

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: September 22, 2014

BOARD MEETING DATE: October 2, 2014

PREPARED BY: Delores Perley, Chief Financial Officer
Eric R. Dill, Assoc. Supt./Business Services

SUBMITTED BY: Rick Schmitt
Superintendent

SUBJECT: ADOPTION OF 2014-15 DISTRICT GENERAL FUND
BUDGET FALL REVISION

EXECUTIVE SUMMARY

The Board of Trustees approved the Adopted Budget for 2014-15 on June 19, 2014, before the books were closed for 2013-14. At the time of budget adoption, the District made certain assumptions for budget development based on the State budget, May Revision. Since the 2014-15 district budget was approved, the state has adopted the budget and budget trailer bills have been released. Any changes in assumptions are now included in the budget for Fall Revision. The Fall Revision also incorporates changes necessary after the close of the 2013-14 year and the beginning of the 2014-15 year, including carryover amounts and adjusted beginning balance from the closing of 2013-14.

Revisions included in this Fall Budget Revision are:

- The beginning fund balance is changed as a result of closing the books for 2014-15. The balance is up by almost \$5.4M, including \$2.7M restricted carryover. This is due to additional revenue in property taxes and other state income, savings in utility costs, donation carryover, and carryover from restricted programs.
- Federal Income is increased by \$568K due to carryover amounts from 2013-14 and higher estimated allocations.
- Certificated salaries have increased due to additional staffing for targeted class size reduction and increased enrollment.
- 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. This is partially offset by savings in the health and welfare benefit increase estimates, as well as savings from a decrease in the STRS rate. The projected increase in the STRS rate at the time of budget

adoption was based on the Governor's May Revised budget, however, a lower rate for 2014-15 was signed into law, while it kept the total multi-year rate increase the same.

- Books and Supplies have increased by \$2.1M, due to the 2013-14 unspent restricted allocations, including one-time Common Core funding. The Common Core funding must be spent, according to plan, by the end of the 2014-15 year. Also included in the increase is the donation carryover amounts, these amounts have now been included in the budget, as well as additional donation revenue received. The restricted and unrestricted carryover amounts were reserved as part of the 2013-14 Ending Balance, as this occurs each year.
- Services and Operating Expenses have increased by \$1.4M. This increase includes carryover amounts as well as the San Diego County Office of Education's integrated finance and position control system implementation cost (Modernization, Improvement and Transformation Initiative Project - MITI). The one-time MITI expense has been part of the reserved ending balance since 2012-13 in order to set-aside these funds.
- The impact of the changes to revenue and expenditures on the total general fund reserve balance is an increase of almost \$2.8M for 2014-15.

The unrestricted ending balance as of June 30, 2015 is now projected to be \$15.4M. 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 2015-16 budget and address other obligations.

Much like the Governor addressed the need to fund the STRS retirement liability, an ongoing obligation of the district is the Other Post-Employment Benefits (OPEB) liability. The Board of Trustees has requested that administration provide updated information regarding the OPEB obligation and funding options. At the October 2nd Regular Board Meeting, administration will present OPEB information along with possible funding options for the Board of Trustees to consider and discuss.

RECOMMENDATION:

It is recommended that the Board adopt the 2014-15 District General Fund Budget Fall Revision, as shown in the attached supplements.

FUNDING SOURCE:

General Fund/Unrestricted; General Fund/Restricted

General Fund Revenue & Expenditures - 2014-2015 Fall Revision

	2014-2015 Adopted Budget			2014-2015 Fall Revision			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
PROJECTED INCOME							
LCFF/Revenue Limit / Property Tax	87,149,783	401,714	87,551,497	89,033,086	401,714	89,434,800	1,883,303
Federal Income	682,560	3,450,170	4,132,730	682,560	4,018,052	4,700,612	567,882
Other State Income	3,004,160	1,382,583	4,386,743	3,004,160	1,382,583	4,386,743	0
Local Income	1,744,500	6,029,216	7,773,716	1,716,179	6,100,660	7,816,839	43,123
Transfers	765,588	0	765,588	765,588	0	765,588	0
Encroachment	(13,325,666)	13,325,666	0	(13,374,948)	13,374,948	0	0
TOTAL PROJECTED INCOME	80,020,925	24,589,349	104,610,274	81,826,625	25,277,957	107,104,582	2,494,308
PROJECTED EXPENDITURES							
Certificated Salaries	40,976,165	9,215,006	50,191,171	41,930,499	9,622,866	51,553,365	1,362,194
Classified Salaries	11,814,725	4,416,678	16,231,403	11,861,590	4,514,586	16,376,176	144,773
Benefits	18,254,720	4,419,585	22,674,305	18,076,936	4,729,401	22,806,337	132,032
Books & Supplies	1,952,565	1,041,115	2,993,680	2,716,316	2,363,345	5,079,661	2,085,981
Services & Operating Expenses	6,250,423	5,708,256	11,958,679	7,643,363	5,712,284	13,355,647	1,396,968
Capital Outlay	11,100	0	11,100	11,100	14,792	25,892	14,792
Other Outgo	1,171,803	988,709	2,160,512	1,118,830	1,041,682	2,160,512	0
Categorical	0	0	0	0	0	0	0
TOTAL PROJECTED EXPENDITURES	80,431,501	25,789,349	106,220,850	83,358,634	27,998,956	111,357,590	5,136,740
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(410,576)	(1,200,000)	(1,610,576)	(1,532,009)	(2,720,999)	(4,253,008)	(2,642,432)
FUND BALANCE, RESERVES:							
Beginning Balance - July 1	13,008,650	1,200,000	14,208,650	16,882,790	2,721,000	19,603,790	5,395,140
Audit Adjustment	0	0	0	0	0	0	0
Adjusted Beginning Balance	13,008,650	1,200,000	14,208,650	16,882,790	2,721,000	19,603,790	5,395,140
Projected Ending Balance - June 30	12,598,074	0	12,598,074	15,350,781	1	15,350,782	2,752,708
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		1	1	1
<i>Assigned:</i>							
Basic Aid Reserve	3,186,626		3,186,626	5,158,728		5,158,728	1,972,103
MITI Implementation Reserve	1,021,700		1,021,700	0		0	0
	0		0	0		0	0
<i>Unassigned:</i>							
Recommended Min Reserve (4.5%)	4,779,938		4,779,938	5,011,092		5,011,092	231,153
Total Components	9,169,264	0	9,169,264	10,350,820	1	10,350,821	1,181,557
RESERVE FOR ECONOMIC UNCERTAINTIES	3,428,810	0	3,428,810	4,999,961	0	4,999,961	1,571,151
	3.23%	0.00%	3.23%	4.49%	0.00%	4.49%	1.26%

LCFF/REVENUE LIMIT SOURCES

Object	Resource		2014-2015 Adopted Budget			2014-2015 Fall Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011		STATE AID	280,857	0	280,857	280,857	0	280,857	0
8012		EPA STATE AID CURRENT YEAR	2,420,592	0	2,420,592	2,420,592	0	2,420,592	0
8021		HOMEOWNERS' EXEMPTION	754,120	0	754,120	772,151	0	772,151	18,031
8041		SECURED TAXES	80,907,894		80,907,894	82,842,429		82,842,429	1,934,535
8042		UNSECURED TAXES	2,839,768		2,839,768	2,770,505		2,770,505	(69,263)
8043		PRIOR YEAR TAXES	(66,701)		(66,701)	(66,701)		(66,701)	0
8044		SUPPLEMENTAL TAXES	0		0	0		0	0
8045		ED REV AUGMENT FUNDS(ERAF)	0		0	0		0	0
8046		SUPPL ED REV AUGMENT FUNDS(SERAF)	0		0	0		0	0
8047		COMMUNITY REDEVELOPMENT FUNDS	13,003		13,003	13,003		13,003	0
8082		OTHER TAXES	500		500	500		500	0
8089		50% RECAPTURE, OTHER TAXES	(250)		(250)	(250)		(250)	0
8091		SPECIAL ED ADA	0	0	0	0	0	0	0
8092		PERS REDUCTION TRANSFER			0			0	0
8096		XFER TO CHT SCH INLIEU PROP TX			0			0	0
8097		SPECIAL ED EXCESS TAX		401,714	401,714		401,714	401,714	0
		TOTAL-REVENUE LIMIT SOURCES	87,149,783	401,714	87,551,497	89,033,086	401,714	89,434,800	1,883,303

FEDERAL INCOME

Object	Resource		2014-2015 Adopted Budget			2014-2015 Fall Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8290-000	0000-024		10,000		10,000	10,000		10,000	0
8290 006	0000 012		672,560		672,560	672,560		672,560	0
8290 000	3010 000			774,035	774,035		807,318	807,318	33,283
8290 002	3010 000				0		326,848	326,848	326,848
8290 000	3185-000				0			0	0
8290 001	3185-000	D			0			0	0
8290 002	3185-000				0			0	0
8181 000	3310 000			1,857,823	1,857,823		1,806,300	1,806,300	(51,523)
8181 002	3310 000				0		155,098	155,098	155,098
8181 000	3311 000			106,783	106,783		158,306	158,306	51,523
8182 000	3327 000			137,185	137,185		137,185	137,185	0
8290 000	3410 000			196,416	196,416		196,416	196,416	0
8290 000	3550 001			117,291	117,291		117,291	117,291	0
8290 000	3550 002				0			0	0
8290 000	4035 000			182,871	182,871		179,658	179,658	(3,213)
8290 002	4035 000				0		26,734	26,734	26,734
8290 000	4036 000				0			0	0
8290 001	4036 000	D			0		10,179	10,179	10,179
8290 002	4036 000				0			0	0
8290 000	4045 000				0			0	0
8290 002	4045 000				0			0	0
8290 000	4201 000			24,200	24,200		23,326	23,326	(874)
8290 001	4201 000	D			0			0	0
8290 002	4201 000				0		1,563	1,563	1,563
8290 000	4203 000			53,566	53,566		49,464	49,464	(4,102)
8290 001	4203 000	D			0		18,348	18,348	18,348
8290 002	4203 000				0		4,018	4,018	4,018
			682,560	3,450,170	4,132,730	682,560	4,018,052	4,700,612	567,882

D DEFERRED

OTHER STATE INCOME

Object	Resource			2014-2015 Adopted Budget			2014-2015 Fall Revision			Change
				UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8590 000	0000 000		OTHER STATE REVENUE	6,000		6,000	6,000		6,000	0
8590 002	0000 000		OTHER STATE REVENUE			0			0	0
8590 005	0000 000		BASIC AID FAIR SHARE			0			0	0
8590 006	0000 012		CA SOLAR INITIATIVE REBATE	918,068		918,068	918,068		918,068	0
8590 002	0000 023		CELDT TESTING			0			0	0
8590 000	0000 024		AP FEE REIMB PROG			0			0	0
8550 000	0000-000		MANDATED COST REIMBURSEMENT	564,312		564,312	564,312		564,312	0
8590 000	09XX 000		CATEGORICAL FLEXIBILITY			0			0	0
8560 000	1100 000		LOTTERY	1,515,780		1,515,780	1,515,780		1,515,780	0
8560-002	1100 000		LOTTERY			0			0	0
8590 000	6230 000		CA CLEAN ENERGY JOBS			0			0	0
8560 000	6300 000		LOTTERY INSTRUCTIONAL MATERIALS		360,900	360,900		360,900	360,900	0
8560 002	6300 000		LOTTERY INSTRUCTIONAL MATERIALS			0			0	0
8590 000	6500 000		SPECIAL ED CAHSEE			0			0	0
8590 000	6500 000		SPECIAL EDUCATION			0			0	0
8590 000	6500 009		MENTAL HEALTH SERVICES			0			0	0
8590 000	6512 000		SPED MENTAL HEALTH SERVICES			0			0	0
8590 003	6512 000		SPED PROP 98 MENTAL HEALTH SERVICES		704,493	704,493		704,493	704,493	0
8590 000	6520 000		SPED PROJ WORKABILITY		292,190	292,190		292,190	292,190	0
8590 000	6530 000		SPED LOW INCIDENCE			0			0	0
8590 000	6535 000		SPED PERSONNEL STAFF DEV			0			0	0
8590 001	6660 000	D	TUPE/TOBACCO USE PREVENTION ED.			0			0	0
8590 001	6670 005	D	TUPE 9-12 STOP IV			0			0	0
8590 000	6690 000		TUPE 6-12 GRANT			0			0	0
8590 001	6690-000	D	TUPE 6-12 GRANT			0			0	0
8590 002	6690 000		TUPE 6-12 GRANT			0			0	0
8311 000	7090 000		ECONOMIC IMPACT AID			0			0	0
8311 005	7090 000		ECONOMIC IMPACT AID-Fair Share			0			0	0
8311 000	7230 000		TRANSPORTATION - Home to School			0			0	0
8311 005	7230 000		TRANSPORTATION-HTS Fair Share			0			0	0
8311 000	7240 000		TRANSPORTATION-Special Education			0			0	0
8311 005	7240 000		TRANSPORTATION-SPED Fair Share			0			0	0
8590 000	7405-000		COMMON CORE STANDARDS			0			0	0
8590 000	7810 004		TRANSITION PRTNRSHIP PROJ - WIT		25,000	25,000		25,000	25,000	0
			TOTAL OTHER STATE REVENUE	3,004,160	1,382,583	4,386,743	3,004,160	1,382,583	4,386,743	0

D DEFERRED

LOCAL INCOME

Object	Resource		2014-2015 Adopted Budget			2014-2015 Fall Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8631 000	0000-000	SALE OF EQUIPMENT & SUPPLIES	5,000		5,000	5,000		5,000	0
8650 XXX	0000 634/5	M & O FIELD USE	80,000		80,000	80,000		80,000	0
8650 000	0100 XXX	LEASES AND RENTALS-SITE USE			0			0	0
8660 XXX	0000 000	INTEREST	280,000		280,000	280,000		280,000	0
8675 001	0000-723	TRANSPORT.SERVICES PARENT PAY	485,000		485,000	485,000		485,000	0
8677 000	6500 007	SP ED, NCCSE			0			0	0
8677 004	0100 038	INT/AGY PRIVATE CONTRACTOR	50,000		50,000	50,000		50,000	0
8677 007	9025 XXX	INT/AG. REV. - ROP TIER III			0			0	0
8677 010	6500 004	COASTAL LEARNING ACADEMY	0	100,000	100,000	0	100,000	100,000	0
8677 014	0000 000	I/AG. ADM/DEV.FEE.SB/RSF	1,500		1,500	1,500		1,500	0
8677 014	0100 051	ADMIN DEV FEES RSF/SB			0			0	0
8689 001	0100 039	OTHER PARKING FINES-TP			0			0	0
8689 001	0100 052	OTHER PARKING FINES-CCA			0			0	0
8689 001	0100 054	OTHER PARKING FINES-LCC			0			0	0
8689 001	0100 055	OTHER PARKING FINES-SDA			0			0	0
8689 005	0100 050	STUDENT PARKING FEES-TP	20,000		20,000	0		0	(20,000)
8689 010	0100 048	STUDENT PARKING FEES-LCC	20,000		20,000	0		0	(20,000)
8689 013	0100 049	STUDENT PARKING FEES-SDA	10,000		10,000	0		0	(10,000)
8689 014	0100 047	STUDENT PARKING FEES-CCA	18,000		18,000	0		0	(18,000)
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	90,000		90,000	90,000		90,000	0
8689 130	0000 300	TRANSP FEES-ATHL-SDA	45,000		45,000	45,000		45,000	0
8689 140	0000 300	TRANSP FEES-ATHL-CCA	75,000		75,000	75,000		75,000	0
8699 000	0100 030	22ND AGR DIST NON COOP			0			0	0
8699 000	9010 013	SB70 CAREER DEV BIO TECH GRANT			0		26,652	26,652	26,652
8699 000	9010 014	WIP PARTNERSHIP GRANT			0		44,792	44,792	44,792
8699 XXX	XXXX XXX	OTHER LOCAL INCOME	450,000	0	450,000	489,679	0	489,679	39,679
8710 000	6500 008	SP ED, SEAS			0			0	0
8782 000	9025 XXX	ROP COUNTY OFFICE		917,041	917,041		917,041	917,041	0
8782 XXX	1100 001	ROP LOTTERY TRANSFER			0			0	0
8783 000	XXXX XXX	ALL OTHER TRANSFERS FROM JPA			0			0	0
8792 000	6500 000	SPECIAL EDUCATION		5,012,175	5,012,175		5,012,175	5,012,175	0
		TOTAL LOCAL REVENUE	1,744,500	6,029,216	7,773,716	1,716,179	6,100,660	7,816,839	43,123
8919 016	0000 000	I/TRANSF SELF INS FD			0			0	0
8919 021	0000 000	TRANSFER FROM BOND FUNDS FOR SOLAR	765,588		765,588	765,588		765,588	0
		SUBTOTAL TRANSFERS	765,588	0	765,588	765,588	0	765,588	0
8980 000	0000 000	UNRESTRICTED CONTRIBUTIONS	(13,325,666)		(13,325,666)	(13,374,948)		(13,374,948)	(49,282)
8980 000	6500 000	CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT		9,400,768	9,400,768		9,430,724	9,430,724	29,956
8980 000	6512 000	SPED MENTAL HEALTH SERVICES		994,888	994,888		994,888	994,888	0
8980 000	6520 000	SPEC PROJ. WORKABILITY I LEA			0			0	0
8980 000	7090 000	CONTRIBUTION TO EIA			0			0	0
8980 000	7230 000	CONTRIBUTION TO H-T-S TRANSPORTATION			0			0	0
8980 000	7240 000	CONTRIBUTION TO SP. ED. TRANSP. FOR ENCROACH.			0			0	0
8980 005	7240 000	CONTRIBUTION TO SP. ED. TRANSP. FAIR SHARE			0			0	0
8980 000	8150 000	CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH.		2,365,857	2,365,857		2,385,183	2,385,183	19,326
8980 000	9025 XXX	ROP LOTTERY TRANSFER		0	0		0	0	0
8980 000	9025 XXX	CONTRIBUTION TO ROP		564,153	564,153		564,153	564,153	0
8990 007	0000 000	ROP TIER III REVENUE		0	0		0	0	0
8990 007	0000 000	ROP TIER III REVENUE		0	0		0	0	0
		SUBTOTAL ENCROACHMENT	(13,325,666)	13,325,666	0	(13,374,948)	13,374,948	0	0
		TOTAL TRANSFERS	(12,560,078)	13,325,666	765,588	(12,609,360)	13,374,948	765,588	0
		TOTAL ALL REVENUE W/O TEMP TRSFERS	80,020,925	24,589,349	104,610,274	81,826,625	25,277,957	107,104,582	2,494,308
		OTHER I/F TRANSFERS IN-TEMP			0			0	0
		TOTAL REVENUE WITH ALL TRANSFERS	80,020,925	24,589,349	104,610,274	81,826,625	25,277,957	107,104,582	2,494,308

CERTIFICATED SALARIES

Object	Resource		2014-2015 Adopted Budget			2014-2015 Fall Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	33,708,779	8,107,423	41,816,202	34,495,355	8,088,070	42,583,425	767,223
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	2,899,323	14,632	2,913,955	2,988,632	15,311	3,003,943	89,988
1300 000		SUPERVISORS, ADMIN: SCHOOL ADMINISTRATORS SUPERINTENDENTS ADMINISTRATORS	3,420,570	425,785	3,846,355	3,464,391	521,636	3,986,027	139,672
1900 000		OTHER CERTIFICATED	447,493	667,166	1,114,659	482,121	997,849	1,479,970	365,311
		TOTAL-OBJECT CODE 1000	40,976,165	9,215,006	50,191,171	41,930,499	9,622,866	51,553,365	1,362,194

CLASSIFIED SALARIES

Object	Resource		2014-2015 Adopted Budget			2014-2015 Fall Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	896,000	2,582,934	3,478,934	896,000	2,671,399	3,567,399	88,465
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	5,055,769	1,411,539	6,467,308	5,117,105	1,403,916	6,521,021	53,713
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	943,441	184,794	1,128,235	951,295	198,342	1,149,637	21,402
2400 000		CLERICAL & OFFICE PERSONNEL	4,581,986	237,411	4,819,397	4,585,161	239,229	4,824,390	4,993
2900 000		OTHER CLASSIFIED	337,529		337,529	312,029	1,700	313,729	(23,800)
		TOTAL-OBJECT CODE 2000	11,814,725	4,416,678	16,231,403	11,861,590	4,514,586	16,376,176	144,773

EMPLOYEE BENEFITS

Object	Resource		2014-2015 Adopted Budget			2014-2015 Fall Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	4,520,895	765,274	5,286,169	4,142,482	854,471	4,996,953	(289,216)
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	1,404,045	423,781	1,827,826	1,413,017	476,566	1,889,583	61,757
3311/2 000		SOCIAL SECURITY	787,446	280,141	1,067,587	786,812	286,241	1,073,053	5,466
3321/2 000		MEDICARE	724,135	188,023	912,158	751,117	194,958	946,075	33,917
3400 000		INC PROTCT+CERT DNTAL+LIFE	683,434	172,733	856,167	709,630	188,694	898,324	42,157
3500 000		UNEMPLOYMENT INSURANCE	74,386	6,865	81,251	74,878	7,091	81,969	718
3600 000		WORKERS' COMPENSATION	1,280,275	306,063	1,586,338	1,302,616	316,182	1,618,798	32,460
3700 000		RETIREE BENEFITS (H & W)	478,313	133,878	612,191	496,038	135,916	631,954	19,763
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	8,301,791	2,142,827	10,444,618	8,400,346	2,269,282	10,669,628	225,010
		TOTAL-OBJECT CODE 3000	18,254,720	4,419,585	22,674,305	18,076,936	4,729,401	22,806,337	132,032

BOOKS AND SUPPLIES

Object	Resource		2014-2015 Adopted Budget			2014-2015 Fall Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	0	0	0	0	139,941	139,941	139,941
4200 000		BOOKS OTHER THAN TEXTBOOKS	2,150	2,500	4,650	2,150	35,179	37,329	32,679
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	1,681,299	633,656	2,314,955	2,405,167	1,731,445	4,136,612	1,821,657
4300 999		ESTIMATED UNSPENT	0	239,759	239,759	0	79,223	79,223	(160,536)
4400 000		NON-CAPITALIZED EQUIP (under \$5,000)	269,116	165,200	434,316	308,999	377,557	686,556	252,240
		TOTAL-OBJECT CODE 4000	1,952,565	1,041,115	2,993,680	2,716,316	2,363,345	5,079,661	2,085,981

SERVICES AND OPERATING EXPENSES

Object	Resource		2014-2015 Adopted Budget			2014-2015 Fall Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	355,500	2,055,997	2,411,497	355,500	2,055,997	2,411,497	0
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	118,378	107,468	225,846	123,180	187,902	311,082	85,236
5300 000		DISTRICT DUES & MEMBERSHIP	57,650	0	57,650	57,650	0	57,650	0
5400 000		INSURANCE	515,000	0	515,000	515,000	0	515,000	0
5500 000		UTILITIES	2,027,000	0	2,027,000	2,027,000	0	2,027,000	0
5600 000		RENTALS, LEASES & REPAIRS	878,073	21,450	899,523	856,700	21,450	878,150	(21,373)
5700 000		INTER-PROGRAM SERVICES	(19,000)	3,000	(16,000)	(19,000)	3,000	(16,000)	0
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	1,942,343	3,519,161	5,461,504	3,351,854	3,442,755	6,794,609	1,333,105
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	375,479	1,180	376,659	375,479	1,180	376,659	0
		TOTAL-OBJECT CODE 5000	6,250,423	5,708,256	11,958,679	7,643,363	5,712,284	13,355,647	1,396,968

CAPITAL OUTLAY

Object	Resource		2014-2015 Adopted Budget			2014-2015 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	5,100	0	5,100	5,100	14,792	19,892	14,792
6500 000		EQUIPMENT REPLACEMENT	6,000	0	6,000	6,000	0	6,000	0
		TOTAL-OBJECT CODE 6000	11,100	0	11,100	11,100	14,792	25,892	14,792

OTHER OUTGO

Object	Resource		2014-2015 Adopted Budget			2014-2015 Fall Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
7130 000	XXXX XXX	STATE SPECIAL SCHOOLS	14,688	0	14,688	14,688	0	14,688	0
7141 000	65XX XXX	SPED OTH TUIT- DEFIC PMTS-SCH	0	105,000	105,000	0	105,000	105,000	0
7142 000	6500 000	SPED OTH TUIT-X COST	0	277,695	277,695	0	277,695	277,695	0
7142 000	6500 001	OTHER TUITION & SPEC. ED EXCESS COS	0	38,000	38,000	0	38,000	38,000	0
7142 000	6512 000	SPED MENTAL HEALTH OTH TUIT-X COST	0	286,605	286,605	0	286,605	286,605	0
7142-002	6500-005	ADULT TRANSITION SH PROGRAM	0		0	0		0	0
7142 003	6500 001	SP. ED. NCCSE MOU	0		0	0		0	0
7142 004	6512 000	SPED MENTAL HEALTH SERVICES	0		0	0		0	0
7310 001	XXXX XXX	DIRECT SUPPORT/INDIRECT COSTS	(281,409)	281,409	0	(334,382)	334,382	0	0
7350 011	XXXX XXX	ADULT ED INDIRECT - FUND 11-00	(28,000)	0	(28,000)	(28,000)	0	(28,000)	0
7350 013	XXXX XXX	FOOD SERVICE INDIRECT FD 13-00	(160,000)	0	(160,000)	(160,000)	0	(160,000)	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
7615 014	XXXX XXX	TRSF FROM GEN TO DEF. MAINT. FUND 14	0	0	0	0	0	0	0
7619 011	0000 800	I/F TRANSF TO ADULT ED	0	0	0	0	0	0	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	1,171,803	988,709	2,160,512	1,118,830	1,041,682	2,160,512	0
		TOTAL-ALL EXPENDITURES	80,431,501	25,789,349	106,220,850	83,358,634	27,998,956	111,357,590	0
		GRAND TOTAL-ALL EXPENDITURES	80,431,501	25,789,349	106,220,850	83,358,634	27,998,956	111,357,590	0

General Fund Revenue & Expenditures - 2014-2015 Fall Revision

Business Services Division
Finance Department

2014-2015
Fall Revision

Summary of Changes

Income:

	<u>Adopted Budget</u>	<u>Fall Revision</u>	<u>Summary of Changes</u>
LCFF/Revenue Limit	87,551,497	89,434,800	1,883,303 * \$1.88M Property Taxes
Federal	4,132,730	4,700,612	567,882 * \$327K Title 1 Carryover * \$155K Special Ed IDEA Carryover * \$33K Title I - Increase to allocation
Other State	4,386,743	4,386,743	-
Local	7,773,716	7,816,839	43,123 * <\$68K> Parking Permit Revenue * \$45K Workforce Innovation Partnership (WIP) Grant * \$39K Donations, College Testing, etc. * \$26K Bio Tech Grant
Transfers	765,588	765,588	-
Encroachment	(13,325,666)	(13,374,948)	(49,282) * \$30K Special Ed Contribution Increase * \$19K Routine Restricted Maintenance Contribution Increase
Total	104,610,274	107,104,582	2,494,308

General Fund Revenue & Expenditures - 2014-2015 Fall Revision

Business Services Division
Finance Department

2014-2015
Fall Revision

Summary of Changes

Expenditures:

	<u>Adopted Budget</u>	<u>Fall Revision</u>	<u>Summary of Changes</u>
Certificated Salaries	50,191,171	51,553,365	1,362,194 * 23.6 FTE Increase due to Targeted Class Size Reduction and Increased Enrollment
Classified Salaries	16,231,403	16,376,176	144,773 * 4.2 FTE Increase
Benefits	22,674,305	22,806,337	132,032 * Corresponding benefit increase for FTE changes * <\$318K> STRS Rate Increase savings from estimate * <\$160K> Health and Welfare Benefit Increase savings
Books & Supplies	2,993,680	5,079,661	2,085,981 * \$923K Restricted Lottery Carryover * \$734K Donations, College Testing & Other Carryover * \$479K Other Restricted Carryover
Services & Operating Expenses	11,958,679	13,355,647	1,396,968 * \$1.2M MITI Implementation & other Licenses * \$75K Other Restricted Carryover * \$71K WIP/Bio Tech Grants * \$70K Use of Facilities Carryover
Capital Outlay	11,100	25,892	14,792
Other Outgo	2,160,512	2,160,512	-
Total	106,220,850	111,357,590	5,136,740