

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: June 9, 2015

BOARD MEETING DATE: June 18, 2015

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

SUBMITTED BY: Rick Schmitt
Superintendent

SUBJECT: ADOPTION OF 2015-16 DISTRICT BUDGET/
GENERAL FUND & SPECIAL FUNDS

EXECUTIVE SUMMARY

The 2015-2016 Annual Budget is presented for adoption. As required, the budget was presented for review and a public hearing was held June 4, 2015. No changes have been made to the budget since that hearing.

As we informed the Board of Trustees, the budget was prepared using assumptions from the Governor's May Revised State Budget proposal. Any impacts from the final state budget act and associated trailer affecting the District budget will be incorporated in the Fall Revision.

General Fund

Revenue

The Board will notice an increase in revenue from 2014-15 to 2015-16. The primary reasons for this are:

- The District's funding will transition from Basic Aid to Local Control Funding Formula (LCFF)
- Estimated increase in Property Tax of 3%, increase of state aid funding under the LCFF model
- One-Time Discretionary State funding for prior mandated cost claims
- Removal of any one-time revenue, and other prior year carryover amounts
- Gifts & Donations in Local Income are booked as revenue is received
- Reduction in ROP revenue per SDCOE proposal

Encroachment

Encroachment into the unrestricted general fund has increased for the following reasons:

- The requirement to fund routine restricted maintenance was reduced from 3% to 1% in 2009-10. For 2015-16, the state has restored this requirement. As part of the routine restricted maintenance program, the district is contributing to the deferred maintenance fund to maintain sites.
- Increased special education contribution due to additional salary costs for step, column and benefit increases
- Contribution to ROP to offset funding decreases

Expenditures

Expenditures are up overall, due to the annual step, column and longevity increases for salaries and benefits, these are partially offset by the removal of prior year carryover and local revenue amounts:

- Retirement savings have partially offset the cost of step, column, and longevity increases
- Increases in salaries and benefits for additional staffing of Pacific Trails Middle School
- Increases in benefits for proposed CalSTRS employer contribution rate increase, CalPERS rate increase, and estimated health insurance cost increases
- 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 overall decrease for the removal of carryover and prior year expenses, this is partially offset by utility rate increases
- 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 minimum reserve. Detailed information regarding the fund balance was shared at the public hearing as well the board workshop on June 4, 2015.

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>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Total Revenue	92,393,940	88,443,050	91,517,194
Total Expenditures	86,735,732	90,075,338	93,039,570
Difference + or (-)	5,658,208	(1,632,288)	(1,522,376)
Beginning Balance	15,772,829	21,431,037	19,798,749
Ending Balance	21,431,037	19,798,749	18,276,373
Reserve @ 3%			
General Fund Only	Met	Met	Met
General Fund & SpecResv	Met	Met	Met

Assumptions include:

2015-16

- District becomes LCFF funded
- Property tax growth (3%), continuation of the Education Protection Act (EPA) funding from Prop 30 tax increases
- COLA and deficits as projected by School Services of California
- Step, column costs, and benefits costs increased

2016-17 & 2017-18

- District continues as LCFF
- Property tax increases as California Consumer Price Index and Assessed Values increase
- Average Daily Attendance relatively flat
- COLA and deficits as projected by School Services of California
- Site formula budgets to remain static from 2014-15 levels
- 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 in the general fund.

Special Funds

The proposed budgets for all 2015-16 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 4, 2015.

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 – 2015-16 Proposed Budget”
- Multi-Year Projection for General Fund Revenue and Expenditures
- 2015-16 Budget Attachment: Balances in Excess of Minimum Reserve Requirements
- Special Funds – Overview; a brief description of each fund
- Special Funds – Balance Summary; summary spreadsheet for the 2015-16 proposed Special Funds Budget
- Printouts from the Standardized Account Code Structure (SACS) state software 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 2015-2016 Annual Budget / General Fund & Special Funds, as shown in the attached supplements.

FUNDING SOURCE:

Not applicable.

Attachments

General Fund Revenue & Expenditures - 2015-2016 Proposed Budget

	2014-2015 Spring Revision			2015-2016 Proposed Budget			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
PROJECTED INCOME							
LCFF/Revenue Limit / Property Tax	89,033,086	401,714	89,434,800	95,425,973	429,451	95,855,424	6,420,624
Federal Income	682,560	4,023,976	4,706,536	667,920	3,518,887	4,186,807	(519,729)
Other State Income	3,729,224	1,387,882	5,117,106	10,186,000	1,453,094	11,639,094	6,521,988
Local Income	2,331,939	6,178,193	8,510,132	1,651,700	5,333,090	6,984,790	(1,525,342)
Transfers	765,588	0	765,588	765,588	0	765,588	0
Encroachment	(13,786,808)	13,786,808	0	(16,303,241)	16,303,241	0	0
TOTAL PROJECTED INCOME	82,755,589	25,778,573	108,534,162	92,393,940	27,037,763	119,431,703	10,897,541
PROJECTED EXPENDITURES							
Certificated Salaries	41,897,482	9,706,980	51,604,462	43,743,007	9,162,530	52,905,537	1,301,075
Classified Salaries	11,992,847	4,326,941	16,319,788	12,743,354	4,438,068	17,181,422	861,634
Benefits	17,955,632	4,667,348	22,622,980	19,912,965	4,812,302	24,725,267	2,102,287
Books & Supplies	3,185,923	2,282,857	5,468,779	2,150,551	907,156	3,057,707	(2,411,072)
Services & Operating Expenses	6,896,368	6,449,375	13,345,743	6,874,632	6,267,806	13,142,438	(203,305)
Capital Outlay	814,012	23,846	837,858	20,600	0	20,600	(817,258)
Other Outgo	1,123,286	1,042,226	2,165,512	1,290,623	1,449,901	2,740,524	575,012
Categorical	0	0	0	0	0	0	0
TOTAL PROJECTED EXPENDITURES	83,865,550	28,499,573	112,365,122	86,735,732	27,037,763	113,773,495	1,408,373
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(1,109,961)	(2,721,000)	(3,830,961)	5,658,208	0	5,658,208	9,489,169
FUND BALANCE, RESERVES:							
Beginning Balance - July 1	16,882,790	2,721,000	19,603,790	15,772,829	0	15,772,829	(3,830,961)
Adjusted Beginning Balance	16,882,790	2,721,000	19,603,790	15,772,829	0	15,772,829	(3,830,961)
Projected Ending Balance - June 30	15,772,829	0	15,772,829	21,431,037	0	21,431,037	5,658,208
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	5,158,728		5,158,728	5,579,716		5,579,716	420,988
Ongoing State Standards Implementation	0		0	2,500,000		2,500,000	2,500,000
Textbook Adoption Reserve	0		0	1,000,000		1,000,000	1,000,000
High School Program Development	0		0	750,000		750,000	750,000
<i>Unassigned:</i>							
Recommended Min Reserve (4.5%)	5,056,430		5,056,430	8,015,115		8,015,115	2,958,685
Total Components	10,396,158	0	10,396,158	18,025,831	0	18,025,831	7,629,673
RESERVE FOR ECONOMIC UNCERTAINTIES	5,376,671	0	5,376,671	3,405,206	0	3,405,206	(1,971,465)
	4.78%	0.00%	4.78%	2.99%	0.00%	2.99%	-1.79%

LCFF/REVENUE LIMIT SOURCES

Object	Resource	2014-2015 Spring Revision			2015-2016 Proposed Budget			Change
		UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011	STATE AID	280,857	0	280,857	3,169,516	0	3,169,516	2,888,659
8012	EPA STATE AID CURRENT YEAR	2,420,592	0	2,420,592	2,410,200	0	2,410,200	(10,392)
8021	HOMEOWNERS' EXEMPTION	772,151	0	772,151	747,582	0	747,582	(24,569)
8041	SECURED TAXES	82,842,429		82,842,429	86,238,561		86,238,561	3,396,132
8042	UNSECURED TAXES	2,770,505		2,770,505	2,933,069		2,933,069	162,564
8043	PRIOR YEAR TAXES	(66,701)		(66,701)	(87,282)		(87,282)	(20,581)
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	14,077		14,077	1,074
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		429,451	429,451	27,737
	TOTAL LCFF/REVENUE LIMIT SOURCES	89,033,086	401,714	89,434,800	95,425,973	429,451	95,855,424	6,420,624

FEDERAL INCOME

Object	Resource		2014-2015 Spring Revision			2015-2016 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8290-000	0000-024		10,000		10,000	0		0	(10,000)
8290 006	0000 012		672,560		672,560	667,920		667,920	(4,640)
8290 000	3010 000			811,321	811,321		811,321	811,321	0
8290 002	3010 000			326,848	326,848			0	(326,848)
8290 000	3185-000				0			0	0
8181 000	3310 000			1,806,300	1,806,300		1,833,619	1,833,619	27,319
8181 002	3310 000			155,098	155,098		0	0	(155,098)
8181 000	3311 000			158,306	158,306		158,306	158,306	0
8182 000	3327 000			137,185	137,185		138,418	138,418	1,233
8290 000	3410 000			196,416	196,416		196,416	196,416	0
8290 000	3550 001			138,517	138,517		127,149	127,149	(11,368)
8290 000	3550 002				0		0	0	0
8290 000	4035 000			179,658	179,658		179,658	179,658	0
8290 002	4035 000			26,734	26,734		0	0	(26,734)
8290 000	4036 000				0		0	0	0
8290 001	4036 000	D		10,179	10,179		0	0	(10,179)
8290 002	4036 000				0		0	0	0
8290 000	4045 000				0		0	0	0
8290 002	4045 000				0		0	0	0
8290 000	4201 000			23,326	23,326		24,000	24,000	674
8290 001	4201 000	D			0		0	0	0
8290 002	4201 000			(22,637)	(22,637)		0	0	22,637
8290 000	4203 000			49,251	49,251		50,000	50,000	749
8290 001	4203 000	D		18,348	18,348			0	(18,348)
8290 002	4203 000			9,126	9,126			0	(9,126)
			682,560	4,023,976	4,706,536	667,920	3,518,887	4,186,807	(519,729)

D DEFERRED

OTHER STATE INCOME

Object	Resource		2014-2015 Spring Revision			2015-2016 Proposed Budget			Change	
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL		
8590 000	0000 000		OTHER STATE REVENUE	6,000		6,000		0	(6,000)	
8590 006	0000 012		CA SOLAR INITIATIVE REBATE	918,068		918,068	766,000	766,000	(152,068)	
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	1,289,376		1,289,376	7,884,000	7,884,000	6,594,624	
8590 000	09XX 000		CATEGORICAL FLEXIBILITY			0		0	0	
8560 000	1100 000		LOTTERY	1,515,780		1,515,780	1,536,000	1,536,000	20,220	
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		409,360	48,460	
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		716,245	11,752	
8590 000	6520 000		SPED PROJ WORKABILITY		297,489	297,489		297,489	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 000	7405-000		COMMON CORE STANDARDS			0		0	0	
8590 000	7810 004		TRANSITION PRTNRSH PROJ - WIT		25,000	25,000		30,000	5,000	
			TOTAL OTHER STATE REVENUE	3,729,224	1,387,882	5,117,106	10,186,000	1,453,094	11,639,094	6,521,988

D DEFERRED

LOCAL INCOME

Object	Resource		2014-2015 Spring Revision			2015-2016 Proposed Budget			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	245,000		245,000	(35,000)
8675 001	0000-723	TRANSPORT.SERVICES PARENT PAY	485,000		485,000	490,200		490,200	5,200
8677 000	6500 007	SP ED, NCCSE			0			0	0
8677 004	0100 038	INT/AGY PRIVATE CONTRACTOR	50,000		50,000	70,000		70,000	20,000
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 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	148		148			0	(148)
8689 001	0100 052	OTHER PARKING FINES-CCA	330		330			0	(330)
8689 001	0100 054	OTHER PARKING FINES-LCC	298		298			0	(298)
8689 001	0100 055	OTHER PARKING FINES-SDA	181		181			0	(181)
8689 050	0000 300	TRANSP FEES-ATHL-TP	115,000		115,000	120,000		120,000	5,000
8689 100	0000 300	TRANSP FEES-ATHL-LCC	90,000		90,000	85,000		85,000	(5,000)
8689 130	0000 300	TRANSP FEES-ATHL-SDA	45,000		45,000	75,000		75,000	30,000
8689 140	0000 300	TRANSP FEES-ATHL-CCA	75,000		75,000	60,000		60,000	(15,000)
8699 000	0100 030	22ND AGR DIST NON COOP			0			0	0
8699 000	9010 013	SB70 CAREER DEV BIO TECH GRANT		26,652	26,652			0	(26,652)
8699 000	9010 014	WIP PARTNERSHIP GRANT		44,792	44,792			0	(44,792)
8699 000	9010 015	SB70 CTE MINI-GRANT MCC GO-KAR		1,200	1,200			0	(1,200)
8699 XXX	XXXX XXX	OTHER LOCAL INCOME	1,104,482	1,000	1,105,482	420,000		420,000	(685,482)
8710 000	6500 008	SP ED, SEAS			0			0	0
8782 000	9025 XXX	ROP COUNTY OFFICE		917,041	917,041		287,644	287,644	(629,397)
8782 XXX	1100 001	ROP LOTTERY TRANSFER			0			0	0
8783 000	XXXX XXX	ALL OTHER TRANSFERS FROM JPA			0			0	0
8792 XXX	6500 000	SPECIAL EDUCATION		5,087,508	5,087,508		4,945,446	4,945,446	(142,062)
					0			0	0
		TOTAL LOCAL REVENUE	2,331,939	6,178,193	8,510,132	1,651,700	5,333,090	6,984,790	(1,525,342)
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	(13,786,808)		(13,786,808)	(16,303,241)		(16,303,241)	(2,516,433)
8980 000	6500 000	CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT		10,511,190	10,511,190		11,095,459	11,095,459	584,269
8980 000	6512 000	SPED MENTAL HEALTH SERVICES		387,888	387,888		491,455	491,455	103,567
8980 000	6520 000	SPEC PROJ. WORKABILITY I LEA			0		0	0	0
8980 000	8150 000	CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH.		2,327,598	2,327,598		3,605,144	3,605,144	1,277,546
8980 000	9025 XXX	ROP LOTTERY TRANSFER		0	0		0	0	0
8980 000	9025 XXX	CONTRIBUTION TO ROP		560,132	560,132		1,111,183	1,111,183	551,051
8990 000	3310 000	CONTRIBUTION FROM IDEA		0	0		98,789	98,789	98,789
8990 000	3312 000	CONTRIBUTION TO IDEA		0	0		(98,789)	(98,789)	(98,789)
		SUBTOTAL ENCROACHMENT	(13,786,808)	13,786,808	0	(16,303,241)	16,303,241	0	0
		TOTAL TRANSFERS	(13,021,220)	13,786,808	765,588	(15,537,653)	16,303,241	765,588	0
		TOTAL ALL REVENUE W/O TEMP TRSFERS	82,755,589	25,778,573	108,534,162	92,393,940	27,037,763	119,431,703	10,897,541
		OTHER I/F TRANSFERS IN-TEMP			0			0	0
		TOTAL REVENUE WITH ALL TRANSFERS	82,755,589	25,778,573	108,534,162	92,393,940	27,037,763	119,431,703	10,897,541

CERTIFICATED SALARIES

Object	Resource		2014-2015 Spring Revision			2015-2016 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	34,513,609	8,104,818	42,618,427	35,747,086	7,980,503	43,727,589	1,109,162
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	2,936,512	15,311	2,951,823	3,116,900	13,823	3,130,723	178,900
1300 000		SUPERVISORS, ADMIN: SCHOOL ADMINISTRATORS SUPERINTENDENTS ADMINISTRATORS	3,464,391	524,136	3,988,527	3,894,586	931,641	4,826,227	837,700
1900 000		OTHER CERTIFICATED	482,970	1,062,715	1,545,685	484,435	236,563	720,998	(824,687)
		TOTAL-OBJECT CODE 1000	41,897,482	9,706,980	51,604,462	43,743,007	9,162,530	52,905,537	1,301,075

CLASSIFIED SALARIES

Object	Resource		2014-2015 Spring Revision			2015-2016 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	896,000	2,500,608	3,396,608	1,112,500	2,538,119	3,650,619	254,011
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	5,130,195	1,384,608	6,514,803	5,596,255	1,438,490	7,034,745	519,942
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	943,932	195,681	1,139,613	972,523	198,936	1,171,459	31,846
2400 000		CLERICAL & OFFICE PERSONNEL	4,582,799	242,344	4,825,143	4,751,724	260,823	5,012,547	187,404
2900 000		OTHER CLASSIFIED	439,921	3,700	443,621	310,352	1,700	312,052	(131,569)
		TOTAL-OBJECT CODE 2000	11,992,847	4,326,941	16,319,788	12,743,354	4,438,068	17,181,422	861,634

EMPLOYEE BENEFITS

Object	Resource		2014-2015 Spring Revision			2015-2016 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	4,139,307	867,937	5,007,244	4,907,163	935,056	5,842,219	834,975
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	1,418,002	441,771	1,859,773	1,471,321	456,496	1,927,817	68,044
3311/2 000		SOCIAL SECURITY	800,168	274,580	1,074,748	842,160	281,613	1,123,773	49,025
3321/2 000		MEDICARE	753,661	194,463	948,124	775,636	179,446	955,082	6,958
3400 000		INC PROTCT+CERT DNTAL+LIFE	687,562	181,165	868,727	728,078	180,465	908,543	39,816
3500 000		UNEMPLOYMENT INSURANCE	74,928	7,086	82,014	76,212	6,815	83,027	1,013
3600 000		WORKERS' COMPENSATION	1,304,774	316,032	1,620,806	1,362,044	304,156	1,666,200	45,394
3700 000		RETIREE BENEFITS (H & W)	485,901	144,126	630,027	560,404	131,394	691,798	61,771
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	8,291,329	2,240,188	10,531,517	9,189,947	2,336,861	11,526,808	995,291
		TOTAL-OBJECT CODE 3000	17,955,632	4,667,348	22,622,980	19,912,965	4,812,302	24,725,267	2,102,287

BOOKS AND SUPPLIES

Object	Resource		2014-2015 Spring Revision			2015-2016 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	600	144,941	145,541	0	136,336	136,336	(9,205)
4200 000		BOOKS OTHER THAN TEXTBOOKS	3,150	85,179	88,329	2,250	33,179	35,429	(52,900)
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	2,647,018	1,658,251	4,305,269	1,797,796	672,838	2,470,634	(1,834,635)
4300 999		ESTIMATED UNSPENT	0	122,813	122,813	0	0	0	(122,813)
4400 000		NON-CAPITALIZED EQUIP (under \$5,000)	535,155	271,672	806,827	350,505	64,803	415,308	(391,519)
		TOTAL-OBJECT CODE 4000	3,185,923	2,282,856	5,468,779	2,150,551	907,156	3,057,707	(2,411,072)

SERVICES AND OPERATING EXPENSES

Object	Resource		2014-2015 Spring Revision			2015-2016 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	355,500	2,605,997	2,961,497	400,020	1,476,775	1,876,795	(1,084,702)
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	115,228	201,702	316,930	318,815	103,343	422,158	105,228
5300 000		DISTRICT DUES & MEMBERSHIP	60,940	0	60,940	58,275	0	58,275	(2,665)
5400 000		INSURANCE	515,000	0	515,000	510,580	0	510,580	(4,420)
5500 000		UTILITIES	2,027,000	0	2,027,000	2,190,000	0	2,190,000	163,000
5600 000		RENTALS, LEASES & REPAIRS	723,915	21,450	745,365	530,780	236,760	767,540	22,175
5700 000		INTER-PROGRAM SERVICES	(17,359)	9,309	(8,050)	(27,105)	8,605	(18,500)	(10,450)
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	2,735,587	3,609,737	6,345,324	2,484,117	4,442,273	6,926,390	581,066
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	380,557	1,180	381,737	409,150	50	409,200	27,463
		TOTAL-OBJECT CODE 5000	6,896,368	6,449,375	13,345,743	6,874,632	6,267,806	13,142,438	(203,305)

CAPITAL OUTLAY

Object	Resource		2014-2015 Spring Revision			2015-2016 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	808,012	23,846	831,858	15,100	0	15,100	(816,758)
6500 000		EQUIPMENT REPLACEMENT	6,000	0	6,000	5,500	0	5,500	(500)
		TOTAL-OBJECT CODE 6000	814,012	23,846	837,858	20,600	0	20,600	(817,258)

OTHER OUTGO

Object	Resource		2014-2015 Spring Revision			2015-2016 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
7130 000	XXXX XXX	STATE SPECIAL SCHOOLS	14,688	0	14,688	0	0	0	(14,688)
7141 000	65XX XXX	SPED OTH TUIT- DEFIC PMTS-SCH	0	105,000	105,000	0	60,000	60,000	(45,000)
7142 000	6500 000	SPED OTH TUIT-X COST	0	277,695	277,695	0	375,000	375,000	97,305
7142 000	6500 001	OTHER TUITION & SPEC. ED EXCESS COS	0	38,000	38,000	0	40,000	40,000	2,000
7142 000	6512 000	SPED MENTAL HEALTH OTH TUIT-X COST	0	286,605	286,605	0	285,000	285,000	(1,605)
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	(334,926)	334,926	0	(189,901)	189,901	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)	(128,000)	0	(128,000)	32,000
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
7619 014	0000 800	I/F TRANSF TO DEFERRED MAINTENANCE	0	0	0	0	500,000	500,000	500,000
7619 015	0000 724	I/F TRANSF TO TRANSP EQUIPMENT FD	5,000	0	5,000	0	0	0	(5,000)
7619 030	0000 800	INTERFD-TRSF-TO DED. INS.	20,000	0	20,000	30,000	0	30,000	10,000
		TOTAL-OBJECT CODE 7000	1,123,286	1,042,226	2,165,512	1,290,623	1,449,901	2,740,524	575,012
		TOTAL-ALL EXPENDITURES	83,865,550	28,499,572	112,365,122	86,735,732	27,037,763	113,773,495	
		GRAND TOTAL-ALL EXPENDITURES	83,865,550	28,499,572	112,365,122	86,735,732	27,037,763	113,773,495	

General Fund Revenue & Expenditures - 2015-2016 Proposed Budget

Business Services Division

Finance Department

2015-2016

Proposed Budget

Summary of Changes

Income:	<u>Spring Revision</u>	<u>Proposed Budget</u>	<u>Summary of Changes</u>
LCFF/Revenue Limit	89,434,800	95,855,424	6,420,624 * \$3.5M Property Taxes * \$2.9M LCFF State Aid
Federal	4,706,536	4,186,807	(519,729) * \$27K IDEA Special Education * <\$327K> Title I (Prior Year Revenue) * <\$155K> IDEA Special Education (Prior Year Revenue) * <\$26K> Title II (Prior Year Revenue) * <\$18K> Title III (Prior Year Revenue)
Other State	5,117,106	11,639,094	6,521,988 * \$6.6M One-Time Mandated Cost Revenue * \$48K Restricted Lottery Revenue * <\$152K> California Solar Initiative Rebate
Local	8,510,132	6,984,790	(1,525,342) * <\$759K> Donation, College Testing, etc. Revenue * <\$629K> ROP County Office Reduction * <\$142K> Special Ed Revenue
Transfers	765,588	765,588	-
Encroachment	(13,786,808)	(16,303,241)	(2,516,433) * \$1.3M Routine Restricted Maintenance Contribution (3% required) * \$584K Special Ed Contribution * \$551K ROP Contribution due to County Office Reduction * \$103K Special Ed Mental Health Contribution
Total	108,534,162	119,431,703	10,897,541

General Fund Revenue & Expenditures - 2015-2016 Proposed Budget

Business Services Division
Finance Department

2015-2016
Proposed Budget
Summary of Changes

Expenditures:

	<u>Spring Revision</u>	<u>Proposed Budget</u>	<u>Summary of Changes</u>
Certificated Salaries	51,604,462	52,905,537	1,301,075 * Step and Column Increases * 13.6 FTE Increase
Classified Salaries	16,319,788	17,181,422	861,634 * Step and Longevity Increases * 4 FTE Increase
Benefits	22,622,980	24,725,267	2,102,287 * Corresponding benefit increases * \$795K STRS/PERS Rate Increase
Books & Supplies	5,468,779	3,057,707	(2,411,072) * <\$1.5M> Prior Year Carryover and Common Core Expenses * <\$730K> Donations, ASB, College Testing, etc.
Services & Operating Expenses	13,345,743	13,142,438	(203,305) * \$163K Increase in Utilities * <\$340K> Prior Year Carryover and Common Core Expenses * <\$20K> Donations, ASB, College Testing, etc.
Capital Outlay	837,858	20,600	(817,258) * <\$804K> One Time MITI Implementation Costs
Other Outgo	2,165,512	2,740,524	575,012 * \$500K Contribution to Deferred Maintenance from Routine Restricted Maintenance * \$38K Increase in Special Ed Tuition Costs * \$32K Reduction in Nutrition Services Indirect Costs to General Fund
Total	112,365,122	113,773,495	1,408,373

Special Funds - Balance Summary

2014-15 Estimated / 2015-16 Proposed

	Adult Ed. Fund 11-00 14-15 Est.	Adult Ed. Fund 11-00 15-16 Prop.	Cafeteria Fund 13-00 14-15 Est.	Cafeteria Fund 13-00 15-16 Prop.	Defer. Maint. Fund 14-00 14-15 Est.	Defer. Maint. Fund 14-00 15-16 Prop.
INCOME	702,700	686,742	2,922,500	2,661,700	-	500,010
EXPENDITURES	685,458	670,207	3,040,262	2,803,604	-	500,000
Expenditures (over)/under Revenue	17,242	16,535	(117,762)	(141,904)	-	10
FUND BALANCE, RESERVES: Beginning Balance - July 1	18,617	35,859	667,775	550,013	3,148	3,148
Ending Balance - June 30 Reserve for economic uncertainties	35,859	52,394	550,013	408,109	3,148	3,158

	Bus Replacement Fund 15-00 14-15 Est.	Bus Replacement Fund 15-00 15-16 Prop.	Sp. Res. w/o Cap. Out. Fund 17-42 14-15 Est.	Sp. Res. w/o Cap. Out. Fund 17-42 15-16 Prop.	Building Fund 21-09 14-15 Est.	Building Fund 21-09 15-16 Prop.
INCOME	5,100	-	8,500	8,500	500	100
EXPENDITURES	49,051	-	-	-	-	-
Expenditures (over)/under Revenue	(43,951)	-	8,500	8,500	500	100
FUND BALANCE, RESERVES: Beginning Balance - July 1	49,051	5,100	2,455,436	2,463,936	41,684	42,184
Ending Balance - June 30 Reserve for economic uncertainties	5,100	5,100	2,463,936	2,472,436	42,184	42,284

Special Funds - Balance Summary

2014-15 Estimated / 2015-16 Proposed

	Prop AA Fund 21-39 14-15 Est.	Prop AA Fund 21-39 15-16 Prop.	Cap. Fac. Fund 25-18 14-15 Est.	Cap. Fac. Fund 25-18 15-16 Prop.	Cap. Fac. Fund 25-19 14-15 Est.	Cap. Fac. Fund 25-19 15-16 Prop.
INCOME	123,616,386	300,000	393,126	409,973	752,888	302,000
EXPENDITURES	107,368,587	64,224,198	314,708	308,473	750,633	14,000
Expenditures (over)/under Revenue	16,247,799	(63,924,198)	78,418	101,500	2,255	288,000
FUND BALANCE, RESERVES: Beginning Balance - July 1	108,321,099	124,568,898	947,331	1,025,749	1,288,369	1,290,624
Ending Balance - June 30 Reserve for economic uncertainties	124,568,898	60,644,700	1,025,749	1,127,249	1,290,624	1,578,624

	SSF Fund 35-00 14-15 Est.	SSF Fund 35-00 15-16 Prop.	Spec Res Cap Proj Fund 40-00 14-15 Est.	Spec Res Cap Proj Fund 40-00 15-16 Prop.	Self Ins. Fund 67-16 14-15 Est.	Self Ins. Fund 67-16 15-16 Prop.
INCOME	3,000	3,000	-	-	175,500	175,500
EXPENDITURES	-	-	-	-	-	-
Expenditures (over)/under Revenue	3,000	3,000	-	-	175,500	175,500
FUND BALANCE, RESERVES: Beginning Balance - July 1	1,069,424	1,072,424	26,882	26,882	139,864	315,364
Ending Balance - June 30 Reserve for economic uncertainties	1,072,424	1,075,424	26,882	26,882	315,364	490,864

Special Funds - Balance Summary

2014-15 Estimated / 2015-16 Proposed

	OPEB Fund 67-17 14-15 Est.	OPEB Fund 67-17 15-16 Prop.	Deduct. Ins. Loss Fund 67-30 14-15 Est.	Deduct. Ins. Loss Fund 67-30 15-16 Prop.
INCOME	651,000	601,000	20,200	30,150
EXPENDITURES	634,445	637,343	30,000	30,000
Expenditures (over)/under Revenue	16,555	(36,343)	(9,800)	150
FUND BALANCE, RESERVES: Beginning Balance - July 1	(7,638,737)	(7,622,182)	15,732	5,932
Ending Balance - June 30 Reserve for economic uncertainties	(7,622,182)	(7,658,525)	5,932	6,082