791	33,356
Transfers	0	0	0	0	0	0	0
Encroachment	(12,448,566)	12,448,566	0	(12,471,093)	12,471,093	0	0
TOTAL PROJECTED INCOME	69,085,673	25,361,689	94,447,362	69,519,417	25,644,359	95,163,776	716,414
PROJECTED EXPENDITURES							
Certificated Salaries	40,437,337	8,062,199	48,499,536	40,671,251	8,019,573	48,690,824	191,288
Classified Salaries	9,651,680	6,313,772	15,965,452	9,364,775	6,308,026	15,672,801	(292,651)
Benefits	15,334,348	5,041,146	20,375,494	15,289,889	5,053,328	20,343,217	(32,277)
Books & Supplies	1,564,140	1,398,235	2,962,375	2,285,014	2,267,751	4,552,765	1,590,390
Services & Operating Expenses	6,868,393	4,263,228	11,131,621	6,904,349	4,313,685	11,218,034	86,413
Capital Outlay	16,500	0	16,500	16,500	0	16,500	0
Other Outgo	1,264,988	283,109	1,548,097	1,264,988	283,109	1,548,097	0
Categorical	0	0	0	0	0	0	0
TOTAL PROJECTED EXPENDITURES	75,137,386	25,361,689	100,499,075	75,796,766	26,245,472	102,042,238	1,543,163
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(6,051,713)	0	(6,051,713)	(6,277,349)	(601,113)	(6,878,462)	(826,749)
FUND BALANCE, RESERVES:							
Beginning Balance - July 1	11,759,016	0	11,759,016	13,126,361	601,113	13,727,474	1,968,458
Audit Adjustment	0	0	0	0	0	0	0
Adjusted Beginning Balance	11,759,016	0	11,759,016	13,126,361	601,113	13,727,474	1,968,458
Projected Ending Balance - June 30	5,707,303	0	5,707,303	6,849,012	0	6,849,012	1,141,709
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%)	3,014,972		3,014,972	3,061,267		3,061,267	46,295
Other Commitments	0		0	0		0	0
<i>Unassigned:</i>							
Recommended Min Reserve (4.5%)	4,522,458		4,522,458	4,591,901		4,591,901	69,442
Total Components	7,718,431	0	7,718,431	7,834,168	0	7,834,168	115,737
RESERVE FOR ECONOMIC UNCERTAINTIES	(2,011,128)	0	(2,011,128)	(985,156)	0	(985,156)	1,025,972
	-2.00%	0.00%	-2.00%	-0.97%	0.00%	-0.97%	1.04%
SPECIAL RESERVE FUND	2,476,737	0	2,476,737	2,450,937	0	2,450,937	
Combined Reserve	8.14%	0.00%	8.14%	9.11%	0.00%	9.11%	

REVENUE LIMIT SOURCES

Object	Resource	2012-2013 Adopted Budget			2012-2013 Fall Revision			Change
		UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011	STATE AID	(39,236)		(39,236)	(39,236)		(39,236)	0
8021	HOMEOWNERS' EXEMPTION	761,121		761,121	761,121		761,121	0
8041	SECURED TAXES	75,305,773		75,305,773	75,305,773		75,305,773	0
8042	UNSECURED TAXES	2,606,275		2,606,275	2,606,275		2,606,275	0
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	10,686		10,686	10,686		10,686	0
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	(12,658)	0	(12,658)	(12,658)	0	(12,658)	0
8097	SPECIAL ED EXCESS TAX		368,371	368,371		368,371	368,371	0
	TOTAL-REVENUE LIMIT SOURCES	77,536,049	1,468,371	79,004,420	77,536,049	1,468,371	79,004,420	0

FEDERAL INCOME

Object	Resource		2012-2013 Adopted Budget			2012-2013 Fall Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8290-000	0000-024		12,629		12,629	12,629		12,629	0
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			0	0		167,326	167,326	167,326
8181 000	3310 000			1,870,672	1,870,672		1,870,672	1,870,672	0
8181 000	3311 000			106,783	106,783		106,783	106,783	0
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			119,415	119,415		119,415	119,415	0
8290 000	3550 002			5,584	5,584		5,584	5,584	0
8290 000	4035 000			183,019	183,019		183,646	183,646	627
8290 002	4035 000			0	0		687	687	687
8290 000	4036 000			9,000	9,000		6,000	6,000	(3,000)
8290 001	4036 000	D		0	0		4,179	4,179	4,179
8290 002	4036 000			0	0		3,000	3,000	3,000
8290 000	4045 000			1,856	1,856		1,856	1,856	0
8290 000	4201 000			28,966	28,966		25,000	25,000	(3,966)
8290 002	4201 000			0	0		18,431	18,431	18,431
8290 000	4203 000			71,803	71,803		71,803	71,803	0
8290 002	4203 000			0	0		34,195	34,195	34,195
			749,278	3,502,111	4,251,389	749,278	3,723,590	4,472,868	221,479

D DEFERRED

OTHER STATE INCOME

Object	Resource		2012-2013 Adopted Budget			2012-2013 Fall Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8590 000	0000 000		610,166		610,166	610,166		610,166	0
8590 005	0000 000	BASIC AID FAIR SHARE	(6,367,518)		(6,367,518)	(6,281,135)		(6,281,135)	86,383
8590 006	0000 012	CA SOLAR INITIATIVE REBATE	922,847		922,847	922,847		922,847	0
8590 002	0000 023	CELDT TESTING	0		0	0		0	0
8590 000	0000 024	AP FEE REIMB PROG	6,122		6,122	6,122		6,122	0
8550 000	0425 000	MANDATED COST REIMBURSEMENT	0		0	336,532		336,532	336,532
8590 000	0900 XXX	CATEGORICAL FLEXIBILITY	5,177,081		5,177,081	5,177,081		5,177,081	0
8560 000	1100 000	LOTTERY	1,408,290		1,408,290	1,408,290		1,408,290	0
8560 000	6300 000	LOTTERY INSTRUCTIONAL MATERIALS		210,000	210,000		210,000	210,000	0
8590 003	6512 000	SPED PROP 98 MENTAL HEALTH SERVICES		254,696	254,696		254,696	254,696	0
8590 000	6520 000	SPED PROJ WORKABILITY		292,190	292,190		292,190	292,190	0
8590 000	6530 000	SPED LOW INCIDENCE		1,789	1,789		1,789	1,789	0
8590 000	6535 000	SPED PERSONNEL STAFF DEV		4,618	4,618		4,618	4,618	0
8590 000	6690 000	TUPE 6-12 GRANT		144,483	144,483		137,870	137,870	(6,613)
8590 002	6690-000	TUPE 6-12 GRANT		0	0		45,332	45,332	45,332
8311 000	7090-000	ECONOMIC IMPACT AID		398,083	398,083		398,028	398,028	(55)
8311 000	7230 000	TRANSPORTATION - Home to School		481,086	481,086		481,086	481,086	0
8311 000	7240 000	TRANSPORTATION-Special Education		59,185	59,185		59,185	59,185	0
8590 000	7810 004	TRANSITION PRTRNSHP PROJ - WIT		20,000	20,000		20,000	20,000	0
		TOTAL OTHER STATE REVENUE	1,756,988	1,866,130	3,623,118	2,179,903	1,904,794	4,084,697	461,579

D DEFERRED

LOCAL INCOME

Object	Resource		2012-2013 Adopted Budget			2012-2013 Fall Revision			Change
			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	100,000		100,000	100,000		100,000	0
8689 130	0000 300	TRANSP FEES-ATHL-SDA	40,000		40,000	40,000		40,000	0
8689 140	0000 300	TRANSP FEES-ATHL-CCA	60,800		60,800	60,800		60,800	0
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	84,225		84,225	84,225		84,225	0
8677 004	0100 038	INT/AGY PRIVATE CONTRACTOR	50,000		50,000	50,000		50,000	0
8689 001	0100 039	OTHER PARKING FINES FEES			0			0	0
8660 XXX	0100 040	INTEREST	390,000		390,000	390,000		390,000	0
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	0
8689 014	0100 047	STUDENT PARKING FEES-CCA	0		0	0		0	0
8689 010	0100 048	STUDENT PARKING FEES-LCC	0		0	0		0	0
8689 013	0100 049	STUDENT PARKING FEES-SDA	0		0	0		0	0
8689 005	0100 050	STUDENT PARKING FEES-TP	0		0	0		0	0
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	0
8650 001	0100 302	BLDG/FIELD USE DIST WIDE	0		0	0		0	0
8782 000	1100 001	ROP LOTTERY TRANSFER	70,399		70,399	70,399		70,399	0
8783 000	0000 000	ALL OTHER TRANSFERS FROM JPA	0		0	0		0	0
8792 000	6500 000	SPECIAL EDUCATION		3,694,718	3,694,718		3,694,718	3,694,718	0
8677 010	6500 004	COASTAL LEARNING ACADEMY		100,000	100,000		100,000	100,000	0
8677 000	6500 007	SP ED, NCCSE		54,000	54,000		54,000	54,000	0
8675 001	7230 002	TRANSPORT.SERVICES PARENT PAY		525,000	525,000		525,000	525,000	0
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	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		0	0		0	0	0
8699 000	9010 009	SB70 CAREER DEV		0	0		0	0	0
8699 000	9010 010	SB70 CAREER DEV		74,335	74,335		74,335	74,335	0
8677 000	9025 XXX	ROP COUNTY OFFICE		1,575,458	1,575,458		1,575,458	1,575,458	0
8677 007	9025 XXX	INT/AG. REV. - ROP TIER III		0	0		0	0	0
8699 XXX	XXXX XXX	OTHER LOCAL INCOME	470,000	25,000	495,000	503,356	25,000	528,356	33,356
		TOTAL LOCAL REVENUE	1,491,924	6,076,511	7,568,435	1,525,280	6,076,511	7,601,791	33,356
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	(12,473,909)	0	(12,473,909)	(12,513,270)	0	(12,513,270)	(39,361)
8980 000	1100-001	ROP LOTTERY TRANSFER	(70,399)	0	(70,399)	(70,399)	0	(70,399)	0
8980 000	6500 000	CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT		6,771,668	6,771,668		6,890,290	6,890,290	118,622
8980 000	6512 000	SPED MENTAL HEALTH SERVICES		514,168	514,168		514,168	514,168	0
8980 000	7230 000	CONTRIBUTION TO H-T-S TRANSPORTATION		73,120	73,120		71,104	71,104	(2,016)
8980 000	7240 000	CONTRIBUTION TO SP. ED. TRANSP. FOR ENCROACH.		2,819,139	2,819,139		2,790,698	2,790,698	(28,441)
8980 000	8150 000	CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH.		2,295,814	2,295,814		2,247,010	2,247,010	(48,804)
8980 000	9025 XXX	ROP LOTTERY TRANSFER		70,399	70,399		70,399	70,399	0
8990 007	9025 000	ROP TIER III REVENUE		(95,742)	(95,742)		(112,576)	(112,576)	(16,834)
8990 007	0000 000	ROP TIER III REVENUE	95,742	0	95,742	112,576	0	112,576	16,834
		SUBTOTAL ENCROACHMENT	(12,448,566)	12,448,566	0	(12,471,093)	12,471,093	0	0
		TOTAL TRANSFERS	(12,448,566)	12,448,566	0	(12,471,093)	12,471,093	0	0
		TOTAL ALL REVENUE W/O TEMP TRSFRS	69,085,673	25,361,689	94,447,362	69,519,417	25,644,359	95,163,776	716,414
		OTHER I/F TRANSFERS IN-TEMP			0			0	0
		TOTAL REVENUE WITH ALL TRANSFERS	69,085,673	25,361,689	94,447,362	69,519,417	25,644,359	95,163,776	716,414

CERTIFICATED SALARIES

Object	Resource		2012-2013 Adopted Budget			2012-2013 Fall Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	33,209,403	7,412,515	40,621,918	33,289,128	7,492,656	40,781,784	159,866
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	2,761,449	151,226	2,912,675	2,782,692	71,896	2,854,588	(58,087)
1300 000		SUPERVISORS, ADMIN: SUPERINTENDENTS ADMINISTRATORS	3,573,495	294,835	3,868,330	3,567,185	278,667	3,845,852	(22,478)
1900 000		OTHER CERTIFICATED	392,990	203,623	596,613	532,246	176,354	708,600	111,987
		TOTAL-OBJECT CODE 1000	40,437,337	8,062,199	48,499,536	40,671,251	8,019,573	48,690,824	191,288

CLASSIFIED SALARIES

Object	Resource		2012-2013 Adopted Budget			2012-2013 Fall Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	861,200	2,012,604	2,873,804	861,200	2,074,464	2,935,664	61,860
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	2,854,137	3,654,201	6,508,338	2,900,339	3,586,648	6,486,987	(21,351)
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	864,332	311,313	1,175,645	866,274	311,721	1,177,995	2,350
2400 000		CLERICAL & OFFICE PERSONNEL	4,662,148	334,154	4,996,302	4,338,871	333,693	4,672,564	(323,738)
2900 000		OTHER CLASSIFIED	409,863	1,500	411,363	398,091	1,500	399,591	(11,772)
		TOTAL-OBJECT CODE 2000	9,651,680	6,313,772	15,965,452	9,364,775	6,308,026	15,672,801	(292,651)

EMPLOYEE BENEFITS

Object	Resource		2012-2013 Adopted Budget			2012-2013 Fall Revisionn			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	3,664,889	667,081	4,331,970	3,683,622	658,384	4,342,006	10,036
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	1,116,433	657,518	1,773,951	1,079,105	662,742	1,741,847	(32,104)
3311/2 000		SOCIAL SECURITY	650,210	395,190	1,045,400	634,759	394,831	1,029,590	(15,810)
3321/2 000		MEDICARE	693,119	200,152	893,271	692,264	197,353	889,617	(3,654)
3400 000		INC PROTCT+CERT DNTAL+LIFE	459,426	120,164	579,590	451,462	118,534	569,996	(9,594)
3500 000		UNEMPLOYMENT INSURANCE	607,945	158,667	766,612	607,364	157,440	764,804	(1,808)
3600 000		WORKERS' COMPENSATION	943,974	242,630	1,186,604	943,086	240,754	1,183,840	(2,764)
3700 000		RETIREE BENEFITS (H & W)	658,865	148,438	807,303	673,564	152,129	825,693	18,390
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	6,539,487	2,451,306	8,990,793	6,524,663	2,471,161	8,995,824	5,031
		TOTAL-OBJECT CODE 3000	15,334,348	5,041,146	20,375,494	15,289,889	5,053,328	20,343,217	(32,277)

BOOKS AND SUPPLIES

Object	Resource		2012-2013 Adopted Budget			2012-2013 Fall Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	0	150,000	150,000	0	150,000	150,000	0
4200 000		BOOKS OTHER THAN TEXTBOOKS	1,450	50,550	52,000	1,450	50,550	52,000	0
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS SCIENCE LAB MATERIALS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	1,237,541	1,014,727	2,252,268	1,936,035	1,781,762	3,717,797	1,465,529
4300 999		ESTIMATED UNSPENT	0	106,783	106,783	0	195,264	195,264	88,481
4400 000		NON-CAPITALIZED EQUIPMENT MAT/SUP/EQUIP TECH	325,149	76,175	401,324	347,529	90,175	437,704	36,380
		TOTAL-OBJECT CODE 4000	1,564,140	1,398,235	2,962,375	2,285,014	2,267,751	4,552,765	1,590,390

SERVICES AND OPERATING EXPENSES

Object	Resource		2012-2013 Adopted Budget			2012-2013 Fall Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	130,500	530,000	660,500	130,500	530,000	660,500	0
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	177,150	68,178	245,328	177,150	73,635	250,785	5,457
5300 000		DISTRICT DUES & MEMBERSHIP	64,185	3,350	67,535	64,185	3,350	67,535	0
5400 000		INSURANCE	560,000	0	560,000	560,000	0	560,000	0
5500 000		UTILITIES	2,187,318	2,500	2,189,818	2,187,318	2,500	2,189,818	0
5600 000		RENTALS, LEASES & REPAIRS	755,790	92,447	848,237	755,790	137,447	893,237	45,000
5700 000		INTER-PROGRAM SERVICES	535,925	(549,725)	(13,800)	535,925	(549,725)	(13,800)	0
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	2,085,325	4,092,258	6,177,583	2,121,281	4,092,258	6,213,539	35,956
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	372,200	24,220	396,420	372,200	24,220	396,420	0
		TOTAL-OBJECT CODE 5000	6,868,393	4,263,228	11,131,621	6,904,349	4,313,685	11,218,034	86,413

CAPITAL OUTLAY

Object	Resource		2012-2013 Adopted Budget			2012-2013 Fall Revision			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	4,000	0	4,000	4,000	0	4,000	0
6500 000		EQUIPMENT REPLACEMENT	12,500	0	12,500	12,500	0	12,500	0
		TOTAL-OBJECT CODE 6000	16,500	0	16,500	16,500	0	16,500	0

OTHER OUTGO

Object	Resource		2012-2013 Adopted Budget			2012-2013 Fall Revision			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	30,000	30,000	0	30,000	30,000	0
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	0	0	0	0	0	0
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	(220,109)	220,109	0	(220,109)	220,109	0	0
7350 011	XXXX XXX	ADULT ED INDIRECT - FUND 11-00	(32,608)	0	(32,608)	(32,608)	0	(32,608)	0
7350 013	XXXX XXX	FOOD SERVICE INDIRECT FD 13-00	(130,122)	0	(130,122)	(130,122)	0	(130,122)	0
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	0	0	0	0	0	0	0
7619 015	XXXX XXX	TRSF FROM GEN TO FUND 15-00	21,600	3,000	24,600	21,600	3,000	24,600	0
7619 030	0000 800	INTERFD-TRSF-TO DED. INS.	20,000	0	20,000	20,000	0	20,000	0
		TOTAL-OBJECT CODE 7000	1,264,988	283,109	1,548,097	1,264,988	283,109	1,548,097	0
		TOTAL-ALL EXPENDITURES	75,137,386	25,361,689	100,499,075	75,796,766	26,245,472	102,042,238	0
									0
		GRAND TOTAL-ALL EXPENDITURES	75,137,386	25,361,689	100,499,075	75,796,766	26,245,472	102,042,238	0

General Fund Revenue & Expenditures - 2012-2013 Fall Revision

Business Services Division
Finance Department

2012-2013
Fall Revision
Summary of Changes

Income:	<u>Adopted</u>	<u>Fall Revision</u>	<u>Summary of Changes</u>	
Revenue Limit	79,004,420	79,004,420	0	*
Federal	4,251,389	4,472,868	221,479	* * *
				\$167K Title I Carryover \$35K Title III LEP Carryover \$18K Title III Immigrant Carryover
Other State	3,623,118	4,084,697	461,579	* * *
				\$336K Mandated Cost Block Grant \$86K Basic Aid Fair Share Reduction \$39K TUPE Carryover
Local	7,568,435	7,601,791	33,356	*
				\$33K Donations
Transfers	0	0	0	*
Encroachment	(12,448,566)	(12,471,093)	(22,527)	* * * *
				\$119K Contribution increase to Special Education \$16K Contribution increase from ROP <\$49K> Contribution decrease to Routine Restricted Maintenance <\$28K> Contribution decrease to Special Education Transportation
Total	94,447,362	95,163,776	716,414	

General Fund Revenue & Expenditures - 2012-2013 Fall Revision

Business Services Division
Finance Department

2012-2013
Fall Revision
Summary of Changes

Expenditures:

	<u>Adopted</u>	<u>Fall Revision</u>	<u>Summary of</u>		
Certificated Salaries	48,499,536	48,690,824	191,288	*	+1.93 FTE
Classified Salaries	15,965,452	15,672,801	(292,651)	*	+1.96 FTE Special Education IA's
				*	<6.0> FTE Computer Technicians
Benefits	20,375,494	20,343,217	(32,277)	*	Corresponding benefits for FTE changes
				*	
Books & Supplies	2,962,375	4,552,765	1,590,390	*	+891K Categorical Carryover
				*	+724K Donation, College Testing, etc. Carryover
Services & Operating Expenses	11,131,621	11,218,034	86,413	*	
				*	
Capital Outlay	16,500	16,500	0	*	
Other Outgo	1,548,097	1,548,097	0	*	
				*	
Total	100,499,075	102,042,238	1,543,163		