

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** June 10, 2014

**BOARD MEETING DATE:** June 19, 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 BUDGET/  
GENERAL FUND & SPECIAL FUNDS

---

### EXECUTIVE SUMMARY

The 2014-2015 Annual Budget is presented for adoption. As required, the budget was presented for review and a public hearing was held June 5, 2014. No changes have been made to the budget since that hearing.

As we informed the Board of Trustees, the budget was prepared using the Governor's May Revised State Budget. Any changes made to the budget proposal, or any changes in assumptions will be made at the districts Fall Revision.

### General Fund

#### Revenue

The Board will notice an overall decrease in revenue from 2013-14 to 2014-15. The primary reasons for this are:

- Increase in Property Tax of 2.5%
- Removal of any one-time revenue, and other prior year carryover amounts
- Gifts and Donations in Local Income are budgeted as revenue is received

#### Expenditures

Progress continues to be made to reduce the deficit.

- Retirement savings and funding changes in staffing have partially offset the cost of step, column, and longevity increases
- Estimated increased costs for health insurance, rate increases for worker's compensation, CalPERS and the Governor's proposal for an increase to the CalSTRS rate are included in the budget as discussed at the Board Workshop on June 6, 2014

- Books and supplies, services and operating expenses, and capital outlay show savings which derive from the removal of one-time budgets and donation carryover until the amounts are determined at year end
- 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**

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.

<b>Unrestricted Only</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>
Total Revenue	80,020,925	82,974,375	85,333,829
Total Expenditures	80,431,501	84,045,778	85,973,742
Difference + or (-)	(410,576)	(1,071,403)	(639,913)
Beginning Balance	13,008,649	12,598,073	11,526,670
Ending Balance	12,598,073	11,526,670	10,886,757
Reserve @ 3% General Fund Only	Met	Met	Met

Assumptions include:

2014-15

- District continues as Basic Aid
- Local Control Funding Formula (LCFF) “hold harmless” funding includes state funding less “Fair Share Reduction” received in 2012-13
- Property tax growth (2.5%)
- COLA’s and deficits as projected by School Services of California
- Step, column costs and benefits costs increased
- Governor’s proposed increase to CalSTRS employer contribution rate

2015-16 & 2016-17

- District continues as Basic Aid
- Property tax increases as California Consumer Price Index and Assessed Values increase
- Average Daily Attendance relatively flat
- COLA’s and deficits as projected by School Services of California
- Site formula budgets to remain static
- Additional staffing for Middle School #5

With the above assumptions, the District projects that it will be able to meet its financial obligations for the next 3 years.

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 2014-15 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 5, 2014.

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 – 2014-15 Proposed Budget”
- Spending plan for 2013-14 and 2014-15 for Common Core funding, as presented to the Board on June 5, 2014
- 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 2014-15 and 2015-16

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:**

It is recommended that the Board adopt the proposed 2014-2015 Annual Budget / General Fund & Special Funds, as shown in the attached supplements.

**FUNDING SOURCE:**

Not applicable.

Attachments

## General Fund Revenue & Expenditures - 2014-2015 Proposed Budget

	2013-2014			2014-2015			Change
	Spring Revision			Proposed Budget			
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
<b>PROJECTED INCOME</b>							
LCFF/Revenue Limit / Property Tax	83,596,132	1,873,355	85,469,487	87,149,783	401,714	87,551,497	2,082,010
Federal Income	696,095	4,076,498	4,772,593	682,560	3,450,170	4,132,730	(639,863)
Other State Income	3,337,259	4,302,672	7,639,931	3,004,160	1,382,583	4,386,743	(3,253,188)
Local Income	2,324,331	6,862,417	9,186,748	1,744,500	6,029,216	7,773,716	(1,413,032)
Transfers	765,588	0	765,588	765,588	0	765,588	0
Encroachment	(15,190,991)	15,190,991	0	(13,325,666)	13,325,666	0	0
<b>TOTAL PROJECTED INCOME</b>	<b>75,528,414</b>	<b>32,305,933</b>	<b>107,834,347</b>	<b>80,020,925</b>	<b>24,589,349</b>	<b>104,610,274</b>	(3,224,073)
<b>PROJECTED EXPENDITURES</b>							
Certificated Salaries	40,247,772	9,564,891	49,812,663	40,976,165	9,215,006	50,191,171	378,508
Classified Salaries	9,542,091	6,778,600	16,320,691	11,814,725	4,416,678	16,231,403	(89,288)
Benefits	15,307,777	5,446,490	20,754,267	18,254,720	4,419,585	22,674,305	1,920,038
Books & Supplies	2,516,551	3,582,469	6,099,020	1,952,565	1,041,115	2,993,680	(3,105,340)
Services & Operating Expenses	6,693,520	5,546,849	12,240,369	6,250,423	5,708,256	11,958,679	(281,690)
Capital Outlay	224,023	15,506	239,529	11,100	0	11,100	(228,429)
Other Outgo	1,254,573	1,102,355	2,356,928	1,171,803	988,709	2,160,512	(196,416)
Categorical	0	0	0	0	0	0	0
<b>TOTAL PROJECTED EXPENDITURES</b>	<b>75,786,307</b>	<b>32,037,160</b>	<b>107,823,467</b>	<b>80,431,501</b>	<b>25,789,349</b>	<b>106,220,850</b>	(1,602,617)
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(257,893)	268,773	10,880	(410,576)	(1,200,000)	(1,610,576)	(1,621,456)
<b>FUND BALANCE, RESERVES:</b>							
<b>Beginning Balance - July 1</b>	13,266,543	931,227	14,197,770	13,008,650	1,200,000	14,208,650	10,880
Audit Adjustment	0	0	0	0	0	0	0
Adjusted Beginning Balance	13,266,543	931,227	14,197,770	13,008,650	1,200,000	14,208,650	10,880
<b>Projected Ending Balance - June 30</b>	13,008,650	1,200,000	14,208,650	12,598,074	0	12,598,074	(1,610,576)
<b>COMPONENTS OF THE ENDING BALANCE:</b>							
<i><b>Nonspendable:</b></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><b>Restricted:</b></i>							
Reserve for categorical programs		1,200,000	1,200,000		0	0	(1,200,000)
<i><b>Assigned:</b></i>							
Basic Aid Reserve (3.0%)	3,234,704		3,234,704	3,186,626		3,186,626	(48,079)
MITI Implementation Reserve	1,021,700		1,021,700	1,021,700		1,021,700	
	0		0	0		0	0
<i><b>Unassigned:</b></i>							
Recommended Min Reserve (4.5%)	4,852,056		4,852,056	4,779,938		4,779,938	(72,118)
<b>Total Components</b>	<b>9,289,460</b>	<b>1,200,000</b>	<b>10,489,460</b>	<b>9,169,264</b>	<b>0</b>	<b>9,169,264</b>	(1,320,196)
RESERVE FOR ECONOMIC UNCERTAINTIES	3,719,190	0	3,719,190	3,428,810	0	3,428,810	(290,380)
	3.45%	0.00%	3.45%	3.23%	0.00%	3.23%	-0.22%

**LCFF/REVENUE LIMIT SOURCES**

Object	Resource		2013-2014 Spring Revision			2014-2015 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011		STATE AID	280,857		280,857	280,857	0	280,857	0
8012		EPA STATE AID CURRENT YEAR	2,427,960		2,427,960	2,420,592	0	2,420,592	(7,368)
8021		HOMEOWNERS' EXEMPTION	735,727		735,727	754,120	0	754,120	18,393
8041		SECURED TAXES	78,934,531		78,934,531	80,907,894		80,907,894	1,973,363
8042		UNSECURED TAXES	2,770,505		2,770,505	2,839,768		2,839,768	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	(1,500,000)	1,500,000	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		373,355	373,355		401,714	401,714	28,359
		<b>TOTAL-REVENUE LIMIT SOURCES</b>	<b>83,596,132</b>	<b>1,873,355</b>	<b>85,469,487</b>	<b>87,149,783</b>	<b>401,714</b>	<b>87,551,497</b>	<b>2,082,010</b>

FEDERAL INCOME

Object	Resource		2013-2014 Spring Revision			2014-2015 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8290-000	0000-024		23,535		23,535	10,000		10,000	(13,535)
8290 006	0000 012		672,560		672,560	672,560		672,560	0
8290 000	3010 000			774,035	774,035		774,035	774,035	0
8290 002	3010 000			349,822	349,822			0	(349,822)
8290 000	3185-000				0			0	0
8290 001	3185-000	D		17,500	17,500			0	(17,500)
8290 002	3185-000	D		32,500	32,500			0	(32,500)
8181 000	3310 000			1,806,301	1,806,301		1,857,823	1,857,823	51,522
8181 001	3310 312			203,028	203,028			0	(203,028)
8181 000	3311 000			158,306	158,306		106,783	106,783	(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			117,921	117,921		117,291	117,291	(630)
8290 000	3550 002				0			0	0
8290 000	4035 000			183,874	183,874		182,871	182,871	(1,003)
8290 002	4035 000			9,913	9,913			0	(9,913)
8290 000	4036 000				0			0	0
8290 001	4036 000	D		7,179	7,179			0	(7,179)
8290 002	4036 000			3,000	3,000			0	(3,000)
8290 000	4045 000			1,752	1,752			0	(1,752)
8290 002	4045 000				0			0	0
8290 000	4201 000			24,200	24,200		24,200	24,200	0
8290 001	4201 000	D			0			0	0
8290 002	4201 000				0			0	0
8290 000	4203 000			53,566	53,566		53,566	53,566	0
8290 001	4203 000	D			0			0	0
8290 002	4203 000				0			0	0
<b>TOTAL FEDERAL REVENUE</b>			<b>696,095</b>	<b>4,076,498</b>	<b>4,772,593</b>	<b>682,560</b>	<b>3,450,170</b>	<b>4,132,730</b>	<b>(639,863)</b>

D DEFERRED

**OTHER STATE INCOME**

Object	Resource		2013-2014 Spring Revision			2014-2015 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8590 000	0000 000		7,692		7,692	6,000		6,000	(1,692)
8590 002	0000 000				0			0	0
8590 005	0000 000				0			0	0
8590 006	0000 012		918,068		918,068	918,068		918,068	0
8590 002	0000 023				0			0	0
8590 000	0000 024		6,122		6,122			0	(6,122)
8550 000	0000-000		585,722		585,722	564,312		564,312	(21,410)
8590 000	09XX 000		298,245		298,245			0	(298,245)
8560 000	1100 000		1,476,716		1,476,716	1,515,780		1,515,780	39,064
8560-002	1100 000		44,694		44,694			0	(44,694)
8590 000	6230 000			145,004	145,004			0	(145,004)
8560 000	6300 000			357,270	357,270	360,900		360,900	3,630
8560 002	6300 000			69,926	69,926			0	(69,926)
8590 000	6500 000				0			0	0
8590 000	6500 000				0			0	0
8590 000	6500 009				0			0	0
8590 000	6512 000				0			0	0
8590 003	6512 000			704,464	704,464	704,493		704,493	29
8590 000	6520 000			292,190	292,190	292,190		292,190	0
8590 000	6530 000				0			0	0
8590 000	6535 000				0			0	0
8590 001	6660 000	D			0			0	0
8590 001	6670 005	D			0			0	0
8590 000	6690 000			215,191	215,191			0	(215,191)
8590 001	6690-000	D		13,724	13,724			0	(13,724)
8590 002	6690 000				0			0	0
8311 000	7090 000				0			0	0
8311 005	7090 000				0			0	0
8311 000	7230 000				0			0	0
8311 005	7230 000				0			0	0
8311 000	7240 000				0			0	0
8311 005	7240 000				0			0	0
8590 000	7405-000			2,484,903	2,484,903			0	(2,484,903)
8590 000	7810 004			20,000	20,000		25,000	25,000	5,000
<b>TOTAL OTHER STATE REVENUE</b>			<b>3,337,259</b>	<b>4,302,672</b>	<b>7,639,931</b>	<b>3,004,160</b>	<b>1,382,583</b>	<b>4,386,743</b>	<b>(3,253,188)</b>

D DEFERRED



LOCAL INCOME

Object	Resource		2013-2014 Spring Revision			2014-2015 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8625 000	9625 000	COMMUNITY DEVELOPMENT	0	7,377	7,377	0		0	(7,377)
8631 000	0000-000	SALE OF EQUIPMENT & SUPPLIES	10,000		10,000	5,000		5,000	(5,000)
8650 XXX	0000 634/5	M & O FIELD USE	109,524		109,524	80,000		80,000	(29,524)
8650 000	0100 XXX	LEASES AND RENTALS-SITE USE			0			0	0
8660 XXX	0000 000	INTEREST	320,000		320,000	280,000		280,000	(40,000)
8675 001	7230 002	TRANSPORT SERVICES PARENT PAY	0	525,000	525,000	485,000		485,000	(40,000)
8677 000	6500 007	SP ED, NCCSE			0			0	0
8677 004	0100 038	INT/AGY PRIVATE CONTRACTOR	75,000		75,000	50,000		50,000	(25,000)
8677 005	7230 009	INT/AG REV - OTHER TRANSP			0			0	0
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	0	100,000	100,000	0	100,000	100,000	0
8677 012	7230 009	I/A TRASPORTATION HTS			0			0	0
8677 012	7240 002	SP ED, TRANSPORTATION			0			0	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	1,485		1,485			0	(1,485)
8689 001	0100 039	OTHER PARKING FINES-TP	2,075		2,075			0	(2,075)
8689 001	0100 052	OTHER PARKING FINES-CCA	2,162		2,162			0	(2,162)
8689 001	0100 054	OTHER PARKING FINES-LCC	3,691		3,691			0	(3,691)
8689 001	0100 055	OTHER PARKING FINES-SDA	919		919			0	(919)
8689 005	0100 050	STUDENT PARKING FEES-TP	24,278		24,278	20,000		20,000	(4,278)
8689 010	0100 048	STUDENT PARKING FEES-LCC	21,055		21,055	20,000		20,000	(1,055)
8689 013	0100 049	STUDENT PARKING FEES-SDA	11,727		11,727	10,000		10,000	(1,727)
8689 014	0100 047	STUDENT PARKING FEES-CCA	18,611		18,611	18,000		18,000	(611)
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	90,000		90,000	(10,000)
8689 130	0000 300	TRANSP FEES-ATHL-SDA	42,000		42,000	45,000		45,000	3,000
8689 140	0000 300	TRANSP FEES-ATHL-CCA	80,000		80,000	75,000		75,000	(5,000)
8699 000	0100 030	22ND AGR DIST NON COOP	0		0			0	0
8699 000	9010 011-14	SB70 CAREER DEV/ WIP PARTNERSHIP GRANT	0	158,105	158,105			0	(158,105)
8699 700	0000 012	CAPITAL FUNDS FOR SOLAR	0		0			0	0
8699 XXX	XXXX XXX	OTHER LOCAL INCOME	1,250,241	27,000	1,277,241	450,000	0	450,000	(827,241)
8710 000	6500 008	SP ED, SEAS		20,000	20,000			0	(20,000)
8782 000	9025 XXX	ROP COUNTY OFFICE		1,575,458	1,575,458		917,041	917,041	(658,417)
8782 XXX	1100 001	ROP LOTTERY TRANSFER	70,399		70,399			0	(70,399)
8783 000	XXXX XXX	ALL OTHER TRANSFERS FROM JPA	64,664		64,664			0	(64,664)
8792 000	6500 000	SPECIAL EDUCATION		4,449,477	4,449,477		5,012,175	5,012,175	562,698
		<b>TOTAL LOCAL REVENUE</b>	<b>2,324,331</b>	<b>6,862,417</b>	<b>9,186,748</b>	<b>1,744,500</b>	<b>6,029,216</b>	<b>7,773,716</b>	<b>(1,413,032)</b>
8919 016	0000 000	I/TRANSF SELF INS FD	0		0			0	0
8919 021	0000 000	TRANSFER FROM BOND FUNDS FOR SOLAR	765,588		765,588	765,588		765,588	0
		<b>SUBTOTAL TRANSFERS</b>	<b>765,588</b>	<b>0</b>	<b>765,588</b>	<b>765,588</b>	<b>0</b>	<b>765,588</b>	<b>0</b>
8980 000	0000 000	UNRESTRICTED CONTRIBUTIONS	(15,322,867)	0	(15,322,867)	(13,325,666)		(13,325,666)	1,997,201
8980 000	1100-001	ROP LOTTERY TRANSFER	(70,399)	0	(70,399)			0	70,399
8980 000	3550 003	DISTRICT MATCH - PERKINS		0	0			0	0
8980 000	6500 000	CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT		8,271,250	8,271,250		9,400,768	9,400,768	1,129,518
8980 000	6512 000	SPED MENTAL HEALTH SERVICES		963,473	963,473		994,888	994,888	31,415
8980 000	6520 000	SPEC PROJ. WORKABILITY I LEA		0	0			0	0
8980 000	7090 000	CONTRIBUTION TO EIA		432,822	432,822			0	(432,822)
8980 000	7230 000	CONTRIBUTION TO H-T-S TRANSPORTATION		633,198	633,198			0	(633,198)
8980 000	7240 000	CONTRIBUTION TO SP. ED. TRANSP. FOR ENCROACH.		2,711,502	2,711,502			0	(2,711,502)
8980 005	7240 000	CONTRIBUTION TO SP. ED. TRANSP. FAIR SHARE		0	0			0	0
8980 000	8150 000	CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH.		2,310,622	2,310,622		2,365,857	2,365,857	55,235
8980 000	9025 XXX	ROP LOTTERY TRANSFER		70,399	70,399			0	(70,399)
8980 000	9025 XXX	CONTRIBUTION TO ROP		0	0		564,153	564,153	564,153
8990 007	0000 000	ROP TIER III REVENUE		(202,275)	(202,275)			0	202,275
8990 007	0000 000	ROP TIER III REVENUE	202,275		202,275			0	(202,275)
		<b>SUBTOTAL ENCROACHMENT</b>	<b>(15,190,991)</b>	<b>15,190,991</b>	<b>0</b>	<b>(13,325,666)</b>	<b>13,325,666</b>	<b>0</b>	<b>0</b>
		<b>TOTAL TRANSFERS</b>	<b>(14,425,403)</b>	<b>15,190,991</b>	<b>765,588</b>	<b>(12,560,078)</b>	<b>13,325,666</b>	<b>765,588</b>	<b>0</b>
		<b>TOTAL ALL REVENUE W/O TEMP TRSFERS</b>	<b>75,528,414</b>	<b>32,305,933</b>	<b>107,834,347</b>	<b>80,020,925</b>	<b>24,589,349</b>	<b>104,610,274</b>	<b>(3,224,073)</b>
		OTHER I/F TRANSFERS IN-TEMP			0			0	0
		<b>TOTAL REVENUE WITH ALL TRANSFERS</b>	<b>75,528,414</b>	<b>32,305,933</b>	<b>107,834,347</b>	<b>80,020,925</b>	<b>24,589,349</b>	<b>104,610,274</b>	<b>(3,224,073)</b>

**CERTIFICATED SALARIES**

Object	Resource		2013-2014 Spring Revision			2014-2015 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	33,073,953	8,646,146	41,720,099	33,708,779	8,107,423	41,816,202	96,103
1100 033		EL STIPEND	475,000	0	475,000	500,000	0	500,000	25,000
1200 000		PUPIL SUPPORT: LIBRARIANS GUIDANCE, WELFARE & ATTEND. PHYSICAL & MENTAL HEALTH	2,813,569	53,511	2,867,080	2,899,323	14,632	2,913,955	46,875
1300 000		SUPERVISORS, ADMIN: SCHOOL ADMINISTRATORS SUPERINTENDENTS ADMINISTRATORS	3,355,158	414,388	3,769,546	3,420,570	425,785	3,846,355	76,809
1900 000		OTHER CERTIFICATED	530,092	450,846	980,938	447,493	667,166	1,114,659	133,721
		<b>TOTAL-OBJECT CODE 1000</b>	<b>40,247,772</b>	<b>9,564,891</b>	<b>49,812,663</b>	<b>40,976,165</b>	<b>9,215,006</b>	<b>50,191,171</b>	<b>378,508</b>

**CLASSIFIED SALARIES**

Object	Resource		2013-2014 Spring Revision			2014-2015 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	911,500	2,599,335	3,510,835	896,000	2,582,934	3,478,934	(31,901)
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	2,991,715	3,529,208	6,520,923	5,055,769	1,411,539	6,467,308	(53,615)
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	827,259	331,366	1,158,625	943,441	184,794	1,128,235	(30,390)
2400 000		CLERICAL & OFFICE PERSONNEL	4,356,337	315,909	4,672,246	4,581,986	237,411	4,819,397	147,151
2900 000		OTHER CLASSIFIED	455,280	2,782	458,062	337,529		337,529	(120,533)
		<b>TOTAL-OBJECT CODE 2000</b>	<b>9,542,091</b>	<b>6,778,600</b>	<b>16,320,691</b>	<b>11,814,725</b>	<b>4,416,678</b>	<b>16,231,403</b>	<b>(89,288)</b>

**EMPLOYEE BENEFITS**

Object	Resource		2013-2014 Spring Revision			2014-2015 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	3,720,380	802,134	4,522,514	4,520,895	765,274	5,286,169	763,655
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	1,064,969	684,190	1,749,159	1,404,045	423,781	1,827,826	78,667
3311/2 000		SOCIAL SECURITY	632,805	426,052	1,058,857	787,446	280,141	1,067,587	8,730
3321/2 000		MEDICARE	696,766	228,841	925,607	724,135	188,023	912,158	(13,449)
3400 000		INC PROTCT+CERT DNTAL+LIFE	510,059	145,301	655,360	683,434	172,733	856,167	200,807
3500 000		UNEMPLOYMENT INSURANCE	72,945	8,269	81,214	74,386	6,865	81,251	37
3600 000		WORKERS' COMPENSATION	999,767	296,012	1,295,779	1,280,275	306,063	1,586,338	290,559
3700 000		RETIREE BENEFITS (H & W)	515,190	160,766	675,956	478,313	133,878	612,191	(63,765)
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	7,094,896	2,694,925	9,789,821	8,301,791	2,142,827	10,444,618	654,797
		<b>TOTAL-OBJECT CODE 3000</b>	<b>15,307,777</b>	<b>5,446,490</b>	<b>20,754,267</b>	<b>18,254,720</b>	<b>4,419,585</b>	<b>22,674,305</b>	<b>1,920,038</b>

**BOOKS AND SUPPLIES**

Object	Resource		2013-2014 Spring Revision			2014-2015 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	0	157,270	157,270	0	0	0	(157,270)
4200 000		BOOKS OTHER THAN TEXTBOOKS	450	240,489	240,939	2,150	2,500	4,650	(236,289)
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	2,073,753	2,465,368	4,539,121	1,681,299	633,656	2,314,955	(2,224,166)
4300 999		ESTIMATED UNSPENT	0	546,087	546,087	0	239,759	239,759	(306,328)
4400 000		NON-CAPITALIZED EQUIP (under \$5,000)	442,348	173,255	615,603	269,116	165,200	434,316	(181,287)
		<b>TOTAL-OBJECT CODE 4000</b>	<b>2,516,551</b>	<b>3,582,469</b>	<b>6,099,020</b>	<b>1,952,565</b>	<b>1,041,115</b>	<b>2,993,680</b>	<b>(3,105,340)</b>

**SERVICES AND OPERATING EXPENSES**

Object	Resource		2013-2014 Spring Revision			2014-2015 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	369,158	1,532,750	1,901,908	355,500	2,055,997	2,411,497	509,589
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	120,778	106,571	227,349	118,378	107,468	225,846	(1,503)
5300 000		DISTRICT DUES & MEMBERSHIP	54,049	1,079	55,128	57,650	0	57,650	2,522
5400 000		INSURANCE	501,708	0	501,708	515,000	0	515,000	13,292
5500 000		UTILITIES	2,067,000	600	2,067,600	2,027,000	0	2,027,000	(40,600)
5600 000		RENTALS, LEASES & REPAIRS	691,985	118,580	810,565	878,073	21,450	899,523	88,958
5700 000		INTER-PROGRAM SERVICES	350,980	(367,980)	(17,000)	(19,000)	3,000	(16,000)	1,000
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	2,212,320	4,129,844	6,342,164	1,942,343	3,519,161	5,461,504	(880,660)
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	325,542	25,405	350,947	375,479	1,180	376,659	25,712
		<b>TOTAL-OBJECT CODE 5000</b>	<b>6,693,520</b>	<b>5,546,849</b>	<b>12,240,369</b>	<b>6,250,423</b>	<b>5,708,256</b>	<b>11,958,679</b>	<b>(281,690)</b>

**CAPITAL OUTLAY**

Object	Resource		2013-2014 Spring Revision			2014-2015 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
6100 000		SITES & IMPROVEMENT OF SITE	18,358	0	18,358	0	0	0	(18,358)
6200 000		IMPROVEMENT	74,665	0	74,665	0	0	0	(74,665)
6400 000		EQUIPMENT	123,250	15,506	138,756	5,100	0	5,100	(133,656)
6500 000		EQUIPMENT REPLACEMENT	7,750	0	7,750	6,000	0	6,000	(1,750)
		<b>TOTAL-OBJECT CODE 6000</b>	<b>224,023</b>	<b>15,506</b>	<b>239,529</b>	<b>11,100</b>	<b>0</b>	<b>11,100</b>	<b>(228,429)</b>

**OTHER OUTGO**

Object	Resource		2013-2014 Spring Revision			2014-2015 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
7130 000	XXXX XXX	STATE SPECIAL SCHOOLS	14,668	0	14,668	14,688	0	14,688	20
7141 000	65XX XXX	SPED OTH TUIT- DEFIC PMTS-SCH	20,000	156,748	176,748	0	105,000	105,000	(71,748)
7142 000	6500 000	SPED OTH TUIT-X COST	0	320,845	320,845	0	277,695	277,695	(43,150)
7142 000	6500 001	OTHER TUITION & SPEC. ED EXCESS COS	0	38,089	38,089	0	38,000	38,000	(89)
7142 000	6512 000	SPED MENTAL HEALTH OTH TUIT-X COST	0	305,544	305,544	0	286,605	286,605	(18,939)
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	0	0	0	0	0	0
7310 001	XXXX XXX	DIRECT SUPPORT/INDIRECT COSTS	(281,129)	281,129	0	(281,409)	281,409	0	0
7350 011	XXXX XXX	ADULT ED INDIRECT - FUND 11-00	(30,154)	0	(30,154)	(28,000)	0	(28,000)	2,154
7350 013	XXXX XXX	FOOD SERVICE INDIRECT FD 13-00	(140,000)	0	(140,000)	(160,000)	0	(160,000)	(20,000)
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.	64,664	0	64,664	20,000	0	20,000	(44,664)
		<b>TOTAL-OBJECT CODE 7000</b>	<b>1,254,573</b>	<b>1,102,355</b>	<b>2,356,928</b>	<b>1,171,803</b>	<b>988,709</b>	<b>2,160,512</b>	<b>(196,416)</b>
		<b>TOTAL-ALL EXPENDITURES</b>	<b>75,786,307</b>	<b>32,037,160</b>	<b>107,823,467</b>	<b>80,431,501</b>	<b>25,789,349</b>	<b>106,220,850</b>	<b>0</b>
		<b>GRAND TOTAL-ALL EXPENDITURES</b>	<b>75,786,307</b>	<b>32,037,160</b>	<b>107,823,467</b>	<b>80,431,501</b>	<b>25,789,349</b>	<b>106,220,850</b>	<b>0</b>



**General Fund Revenue & Expenditures - 2014-2015 Proposed Budget**

Business Services Division

Finance Department

2014-2015

Proposed Budget

**Summary of Changes**

<b>Income:</b>	<u>Spring Revision</u>	<u>Proposed Budget</u>	<u>Summary of Changes</u>
LCFF/Revenue Limit	85,469,487	87,551,497	2,082,010 * \$2M Property Taxes Increase (2.5%)
Federal	4,772,593	4,132,730	(639,863) * <\$50K> Title 1 Program Improvement (Prior Year Revenue) * <\$52K> Special Ed Local Assist. Privately Placed Students (Prior Year Revenue) * <\$203K> Special Ed Early Intervention (Prior Year Revenue) * <\$350K> Title 1 (Prior Year Revenue)
Other State	7,639,931	4,386,743	(3,253,188) * <\$145K> CA Clean Energy Jobs Planning Funds * <\$229K> TUPE * <\$427K> Prior Year Carryover Revenue * <\$2.5M> Common Core Standards
Local	9,186,748	7,773,716	(1,413,032) * \$563K Special Ed Revenue (Year 3 of 3, SELPA equalization) * <\$65K> JPA Surplus Equity * <\$158K> SB70 Career Development Grant * <\$728K> ROP County Reduction * <\$821K> Donations, College Testing, etc., Revenue
Transfers	765,588	765,588	-
Encroachment	(15,190,991)	(13,325,666)	1,865,325 * \$1.1M Special Ed Contribution (Actual Decrease \$370K) * \$291K ROP Contribution due to County reduction * <\$633K> Home-to-School Transportation Contribution * <\$2.7M> Special Ed Transportation Contribution
<b>Total</b>	<b>107,834,347</b>	<b>104,610,274</b>	<b>(3,224,073)</b>

**General Fund Revenue & Expenditures - 2014-2015 Proposed Budget**

Business Services Division

Finance Department

2014-2015

Proposed Budget

**Summary of Changes**

**Expenditures:**

	<u>Spring Revision</u>	<u>Proposed Budget</u>	<u>Summary of Changes</u>
Certificated Salaries	49,812,663	50,191,171	378,508 * Step & Column Increases * \$86K for Middle School #5 Mid-year staffing
Classified Salaries	16,320,691	16,231,403	(89,288) * Step & Column Increases * \$11K for Middle School #5 Mid-year staffing * <\$144K> Donations
Benefits	20,754,267	22,674,305	1,920,038 * \$717K Proposed STRS Rate Increase * \$659K Health & Welfare Rate Increase * \$310K Workers Comp Rate Increase * \$244K PERS Rate Increase
Books & Supplies	6,099,020	2,993,680	(3,105,340) * <\$74K> Special Ed Local Assist. Early Intervention * <\$85K> TUPE * <\$145K> CA Clean Energy Jobs * <\$162K> Common Core Standards * <\$255K> EIA Carryover * <\$301K> Title 1 Carryover * <\$683K> Restricted Lottery Carryover * <\$881K> Donations, College Testing & Other Carryover
Services & Operating Expenses	12,240,369	11,958,679	(281,690) * <\$60K> TUPE * <\$151K> Donations, College Testing & Other Carryover
Capital Outlay	239,529	11,100	(228,429) * <\$75K> Field Use Carryover * <\$116K> Instructional Technology One-Time Cost
Other Outgo	2,356,928	2,160,512	(196,416) * <\$45K> Deductible Insurance Transfer to Self Insurance Fund * <\$134K> Special Ed Other Tuition
<b>Total</b>	<b>107,823,467</b>	<b>106,220,850</b>	<b>(1,602,617)</b>

## Special Funds - Balance Summary

### 2013-14 Estimated / 2014-15 Proposed

	<b>Adult Ed. Fund 11-00 13-14 Est.</b>	<b>Adult Ed. Fund 11-00 14-15 Prop.</b>	<b>Cafeteria Fund 13-00 13-14 Est.</b>	<b>Cafeteria Fund 13-00 14-15 Prop.</b>	<b>Defer. Maint. Fund 14-00 13-14 Est.</b>	<b>Defer. Maint. Fund 14-00 14-15 Prop.</b>
INCOME	828,230	712,111	3,238,000	2,922,500	-	-
EXPENDITURES	696,837	678,412	3,030,997	3,082,039	-	-
Expenditures (over)/under Revenue	131,393	33,699	207,003	(159,539)	-	-
FUND BALANCE, RESERVES: Beginning Balance - July 1	-	131,393	716,988	923,991	3,137	3,137
Ending Balance - June 30 Reserve for economic uncertainties	131,393	165,092	923,991	764,452	3,137	3,137

	<b>Bus Replacement Fund 15-00 13-14 Est.</b>	<b>Bus Replacement Fund 15-00 14-15 Prop.</b>	<b>Sp. Res. w/o Cap. Out. Fund 17-42 13-14 Est.</b>	<b>Sp. Res. w/o Cap. Out. Fund 17-42 14-15 Prop.</b>	<b>Building Fund 21-09 13-14 Est.</b>	<b>Building Fund 21-09 14-15 Prop.</b>
INCOME	125	100	10,000	8,500	800	500
EXPENDITURES	48,900	-	-	-	2,926	-
Expenditures (over)/under Revenue	(48,775)	100	10,000	8,500	(2,126)	500
FUND BALANCE, RESERVES: Beginning Balance - July 1	48,882	107	2,446,983	2,456,983	44,446	42,320
Ending Balance - June 30 Reserve for economic uncertainties	107	207	2,456,983	2,465,483	42,320	42,820

## Special Funds - Balance Summary

### 2013-14 Estimated / 2014-15 Proposed

	<b>Prop AA Fund 21-39 13-14 Est.</b>	<b>Prop AA Fund 21-39 14-15 Prop.</b>	<b>Cap. Fac. Fund 25-18 13-14 Est.</b>	<b>Cap. Fac. Fund 25-18 14-15 Prop.</b>	<b>Cap. Fac. Fund 25-19 13-14 Est.</b>	<b>Cap. Fac. Fund 25-19 14-15 Prop.</b>
INCOME	118,616	200,000	334,365	342,571	125,838	252,500
EXPENDITURES	116,671,660	38,705,072	312,079	290,571	579,092	14,000
Expenditures (over)/under Revenue	(116,553,044)	(38,505,072)	22,286	52,000	(453,254)	238,500
FUND BALANCE, RESERVES: Beginning Balance - July 1	161,213,706	44,660,662	787,776	810,062	1,043,500	590,246
Ending Balance - June 30 Reserve for economic uncertainties	44,660,662	6,155,590	810,062	862,062	590,246	828,746

	<b>SSF Fund 35-00 13-14 Est.</b>	<b>SSF Fund 35-00 14-15 Prop.</b>	<b>Spec Res Cap Proj Fund 40-00 13-14 Est.</b>	<b>Spec Res Cap Proj Fund 40-00 14-15 Prop.</b>	<b>Self Ins. Fund 67-16 13-14 Est.</b>	<b>Self Ins. Fund 67-16 14-15 Prop.</b>
INCOME	4,000	3,000	100	-	171,000	175,500
EXPENDITURES	-	-	-	-	539,409	-
Expenditures (over)/under Revenue	4,000	3,000	100	-	(368,409)	175,500
FUND BALANCE, RESERVES: Beginning Balance - July 1	1,065,742	1,069,742	26,790	26,890	478,785	110,376
Ending Balance - June 30 Reserve for economic uncertainties	1,069,742	1,072,742	26,890	26,890	110,376	285,876

## Special Funds - Balance Summary

### 2013-14 Estimated / 2014-15 Proposed

	OPEB Fund 67-17 13-14 Est.	OPEB Fund 67-17 14-15 Prop.	Deduct. Ins. Loss Fund 67-30 13-14 Est.	Deduct. Ins. Loss Fund 67-30 14-15 Prop.
INCOME	700,000	651,000	65,164	20,200
EXPENDITURES	634,445	634,445	90,451	30,000
Expenditures (over)/under Revenue	65,555	16,555	(25,287)	(9,800)
FUND BALANCE, RESERVES: Beginning Balance - July 1	(6,550,896)	(6,485,341)	41,797	16,510
Ending Balance - June 30 Reserve for economic uncertainties	(6,485,341)	(6,468,786)	16,510	6,710