

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: April 12, 2016

BOARD MEETING DATE: April 21, 2016

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

SUBMITTED BY: Rick Schmitt
Superintendent

SUBJECT: ADOPTION OF THE 2015-16 SPRING
REVISION DISTRICT BUDGET

EXECUTIVE SUMMARY

During the current fiscal year, the administration has taken a revised budget to the Board four times since the adoption in June. The Fall Revision, First Interim, revisions to First Interim due to certificated collective bargaining, and Second Interim reports are required by state law. The Spring Revision is presented to update the Board on changes that have occurred since Second Interim, incorporate all collective bargaining agreements for 2015-16 and to project year-end General Fund revenue, expense, and ending balances. Although the Spring Revision includes the most recent data available, actual 2015-16 income and expenditure information will not be confirmed until the books are closed on the current fiscal year in September.

With respect to income, Local Control Funding Formula (LCFF) and Property Tax estimates have remained fairly stable throughout the year. The Property Tax receipts through April are tracking with the current estimates. Local revenue has increased as donations and other local revenue sources are budgeted as they are received.

Expenditures have increased by \$2.6M overall primarily due to the collective bargaining agreement with the Classified School Employees Association (CSEA) approved at the February 18, 2016 Board Meeting. Other changes included the budgeting of additional local donation revenue received and related expenses, as well as any other staffing changes since Second Interim. While we expect to realize additional savings at year-end from unspent balances in both unrestricted and restricted funds, it is difficult to estimate at this time until actual expenditures are finalized.

The projected ending balance at Spring Revision shows a decrease in order to include all salary schedule increases approved by the Board of Trustees for 2015-16. The restricted deficit is due to the expenditure of restricted funds carried over from prior years.

Detailed information for income and expenditures can be found on the following pages.

RECOMMENDATION:

It is recommended that the Board adopt the 2015-16 Spring Revision District Budget, as shown in the attached supplement.

FUNDING SOURCE: General Fund / Restricted and Unrestricted (01-00)

General Fund Revenue & Expenditures - 2015-2016 Spring Revision

	2015-2016 2nd Interim			2015-2016 Spring Revision			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
PROJECTED INCOME							
LCFF/Revenue Limit / Property Tax	96,236,378	444,648	96,681,026	96,236,378	444,648	96,681,026	0
Federal Income	688,256	3,870,145	4,558,401	688,256	3,829,005	4,517,261	(41,140)
Other State Income	9,549,288	2,379,036	11,928,324	9,549,288	2,379,036	11,928,324	0
Local Income	1,629,363	5,560,171	7,189,534	1,957,426	5,485,888	7,443,314	253,780
Transfers	765,588	0	765,588	765,588	0	765,588	0
Encroachment	(16,077,055)	16,077,055	0	(16,655,399)	16,655,399	0	0
TOTAL PROJECTED INCOME	92,791,818	28,331,055	121,122,873	92,541,537	28,793,976	121,335,513	212,640
PROJECTED EXPENDITURES							
Certificated Salaries	49,970,346	10,296,589	60,266,935	50,099,772	10,211,884	60,311,656	44,721
Classified Salaries	13,048,488	4,465,154	17,513,642	14,129,514	4,908,773	19,038,287	1,524,645
Benefits	16,923,215	4,212,467	21,135,682	17,559,099	4,350,249	21,909,348	773,666
Books & Supplies	2,913,435	2,711,354	5,624,789	3,113,545	2,735,357	5,848,902	224,113
Services & Operating Expenses	7,267,528	7,182,500	14,450,028	7,324,974	7,125,237	14,450,211	183
Capital Outlay	15,600	31,600	47,200	15,600	31,600	47,200	0
Other Outgo	1,252,855	930,038	2,182,893	1,253,370	929,523	2,182,893	0
Categorical	0	0	0	0	0	0	0
TOTAL PROJECTED EXPENDITURES	91,391,467	29,829,702	121,221,169	93,495,874	30,292,623	123,788,497	2,567,328
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	1,400,351	(1,498,647)	(98,296)	(954,337)	(1,498,647)	(2,452,984)	(2,354,688)
FUND BALANCE, RESERVES:							
Beginning Balance - July 1	19,901,639	1,498,647	21,400,286	19,901,639	1,498,647	21,400,286	0
Adjusted Beginning Balance	19,901,639	1,498,647	21,400,286	19,901,639	1,498,647	21,400,286	0
Projected Ending Balance - June 30	21,301,990	0	21,301,990	18,947,302	0	18,947,302	(2,354,688)
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	5,579,716		5,579,716	5,579,716		5,579,716	0
Ongoing State Standards Implementation	2,500,000		2,500,000	2,500,000		2,500,000	0
Textbook Adoption Reserve	1,000,000		1,000,000	1,000,000		1,000,000	0
High School Program Development	750,000		750,000	750,000		750,000	0
<i>Unassigned:</i>							
Recommended Min Reserve (4.5%)	5,454,953		5,454,953	5,570,482		5,570,482	115,530
Total Components	15,465,669	0	15,465,669	15,581,198	0	15,581,198	115,530
RESERVE FOR ECONOMIC UNCERTAINTIES	5,836,321	0	5,836,321	3,366,104	0	3,366,104	(2,470,218)
	4.81%	0.00%	4.81%	2.72%	0.00%	2.72%	-2.10%

LCFF/REVENUE LIMIT SOURCES

Object	Resource	2015-2016 2nd Interim			2015-2016 Spring Revision			Change
		UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011	STATE AID	1,491,507	0	1,491,507	1,491,507	0	1,491,507	0
8012	EPA STATE AID CURRENT YEAR	2,445,000	0	2,445,000	2,445,000	0	2,445,000	0
8021	HOMEOWNERS' EXEMPTION	716,632	0	716,632	716,632	0	716,632	0
8041	SECURED TAXES	88,683,446		88,683,446	88,683,446		88,683,446	0
8042	UNSECURED TAXES	2,941,548		2,941,548	2,941,548		2,941,548	0
8043	PRIOR YEAR TAXES	(48,875)		(48,875)	(48,875)		(48,875)	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	6,870		6,870	6,870		6,870	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		444,648	444,648		444,648	444,648	0
	TOTAL LCFF/REVENUE LIMIT SOURCES	96,236,378	444,648	96,681,026	96,236,378	444,648	96,681,026	0

FEDERAL INCOME

Object	Resource		2015-2016 2nd Interim			2015-2016 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8290-000	0000-000		20,336		20,336	20,336		20,336	0
8290 006	0000 012		667,920		667,920	667,920		667,920	0
8290 000	3010 000			810,578	810,578		810,578	810,578	0
8290 002	3010 000			217,571	217,571		217,571	217,571	0
8290 000	3185-000			0	0		0	0	0
8181 000	3310 000			1,814,771	1,814,771		1,778,646	1,778,646	(36,125)
8181 002	3310 000			98,789	98,789		84,660	84,660	(14,129)
8181 000	3311 000			158,306	158,306		158,306	158,306	0
8182 000	3327 000			139,616	139,616		139,616	139,616	0
8182 002	3327 000			1,198	1,198		1,198	1,198	0
8290 000	3410 000			196,416	196,416		196,416	196,416	0
8290 000	3550 001			127,149	127,149		136,263	136,263	9,114
8290 000	3550 002			0	0		0	0	0
8290 000	4035 000			177,235	177,235		177,235	177,235	0
8290 001	4035 000	D		4,636	4,636		4,636	4,636	0
8290 002	4035 000			25,895	25,895		25,895	25,895	0
8290 000	4036 000			0	0		0	0	0
8290 001	4036 000	D		7,588	7,588		7,588	7,588	0
8290 002	4036 000			0	0		0	0	0
8290 000	4045 000			0	0		0	0	0
8290 002	4045 000			0	0		0	0	0
8290 000	4201 000			22,920	22,920		22,920	22,920	0
8290 001	4201 000	D		689	689		689	689	0
8290 002	4201 000			0	0		0	0	0
8290 000	4203 000			48,678	48,678		48,678	48,678	0
8290 001	4203 000	D		0	0		0	0	0
8290 002	4203 000			18,110	18,110		18,110	18,110	0
			688,256	3,870,145	4,558,401	688,256	3,829,005	4,517,261	(41,140)

D DEFERRED

OTHER STATE INCOME

Object	Resource		2015-2016 2nd Interim			2015-2016 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8590 000	0000 000				0			0	0
8590 006	0000 012		927,161		927,161	927,161		927,161	0
8590 002	0000 000		26,081		26,081	26,081		26,081	0
8590 000	0000 024				0			0	0
8550 000	0000-000		6,978,950		6,978,950	6,978,950		6,978,950	0
8590 000	09XX 000				0			0	0
8560 000	1100 000		1,536,000		1,536,000	1,536,000		1,536,000	0
8560-002	1100 000		81,096		81,096	81,096		81,096	0
8590 000	6230 000				0			0	0
8560 000	6264 000			863,374	863,374		863,374	863,374	0
8560 000	6300 000			409,360	409,360		409,360	409,360	0
8560 002	6300 000			43,017	43,017		43,017	43,017	0
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			732,296	732,296		732,296	732,296	0
8590 000	6520 000			300,989	300,989		300,989	300,989	0
8590 000	6530 000				0			0	0
8590 000	6535 000				0			0	0
8590 001	6660 000	D			0			0	0
8590 000	7405-000				0			0	0
8590 000	7810 004			30,000	30,000		30,000	30,000	0
					0			0	
			9,549,288	2,379,036	11,928,324	9,549,288	2,379,036	11,928,324	0

D DEFERRED

LOCAL INCOME

Object	Resource		2015-2016 2nd Interim			2015-2016 Spring 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	255,000		255,000	255,000		255,000	0
8675 XXX	0000-723	TRANSPORT.SERVICES PARENT PAY	255,200		255,200	255,200		255,200	0
8677 000	9382 000	CA CAREER PATHWAYS		239,207	239,207		239,207	239,207	0
8677 004	0100 038	INT/AGY PRIVATE CONTRACTOR	70,000		70,000	70,000		70,000	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		20,007	20,007	(79,993)
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	1,587		1,587	1,587
8689 001	0100 052	OTHER PARKING FINES-CCA			0	639		639	639
8689 001	0100 054	OTHER PARKING FINES-LCC			0	1,899		1,899	1,899
8689 001	0100 055	OTHER PARKING FINES-SDA			0	854		854	854
8689 050	0000 300	TRANSP FEES-ATHL-TP	120,000		120,000	120,000		120,000	0
8689 100	0000 300	TRANSP FEES-ATHL-LCC	85,000		85,000	85,000		85,000	0
8689 130	0000 300	TRANSP FEES-ATHL-SDA	75,000		75,000	75,000		75,000	0
8689 140	0000 300	TRANSP FEES-ATHL-CCA	60,000		60,000	60,000		60,000	0
8699 000	0100 030	22ND AGR DIST NON COOP			0			0	0
8699 000	9010 013	SB70 CAREER DEV BIO TECH GRANT			0			0	0
8699 000	9010 014	WIP PARTNERSHIP GRANT			0			0	0
8699 000	9010 016	SB70 CTE MCC AUTO CLUB GRANT		2,800	2,800		2,800	2,800	0
8699 XXX	XXXX XXX	OTHER LOCAL INCOME	622,663	500	623,163	945,747	500	946,247	323,084
8710 000	6500 001	SP ED, TUITION		988	988		988	988	0
8782 000	9025 XXX	ROP COUNTY OFFICE		287,644	287,644		293,354	293,354	5,710
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 XXX	SPECIAL EDUCATION		4,929,032	4,929,032		4,929,032	4,929,032	0
					0			0	0
		TOTAL LOCAL REVENUE	1,629,363	5,560,171	7,189,534	1,957,426	5,485,888	7,443,314	253,780
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	(16,077,055)		(16,077,055)	(16,655,399)		(16,655,399)	(578,344)
8980 000	6500 000	CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT		10,891,263	10,891,263		11,165,290	11,165,290	274,027
8980 000	6512 000	SPED MENTAL HEALTH SERVICES		646,219	646,219		650,559	650,559	4,340
8980 000	3410 000	DEPT OF REHAB: WORKABILITY II FDN		0	0		17,275	17,275	17,275
8980 000	8150 000	CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH.		3,264,974	3,264,974		3,561,178	3,561,178	296,204
8980 000	9025 XXX	ROP LOTTERY TRANSFER			0			0	0
8980 000	9025 XXX	CONTRIBUTION TO ROP		1,274,599	1,274,599		1,261,097	1,261,097	(13,502)
8990 000	3310 000	CONTRIBUTION FROM IDEA		98,789	98,789		84,660	84,660	(14,129)
8990 000	3312 000	CONTRIBUTION TO IDEA		(98,789)	(98,789)		(84,660)	(84,660)	14,129
		SUBTOTAL ENCROACHMENT	(16,077,055)	16,077,055	0	(16,655,399)	16,655,399	0	0
		TOTAL TRANSFERS	(15,311,467)	16,077,055	765,588	(15,889,811)	16,655,399	765,588	0
		TOTAL ALL REVENUE	92,791,818	28,331,055	121,122,873	92,541,537	28,793,976	121,335,513	212,640
									0

CERTIFICATED SALARIES

Object	Resource		2015-2016 2nd Interim			2015-2016 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	41,188,023	8,854,169	50,042,192	41,197,316	8,853,197	50,050,513	8,321
1100 033		EL STIPEND	0	0	0	0	0	0	0
1200 000		PUPIL SUPPORT: LIBRARIANS GUIDANCE, WELFARE & ATTEND. PHYSICAL & MENTAL HEALTH	3,685,254	16,451	3,701,705	3,714,069	16,451	3,730,520	28,815
1300 000		SUPERVISORS, ADMIN: SCHOOL ADMINISTRATORS SUPERINTENDENTS ADMINISTRATORS	4,432,740	948,141	5,380,881	4,464,349	874,635	5,338,984	(41,897)
1900 000		OTHER CERTIFICATED	664,329	477,828	1,142,157	724,038	467,601	1,191,639	49,482
		TOTAL-OBJECT CODE 1000	49,970,346	10,296,589	60,266,935	50,099,772	10,211,884	60,311,656	44,721

CLASSIFIED SALARIES

Object	Resource		2015-2016 2nd Interim			2015-2016 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	1,112,500	2,511,164	3,623,664	1,127,500	2,708,396	3,835,896	212,232
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	5,532,214	1,481,899	7,014,113	6,089,994	1,671,082	7,761,076	746,963
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	1,177,310	202,258	1,379,568	1,081,083	234,890	1,315,973	(63,595)
2400 000		CLERICAL & OFFICE PERSONNEL	4,857,219	268,133	5,125,352	5,377,356	292,705	5,670,061	544,709
2900 000		OTHER CLASSIFIED	369,245	1,700	370,945	453,581	1,700	455,281	84,336
		TOTAL-OBJECT CODE 2000	13,048,488	4,465,154	17,513,642	14,129,514	4,908,773	19,038,287	1,524,645

EMPLOYEE BENEFITS

Object	Resource		2015-2016 2nd Interim			2015-2016 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	5,302,380	1,040,208	6,342,588	5,383,266	1,067,611	6,450,877	108,289
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	1,468,994	485,940	1,954,934	1,637,210	549,644	2,186,854	231,920
3311/2 000		SOCIAL SECURITY	875,692	291,718	1,167,410	962,438	319,194	1,281,632	114,222
3321/2 000		MEDICARE	902,567	207,228	1,109,795	938,665	215,504	1,154,169	44,374
3400 000		INC PROTCT+CERT DNTAL+LIFE	747,683	183,770	931,453	759,751	186,896	946,647	15,194
3500 000		UNEMPLOYMENT INSURANCE	78,647	7,603	86,250	79,417	7,795	87,212	962
3600 000		WORKERS' COMPENSATION	1,470,921	339,126	1,810,047	1,547,480	347,811	1,895,291	85,244
3700 000		RETIREE BENEFITS (H & W)	558,970	131,421	690,391	568,750	133,276	702,026	11,635
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	5,517,361	1,525,453	7,042,814	5,682,122	1,522,518	7,204,640	161,826
		TOTAL-OBJECT CODE 3000	16,923,215	4,212,467	21,135,682	17,559,099	4,350,249	21,909,348	773,666

BOOKS AND SUPPLIES

Object	Resource		2015-2016 2nd Interim			2015-2016 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	0	332,525	332,525	0	332,525	332,525	0
4200 000		BOOKS OTHER THAN TEXTBOOKS	2,250	77,647	79,897	2,250	77,647	79,897	0
4300 000		MATERIALS & SUPPLIES	2,495,532	1,788,764	4,284,296	2,636,593	1,803,138	4,439,731	155,435
		LOTTERY INSTRUCTIONAL MTRLS							
		OTHER SUPPLIES							
		PUPIL TRANSPORTATION SUPPLIES							
		GIFTS & DONATIONS							
4300 999		ESTIMATED UNSPENT	0	0	0	0	0	0	0
4400 000		NON-CAPITALIZED EQUIP (under \$5,000)	415,653	512,418	928,071	474,702	522,047	996,749	68,678
		TOTAL-OBJECT CODE 4000	2,913,435	2,711,354	5,624,789	3,113,545	2,735,357	5,848,902	224,113

SERVICES AND OPERATING EXPENSES

Object	Resource		2015-2016 2nd Interim			2015-2016 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	400,020	1,738,404	2,138,424	430,020	1,738,404	2,168,424	30,000
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	306,520	669,483	976,003	307,826	642,506	950,332	(25,671)
5300 000		DISTRICT DUES & MEMBERSHIP	60,555	150	60,705	60,555	150	60,705	0
5400 000		INSURANCE	510,580	0	510,580	510,580	0	510,580	0
5500 000		UTILITIES	2,190,000	0	2,190,000	2,190,000	0	2,190,000	0
5600 000		RENTALS, LEASES & REPAIRS	555,707	252,760	808,467	558,740	252,760	811,500	3,033
5700 000		INTER-PROGRAM SERVICES	(138,808)	59,605	(79,203)	(138,808)	59,605	(79,203)	0
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	2,973,154	4,461,998	7,435,152	2,996,057	4,431,712	7,427,769	(7,383)
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	409,800	100	409,900	410,004	100	410,104	204
		TOTAL-OBJECT CODE 5000	7,267,528	7,182,500	14,450,028	7,324,974	7,125,237	14,450,211	183

CAPITAL OUTLAY

Object	Resource		2015-2016 2nd Interim			2015-2016 Spring 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	15,100	26,600	41,700	15,100	26,600	41,700	0
6500 000		EQUIPMENT REPLACEMENT	500	5,000	5,500	500	5,000	5,500	0
		TOTAL-OBJECT CODE 6000	15,600	31,600	47,200	15,600	31,600	47,200	0

OTHER OUTGO

Object	Resource		2015-2016 2nd Interim			2015-2016 Spring Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
7130 000	XXXX XXX	STATE SPECIAL SCHOOLS	0	0	0	0	0	0	0
7141 000	65XX XXX	SPED OTH TUIT- DEFIC PMTS-SCH	0	60,000	60,000	0	60,000	60,000	0
7142 000	6500 000	SPED OTH TUIT-X COST	0	408,941	408,941	0	408,941	408,941	0
7142 000	6500 001	OTHER TUITION & SPEC. ED EXCESS COS	0	40,000	40,000	0	40,000	40,000	0
7142 000	6512 000	SPED MENTAL HEALTH OTH TUIT-X COST	0	197,736	197,736	0	197,736	197,736	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	0	0	0	0	0	0
7310 001	XXXX XXX	DIRECT SUPPORT/INDIRECT COSTS	(223,361)	223,361	0	(222,846)	222,846	0	0
7350 011	XXXX XXX	ADULT ED INDIRECT - FUND 11-00	(32,308)	0	(32,308)	(32,308)	0	(32,308)	0
7350 013	XXXX XXX	FOOD SERVICE INDIRECT FD 13-00	(128,000)	0	(128,000)	(128,000)	0	(128,000)	0
7438 000	XXXX XXX	SOLAR PROJ DEBT SVC INT	840,936	0	840,936	840,936	0	840,936	0
7439 000	XXXX XXX	SOLAR PROJ OTH DEBT SVC PRINC.	765,588	0	765,588	765,588	0	765,588	0
7619 014	0000 800	I/F TRANSF TO DEFERRED MAINTENANCE	0	0	0	0	0	0	0
7619 015	0000 724	I/F TRANSF TO TRANSP EQUIPMENT FD	0	0	0	0	0	0	0
7619 030	0000 800	INTERFD-TRSF-TO DED. INS.	30,000	0	30,000	30,000	0	30,000	0
		TOTAL-OBJECT CODE 7000	1,252,855	930,038	2,182,893	1,253,370	929,523	2,182,893	0
		TOTAL-ALL EXPENDITURES	91,391,467	29,829,702	121,221,169	93,495,874	30,292,623	123,788,497	
		GRAND TOTAL-ALL EXPENDITURES	91,391,467	29,829,702	121,221,169	93,495,874	30,292,623	123,788,497	

General Fund Revenue & Expenditures - 2015-2016 Spring Revision

Business Services Division

Finance Department

2015-2016

Spring Revision

Summary of Changes

Income:

	<u>2nd Interim</u>	<u>Spring Revision</u>	<u>Summary of Changes</u>
LCFF/Revenue Limit	96,681,026	96,681,026	-
Federal	4,558,401	4,517,261	(41,140) * <\$36K> IDEA
Other State	11,928,324	11,928,324	-
Local	7,189,534	7,443,314	253,780 * \$328K Donations, College Testing, etc. * <\$80K> Coastal Learning Academy
Transfers	765,588	765,588	-
Encroachment	(16,077,055)	(16,655,399)	(578,344) * \$296K Increase Routine Restricted Maintenance Contribution * \$274K Increase Special Education Contribution * \$17K Increase Workability Contribution * <\$13K> Decrease ROP Contribution
Total	121,122,873	121,335,513	212,640

General Fund Revenue & Expenditures - 2015-2016 Spring Revision

Business Services Division
Finance Department

2015-2016
Spring Revision
Summary of Changes

Expenditures:

	<u>2nd Interim</u>	<u>Spring Revision</u>	<u>Summary of Changes</u>
Certificated Salaries	60,266,935	60,311,656	44,721 * 0.25 FTE Increase * \$24K Donations
Classified Salaries	17,513,642	19,038,287	1,524,645 * \$1.42M Classified Salary Schedule Increase * \$53K Donations * 2.0 FTE Increase
Benefits	21,135,682	21,909,348	773,666 * Corresponding Statutory Benefits for Salary Increases
Books & Supplies	5,624,789	5,848,902	224,113 * \$203K Donations, College Testing, etc.
Services & Operating Expenses	14,450,028	14,450,211	183
Capital Outlay	47,200	47,200	-
Other Outgo	2,182,893	2,182,893	-
Total	121,221,169	123,788,497	2,567,328