

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: June 12, 2013

BOARD MEETING DATE: June 20, 2013

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

SUBMITTED BY: Ken Noah
Superintendent

SUBJECT: ADOPTION OF 2013-14 DISTRICT BUDGET/
GENERAL FUND & SPECIAL FUNDS

EXECUTIVE SUMMARY

The 2013-2014 Annual Budget is presented for adoption. As we informed the Board of Trustees, current estimates have been included since the June 6, 2013 meeting, resulting in some changes.

General Fund

Revenue

The Board will notice an overall decrease in revenue from 2012-13 to 2013-14. The primary reasons for this are:

- Increase in Property Tax of 2.14% offset by a decrease for EPA funding
- Increase in the Basic Aid Fair Share contribution, due to an increase in excess taxes as 2012-13 property taxes increased
- Federal funding reduced by Sequestration reductions
- 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 assessed values begin to increase, although funding remains lower than 2007-2008.

Encroachment

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

- Increased non-public school and agency costs reflective of additional student needs
- Increased Mental Health costs
- Step Increases and increases in benefit costs in Special Education and Special Education Transportation

Expenditures

Progress continues to be made to reduce expenditures.

- Retirement savings and funding changes in staffing have partially offset the cost of step, column, and longevity increases
- Costs for health insurance continue to rise, however, this has been offset by a savings in unemployment insurance due to a reduction in rates for 2013-14
- Books and supplies savings derive from the removal of donation carryover until the amounts are determined at year end as well as savings in site and department budgets
- Services and operating expenses show an increase for Special Education services
- 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 \$2.7M 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>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Total Revenue	69,668,079	72,159,512	73,722,870
Total Expenditures	74,280,816	74,778,399	75,455,886
Difference + or (-)	(4,612,737)	(2,618,887)	(1,733,016)
Beginning Balance (*Incl. Spec Resv in 13-14)	12,558,598	7,945,861	5,326,974
Ending Balance	7,945,861	5,326,974	3,593,958
Reserve @ 3%			
General Fund Only	Met	Not Met	Not Met
General Fund & SpecResv	Met	Met	Met

Assumptions include:

2013-14

- District continues as Basic Aid
- Continuation of the “Fair Share” reduction as the information on the Local Control Funding Formula (LCFF) is not sufficient to determine funding levels
- No estimate for LCFF
- Property tax growth (2.14%), no EPA funding until the impact to the “Fair Share” is determined
- Increase in the Fair Share Contribution as property tax increases
- COLA’s and deficits as projected by School Services of California
- Step, column costs and benefits costs increased
- Increases to encroachment

2013-14 & 2014-15

- District continues as Basic Aid
- Property tax increases as California Consumer Price Index and Assessed Values increase
- Increase in the Fair Share Contribution as property tax increases; the Fair Share would become part of the LCFF funding
- Average Daily Attendance relatively flat
- COLA’s and deficits as projected by School Services of California
- 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 next 3 years. However, the District would not be able to meet its 3% reserve requirement in the general fund alone in 2014-15 or 2015-16, the Special Reserve Fund would be needed to meet requirements.

While the MYP indicates that progress is being made toward eliminating the deficit caused by years of lost revenue, reserve levels are a concern and priority must be given to restoring unrestricted reserves as the economy improves.

Special Funds

The proposed budgets for all 2013-14 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 6, 2013.

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)
Building Fund-Prop 39 (Prop AA).....	(21-39)
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 – 2013-14 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 2013-14 and 2014-15

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. PUBLIC HEARING

It is recommended that the Board conduct a public hearing to take testimony and discuss the 2013-2014 Annual Budget / General Fund & Special Funds.

B. ADOPTION OF PROPOSED 2013-14 ANNUAL BUDGET / GENERAL FUND & SPECIAL FUNDS

Following the public hearing, it is recommended that the Board adopt the proposed 2013-2014 Annual Budget / General Fund & Special Funds, as shown in the attached supplements.

FUNDING SOURCE:

Not applicable.

Attachments

General Fund Revenue & Expenditures - 2013-2014 Proposed Budget

	2012-2013 Spring Revision			2013-2014 Proposed Budget			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
PROJECTED INCOME							
Revenue Limit / Property Tax	79,627,149	1,891,931	81,519,080	78,939,930	1,873,355	80,813,285	(705,795)
Federal Income	749,278	4,054,376	4,803,654	677,560	3,416,024	4,093,584	(710,070)
Other State Income	3,075,687	1,735,329	4,811,016	2,660,261	1,984,670	4,644,931	(166,085)
Local Income	3,564,734	6,389,671	9,954,405	1,358,899	6,696,935	8,055,834	(1,898,571)
Transfers	0	0	0	765,588	0	765,588	765,588
Encroachment	(14,457,759)	14,457,759	0	(14,734,159)	14,734,159	0	0
TOTAL PROJECTED INCOME	72,559,089	28,529,066	101,088,155	69,668,079	28,705,143	98,373,222	(2,714,933)
PROJECTED EXPENDITURES							
Certificated Salaries	40,241,966	8,122,845	48,364,811	40,566,745	8,504,693	49,071,438	706,627
Classified Salaries	9,238,111	6,445,752	15,683,863	9,192,098	6,428,903	15,621,001	(62,862)
Benefits	15,264,196	5,006,864	20,271,060	15,302,144	5,082,375	20,384,519	113,459
Books & Supplies	2,747,150	2,849,263	5,596,413	1,378,490	1,561,857	2,940,347	(2,656,066)
Services & Operating Expenses	6,713,783	5,613,536	12,327,319	6,609,338	6,056,636	12,665,974	338,655
Capital Outlay	45,441	19,500	64,941	44,000	0	44,000	(20,941)
Other Outgo	1,329,350	1,072,420	2,401,770	1,188,001	1,070,679	2,258,680	(143,090)
Categorical	0	0	0	0	0	0	0
TOTAL PROJECTED EXPENDITURES	75,579,997	29,130,180	104,710,177	74,280,816	28,705,143	102,985,959	(1,724,218)
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(3,020,908)	(601,114)	(3,622,022)	(4,612,737)	0	(4,612,737)	(990,715)
FUND BALANCE, RESERVES:							
Beginning Balance - July 1	13,126,361	601,114	13,727,475	10,105,453	0	10,105,453	(3,622,022)
Audit Adjustment	0	0	0	0	0	0	0
Adjusted Beginning Balance	13,126,361	601,114	13,727,475	10,105,453	0	10,105,453	(3,622,022)
Projected Ending Balance - June 30	10,105,453	0	10,105,453	5,492,716	0	5,492,716	(4,612,737)
COMPONENTS OF THE ENDING BALANCE:							
Nonspendable:							
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
Restricted:							
Reserve for categorical programs		0	0		0	0	0
Assigned:							
Basic Aid Reserve (3.0%)	0		0	0		0	0
EPA Reserve	2,404,936		2,404,936	2,404,936		2,404,936	0
Unassigned:							
Recommended Min Reserve (4.5%)	4,711,958		4,711,958	4,634,368		4,634,368	(77,590)
Total Components	7,297,894	0	7,297,894	7,220,304	0	7,220,304	(77,590)
RESERVE FOR ECONOMIC UNCERTAINTIES	2,807,559	0	2,807,559	(1,727,588)	0	(1,727,588)	(4,535,147)
	2.68%	0.00%	2.68%	-1.68%	0.00%	-1.68%	-4.36%
SPECIAL RESERVE FUND	2,450,937	0	2,450,937	2,453,145	0	2,453,145	
Combined Reserve	11.99%	0.00%	11.99%	7.72%	0.00%	7.72%	

REVENUE LIMIT SOURCES

Object	Resource	2012-2013 Spring Revision			2013-2014 Proposed Budget			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	2,404,936		2,404,936	0		0	(2,404,936)
8021	HOMEOWNERS' EXEMPTION	747,987		747,987	763,994		763,994	16,007
8041	SECURED TAXES	75,305,710		75,305,710	76,914,252		76,914,252	1,608,542
8042	UNSECURED TAXES	2,694,108		2,694,108	2,751,762		2,751,762	57,654
8043	PRIOR YEAR TAXES	10,169		10,169	10,169		10,169	0
8046	SUPPL ED REV AUGMENT FUNDS(SERAF)	0		0	0		0	0
8047	COMMUNITY REDEVELOPMENT FUNDS	15,883		15,883	38,739		38,739	22,856
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
8096	XFER TO CHT SCH INLIEU PROP TX	(12,658)	0	(12,658)	0	0	0	12,658
8097	SPECIAL ED EXCESS TAX		391,931	391,931		373,355	373,355	(18,576)
	TOTAL-REVENUE LIMIT SOURCES	79,627,149	1,891,931	81,519,080	78,939,930	1,873,355	80,813,285	(705,795)

FEDERAL INCOME

Object	Resource		2012-2013 Spring Revision			2013-2014 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8290-000	0000-024		12,629		12,629	5,000		5,000	(7,629)
8290 006	0000 012		736,649		736,649	672,560		672,560	(64,089)
8290 000	3010 000			774,521	774,521		728,863	728,863	(45,658)
8290 002	3010 000			167,326	167,326		0	0	(167,326)
8290 000	3185-000			50,000	50,000		0	0	(50,000)
8181 000	3310 000			1,973,238	1,973,238		1,850,517	1,850,517	(122,721)
8181 000	3311 000			106,783	106,783		106,783	106,783	0
8182 000	3327 000			307,220	307,220		137,843	137,843	(169,377)
8290 000	3410 000			196,416	196,416		196,416	196,416	0
8290 000	3550 001			119,415	119,415		113,444	113,444	(5,971)
8290 000	3550 002			5,584	5,584		4,968	4,968	(616)
8290 000	4035 000			196,960	196,960		185,700	185,700	(11,260)
8290 002	4035 000			687	687		0	0	(687)
8290 000	4036 000			6,000	6,000		5,646	5,646	(354)
8290 001	4036 000	D		4,179	4,179		0	0	(4,179)
8290 002	4036 000			3,000	3,000		0	0	(3,000)
8290 000	4045 000			1,856	1,856		1,752	1,752	(104)
8290 000	4201 000			24,200	24,200		23,525	23,525	(675)
8290 002	4201 000			18,431	18,431		0	0	(18,431)
8290 000	4203 000			64,365	64,365		60,567	60,567	(3,798)
8290 002	4203 000			34,195	34,195		0	0	(34,195)
			749,278	4,054,376	4,803,654	677,560	3,416,024	4,093,584	(710,070)

D DEFERRED

OTHER STATE INCOME

Object	Resource		2012-2013 Spring Revision			2013-2014 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8590 000	0000 000		610,166		610,166	610,166		610,166	0
8590 002	0000 000	HOURLY PROGRAMS	(8,816)		(8,816)	0		0	8,816
8590 005	0000 000	BASIC AID FAIR SHARE	(5,501,934)		(5,501,934)	(6,286,133)		(6,286,133)	(784,199)
8590 006	0000 012	CA SOLAR INITIATIVE REBATE	922,847		922,847	918,068		918,068	(4,779)
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	0000-000	MANDATED COST REIMBURSEMENT	357,722		357,722	585,722		585,722	228,000
8590 000	0900 XXX	CATEGORICAL FLEXIBILITY	5,212,182		5,212,182	5,349,600		5,349,600	137,418
8560 000	1100 000	LOTTERY	1,408,290		1,408,290	1,476,716		1,476,716	68,426
8560-002	1100 000	LOTTERY	69,108		69,108	0		0	(69,108)
8560 000	6300 000	LOTTERY INSTRUCTIONAL MATERIALS		210,000	210,000		357,270	357,270	147,270
8560 002	6300 000	LOTTERY INSTRUCTIONAL MATERIALS		70,889	70,889		0	0	(70,889)
8590 000	6512 000	SPED MENTAL HEALTH SERVICES		0	0		0	0	0
8590 003	6512 000	SPED PROP 98 MENTAL HEALTH SERVICES		701,934	701,934		695,584	695,584	(6,350)
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		137,870	137,870		215,191	215,191	77,321
8590 002	6690 000	TUPE 6-12 GRANT		45,332	45,332		0	0	(45,332)
8311 000	7090 000	ECONOMIC IMPACT AID		488,014	488,014		398,028	398,028	(89,986)
8311 005	7090 000	ECONOMIC IMPACT AID-Fair Share		(237,307)	(237,307)	0	0	0	237,307
8311 000	7230 000	TRANSPORTATION - Home to School		482,709	482,709	0	482,709	482,709	0
8311 005	7230 000	TRANSPORTATION-HTS Fair Share		(482,709)	(482,709)	0	(482,709)	(482,709)	0
8311 000	7240 000	TRANSPORTATION-Special Education		59,185	59,185	0	59,185	59,185	0
8311 005	7240 000	TRANSPORTATION-SPED Fair Share		(59,185)	(59,185)	0	(59,185)	(59,185)	0
8590 000	7810 004	TRANSITION PRTNRSH PROJ - WIT		20,000	20,000	0	20,000	20,000	0
		TOTAL OTHER STATE REVENUE	3,075,687	1,735,329	4,811,016	2,660,261	1,984,670	4,644,931	(166,085)

D DEFERRED

LOCAL INCOME

Object	Resource		2012-2013			2013-2014			Change
			Spring Revision			Proposed Budget			
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
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
8650 XXX	0000 634/5	M & O FIELD USE	100,000		100,000	80,000		80,000	(20,000)
8660 XXX	0000 000	INTEREST	455,697		455,697	320,000	0	320,000	(135,697)
8675 001	7230 002	TRANSPORT.SERVICES PARENT PAY		525,000	525,000		525,000	525,000	0
8677 000	6500 007	SP ED, NCCSE		54,000	54,000			54,000	(54,000)
8677 004	0100 038	INT/AGY PRIVATE CONTRACTOR	50,000		50,000	75,000		75,000	25,000
8677 005	7230 009	INT/AG REV - OTHER TRANSP		32,752	32,752			32,752	(32,752)
8677 006	9010 006	INT/AG REV - APCD - BUS PROGRAM			0			0	0
8677 007	9025 XXX	INT/AG. REV. - ROP TIER III			0			0	0
8677 010	6500 004	COASTAL LEARNING ACADEMY		100,000	100,000		100,000	100,000	0
8677 012	7230 009	I/A TRASPORTATION HTS			0			0	0
8677 012	7240 002	SP ED, TRANSPORTATION		20,000	20,000			20,000	(20,000)
8677 014	0100 051	ADMIN DEV FEES RSF/SB	1,500		1,500	1,500		1,500	0
8689 001	0100 039	OTHER PARKING FINES-TP	1,985		1,985			1,985	(1,985)
8689 001	0100 052	OTHER PARKING FINES-CCA	1,439		1,439			1,439	(1,439)
8689 001	0100 054	OTHER PARKING FINES-LCC	1,011		1,011			1,011	(1,011)
8689 001	0100 055	OTHER PARKING FINES-SDA	357		357			357	(357)
8689 005	0100 050	STUDENT PARKING FEES-TP	20,701		20,701			20,701	(20,701)
8689 010	0100 048	STUDENT PARKING FEES-LCC	19,551		19,551			19,551	(19,551)
8689 013	0100 049	STUDENT PARKING FEES-SDA	11,532		11,532			11,532	(11,532)
8689 014	0100 047	STUDENT PARKING FEES-CCA	16,710		16,710			16,710	(16,710)
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	42,000		42,000	2,000
8689 140	0000 300	TRANSP FEES-ATHL-CCA	60,800		60,800	80,000		80,000	19,200
8699 000	0100 030	22ND AGR DIST NON COOP*	44,058		44,058	0		44,058	(44,058)
8699 000	9010 010,2-3	SB70 CAREER DEV		142,739	142,739	0		142,739	(142,739)
8699 700	0000 012	CAPITAL FUNDS FOR SOLAR	1,185,907		1,185,907	0		1,185,907	(1,185,907)
8699 XXX	XXXX XXX	OTHER LOCAL INCOME	1,185,382	130,539	1,315,921	465,000	27,000	492,000	(823,921)
8710 000	6500 008	SP ED, SEAS		38,000	38,000		20,000	20,000	(18,000)
8782 000	9025 XXX	ROP COUNTY OFFICE		1,575,458	1,575,458		1,575,458	1,575,458	0
8782 XXX	1100 001	ROP LOTTERY TRANSFER	89,850		89,850	70,399		70,399	(19,451)
8782 XXX	6300 001	ROP RESTRICTED LOTTERY		9,225	9,225			9,225	(9,225)
8783 000	0000 000	ALL OTHER TRANSFERS FROM JPA	53,254		53,254			53,254	(53,254)
8792 000	6500 000	SPECIAL EDUCATION		3,761,958	3,761,958		4,449,477	4,449,477	687,519
		TOTAL LOCAL REVENUE	3,564,734	6,389,671	9,954,405	1,358,899	6,696,935	8,055,834	(1,898,571)
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	0	0	0	765,588	0	765,588	765,588
		SUBTOTAL TRANSFERS	0	0	0	765,588	0	765,588	765,588
8980 000	0000 000	UNRESTRICTED CONTRIBUTIONS	(14,610,016)		(14,610,016)	(14,940,215)		(14,940,215)	(330,199)
8980 000	1100-001	ROP LOTTERY TRANSFER	(89,850)		(89,850)	(70,399)	0	(70,399)	19,451
8980 000	6500 000	CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT		7,579,871	7,579,871		7,876,765	7,876,765	296,894
8980 000	6512 000	SPED MENTAL HEALTH SERVICES		1,223,542	1,223,542		1,425,029	1,425,029	201,487
8980 005	7090 000	CONTRIBUTION TO EIA FAIR SHARE		237,307	237,307			237,307	(237,307)
8980 000	7230 000	CONTRIBUTION TO H-T-S TRANSPORTATION		29,566	29,566		116,815	116,815	87,249
8980 005	7230 000	CONTRIBUTION TO HTS. TRANSP. FAIR SHARE		482,709	482,709		482,709	482,709	0
8980 000	7240 000	CONTRIBUTION TO SP. ED. TRANSP. FOR ENCROACH.		2,750,123	2,750,123		2,729,116	2,729,116	(21,007)
8980 005	7240 000	CONTRIBUTION TO SP. ED. TRANSP. FAIR SHARE		59,384	59,384		59,384	59,384	0
8980 000	8150 000	CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH.		2,247,514	2,247,514		2,250,397	2,250,397	2,883
8980 000	9025 XXX	ROP LOTTERY TRANSFER		89,850	89,850		70,399	70,399	(19,451)
8990 000	3310 000	SPECIAL ED: IDEA PL 94-142		(312,003)	(312,003)		(293,595)	(293,595)	18,408
8990 000	3312 000	SPECIAL ED: IDEA EARLY INTERVENTION		312,003	312,003		293,595	293,595	(18,408)
8990 007	9025 000	ROP TIER III REVENUE		(242,107)	(242,107)		(276,455)	(276,455)	(34,348)
8990 007	0000 000	ROP TIER III REVENUE	242,107		242,107	276,455		276,455	34,348
		SUBTOTAL ENCROACHMENT	(14,457,759)	14,457,759	0	(14,734,159)	14,734,159	0	0
		TOTAL TRANSFERS	(14,457,759)	14,457,759	0	(13,968,571)	14,734,159	765,588	765,588
		TOTAL ALL REVENUE W/O TEMP TRSFERS	72,559,089	28,529,066	101,088,155	69,668,079	28,705,143	98,373,222	(2,714,933)
		OTHER I/F TRANSFERS IN-TEMP			0			0	0
		TOTAL REVENUE WITH ALL TRANSFERS	72,559,089	28,529,066	101,088,155	69,668,079	28,705,143	98,373,222	(2,714,933)

CERTIFICATED SALARIES

Object	Resource		2012-2013 Spring Revision			2013-2014 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	32,898,088	7,614,738	40,512,826	33,345,501	7,835,195	41,180,696	667,870
1100 033		EL STIPEND	475,000		475,000	475,000	0	475,000	0
1200 000		PUPIL SUPPORT: LIBRARIANS GUIDANCE, WELFARE & ATTEND. PHYSICAL & MENTAL HEALTH	2,744,183	81,215	2,825,398	2,842,056	52,390	2,894,446	69,048
1300 000		SUPERVISORS, ADMIN: SUPERINTENDENTS ADMINISTRATORS	3,577,438	285,503	3,862,941	3,353,594	383,455	3,737,049	(125,892)
1900 000		OTHER CERTIFICATED	547,257	141,389	688,646	550,594	233,653	784,247	95,601
		TOTAL-OBJECT CODE 1000	40,241,966	8,122,845	48,364,811	40,566,745	8,504,693	49,071,438	706,627

CLASSIFIED SALARIES

Object	Resource		2012-2013 Spring Revision			2013-2014 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	861,000	2,188,846	3,049,846	861,000	2,353,241	3,214,241	164,395
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	2,868,737	3,611,124	6,479,861	2,914,021	3,525,719	6,439,740	(40,121)
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	866,274	312,221	1,178,495	811,849	261,768	1,073,617	(104,878)
2400 000		CLERICAL & OFFICE PERSONNEL	4,285,791	332,061	4,617,852	4,278,397	288,175	4,566,572	(51,280)
2900 000		OTHER CLASSIFIED	356,309	1,500	357,809	326,831	0	326,831	(30,978)
		TOTAL-OBJECT CODE 2000	9,238,111	6,445,752	15,683,863	9,192,098	6,428,903	15,621,001	(62,862)

EMPLOYEE BENEFITS

Object	Resource		2012-2013 Spring Revision			2013-2014 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	3,649,552	665,954	4,315,506	3,728,912	699,911	4,428,823	113,317
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	1,074,494	666,552	1,741,046	1,067,101	664,314	1,731,415	(9,631)
3311/2 000		SOCIAL SECURITY	627,724	401,660	1,029,384	625,396	404,837	1,030,233	849
3321/2 000		MEDICARE	690,449	201,183	891,632	687,503	200,455	887,958	(3,674)
3400 000		INC PROTCT+CERT DNTAL+LIFE	511,219	124,274	635,493	529,723	128,650	658,373	22,880
3500 000		UNEMPLOYMENT INSURANCE	601,585	159,356	760,941	72,926	7,478	80,404	(680,537)
3600 000		WORKERS' COMPENSATION	934,246	243,689	1,177,935	996,094	267,946	1,264,040	86,105
3700 000		RETIREE BENEFITS (H & W)	602,282	153,034	755,316	572,160	142,262	714,422	(40,894)
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	6,572,645	2,391,162	8,963,807	7,022,329	2,566,522	9,588,851	625,044
		TOTAL-OBJECT CODE 3000	15,264,196	5,006,864	20,271,060	15,302,144	5,082,375	20,384,519	113,459

BOOKS AND SUPPLIES

Object	Resource		2012-2013 Spring Revision			2013-2014 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	0	150,000	150,000	0	82,270	82,270	(67,730)
4200 000		BOOKS OTHER THAN TEXTBOOKS	1,872	52,570	54,442	450	228,400	228,850	174,408
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS SCIENCE LAB MATERIALS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	2,448,688	2,129,667	4,578,355	1,081,748	1,086,413	2,168,161	(2,410,194)
4300 999		ESTIMATED UNSPENT	0	359,005	359,005	0	101,476	101,476	(257,529)
4400 000		NON-CAPITALIZED EQUIP (under \$5,000)	296,590	158,021	454,611	296,292	63,298	359,590	(95,021)
		TOTAL-OBJECT CODE 4000	2,747,150	2,849,263	5,596,413	1,378,490	1,561,857	2,940,347	(2,656,066)

SERVICES AND OPERATING EXPENSES

Object	Resource		2012-2013 Spring Revision			2013-2014 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	130,500	2,079,410	2,209,910	355,500	0	355,500	(1,854,410)
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	138,400	77,805	216,205	144,851	72,593	217,444	1,239
5300 000		DISTRICT DUES & MEMBERSHIP	62,600	1,250	63,850	46,060	800	46,860	(16,990)
5400 000		INSURANCE	556,475	0	556,475	501,708	0	501,708	(54,767)
5500 000		UTILITIES	2,109,818	2,500	2,112,318	2,067,000	0	2,067,000	(45,318)
5600 000		RENTALS, LEASES & REPAIRS	724,514	126,692	851,206	720,211	76,550	796,761	(54,445)
5700 000		INTER-PROGRAM SERVICES	498,489	(518,614)	(20,125)	330,700	(347,700)	(17,000)	3,125
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	2,165,477	3,821,293	5,986,770	2,116,128	6,229,213	8,345,341	2,358,571
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	327,510	23,200	350,710	327,180	25,180	352,360	1,650
		TOTAL-OBJECT CODE 5000	6,713,783	5,613,536	12,327,319	6,609,338	6,056,636	12,665,974	338,655

CAPITAL OUTLAY

Object	Resource		2012-2013 Spring Revision			2013-2014 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	36,000	19,500	55,500	36,000	0	36,000	(19,500)
6500 000		EQUIPMENT REPLACEMENT	9,441	0	9,441	8,000	0	8,000	(1,441)
		TOTAL-OBJECT CODE 6000	45,441	19,500	64,941	44,000	0	44,000	(20,941)

OTHER OUTGO

Object	Resource		2012-2013 Spring Revision			2013-2014 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
7130 000	XXXX XXX	STATE SPECIAL SCHOOLS	6,843		6,843	6,843	0	6,843	0
7141 000	65XX XXX	SPED OTH TUIT- DEFIC PMTS-SCH		34,814	34,814	0	156,748	156,748	121,934
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	30,000	30,000	0	12,330	12,330	(17,670)
7142 000	6512 000	SPED MENTAL HEALTH OTH TUIT-X COST	0	106,605	106,605	0	106,605	106,605	0
7142-002	6500-005	ADULT TRANSITION SH PROGRAM	0	0	0	0	0	0	0
7142 003	6500 001	SP. ED. NCCSE MOU	0	0	0	0	0	0	0
7142 004	6512 000	SPED MENTAL HEALTH SERVICES	0	137,500	137,500	0	0	0	(137,500)
7310 001	XXXX XXX	DIRECT SUPPORT/INDIRECT COSTS	(240,717)	240,717	0	(275,212)	275,212	0	0
7350 011	XXXX XXX	ADULT ED INDIRECT - FUND 11-00	(32,608)	0	(32,608)	(30,154)	0	(30,154)	2,454
7350 013	XXXX XXX	FOOD SERVICE INDIRECT FD 13-00	(116,839)	0	(116,839)	(140,000)	0	(140,000)	(23,161)
7438 000	XXXX XXX	SOLAR PROJ DEBT SVC INT	840,639	0	840,639	840,936	0	840,936	297
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	11,444	3,000	14,444	0	0	0	(14,444)
7619 011	0000 800	I/F TRANSF TO ADULT ED	75,000	0	75,000	0	0	0	(75,000)
7619 030	0000 800	INTERFD-TRSF-TO DED. INS.	20,000	0	20,000	20,000	0	20,000	0
		TOTAL-OBJECT CODE 7000	1,329,350	1,072,420	2,401,770	1,188,001	1,070,679	2,258,680	(143,090)
		TOTAL-ALL EXPENDITURES	75,579,997	29,130,180	104,710,177	74,280,816	28,705,143	102,985,959	0
		GRAND TOTAL-ALL EXPENDITURES	75,579,997	29,130,180	104,710,177	74,280,816	28,705,143	102,985,959	0

General Fund Revenue & Expenditures - 2013-2014 Proposed Budget

Business Services Division
Finance Department

2013-2014
Proposed Budget
Summary of Changes

Income:

	<u>Spring Revision</u>	<u>Tentative</u>	<u>Summary of Changes</u>
Revenue Limit	81,519,080	80,813,285	(705,795) * \$1.7M 2.14% Increase Property Taxes * <\$2.4M> EPA State Aid
Federal	4,803,654	4,093,584	(710,070) * <\$213K> Title I NCLB (Sequestration Reduction & Prior year revenue) * <\$169K> IDEA Mental Health (Prior year revenue) * <\$123K> IDEA PL 94-142 (Sequestration Reduction) * <\$64K> Direct Subsidy on QSCB (Sequestration Reduction) * <\$50K> Title I Program Improvement
Other State	4,811,016	4,644,931	(166,085) * \$228K Mandated Cost Block Grant * \$137K Categorical Flexibility * \$90K Economic Impact Aid * \$76K Lottery - Instructional Materials * <\$546K> Basic Aid Fair Share increase
Local	9,954,405	8,055,834	(1,898,571) * \$688K Special Ed (Equalization and Backfill for Federal Sequestration Reduction) * <\$33K> Interagency Revenue - Other Transportation * <\$44K> 22nd Agricultural District Non-Coop * <\$54K> NCCSE Interagency Services * <\$143K> SB70 Career Development * <\$156K> Interest * <\$776K> Donations, College Testing, etc., Revenue * <\$1.2M> Capital Funds for Solar (Reclassification)
Transfers	0	765,588	765,588 \$766K Transfer from Bond Funds for Solar (Reclassification)
Encroachment	(14,457,759)	(14,734,159)	(276,400) * \$297K Special Ed Contribution * \$201K Special Ed Mental Health Services Contribution * <\$237K> EIA Fair Share Contribution
Total	101,088,155	98,373,222	(2,714,933)

General Fund Revenue & Expenditures - 2013-2014 Proposed Budget

Business Services Division
Finance Department

2013-2014
Proposed Budget
Summary of Changes

Expenditures:

	<u>Spring Revision</u>	<u>Tentative</u>	<u>Summary of Changes</u>	
Certificated Salaries	48,364,811	49,071,438	706,627	* 4.5 FTE * Step & Column Increases
Classified Salaries	15,683,863	15,621,001	(62,862)	* \$137K Instructional Aides * <\$230K> Staffing Funding Savings * Step Increases
Benefits	20,271,060	20,384,519	113,459	* \$648K Health & Welfare Rate Increase * <\$680K> Unemployment Ins Rate Decrease * Benefits related to Step & Column Increases
Books & Supplies	5,596,413	2,940,347	(2,656,066)	* <\$222K> SB70 Career Development Carryover * <\$337K> Lottery - Instructional Materials Carryover * <\$573K> Restricted Carryover * <\$1.1M> Donations, College Testing, and other Carryover
Services & Operating Expenses	12,327,319	12,665,974	338,655	* \$240K Special Ed NPS/NPA * \$105K Instructional Computer Licenses * <\$45K> Utilities * <\$54K> Insurance
Capital Outlay	64,941	44,000	(20,941)	* <\$20K> SB 70 Career Development Carryover
Other Outgo	2,401,770	2,258,680	(143,090)	* <\$75K> Adult Ed Contribution * <\$23K> Indirect Cost Increase - Child Nutrition * <\$14K> Transportation Equipment Fund Transfer
Total	104,710,177	102,985,959	(1,724,218)	

Special Funds - Balance Summary

2012-13 Estimated / 2013-14 Proposed

	Adult Ed. Fund 11-00 12-13 Est.	Adult Ed. Fund 11-00 13-14 Prop.	Cafeteria Fund 13-00 12-13 Est.	Cafeteria Fund 13-00 13-14 Prop.	Defer. Maint. Fund 14-00 12-13 Est.	Defer. Maint. Fund 14-00 13-14 Prop.
INCOME	956,024	782,087	2,719,500	3,238,000	-	-
EXPENDITURES	932,256	693,339	2,839,659	3,099,924	520,376	-
Expenditures (over)/under Revenue	23,768	88,748	(120,159)	138,076	(520,376)	-
FUND BALANCE, RESERVES: Beginning Balance - July 1	-	23,768	622,127	501,968	3,126	(517,250)
Ending Balance - June 30 Reserve for economic uncertainties	23,768	112,516	501,968	640,044	(517,250)	(517,250)

	Bus Replacement Fund 15-00 12-13 Est.	Bus Replacement Fund 15-00 13-14 Prop.	Sp. Res. w/o Cap. Out. Fund 17-42 12-13 Est.	Sp. Res. w/o Cap. Out. Fund 17-42 13-14 Prop.	Building Fund 21-09 12-13 Est.	Building Fund 21-09 13-14 Prop.
INCOME	14,444	125	15,000	10,000	1,000	800
EXPENDITURES	-	-	-	-	55,000	-
Expenditures (over)/under Revenue	14,444	125	15,000	10,000	(54,000)	800
FUND BALANCE, RESERVES: Beginning Balance - July 1	33,921	48,365	2,438,145	2,453,145	279,357	225,357
Ending Balance - June 30 Reserve for economic uncertainties	48,365	48,490	2,453,145	2,463,145	225,357	226,157

Special Funds - Balance Summary

2012-13 Estimated / 2013-14 Proposed

	Prop AA Fund 21-39 12-13 Est.	Prop AA Fund 21-39 13-14 Prop.	Cap. Fac. Fund 25-18 12-13 Est.	Cap. Fac. Fund 25-18 13-14 Prop.	Cap. Fac. Fund 25-19 12-13 Est.	Cap. Fac. Fund 25-19 13-14 Prop.
INCOME	168,336,717	-	13,000	1,074,478	325,000	2,500
EXPENDITURES	9,786,342	65,889,710	382,256	1,062,474	520,376	14,000
Expenditures (over)/under Revenue	158,550,375	(65,889,710)	(369,256)	12,004	(195,376)	(11,500)
FUND BALANCE, RESERVES: Beginning Balance - July 1	-	158,550,375	787,297	418,041	897,506	702,130
Ending Balance - June 30 Reserve for economic uncertainties	158,550,375	92,660,665	418,041	430,045	702,130	690,630

	SSF Fund 35-00 12-13 Est.	SSF Fund 35-00 13-14 Prop.	Spec Res Cap Proj Fund 40-00 12-13 Est.	Spec Res Cap Proj Fund 40-00 13-14 Prop.	Self Ins. Fund 67-16 12-13 Est.	Self Ins. Fund 67-16 13-14 Prop.
INCOME	7,000	4,000	100	100	151,000	171,000
EXPENDITURES	-	-	-	-	-	-
Expenditures (over)/under Revenue	7,000	4,000	100	100	151,000	171,000
FUND BALANCE, RESERVES: Beginning Balance - July 1	1,061,893	1,068,893	26,693	26,793	270,059	421,059
Ending Balance - June 30 Reserve for economic uncertainties	1,068,893	1,072,893	26,793	26,893	421,059	592,059

Special Funds - Balance Summary

2012-13 Estimated / 2013-14 Proposed

	OPEB Fund 67-17 12-13 Est.	OPEB Fund 67-17 13-14 Prop.	Deduct. Ins. Loss Fund 67-30 12-13 Est.	Deduct. Ins. Loss Fund 67-30 13-14 Prop.
INCOME	601,000	700,000	20,750	20,500
EXPENDITURES	682,565	633,060	50,000	30,000
Expenditures (over)/under Revenue	(81,565)	66,940	(29,250)	(9,500)
FUND BALANCE, RESERVES: Beginning Balance - July 1	(5,243,978)	(5,325,543)	53,761	24,511
Ending Balance - June 30 Reserve for economic uncertainties	(5,325,543)	(5,258,603)	24,511	15,011