

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: September 25, 2013

BOARD MEETING DATE: October 3, 2013

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

SUBMITTED BY: Rick Schmitt
Superintendent

SUBJECT: ADOPTION OF 2013-14 DISTRICT GENERAL FUND
BUDGET FALL REVISION

EXECUTIVE SUMMARY

The Board of Trustees approved the Adopted Budget for 2013-14 on June 20, 2013, before the books were closed for 2012-13. At the time of budget adoption, the District made certain assumptions for budget development based on the State budget. Since the Board of Trustees approved the 2013-14 budget, the state budget trailer bills have been released. Some additional information is now available regarding the Local Control Funding Formula (LCFF). Those assumptions are now included in the budget for Fall Revision. The Fall Revision also incorporates changes necessary after the close of the 2012-13 year and the beginning of the 2013-14 year, including carryover amounts from the closing of 2012-13.

Revisions included in this Fall Budget Revision are:

- The beginning fund balance is changed as a result of closing the books for 2012-13. The balance is up by over \$4.8M. This is due to additional revenue in property taxes and other state income, savings in utility costs, donation carryover, and carryover from restricted programs.
- Education Protection Account (EPA) revenue is included for 2013-14.
- Federal Income is increased by \$632K due to carryover amounts from 2012-13 and higher estimated allocations.
- Other State Income is increased by \$3M, due to Common Core State Standards one-time funding and changes to other state revenue and the Fair Share Contribution attributed to LCFF.
- Estimated cost of encroachment has increased overall due to increased Special Education staffing costs, an encroachment for EIA due to loss of state revenue, and an increase in the Routine Restricted Maintenance for staffing costs.

- Certificated salaries have increased due to the addition of the special education teachers and Common Core State Standards Professional Development.
- Classified salaries have increased due to the additional special education instructional aides needed for incoming students.
- Employee benefits have also increased due to the salary increases.
- Books and Supplies have increased by \$4.2M, due to the 2012-13 unspent restricted allocations, carryover amounts that have now been included in the budget, Common Core one-time funding, as well as additional donation revenue received. The carryover amounts were reserved as part of the 2012-13 Ending Balance, as this occurs each year.
- The effect the changes to revenue and expenditures have on the total general fund reserve balance for 2013-14 is an increase, from 5.33% to 9.53%.

The unrestricted ending balance as of June 30, 2014 is now projected to be \$10.3M. 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 2014-15 budget.

To illustrate the ongoing budget challenges the District will face in coming years, staff has prepared a multi-year projection to help analyze the impacts on revenue, expenses, deficits and reserves. This is not a requirement of the Fall Revision, but we are conducting more frequent evaluations as conditions change which might affect our long-term financial outlook. Using the most current assumptions, the District is able to meet its financial obligations and maintain the minimum required reserve in the current and two subsequent fiscal years. The Board will notice, that the trend of deficit spending continues which is supported by using reserves in order to sustain programs.

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Revenue	103,190,822	104,616,828	103,461,109	105,946,803
Expenditures	<u>102,720,527</u>	<u>108,478,997</u>	<u>105,331,859</u>	<u>106,877,915</u>
Excess / (Deficit)	470,294	(3,862,169)	(1,870,750)	(931,112)
Beginning Reserves	13,727,475	14,197,769	10,335,600	8,464,850
Ending Reserves	14,197,769	10,335,600	8,464,850	7,533,738

RECOMMENDATION:

It is recommended that the Board adopt the 2013-14 District General Fund Budget Fall Revision, as shown in the attached supplements.

FUNDING SOURCE:

General Fund/Unrestricted; General Fund/Restricted

General Fund Revenue & Expenditures - 2013-2014 Fall Revision

	2013-2014 Adopted Budget			2013-2014 Fall Revision			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
PROJECTED INCOME							
Revenue Limit / Property Tax	78,939,930	1,873,355	80,813,285	81,306,330	1,873,355	83,179,685	2,366,400
Federal Income	677,560	3,416,024	4,093,584	677,560	4,048,883	4,726,443	632,859
Other State Income	2,660,261	1,984,670	4,644,931	3,596,794	4,073,366	7,670,160	3,025,229
Local Income	1,358,899	6,696,935	8,055,834	1,412,112	6,862,840	8,274,952	219,118
Transfers	765,588	0	765,588	765,588	0	765,588	0
Encroachment	(14,734,159)	14,734,159	0	(15,688,926)	15,688,926	0	0
TOTAL PROJECTED INCOME	69,668,079	28,705,143	98,373,222	72,069,458	32,547,370	104,616,828	6,243,606
PROJECTED EXPENDITURES							
Certificated Salaries	40,566,745	8,504,693	49,071,438	40,432,517	9,448,216	49,880,733	809,295
Classified Salaries	9,192,098	6,428,903	15,621,001	9,249,896	6,564,236	15,814,132	193,131
Benefits	15,302,144	5,082,375	20,384,519	15,315,097	5,293,951	20,609,048	224,529
Books & Supplies	1,378,490	1,561,857	2,940,347	2,176,023	4,930,210	7,106,233	4,165,886
Services & Operating Expenses	6,609,338	6,056,636	12,665,974	6,510,080	6,140,269	12,650,349	(15,625)
Capital Outlay	44,000	0	44,000	159,822	0	159,822	115,822
Other Outgo	1,188,001	1,070,679	2,258,680	1,156,965	1,101,715	2,258,680	0
Categorical	0	0	0	0	0	0	0
TOTAL PROJECTED EXPENDITURES	74,280,816	28,705,143	102,985,959	75,000,400	33,478,597	108,478,997	5,493,038
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(4,612,737)	0	(4,612,737)	(2,930,942)	(931,227)	(3,862,169)	750,568
FUND BALANCE, RESERVES:							
Beginning Balance - July 1	10,105,453	0	10,105,453	13,266,542	931,227	14,197,769	4,092,316
Audit Adjustment	0	0	0	0	0	0	0
Adjusted Beginning Balance	10,105,453	0	10,105,453	13,266,542	931,227	14,197,769	4,092,316
Projected Ending Balance - June 30	5,492,716	0	5,492,716	10,335,600	0	10,335,600	4,842,884
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%)	0		0	3,254,370		3,254,370	3,254,370
MITI Implementation Reserve	0		0	1,021,700		1,021,700	
EPA Reserve	2,404,936		2,404,936	0		0	(2,404,936)
<i>Unassigned:</i>							
Recommended Min Reserve (4.5%)	4,634,368		4,634,368	4,881,555		4,881,555	247,187
Total Components	7,220,304	0	7,220,304	9,338,625	0	9,338,625	2,118,321
RESERVE FOR ECONOMIC UNCERTAINTIES	(1,727,588)	0	(1,727,588)	996,975	0	996,975	2,724,563
	-1.68%	0.00%	-1.68%	0.92%	0.00%	0.92%	2.60%

REVENUE LIMIT SOURCES

Object	Resource		2013-2014 Adopted Budget			2013-2014 Fall Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011		STATE AID	(39,236)		(39,236)	(39,236)		(39,236)	0
8012		EPA STATE AID CURRENT YEAR	0		0	2,366,400		2,366,400	2,366,400
8021		HOMEOWNERS' EXEMPTION	763,994		763,994	763,994		763,994	0
8041		SECURED TAXES	76,914,252		76,914,252	76,914,252		76,914,252	0
8042		UNSECURED TAXES	2,751,762		2,751,762	2,751,762		2,751,762	0
8043		PRIOR YEAR TAXES	10,169		10,169	10,169		10,169	0
8044		SUPPLEMENTAL TAXES			0			0	0
8045		ED REV AUGMENT FUNDS(ERAF)			0			0	0
8046		SUPPL ED REV AUGMENT FUNDS(SERAF)	0		0	0		0	0
8047		COMMUNITY REDEVELOPMENT FUNDS	38,739		38,739	38,739		38,739	0
8082		OTHER TAXES	500		500	500		500	0
8089		50% RECAPTURE, OTHER TAXES	(250)		(250)	(250)		(250)	0
8091		SPECIAL ED ADA	(1,500,000)	1,500,000	0	(1,500,000)	1,500,000	0	0
8092		PERS REDUCTION TRANSFER			0			0	0
8096		XFER TO CHT SCH INLIEU PROP TX	0	0	0	0	0	0	0
8097		SPECIAL ED EXCESS TAX		373,355	373,355		373,355	373,355	0
		TOTAL-REVENUE LIMIT SOURCES	78,939,930	1,873,355	80,813,285	81,306,330	1,873,355	83,179,685	2,366,400

FEDERAL INCOME

Object	Resource		2013-2014 Adopted Budget			2013-2014 Fall Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8290-000	0000-024		5,000		5,000	5,000		5,000	0
8290 006	0000 012		672,560		672,560	672,560		672,560	0
8290 000	3010 000			728,863	728,863		774,011	774,011	45,148
8290 002	3010 000			0	0		349,822	349,822	349,822
8290 000	3185-000			0	0		0	0	0
8290 001	3185-000	D		0	0		17,500	17,500	17,500
8290 002	3185-000	D		0	0		32,500	32,500	32,500
8181 000	3310 000			1,850,517	1,850,517		1,850,517	1,850,517	0
8181 001	3310 312			0	0		203,028	203,028	203,028
8181 000	3311 000			106,783	106,783		106,783	106,783	0
8182 000	3327 000			137,843	137,843		137,843	137,843	0
8290 000	3410 000			196,416	196,416		196,416	196,416	0
8290 000	3550 001			113,444	113,444		113,444	113,444	0
8290 000	3550 002			4,968	4,968		4,968	4,968	0
8290 000	4035 000			185,700	185,700		154,642	154,642	(31,058)
8290 002	4035 000			0	0		9,913	9,913	9,913
8290 000	4036 000			5,646	5,646		0	0	(5,646)
8290 001	4036 000	D		0	0		7,179	7,179	7,179
8290 002	4036 000			0	0		0	0	0
8290 000	4045 000			1,752	1,752		1,752	1,752	0
8290 002	4045 000				0			0	0
8290 000	4047-000	D			0			0	0
8290 001	4110 000	D			0			0	0
8290 002	4110 000	P			0			0	0
8290 000	4201 000			23,525	23,525		24,200	24,200	675
8290 001	4201 000	D			0			0	0
8290 002	4201 000			0	0		0	0	0
8290 000	4203 000			60,567	60,567		64,365	64,365	3,798
8290 001	4203 000	D			0			0	0
8290 002	4203 000			0	0		0	0	0
			677,560	3,416,024	4,093,584	677,560	4,048,883	4,726,443	632,859

D DEFERRED

OTHER STATE INCOME

Object	Resource		2013-2014 Adopted Budget			2013-2014 Fall Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8590 000	0000 000		610,166		610,166	610,166		610,166	0
8590 002	0000 000		0		0			0	0
8590 005	0000 000		(6,286,133)		(6,286,133)	0		0	6,286,133
8590 006	0000 012		918,068		918,068	918,068		918,068	0
8590 002	0000 023		0		0	0		0	0
8590 000	0000 024		6,122		6,122	6,122		6,122	0
8550 000	0000-000		585,722		585,722	585,722		585,722	0
8590 000	09XX 000		5,349,600		5,349,600	0		0	(5,349,600)
8560 000	1100 000		1,476,716		1,476,716	1,476,716		1,476,716	0
8560 000	6300 000			357,270	357,270		357,270	357,270	0
8590 003	6512 000			695,584	695,584		695,584	695,584	0
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 000	6690 000			215,191	215,191		215,191	215,191	0
8590 001	6690-000	D			0		13,724	13,724	13,724
8590 002	6690 000			0	0		0	0	0
8311 000	7090 000			398,028	398,028		0	0	(398,028)
8311 005	7090 000			0	0		0	0	0
8311 000	7230 000			482,709	482,709		0	0	(482,709)
8311 005	7230 000			(482,709)	(482,709)		0	0	482,709
8311 000	7240 000			59,185	59,185		0	0	(59,185)
8311 005	7240 000			(59,185)	(59,185)		0	0	59,185
8590 000	7405-000			0	0		2,473,000	2,473,000	2,473,000
8590 000	7810 004			20,000	20,000		20,000	20,000	0
			2,660,261	1,984,670	4,644,931	3,596,794	4,073,366	7,670,160	3,025,229

D DEFERRED

LOCAL INCOME

Object	Resource		2013-2014			2013-2014			Change
			Adopted Budget			Fall Revision			
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8631 000	0000-000	SALE OF EQUIPMENT & SUPPLIES	10,000		10,000	10,000	0	10,000	0
8650 XXX	0000 634/5	M & O FIELD USE	80,000		80,000	80,000	0	80,000	0
8650 000	0100 XXX	LEASES AND RENTALS-SITE USE	0		0	7,836	0	7,836	7,836
8660 XXX	0000 000	INTEREST	320,000	0	320,000	320,000	0	320,000	0
8675 001	7230 002	TRANSPORT.SERVICES PARENT PAY		525,000	525,000	0	525,000	525,000	0
8677 000	6500 007	SP ED, NCCSE			0	0	0	0	0
8677 004	0100 038	INT/AGY PRIVATE CONTRACTOR	75,000		75,000	75,000	0	75,000	0
8677 010	6500 004	COASTAL LEARNING ACADEMY		100,000	100,000	0	100,000	100,000	0
8677 012	7230 009	I/A TRASPORTATION HTS			0	0	0	0	0
8677 012	7240 002	SP ED, TRANSPORTATION			0	0	0	0	0
8677 014	0100 051	ADMIN DEV FEES RSF/SB	1,500		1,500	1,500	0	1,500	0
8689 001	0100 039	OTHER PARKING FINES-TP			0	0	0	0	0
8689 001	0100 052	OTHER PARKING FINES-CCA			0	0	0	0	0
8689 001	0100 054	OTHER PARKING FINES-LCC			0	0	0	0	0
8689 001	0100 055	OTHER PARKING FINES-SDA			0	0	0	0	0
8689 005	0100 050	STUDENT PARKING FEES-TP			0	0	0	0	0
8689 010	0100 048	STUDENT PARKING FEES-LCC			0	7,530	0	7,530	7,530
8689 013	0100 049	STUDENT PARKING FEES-SDA			0	0	0	0	0
8689 014	0100 047	STUDENT PARKING FEES-CCA			0	4,083	0	4,083	4,083
8689 050	0000 300	TRANSP FEES-ATHL-TP	115,000		115,000	115,000	0	115,000	0
8689 100	0000 300	TRANSP FEES-ATHL-LCC	100,000		100,000	100,000	0	100,000	0
8689 130	0000 300	TRANSP FEES-ATHL-SDA	42,000		42,000	42,000	0	42,000	0
8689 140	0000 300	TRANSP FEES-ATHL-CCA	80,000		80,000	80,000	0	80,000	0
8699 000	0100 030	22ND AGR DIST NON COOP*	0		0	0	0	0	0
8699 000	9010 011-14	SB70 CAREER DEV/ WIP PARTNERSHIP GRANT	0		0	0	165,905	165,905	165,905
8699 700	0000 012	CAPITAL FUNDS FOR SOLAR	0		0	0	0	0	0
8699 XXX	XXXX XXX	OTHER LOCAL INCOME	465,000	27,000	492,000	498,764	27,000	525,764	33,764
8710 000	6500 008	SP ED, SEAS		20,000	20,000	0	20,000	20,000	0
8782 000	9025 XXX	ROP COUNTY OFFICE		1,575,458	1,575,458	0	1,575,458	1,575,458	0
8782 XXX	1100 001	ROP LOTTERY TRANSFER	70,399		70,399	70,399	0	70,399	0
8782 XXX	6300 001	ROP RESTRICTED LOTTERY			0	0	0	0	0
8783 000	0000 000	ALL OTHER TRANSFERS FROM JPA			0	0	0	0	0
8792 000	6500 000	SPECIAL EDUCATION		4,449,477	4,449,477	0	4,449,477	4,449,477	0
		TOTAL LOCAL REVENUE	1,358,899	6,696,935	8,055,834	1,412,112	6,862,840	8,274,952	219,118
8919 016	0000 000	I/TRANSF SELF INS FD	0	0	0	0	0	0	0
8919 021	0000 000	TRANSFER FROM BOND FUNDS FOR SOLAR	765,588	0	765,588	765,588	0	765,588	0
		SUBTOTAL TRANSFERS	765,588	0	765,588	765,588	0	765,588	0
8980 000	0000 000	UNRESTRICTED CONTRIBUTIONS	(14,940,215)		(14,940,215)	(15,891,855)	0	(15,891,855)	(951,640)
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		7,876,765	7,876,765		8,369,522	8,369,522	492,757
8980 000	6512 000	SPED MENTAL HEALTH SERVICES		1,425,029	1,425,029		1,425,029	1,425,029	0
8980 000	7090 000	CONTRIBUTION TO EIA			0		432,822	432,822	432,822
8980 000	7230 000	CONTRIBUTION TO H-T-S TRANSPORTATION		116,815	116,815		620,829	620,829	504,014
8980 005	7230 000	CONTRIBUTION TO HTS. TRANSP. FAIR SHARE		482,709	482,709		0	0	(482,709)
8980 000	7240 000	CONTRIBUTION TO SP. ED. TRANSP. FOR ENCROACH.		2,729,116	2,729,116		2,722,862	2,722,862	(6,254)
8980 005	7240 000	CONTRIBUTION TO SP. ED. TRANSP. FAIR SHARE		59,384	59,384		0	0	(59,384)
8980 000	8150 000	CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH.		2,250,397	2,250,397		2,320,791	2,320,791	70,394
8980 000	9025 XXX	ROP LOTTERY TRANSFER		70,399	70,399		70,399	70,399	0
8990 000	3310 000	SPECIAL ED: IDEA PL 94-142		(293,595)	(293,595)		0	0	293,595
8990 000	3312 000	SPECIAL ED: IDEA EARLY INTERVENTION		293,595	293,595		0	0	(293,595)
8990 007	9025 000	ROP TIER III REVENUE		(276,455)	(276,455)		(273,328)	(273,328)	3,127
8990 007	0000 000	ROP TIER III REVENUE	276,455		276,455	273,328		273,328	(3,127)
		SUBTOTAL ENCROACHMENT	(14,734,159)	14,734,159	0	(15,688,926)	15,688,926	0	0
		TOTAL TRANSFERS	(13,968,571)	14,734,159	765,588	(14,923,338)	15,688,926	765,588	0
		TOTAL ALL REVENUE W/O TEMP TRSFRS	69,668,079	28,705,143	98,373,222	72,069,458	32,547,370	104,616,828	6,243,606
		OTHER I/F TRANSFERS IN-TEMP			0			0	0
		TOTAL REVENUE WITH ALL TRANSFERS	69,668,079	28,705,143	98,373,222	72,069,458	32,547,370	104,616,828	6,243,606

CERTIFICATED SALARIES

Object	Resource		2013-2014 Adopted Budget			2013-2014 Fall Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	33,345,501	7,835,195	41,180,696	33,221,209	8,506,531	41,727,740	547,044
1100 033		EL STIPEND	475,000	0	475,000	475,000	0	475,000	0
1200 000		PUPIL SUPPORT: LIBRARIANS	2,842,056	52,390	2,894,446	2,812,617	52,511	2,865,128	(29,318)
1300 000		SUPERVISORS, ADMIN: SCHOOL ADMINISTRATORS SUPERINTENDENTS ADMINISTRATORS	3,353,594	383,455	3,737,049	3,333,464	397,563	3,731,027	(6,022)
1900 000		OTHER CERTIFICATED	550,594	233,653	784,247	590,227	491,611	1,081,838	297,591
		TOTAL-OBJECT CODE 1000	40,566,745	8,504,693	49,071,438	40,432,517	9,448,216	49,880,733	809,295

CLASSIFIED SALARIES

Object	Resource		2013-2014 Adopted Budget			2013-2014 Fall Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	861,000	2,353,241	3,214,241	861,000	2,447,954	3,308,954	94,713
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	2,914,021	3,525,719	6,439,740	2,945,180	3,494,051	6,439,231	(509)
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	811,849	261,768	1,073,617	760,895	328,565	1,089,460	15,843
2400 000		CLERICAL & OFFICE PERSONNEL	4,278,397	288,175	4,566,572	4,353,186	293,666	4,646,852	80,280
2900 000		OTHER CLASSIFIED	326,831	0	326,831	329,635	0	329,635	2,804
		TOTAL-OBJECT CODE 2000	9,192,098	6,428,903	15,621,001	9,249,896	6,564,236	15,814,132	193,131

EMPLOYEE BENEFITS

Object	Resource		2013-2014 Adopted Budget			2013-2014 Fall Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	3,728,912	699,911	4,428,823	3,711,776	778,524	4,490,300	61,477
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	1,067,101	664,314	1,731,415	1,070,459	674,339	1,744,798	13,383
3311/2 000		SOCIAL SECURITY	625,396	404,837	1,030,233	626,138	413,289	1,039,427	9,194
3321/2 000		MEDICARE	687,503	200,455	887,958	713,965	219,277	933,242	45,284
3400 000		INC PROTCT+CERT DNTAL+LIFE	529,723	128,650	658,373	510,812	141,044	651,856	(6,517)
3500 000		UNEMPLOYMENT INSURANCE	72,926	7,478	80,404	72,805	8,013	80,818	414
3600 000		WORKERS' COMPENSATION	996,094	267,946	1,264,040	992,377	287,265	1,279,642	15,602
3700 000		RETIREE BENEFITS (H & W)	572,160	142,262	714,422	572,292	147,230	719,522	5,100
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	7,022,329	2,566,522	9,588,851	7,044,473	2,624,970	9,669,443	80,592
		TOTAL-OBJECT CODE 3000	15,302,144	5,082,375	20,384,519	15,315,097	5,293,951	20,609,048	224,529

BOOKS AND SUPPLIES

Object	Resource		2013-2014 Adopted Budget			2013-2014 Fall Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	0	82,270	82,270	0	82,270	82,270	0
4200 000		BOOKS OTHER THAN TEXTBOOKS	450	228,400	228,850	450	280,400	280,850	52,000
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	1,081,748	1,086,413	2,168,161	1,877,781	2,439,972	4,317,753	2,149,592
4300 999		ESTIMATED UNSPENT	0	101,476	101,476	0	2,065,620	2,065,620	1,964,144
4400 000		NON-CAPITALIZED EQUIP (under \$5,000)	296,292	63,298	359,590	297,792	61,948	359,740	150
		TOTAL-OBJECT CODE 4000	1,378,490	1,561,857	2,940,347	2,176,023	4,930,210	7,106,233	4,165,886

SERVICES AND OPERATING EXPENSES

Object	Resource		2013-2014 Adopted Budget			2013-2014 Fall Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	355,500	0	355,500	355,500	0	355,500	0
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	144,851	72,593	217,444	117,351	94,811	212,162	(5,282)
5300 000		DISTRICT DUES & MEMBERSHIP	46,060	800	46,860	53,860	1,004	54,864	8,004
5400 000		INSURANCE	501,708	0	501,708	501,708	0	501,708	0
5500 000		UTILITIES	2,067,000	0	2,067,000	2,067,000	600	2,067,600	600
5600 000		RENTALS, LEASES & REPAIRS	720,211	76,550	796,761	678,761	107,361	786,122	(10,639)
5700 000		INTER-PROGRAM SERVICES	330,700	(347,700)	(17,000)	330,700	(347,700)	(17,000)	0
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	2,116,128	6,229,213	8,345,341	2,079,970	6,259,013	8,338,983	(6,358)
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	327,180	25,180	352,360	325,230	25,180	350,410	(1,950)
		TOTAL-OBJECT CODE 5000	6,609,338	6,056,636	12,665,974	6,510,080	6,140,269	12,650,349	(15,625)

CAPITAL OUTLAY

Object	Resource		2013-2014 Adopted Budget			2013-2014 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	36,000	0	36,000	151,822	0	151,822	115,822
6500 000		EQUIPMENT REPLACEMENT	8,000	0	8,000	8,000	0	8,000	0
		TOTAL-OBJECT CODE 6000	44,000	0	44,000	159,822	0	159,822	115,822

OTHER OUTGO

Object	Resource		2013-2014 Adopted Budget			2013-2014 Fall Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
7130 000	XXXX XXX	STATE SPECIAL SCHOOLS	6,843	0	6,843	6,843	0	6,843	0
7141 000	65XX XXX	SPED OTH TUIT- DEFIC PMTS-SCH	0	156,748	156,748	0	156,748	156,748	0
7142 000	6500 000	SPED OTH TUIT-X COST	0	519,784	519,784	0	519,784	519,784	0
7142 000	6500 001	OTHER TUITION & SPEC. ED EXCESS COS	0	12,330	12,330	0	12,330	12,330	0
7142 000	6512 000	SPED MENTAL HEALTH OTH TUIT-X COST	0	106,605	106,605	0	106,605	106,605	0
7310 001	XXXX XXX	DIRECT SUPPORT/INDIRECT COSTS	(275,212)	275,212	0	(306,248)	306,248	0	0
7350 011	XXXX XXX	ADULT ED INDIRECT - FUND 11-00	(30,154)	0	(30,154)	(30,154)	0	(30,154)	0
7350 013	XXXX XXX	FOOD SERVICE INDIRECT FD 13-00	(140,000)	0	(140,000)	(140,000)	0	(140,000)	0
7438 000	XXXX XXX	SOLAR PROJ DEBT SVC INT	840,936	0	840,936	840,936	0	840,936	0
7439 000	XXXX XXX	SOLAR PROJ OTH DEBT SVC PRINC.	765,588	0	765,588	765,588	0	765,588	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	1,188,001	1,070,679	2,258,680	1,156,965	1,101,715	2,258,680	0
		TOTAL-ALL EXPENDITURES	74,280,816	28,705,143	102,985,959	75,000,400	33,478,597	108,478,997	0
		GRAND TOTAL-ALL EXPENDITURES	74,280,816	28,705,143	102,985,959	75,000,400	33,478,597	108,478,997	0

General Fund Revenue & Expenditures - 2013-2014 Fall Revision

Business Services Division

Finance Department

2013-2014

Fall Revision

Summary of Changes

Income:

	<u>Adopted Budget</u>	<u>Fall Revision</u>	<u>Summary of Changes</u>	
Revenue Limit	80,813,285	83,179,685	2,366,400	* \$2.4M Education Protection Account (EPA)
Federal	4,093,584	4,726,443	632,859	* \$350K Title 1 Carryover * \$203K IDEA CEIS Carryover
Other State	4,644,931	7,670,160	3,025,229	* \$2.5M Common Core State Standards * \$500K Changes in State Funding
Local	8,055,834	8,274,952	219,118	* \$166K SB70 Career Development * \$ 34K Donations, College Testing, etc.
Transfers	765,588	765,588	0	
Encroachment	(14,734,159)	(15,688,926)	(954,767)	* \$493K Contribution increase to Special Ed * \$433K Contribution to EIA due to loss of revenue * \$ 70K Contribution to Routine Restricted Maintenance * \$ 21K Contribution to Home to School Transportation * <\$66K> Contribution to Special Ed Transportation
Total	98,373,222	104,616,828	6,243,606	

General Fund Revenue & Expenditures - 2013-2014 Fall Revision

Business Services Division
Finance Department

2013-2014
Fall Revision

Summary of Changes

Expenditures:

	<u>Adopted Budget</u>	<u>Fall Revision</u>	<u>Summary of Changes</u>	
Certificated Salaries	49,071,438	49,880,733	809,295	* 11.30 FTE increase * Common Core State Standards Professional Development
Classified Salaries	15,621,001	15,814,132	193,131	* 5.31 FTE increase
Benefits	20,384,519	20,609,048	224,529	* Corresponding benefit increase for FTE changes
Books & Supplies	2,940,347	7,106,233	4,165,886	* \$ 1.84M Common Core State Standards * \$ 1.34M Categorical Carryover * \$ 800K Donations, College Testing, Misc. Carryover
Services & Operating Expenses	12,665,974	12,650,349	(15,625)	* \$118K Prior Year Carryover * <\$116K> Budget Expense Reclassification
Capital Outlay	44,000	159,822	115,822	* \$ 116K Budget Expense Reclassification
Other Outgo	2,258,680	2,258,680	0	
Total	102,985,959	108,478,997	5,493,038	

	2013-14			2013-14			2014-15			2015-16		
	Adopted Budget			Fall Revision			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL						
Income:												
Revenue Limit/Property Tax	78,939,930	1,873,355	80,813,285	81,306,330	1,873,355	83,179,685	82,947,102	1,873,355	84,820,457	85,482,095	1,873,355	87,355,450
Federal Income	677,560	3,416,024	4,093,584	677,560	4,048,883	4,726,443	677,560	3,495,883	4,173,443	677,560	3,495,883	4,173,443
Oth State Income	2,660,261	1,984,670	4,644,931	3,596,794	4,073,366	7,670,160	3,596,794	1,697,375	5,294,169	3,596,794	1,818,076	5,414,870
Local Income	1,358,899	6,696,935	8,055,834	1,412,112	6,862,840	8,274,952	1,832,112	6,575,340	8,407,452	1,412,112	6,825,340	8,237,452
Transfers In	765,588	0	765,588	765,588	0	765,588	765,588	0	765,588	765,588	0	765,588
Encroachment	(14,734,159)	14,734,159	0	(15,688,926)	15,688,926	0	(15,188,926)	15,188,926	0	(14,938,926)	14,938,926	0
Total Income	69,668,079	28,705,143	98,373,222	72,069,458	32,547,370	104,616,828	74,630,230	28,830,879	103,461,109	76,995,223	28,951,580	105,946,803
Expenditures:												
Certif Salaries	40,566,745	8,504,693	49,071,438	40,432,517	9,448,216	49,880,733	41,715,456	8,305,777	50,021,234	42,432,962	8,448,637	50,881,599
Classif Salaries	9,192,098	6,428,903	15,621,001	9,249,896	6,564,236	15,814,132	9,298,920	6,599,026	15,897,947	9,348,205	6,634,001	15,982,206
Benefits	15,302,144	5,082,375	20,384,519	15,315,097	5,293,951	20,609,048	15,783,713	5,164,777	20,948,491	15,920,578	4,665,950	20,586,528
Supplies/Materials	1,378,490	1,561,857	2,940,347	2,176,023	4,930,210	7,106,233	1,376,023	1,519,314	2,895,337	1,376,023	1,961,008	3,337,031
Services + Other Opr	6,609,338	6,056,636	12,665,974	6,510,080	6,140,269	12,650,349	7,010,080	6,140,269	13,150,349	7,531,780	6,140,269	13,672,049
Capital Outlay	44,000	0	44,000	159,822	0	159,822	159,822	0	159,822	159,822	0	159,822
Other Outgo	1,188,001	1,070,679	2,258,680	1,156,965	1,101,715	2,258,680	1,156,965	1,101,715	2,258,680	1,156,965	1,101,715	2,258,680
Categorical		0	0		0	0		0	0	0	0	0
Total Expenditures	74,280,816	28,705,143	102,985,959	75,000,400	33,478,597	108,478,997	76,500,980	28,830,879	105,331,859	77,926,335	28,951,580	106,877,915
Est Unspent		0	0		0	0		0	0		0	0
Est Expenditures	74,280,816	28,705,143	102,985,959	75,000,400	33,478,597	108,478,997	76,500,980	28,830,879	105,331,859	77,926,335	28,951,580	106,877,915
Excess or (Deficit)	(4,612,737)	0	(4,612,737)	(2,930,942)	(931,227)	(3,862,169)	(1,870,750)	0	(1,870,750)	(931,112)	(0)	(931,112)
Begin Bal												
Begin Bal	10,105,453	0	10,105,453	13,266,542	931,227	14,197,769	10,335,600	0	10,335,600	8,464,850	0	8,464,850
Audit Adjustment		0	0		0	0		0	0		0	0
Adj Beg Bal	10,105,453	0	10,105,453	13,266,542	931,227	14,197,769	10,335,600	0	10,335,600	8,464,850	0	8,464,850
Ending Balance	5,492,716	0	5,492,716	10,335,600	0	10,335,600	8,464,850	0	8,464,850	7,533,738	0	7,533,738
Components of EB:												
Nonspendable:												
RCF	180,000		180,000	180,000		180,000	180,000		180,000	180,000		180,000
STORES	1,000		1,000	1,000		1,000	1,000		1,000	1,000		1,000
Prepaid Expenditures												
Restricted:												
Resv for cat progs	0	0	0	0	0	0	0	0	0	0	0	0
Assigned:												
MITI Reserve				1,021,700		1,021,700	521,700		521,700			0
Basic Aid Reserve				3,254,370		3,254,370	3,254,370		3,254,370	3,254,370		3,254,370
EPA Reserve	2,404,936		2,404,936			0						
Donation Carryover												
Unassigned:												
Reserve @ 4.5%	4,634,368		4,634,368	4,881,555		4,881,555	4,739,934		4,739,934	4,809,506		4,809,506
Total Components	7,220,304	0	7,220,304	9,338,625	0	9,338,625	8,697,004	0	8,697,004	8,244,876	0	8,244,876
Econ Uncertainties	(1,727,588)	0	(1,727,588)	996,975	0	996,975	(232,154)	0	(232,154)	(711,138)	0	(711,138)
	-1.68%		-1.68%	0.92%		0.92%	-0.22%		-0.22%	-0.67%		-0.67%

ADA	2013-14		2014-15		2015-16	
	11909		11809		11709	
	Fund 03	Fund 06	Fund 03	Fund 06	Fund 03	Fund 06
Income:						
Est. P-2 Property Tax	80,430,008		82,038,608		84,499,766	
Excess Tax	7,978,391		8,902,190		10,387,300	
Prop Tax Increase %	2.14%		2.0%		3.0%	
California CPI	2.60%		2.3%		2.5%	
Net	1,721,202		1,640,772	-	2,534,993	-
Federal Income						
PY One-Time Carryover				(553,000)		
Federal Reductions (5.9% 13-14)						
Net	-	-	-	(553,000)	-	-
Oth State Income						
Other State & AB602		5,389,399	0	5,486,408	0	5,607,109
Estimated Fair Share Cut						
Fair Share vs PY Excess Tax						
Net Hold Harmless & AB602	799,617	5,389,399	799,617	5,486,408	799,617	5,607,109
Basic Aid	1,429,080		1,417,080		1,405,080	
Tier II YOY Change				0		
Tier III YOY Change				97,009	0	120,701
Educational Protection Account			0			
Common Core One Time Funding				(2,473,000)		
PY One-Time Carryover						
Net			0	(2,375,991)	0	120,701
Local Income						
SpEd Alternative Program				170,000		250,000
SELPA Equalization				330,000		
Redirect ROP Revenue						
ROP Reduction				(787,500)		
Microsoft Voucher Eligibility			420,000		(420,000)	
Additional Capital Funds for Solar						
Net	0	0	420,000	(287,500)	(420,000)	250,000
Adult Ed Repayment						
Transfers In			0	0	0	0
Encroachment						
HTS Transportation						
SpEd Alternative Program			170,000	(170,000)	250,000	(250,000)
SpEd Adult Transition						
SELPA Equalization			330,000	(330,000)	0	0
Net			500,000	(500,000)	250,000	(250,000)
Net Change to Income Combined			2,560,772	(3,716,491)	2,364,993	120,701
			(1,155,719)		2,485,694	

Expenditures:						
Certif Salaries						
Step	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%
Column	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
			525,623	122,827	542,301	107,975
			169,817	22,235	175,205	34,884
Salary Increase %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			0	0	0	0
ROP Reduction			787,500	(787,500)		
Cert Staff Attrition			(200,000)			
Common Core One-Time				(500,000)		
Non-Teaching Staffing						0
Net			1,282,939	(1,142,439)	717,506	142,859
Classif Salaries						
Step	0.53%	0.53%	0.53%	0.53%	0.53%	0.53%
			49,024	34,790	49,284	34,975
Salary Increase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			0	0	0	0
Non-Teaching Staffing						
Facilities Staffing Offsets						
SpEd Alternative Program						
HTS Transportation						
Net			49,024	34,790	49,284	34,975
Benefits						
Cert Flex			5,225,444	1,149,698	5,576,560	1,278,024
Class Flex			1,796,885	1,416,824	2,148,001	1,545,150
Flex Increase %	5%	5%				
Flex Increase \$			351,116	128,326	386,228	141,159
Certificated Reductions			117,500	(257,500)		
Classified Reductions			0	0		
Facilities Staffing Offsets			0			
Net			468,616	(129,174)	386,228	141,159
Supplies/Materials						
PY One-Time Carry-Over			(800,000)	(1,600,000)		441,694
Reduce Restricted Supplies				(10,896)		
Common Core One-Time Funding				(1,800,000)		
Net			(800,000)	(3,410,896)	0	441,694
Services + Other Opr						
County Systems Increase					50,000	
MITI Costs			500,000		521,700	
SpEd Alternative Program						
HTS Transportation						
Net			500,000	0	521,700	0
Capital Outlay						
Other Outgo						
QSCB Debt Service						
Adult Ed Contributor						
Net			0	0	0	0
Net Change to Expenditures Combined	0	0	1,500,580	(4,647,718)	1,674,718	760,687
			(3,147,138)		2,435,405	
Special Reserve Changes						