

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT SPECIAL SESSION / WORKSHOP

MINUTES

MONDAY, JUNE 11, 2012
4:45 PM

DISTRICT OFFICE BOARD ROOM
710 ENCINITAS BLVD., ENCINITAS, CA. 92024

The Governing Board of the San Dieguito Union High School District held a Special Session / Board Workshop on Monday, June, 11, 2012, at the above location.

ATTENDANCE

BOARD OF TRUSTEES

Trustee Herman was absent; all other board of trustees present

DISTRICT ADMINISTRATION

Ken Noah, Superintendent

Eric Dill, Associate Superintendent, Business

Terry King, Associate Superintendent, Human Resources

Rick Schmitt, Associate Superintendent, Educational Services

Mike Coy, Director, Technology

Joel Van Hooser, Supervisor, Technology

Delores Perley, Director, Finance

1. CALL TO ORDER – President Dalessandro called the meeting to order at 4:00 pm.
2. PUBLIC COMMENTS REGARDING CLOSED SESSION – No public comments presented
3. CLOSED SESSION – The board adjourned to closed session at 4:01 pm to discuss the following:
 - A. To consider personnel issues, pursuant to Government Code Sections 11126 and 54957; limited to consideration of the appointment, employment, evaluation of performance, discipline /release, dismissal of a public employee or to hear *complaints or charges brought against such employee by another person or employee unless the employee requests a public session.* (4 issues)
 - B. To conference with Labor Negotiators, pursuant to Government Code Section 54957.8.
Agency Negotiators: Superintendent and Associate Superintendents (3)
Employee Organizations: San Dieguito Faculty Association / California School Employees Association
4. REPORT OUT OF CLOSED SESSION – No reportable action was taken during closed session.

In compliance with the Americans with Disabilities Act, if you need special assistance, disability-related modifications, or accommodations, including auxiliary aids or services, in order to participate in the public meetings of the District's Governing Board, please contact the [Office of the District Superintendent](#). Notification 72 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accommodation and accessibility to this meeting. Upon request, the District shall also make available this agenda and all other public records associated with the meeting in appropriate alternative formats for persons with a disability

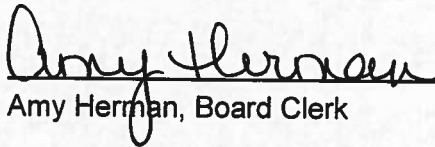
- 5. OPEN SESSION / CALL TO ORDER – The open session was called to order at 4:46 pm.
- 6. PUBLIC COMMENTS REGARDING OPEN SESSION – No public comments presented

INFORMATION ITEMS

- 7. 2012-13 DISTRICT TENTATIVE BUDGET / GENERAL FUND & SPECIAL FUNDS

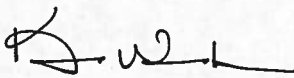
This item was submitted for review only as a first read and will be resubmitted for Board action on June 21, 2012. For details, see attached document which was distributed at the board meeting.

- 8. ADJOURNMENT - The meeting was adjourned at 5:58 PM.



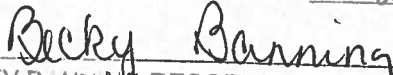
Amy Herman, Board Clerk

6 / 21 / 2012
Date



Ken Noah, Superintendent

6 / 21 / 2012
Date

APPROVED IN PUBLIC MEETING OF THE
BOARD OF TRUSTEES OF THE SAN DIEGUITO
UNION HIGH SCHOOL DISTRICT 6-21-12


BECKY BANNING RECORDING SECRETARY
BOARD OF TRUSTEES

Budget Workshop

San Dieguito Union High School District

June 11, 2012

4:00 pm

Table of Contents

- ▶ Property Tax and Assessed Value
- ▶ Revenue History
- ▶ 2012-13 General Fund Budget
- ▶ Multi-Year Projection
- ▶ Potential Solutions
- ▶ Next Steps

Property Tax and Assessed Value

- ▶ **Basic Aid Districts met with Assessor and Treasurer on May 30**
- ▶ **Initial estimates on Assessed Value (AV) were bleak**
 - ▶ San Diego County -0.6% to -0.9%
 - ▶ San Dieguito UHSD -1.47%
- ▶ **Assessor provided revised estimates in meeting**
 - ▶ San Diego County -0.24%
 - ▶ San Dieguito UHSD +0.28%

Property Tax and Assessed Value

	Original Assessor AV% Projection	Revised Assessor AV% Projection
San Dieguito	-1.47%	0.28%
Cardiff	2.55%	3.22%
Encinitas	-0.22%	1.39%
Solana Beach	-1.41%	0.87%
Del Mar	-2.83%	-1.26%
Rancho Santa Fe	-3.03%	-1.38%
Carlsbad	-1.31%	-0.24%

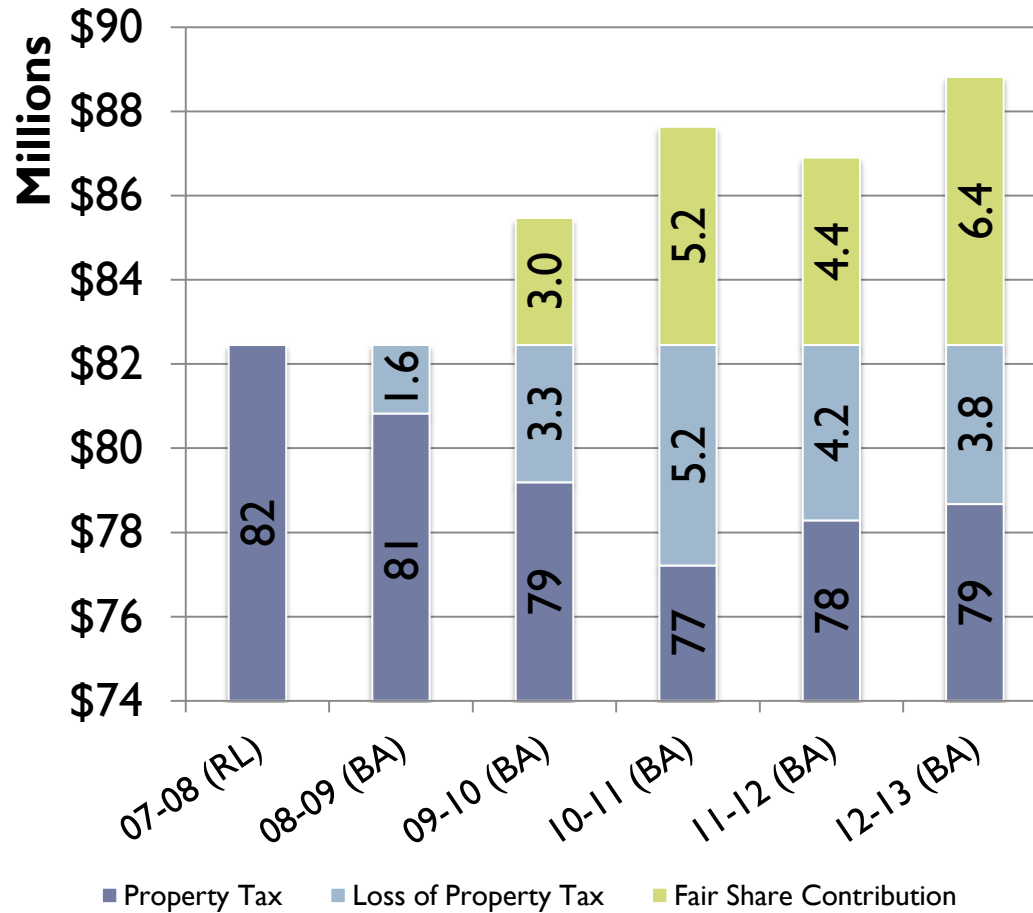
Property Tax and Assessed Value

- ▶ Property Tax projection received last week from Property Tax Services & SDCOE correlated to Assessor's initial estimates on AV drop
- ▶ Basic Aid districts agree that revised estimates should be used for 2012-13 property tax estimates
- ▶ Local market is showing signs of improving

Year-to-Date Property Tax

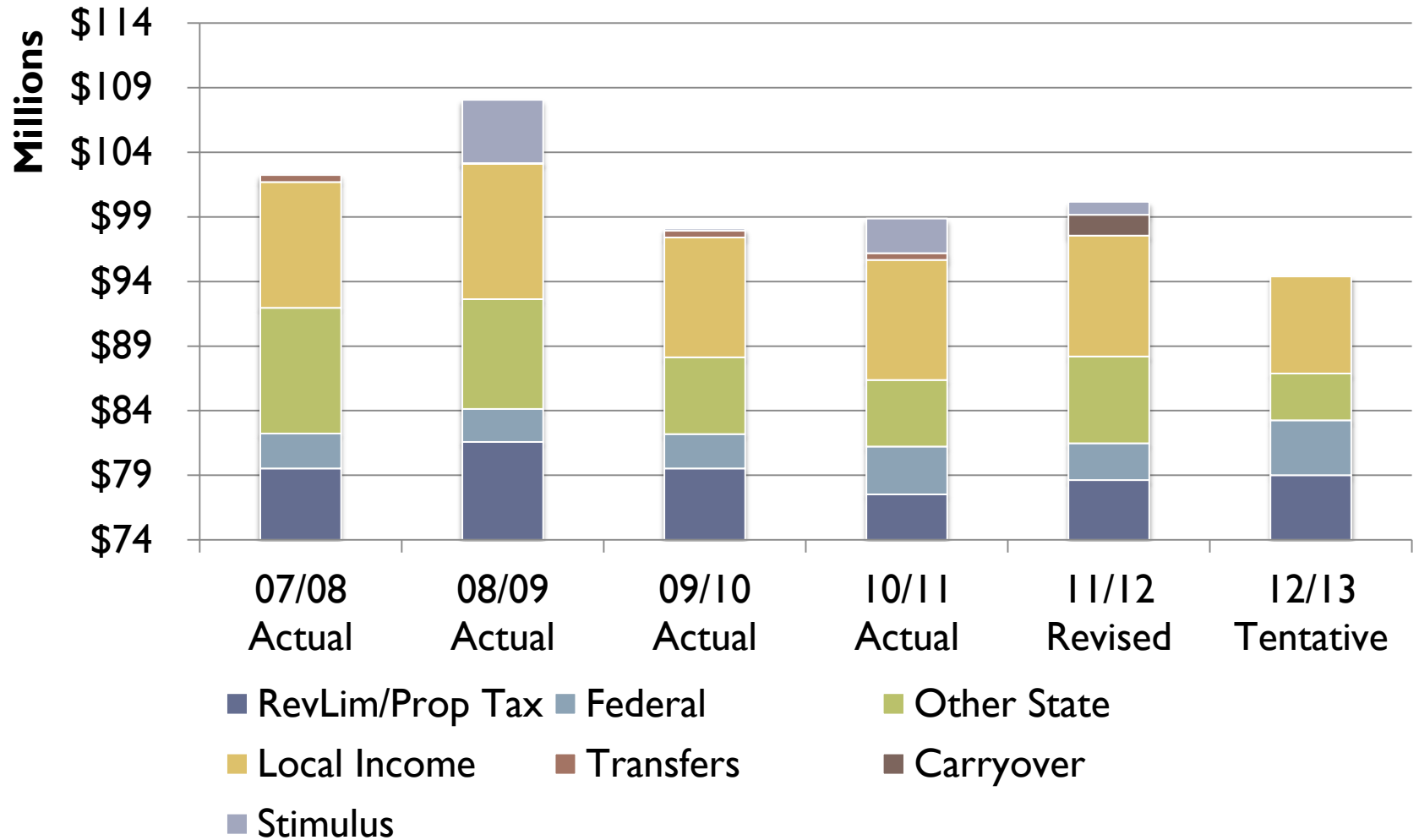
	2010-11 Actual	2011-12
Property Tax Sources	\$ 74,257,058	\$ 76,089,209
12 th Installment	897,322	573,917
Year-to-Date Received	\$ 75,154,380	\$ 76,663,126
Remaining Balance		1,622,960
13 th Installment	2,035,440	
Total	\$ 77,189,820	\$ 78,286,086

Revenue History



- ▶ Loss of Property Tax and Categorical Funding through the Fair Share Contribution has amounted to over \$37M in lost funding since our peak year

Revenue History



2012-13 General Fund

▶ Revenue

- ▶ Property tax is up by \$374K
 - ▶ Federal income is down due to expired stimulus funding (\$1.2M)
 - ▶ State income is down due to increased Fair Share contribution (\$3.1M)
 - ▶ Local income is down because donations, testing fees, etc. are booked as they are received (\$1.1M)
 - ▶ Encroachment is up due to special education and mental health services costs (\$450k)
- ▶ Net decrease of (\$5.0M)

2012-13 General Fund

▶ Expenditures

- ▶ Salaries are up after retirement and other FTE savings by \$261K due to step & column
- ▶ Benefits increasing by \$922K due to rate increases
- ▶ Materials & Supplies down by (\$3.2M) from various reductions
- ▶ Services and Operating Expenses down by (\$42K) from various reductions
- ▶ Capital Outlay and Other Outgo down by (\$250K)
- ▶ **Net decrease of (\$2.3M)**

Multi-Year Projection

- ▶ **Assumptions are very conservative**
 - ▶ State tax initiatives fail
 - ▶ Weighted Student Funding Formula not implemented
 - ▶ Increases in Fair Share Contribution
 - ▶ Property Tax aligned with Assessor's estimate on increase in AV
 - ▶ No mandated cost funding
 - ▶ No additional expenditure reductions
- ▶ **Further reductions are needed to maintain 3% reserve requirement in 2013-14 and 2014-15**

Multi-Year Projection

	2012-13	2013-14	2014-15
Revenue	94,358,616	94,525,963	96,448,076
Expense	100,572,752	101,406,575	101,121,435
Surplus (Deficit)	(6,214,136)	(6,880,612)	(4,673,359)
Unrest. Ending Balance	5,544,880	1,030,394	(4,724,796)
GF Reserve	5.51%	1.02%	-4.67%
Unrestricted Reserve			
Surplus(Shortfall) of 3%	2,527,697	(2,011,803)	(7,758,439)
Special Reserve	2,475,737	0	0
Combined Reserve	8,020,617	1,030,394	(4,724,796)
Combined Reserve	7.97%	1.02%	-4.67%

Potential Solutions

- ▶ End-of-year savings should increase ending balance
- ▶ General Obligation Bond passage could relieve General Fund debt service
- ▶ Governor's ballot measure would relieve the Fair Share Contribution slightly
- ▶ Declining enrollment projections would lead to lower staffing levels

Potential Solutions

▶ Transportation

- ▶ Home-to-school is not self-supporting due to categorical cuts in 2008-09, resulting in a \$264K encroachment
- ▶ Eliminating High School Shuttles (1 TPHS; 1 LCC/SDA) would save approximately \$100K
 - ▶ No other high school HTS service is provided
 - ▶ Possibility of elimination of shuttles was disclosed during high school selection
- ▶ Increasing the bus pass fee by \$100 could raise an additional \$80K
- ▶ Working on closing encroachment in athletic field trips

Potential Solutions

- ▶ **Previously discussed ideas:**
 - ▶ 2013-14 Transportation
 - ▶ Eliminate MS Transportation and use state funding flexibly - \$489K
 - No guarantee this will survive legislative process
 - ▶ Stagger MS start times - \$200K
 - ▶ Reduce Graduation Credits from 230 to 220 - \$500K
 - ▶ Further reductions in Certificated, Classified & Management - \$800K - \$1.0M

Next Steps

- ▶ Budget must be adopted by June 30, 2012
- ▶ Budget Adoption scheduled for June 21, 2012
- ▶ Revisions discussed at workshop to be incorporated into proposed budget
- ▶ Resolution to identify the amount of budget reductions needed in subsequent years to be presented for adoption
 - ▶ The earlier on-going cuts are made, the less severe the magnitude

Next Steps

- ▶ Detailed plan of budget reductions and timeline to be submitted to SDCOE along with 2012-13 First Interim Budget Report
- ▶ Factors which could change assumptions:
 - ▶ Final 2012-13 ending balance
 - ▶ Final property tax installment
 - ▶ Result of November Election
 - ▶ Revised property tax projections

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: June 4, 2012

BOARD MEETING DATE: June 11, 2012

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

SUBMITTED BY: Ken Noah
Superintendent

SUBJECT: REVIEW OF 2012-13 TENTATIVE GENERAL
FUND BUDGET

EXECUTIVE SUMMARY

The 2012-13 General Fund budget is presented in tentative form for review.

The budget was prepared using the Governor's May Revised State Budget, which was released Monday, May 14, 2012. The Governor's Budget, once again, paints an uncertain picture for education funding. The state revenue is improving at a much slower pace than expected in January, causing the State's Budget shortfall to grow to \$15.7 Billion. The State Budget is relying on the Governor's tax initiative to pass in November in order to provide flat funding for education. Without the passage of the taxes, education will receive further reductions.

The District's status as a Basic Aid district affects the most significant assumptions used in preparing the budget—property tax revenue is projected to increase slightly as assessed values begin to level off and show a slight improvement. The State's "Fair Share" proposal limits the reduction to the amount of the district's excess taxes. The increase in property taxes results in a decrease to Tier III revenue from 2011-12.

Flexible Tier III funding remaining after the "Fair Share" reduction will be used to fund programs supported previously by categorical programs. With the loss of one-time Federal stimulus funds, these programs are now funded by the unrestricted general fund. This shift causes an increase in unrestricted expenditures corresponding to reductions in restricted expenses.

Routine assumptions made for the expenditure side of the budget include: Step and column changes for all employees; anticipated increase to health insurance premiums for all employees; increases in worker's compensation rates and CalPERS contributions, and an estimate for contributions to restricted programs.

Staffing costs, salaries and benefits, make up about 85% of the total operating budget. As such, staffing allocations are under regular review. By nature, staffing changes occur on a daily basis. This budget reflects the most recent staffing, as known at the time of preparation.

RECOMMENDATION:

It is recommended that the Board review the 2012-13 Tentative General Fund Budget. This item will be resubmitted for Board action on June 21, 2012.

FUNDING SOURCE: General Fund / 03-00 & 06-00

General Fund Revenue & Expenditures - 2012-2013 Tentative Budget

	2011-2012 Spring Revision			2012-2013 Tentative Budget			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
PROJECTED INCOME							
Revenue Limit / Property Tax	77,162,147	1,468,012	78,630,159	77,536,049	1,468,371	79,004,420	374,261
Federal Income	757,278	4,683,895	5,441,173	749,278	3,502,111	4,251,389	(1,189,784)
Other State Income	4,361,289	2,370,527	6,731,816	1,756,988	1,866,130	3,623,118	(3,108,698)
Local Income	2,358,809	6,233,095	8,591,904	1,491,924	6,016,511	7,508,435	(1,083,469)
Transfers	0	0	0	0	0	0	0
Encroachment	(12,155,682)	12,155,682	0	(12,608,566)	12,608,566	0	0
TOTAL PROJECTED INCOME	72,483,841	26,911,211	99,395,052	68,925,673	25,461,689	94,387,362	(5,007,690)
PROJECTED EXPENDITURES							
Certificated Salaries	39,413,615	8,628,383	48,041,998	40,437,337	8,062,199	48,499,536	457,538
Classified Salaries	9,775,885	6,387,450	16,163,335	9,651,680	6,313,772	15,965,452	(197,883)
Benefits	14,568,440	4,884,818	19,453,258	15,334,348	5,041,146	20,375,494	922,236
Books & Supplies	3,744,543	2,452,738	6,197,281	1,564,140	1,398,235	2,962,375	(3,234,906)
Services & Operating Expenses	6,733,039	4,540,729	11,273,768	6,868,393	4,363,228	11,231,621	(42,147)
Capital Outlay	47,072	0	47,072	16,500	0	16,500	(30,572)
Other Outgo	1,121,850	648,659	1,770,509	1,264,988	283,109	1,548,097	(222,412)
Categorical	0	0	0	0	0	0	0
TOTAL PROJECTED EXPENDITURES	75,404,444	27,542,777	102,947,221	75,137,386	25,461,689	100,599,075	(2,348,146)
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(2,920,603)	(631,566)	(3,552,169)	(6,211,713)	0	(6,211,713)	(2,659,544)
FUND BALANCE, RESERVES:							
Beginning Balance - July 1	14,679,619	631,566	15,311,185	11,759,016	0	11,759,016	(3,552,169)
Audit Adjustment	0	0	0			0	0
Adjusted Beginning Balance	14,679,619	631,566	15,311,185	11,759,016	0	11,759,016	(3,552,169)
Projected Ending Balance - June 30	11,759,016	0	11,759,016	5,547,303	0	5,547,303	(6,211,713)
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 (3.0%)	3,088,417		3,088,417	0		0	(3,088,417)
Other Commitments	0		0	0		0	0
<i>Unassigned:</i>							
Recommended Min Reserve (4.5%)	4,632,625		4,632,625	4,526,958		4,526,958	(105,667)
Total Components	7,902,042	0	7,902,042	4,707,958	0	4,707,958	(3,194,083)
RESERVE FOR ECONOMIC UNCERTAINTIES	3,856,974	0	3,856,974	839,345	0	839,345	(3,017,630)
	3.75%	0.00%	3.75%	0.83%	0.00%	0.83%	-2.91%
SPECIAL RESERVE FUND	2,476,737	0	2,476,737	2,450,937	0	2,450,937	
Combined Reserve	10.08%	0.00%	10.08%	7.12%	0.00%	7.12%	

REVENUE LIMIT SOURCES

Object	Resource		2011-2012 Spring Revision			2012-2013 Tentative Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011		STATE AID	(22,848)		(22,848)	(39,236)		(39,236)	(16,388)
8021		HOMEOWNERS' EXEMPTION	757,823		757,823	761,121		761,121	3,298
8041		SECURED TAXES	74,931,117		74,931,117	75,305,773		75,305,773	374,656
8041		SECURED TAXES (Prev. SERAF)	0		0	0		0	0
8042		UNSECURED TAXES	2,593,308		2,593,308	2,606,275		2,606,275	12,967
8043		PRIOR YEAR TAXES	3,838		3,838	3,838		3,838	0
8046		SUPPL ED REV AUGMENT FUNDS(SERAF)	0		0	0		0	0
8047		COMMUNITY REDEVELOPMENT FUNDS	11,675		11,675	10,686		10,686	(989)
8082		OTHER TAXES	500		500	500		500	0
8089		50% RECAPTURE, OTHER TAXES	(250)		(250)	(250)		(250)	0
8091		SPECIAL ED ADA	(1,100,000)	1,100,000	0	(1,100,000)	1,100,000	0	0
8096		XFER TO CHT SCH INLIEU PROP TX	(13,016)	0	(13,016)	(12,658)	0	(12,658)	358
8097		SPECIAL ED EXCESS TAX		368,012	368,012		368,371	368,371	359
		TOTAL-REVENUE LIMIT SOURCES	77,162,147	1,468,012	78,630,159	77,536,049	1,468,371	79,004,420	374,261

FEDERAL INCOME

Object	Resource		2011-2012 Spring Revision			2012-2013 Tentative Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8290-000	0000-024		20,629		20,629	12,629		12,629	(8,000)
8290 006	0000 012		736,649		736,649	736,649		736,649	0
8290 000	3010 000			545,230	545,230		545,230	545,230	0
8290 002	3010 000			188,653	188,653		0	0	(188,653)
8290 000	3205 000			264,399	264,399		0	0	(264,399)
8290 001	3205 000	D		613,317	613,317		0	0	(613,317)
8290 002	3205 000			61,525	61,525		0	0	(61,525)
8181 000	3310 000			1,870,292	1,870,292		1,870,672	1,870,672	380
8181 000	3311 000			107,163	107,163		106,783	106,783	(380)
8181 002	3313 000			18,625	18,625		0	0	(18,625)
8181 002	3314 000			42,877	42,877		0	0	(42,877)
8182 000	3327 000			363,367	363,367		363,367	363,367	0
8290 000	3410 000			196,416	196,416		196,416	196,416	0
8290 000	3550 001			89,542	89,542		119,415	119,415	29,873
8290 000	3550 002			6,711	6,711		5,584	5,584	(1,127)
8290 000	4035 000			183,019	183,019		183,019	183,019	0
8290 000	4036 000			9,000	9,000		9,000	9,000	0
8290 001	4036 000	D		1,179	1,179		0	0	(1,179)
8290 000	4045 000			1,856	1,856		1,856	1,856	0
8290 000	4201 000			28,966	28,966		28,966	28,966	0
8290 000	4203 000			71,803	71,803		71,803	71,803	0
8290 001	4203 000	D		1,000	1,000		0	0	(1,000)
8290 002	4203 000			18,955	18,955		0	0	(18,955)
TOTAL FEDERAL REVENUE			757,278	4,683,895	5,441,173	749,278	3,502,111	4,251,389	(1,189,784)

D DEFERRED

Minutes, June 11, 2012 / Budget Update
OTHER STATE INCOME

ITEM 6

Object	Resource	09-10 FLEX RES/ CODE	2011-2012			2012-2013			Change
			Spring Revision			Tentative Budget			
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8590 000	0000 000		610,351		610,351	610,166		610,166	(185)
8590 002	0000 000		5,193		5,193	0		0	(5,193)
8590 005	0000 000		(4,370,675)		(4,370,675)	(6,367,518)		(6,367,518)	(1,996,843)
8590 007	0000 000		118,378		118,378	0		0	(118,378)
8590 006	0000 012		929,353		929,353	922,847		922,847	(6,506)
8590 002	0000 023		7,828		7,828	0		0	(7,828)
8590 000	0000 024		6,000		6,000	6,122		6,122	122
8550 000	0425 000		149,508		149,508	0		0	(149,508)
8590 000	0900 XXX		5,551,999		5,551,999	5,177,081		5,177,081	(374,918)
8560 000	1100 000		1,332,000		1,332,000	1,408,290		1,408,290	76,290
8560-002	1100 000		21,354		21,354	0		0	(21,354)
8590 000	6286 000			0	0		0	0	0
8560 000	6300 000			210,000	210,000		210,000	210,000	0
8560 002	6300 000			30,738	30,738		0	0	(30,738)
8590 000	6500 000			0	0		0	0	0
8590 000	6500 000			0	0		0	0	0
8590 000	6500 009			211,374	211,374		0	0	(211,374)
8590 000	6512 000			62,283	62,283		0	0	(62,283)
8590 003	6512 000			439,568	439,568		254,696	254,696	(184,872)
8590 000	6520 000			292,190	292,190		292,190	292,190	0
8590 000	6530 000			1,789	1,789		1,789	1,789	0
8590 000	6535 000			4,618	4,618		4,618	4,618	0
8590 001	6660 000	D		718	718		0	0	(718)
8590 001	6670 005	D		607	607		0	0	(607)
8590 000	6690 000			86,281	86,281		144,483	144,483	58,202
8590 001	6690-000	D		59,106	59,106		0	0	(59,106)
8311 000	7090-000			398,083	398,083		398,083	398,083	0
8311 000	7230 000			492,576	492,576		481,086	481,086	(11,490)
8311 000	7240 000			60,596	60,596		59,185	59,185	(1,411)
8590 000	7810 004			20,000	20,000		20,000	20,000	0
TOTAL OTHER STATE REVENUE			4,361,289	2,370,527	6,731,816	1,756,988	1,866,130	3,623,118	(3,108,698)

D DEFERRED

Minutes, June 11, 2012 / Budget Update

LOCAL INCOME

Object	Resource		2011-2012 Spring Revision			2012-2013 Tentative Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
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	125,000		125,000	100,000		100,000	(25,000)
8689 130	0000 300	TRANSP FEES-ATHL-SDA	20,000		20,000	40,000		40,000	20,000
8689 140	0000 300	TRANSP FEES-ATHL-CCA	35,000		35,000	60,800		60,800	25,800
8650 XXX	0000 634/5	M & O FIELD USE	100,000		100,000	100,000		100,000	0
8699 000	0100 030	22ND AGR DIST NON COOP	84,610		84,610	84,225		84,225	(385)
8677 004	0100 038	INT/AGY PRIVATE CONTRACTOR	50,796		50,796	50,000		50,000	(796)
8689 001	0100 039	OTHER PARKING FINES FEES	8,641		8,641			0	(8,641)
8660 XXX	0100 040	INTEREST	400,000		400,000	390,000		390,000	(10,000)
8631 000	0100 046	SALE OF EQUIPMENT & SUPPLIES	10,000		10,000	10,000		10,000	0
8631 001	0100 046	SALE OF EQUIPMENT & SUPPLIES	0		0			0	0
8689 014	0100 047	STUDENT PARKING FEES-CCA	17,125		17,125			0	(17,125)
8689 010	0100 048	STUDENT PARKING FEES-LCC	22,000		22,000			0	(22,000)
8689 013	0100 049	STUDENT PARKING FEES-SDA	10,000		10,000			0	(10,000)
8689 005	0100 050	STUDENT PARKING FEES-TP	28,000		28,000			0	(28,000)
8677 014	0100 051	ADMIN DEV FEES RSF/SB	1,500		1,500	1,500		1,500	0
8650 000	0100 XXX	LEASES AND RENTALS - SITE USE	0		0			0	0
8650 001	0100 302	BLDG/FIELD USE DIST WIDE	0		0			0	0
8782 000	1100 011	OTHER TRANSFERS FROM CNTY OFFICE	0		0	70,399		70,399	70,399
8783 000	0000 000	ALL OTHER TRANSFERS FROM JPA	165,607		165,607			0	(165,607)
8792 000	6500 000	SPECIAL EDUCATION		3,620,658	3,620,658		3,694,718	3,694,718	74,060
8677 010	6500 004	COASTAL LEARNING ACADEMY		100,000	100,000		100,000	100,000	0
8677 000	6500 007	SP ED, NCCSE		100,000	100,000		54,000	54,000	(46,000)
8675 001	7230 002	TRANSPORT.SERVICES PARENT PAY		500,000	500,000		465,000	465,000	(35,000)
8677 005	7230 009	INT/AG REV - OTHER TRANSP		8,000	8,000		8,000	8,000	0
8677 012	7230 009	I/A TRASPOTATION HTS		0	0			0	0
8677 012	7240 002	SP ED, TRANSPORTATION		20,000	20,000		20,000	20,000	0
8677 006	9010 006	INT/AG REV - APCD - BUS PROGRAM		127,270	127,270			0	(127,270)
8699 000	9010 009	SB70 CAREER DEV		16,380	16,380			0	(16,380)
8699 000	9010 010	SB70 CAREER DEV		74,335	74,335		74,335	74,335	0
8677 000	9025 XXX	ROP COUNTY OFFICE		1,699,830	1,699,830		1,575,458	1,575,458	(124,372)
8677 007	9025 XXX	INT/AG. REV. - ROP TIER III		(118,378)	(118,378)		0	0	118,378
8699 XXX	XXXX XXX	OTHER LOCAL INCOME	1,165,530	85,000	1,250,530	470,000	25,000	495,000	(755,530)
		TOTAL LOCAL REVENUE	2,358,809	6,233,095	8,591,904	1,491,924	6,016,511	7,508,435	(1,083,469)
8919 019	0100 085	TRANSFER FROM CAP. FAC. 25-19			0	0	0	0	0
8919 011	6285 000	TRANSFER FROM AD ED 11-00 FLEXIBILITY TRANSFER			0	0	0	0	0
8919 015	7230 000	I/F TRANSFER IN FR TRANSP EQUIP			0	0	0	0	0
8919 016	0000 000	I/TRANSF SELF INS FD			0	0	0	0	0
		SUBTOTAL TRANSFERS	0	0	0	0	0	0	0
8980 000	0000 000	UNRESTRICTED CONTRIBUTIONS	(12,155,682)	0	(12,155,682)	(12,633,909)	0	(12,633,909)	(478,227)
8980 000	1100-001	ROP LOTTERY TRANSFER	0		0	(70,399)	0	(70,399)	(70,399)
8980 000	3550 003	DISTRICT MATCH - PERKINS	0		0	0	0	0	0
8980 000	6500 000	CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT	0	6,759,440	6,759,440	0	6,771,668	6,771,668	12,228
8980 000	6500 009	MENTAL HEALTH SERVICES	0	23,408	23,408	0	0	0	(23,408)
8980 000	6512 000	SPED MENTAL HEALTH SERVICES	0	0	0	0	514,168	514,168	514,168
8980 000	7230 000	CONTRIBUTION TO H-T-S TRANSPORTATION	0	252,630	252,630	0	233,120	233,120	(19,510)
8980 000	7240 000	CONTRIBUTION TO SP. ED. TRANSP. FOR ENCROACH.	0	2,814,180	2,814,180	0	2,819,139	2,819,139	4,959
8980 000	8150 000	CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH.	0	2,306,024	2,306,024	0	2,295,814	2,295,814	(10,210)
8980 000	9010 XXX	OTHER LOCAL INCOME	0		0	0		0	0
8980 000	9025 XXX	ROP LOTTERY TRANSFER	0		0	0	70,399	70,399	70,399
8990 007	0000 000	ROP TIER III REVENUE	0		0	95,742	(95,742)	0	0
		SUBTOTAL ENCROACHMENT	(12,155,682)	12,155,682	0	(12,608,566)	12,608,566	0	0
		TOTAL TRANSFERS	(12,155,682)	12,155,682	0	(12,608,566)	12,608,566	0	0
		TOTAL ALL REVENUE W/O TEMP TRSFERS	72,483,841	26,911,211	99,395,052	68,925,673	25,461,689	94,387,362	(5,007,690)
		OTHER I/F TRANSFERS IN-TEMP			0			0	0
		TOTAL REVENUE WITH ALL TRANSFERS	72,483,841	26,911,211	99,395,052	68,925,673	25,461,689	94,387,362	(5,007,690)

Minutes, June 11, 2012 / Budget Update
CERTIFICATED SALARIES

ITEM 6

Object	Resource		2011-2012 Second Interim			2012-2013 Tentative Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	32,232,362	7,919,966	40,152,328	33,209,403	7,412,515	40,621,918	469,590
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	2,764,267	110,901	2,875,168	2,761,449	151,226	2,912,675	37,507
1300 000		SUPERVISORS, ADMIN: SUPERINTENDENTS ADMINISTRATORS	3,540,593	419,442	3,960,035	3,573,495	294,835	3,868,330	(91,705)
1900 000		OTHER CERTIFICATED	376,393	178,074	554,467	392,990	203,623	596,613	42,146
		TOTAL-OBJECT CODE 1000	39,413,615	8,628,383	48,041,998	40,437,337	8,062,199	48,499,536	457,538

Minutes, June 11, 2012 / Budget Update
CLASSIFIED SALARIES

ITEM 6

Object	Resource		2011-2012 Second Interim			2012-2013 Tentative Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	756,989	2,029,318	2,786,307	861,200	2,012,604	2,873,804	87,497
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	3,010,268	3,726,249	6,736,517	2,854,137	3,654,201	6,508,338	(228,179)
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	861,855	310,740	1,172,595	864,332	311,313	1,175,645	3,050
2400 000		CLERICAL & OFFICE PERSONNEL	4,804,249	319,643	5,123,892	4,662,148	334,154	4,996,302	(127,590)
2900 000		OTHER CLASSIFIED	342,524	1,500	344,024	409,863	1,500	411,363	67,339
		TOTAL-OBJECT CODE 2000	9,775,885	6,387,450	16,163,335	9,651,680	6,313,772	15,965,452	(197,883)

Minutes, June 11, 2012 / Budget Update
EMPLOYEE BENEFITS

ITEM 6

Object	Resource		2011-2012 Spring Revision			2012-2013 Tentative Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	3,434,076	707,586	4,141,662	3,664,889	667,081	4,331,970	190,308
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	1,078,626	635,846	1,714,472	1,116,433	657,518	1,773,951	59,479
3311/2 000		SOCIAL SECURITY	642,922	399,929	1,042,851	650,210	395,190	1,045,400	2,549
3321/2 000		MEDICARE	689,791	202,171	891,962	693,119	200,152	893,271	1,309
3400 000		INC PROTCT+CERT DNTAL+LIFE	440,979	121,690	562,669	459,426	120,164	579,590	16,921
3500 000		UNEMPLOYMENT INSURANCE	788,567	241,371	1,029,938	607,945	158,667	766,612	(263,326)
3600 000		WORKERS' COMPENSATION	722,008	186,792	908,800	943,974	242,630	1,186,604	277,804
3700 000		RETIREE BENEFITS (H & W)	585,567	156,228	741,795	658,865	148,438	807,303	65,508
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	6,185,904	2,233,205	8,419,109	6,539,487	2,451,306	8,990,793	571,684
		TOTAL-OBJECT CODE 3000	14,568,440	4,884,818	19,453,258	15,334,348	5,041,146	20,375,494	922,236

Minutes, June 11, 2012 / Budget Update
BOOKS AND SUPPLIES

ITEM 6

Object	Resource		2011-2012 Spring Revision			2012-2013 Tentative Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	100,000	210,000	310,000	0	150,000	150,000	(160,000)
4200 000		BOOKS OTHER THAN TEXTBOOKS	1,900	505,595	507,495	1,450	50,550	52,000	(455,495)
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS SCIENCE LAB MATERIALS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	2,782,681	1,187,612	3,970,293	1,237,541	1,014,727	2,252,268	(1,718,025)
4300 999		ESTIMATED UNSPENT	0	388,433	388,433	0	106,783	106,783	(281,650)
4400 000		NON-CAPITALIZED EQUIPMENT MAT/SUP/EQUIP TECH	859,962	161,098	1,021,060	325,149	76,175	401,324	(619,736)
		TOTAL-OBJECT CODE 4000	3,744,543	2,452,738	6,197,281	1,564,140	1,398,235	2,962,375	(3,234,906)

SERVICES AND OPERATING EXPENSES

Object	Resource		2011-2012 Spring Revision			2012-2013 Tentative Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	230,500	1,136,128	1,366,628	230,500	530,000	760,500	(606,128)
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	105,235	83,518	188,753	177,150	68,178	245,328	56,575
5300 000		DISTRICT DUES & MEMBERSHIP	64,666	3,575	68,241	64,185	3,350	67,535	(706)
5400 000		INSURANCE	540,663	0	540,663	560,000	0	560,000	19,337
5500 000		UTILITIES	2,085,652	2,500	2,088,152	2,187,318	2,500	2,189,818	101,666
5600 000		RENTALS, LEASES & REPAIRS	817,411	159,600	977,011	755,790	92,447	848,237	(128,774)
5700 000		INTER-PROGRAM SERVICES	377,505	(393,321)	(15,816)	435,925	(449,725)	(13,800)	2,016
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	2,071,596	3,518,459	5,590,055	2,085,325	4,092,258	6,177,583	587,528
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	439,811	30,270	470,081	372,200	24,220	396,420	(73,661)
		TOTAL-OBJECT CODE 5000	6,733,039	4,540,729	11,273,768	6,868,393	4,363,228	11,231,621	(42,147)

Minutes, June 11, 2012 / Budget Update
CAPITAL OUTLAY

ITEM 6

Object	Resource		2011-2012 Spring Revision			2012-2013 Tentative 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	10,850	0	10,850	4,000	0	4,000	(6,850)
6500 000		EQUIPMENT REPLACEMENT	36,222	0	36,222	12,500	0	12,500	(23,722)
		TOTAL-OBJECT CODE 6000	47,072	0	47,072	16,500	0	16,500	(30,572)

Minutes, June 11, 2012 / Budget Update
OTHER OUTGO

ITEM 6

Object	Resource		2011-2012 Spring Revision			2012-2013 Tentative Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
7130 000	XXXX-XXX	STATE SPECIAL SCHOOLS	0	0	0	0	0	0	0
7130 000	6500 001	STATE SPECIAL SCHOOLS	0	0	0	0	0	0	0
7142 000	6500 001	OTHER TUITION & SPEC. ED EXCESS COS	0	15,000	15,000	0	30,000	30,000	15,000
7142-002	6500-005	ADULT TRANSITION SH PROGRAM	0	30,000	30,000	0	30,000	30,000	0
7142 003	6500 001	SP. ED. NCCSE MOU	0	127,000	127,000	0	0	0	(127,000)
7142 001	9010 002	SP. ED. EXCESS COST/CO OFC	0	0	0	0	0	0	0
7310 001	XXXX XXX	DIRECT SUPPORT/INDIRECT COSTS	(346,389)	346,389	0	(220,109)	220,109	0	0
7350 011	XXXX XXX	ADULT ED INDIRECT - FUND 11-00	(33,543)	0	(33,543)	(32,608)	0	(32,608)	935
7350 013	XXXX XXX	FOOD SERVICE INDIRECT FD 13-00	(146,045)	0	(146,045)	(130,122)	0	(130,122)	15,923
7438 000	XXXX XXX	SOLAR PROJ DEBT SVC INT	840,639	0	840,639	840,639	0	840,639	0
7439 000	XXXX XXX	SOLAR PROJ OTH DEBT SVC PRINC.	765,588	0	765,588	765,588	0	765,588	0
7615 014	8150 000	TRSF FROM GEN TO DEF. MAINT. FUND 14-00		0	0	0	0	0	0
7619 015	XXXX XXX	TRSF FROM GEN TO FUND 15-00	21,600	130,270	151,870	21,600	3,000	24,600	(127,270)
7619 030	0000 800	INTERFD-TRSF-TO DED. INS.	20,000		20,000	20,000	0	20,000	0
		TOTAL-OBJECT CODE 7000	1,121,850	648,659	1,770,509	1,264,988	283,109	1,548,097	(222,412)
		TOTAL-ALL EXPENDITURES	75,404,444	27,542,777	102,947,221	75,137,386	25,461,689	100,599,075	0
		GRAND TOTAL-ALL EXPENDITURES	75,404,444	27,542,777	102,947,221	75,137,386	25,461,689	100,599,075	0

General Fund Revenue & Expenditures - 2012-2013 Tentative Budget

Business Services Division
Finance Department

2012-2013
Tentative Budget
Summary of Changes

Income:	<u>Spring Revision</u>	<u>Tentative</u>	<u>Summary of Changes</u>	
Revenue Limit	78,630,159	79,004,420	374,261	* \$374K Property Taxes
Federal	5,441,173	4,251,389	(1,189,784)	* <\$693K> Education Jobs Fund * <\$453K> Title I Carryover * <\$62K> IDEA (Special Education)
Other State	6,731,816	3,623,118	(3,108,698)	* <\$2M> Basic Aid Fair Share * <\$375K> Categorical Flexibility * <\$273K> Mental Health Services * <\$150K> Mandated Cost Reimbursement * <\$118K> ROP Tier III * <\$93K> Spec Ed Project Workability
Local	8,591,904	7,508,435	(1,083,469)	* <\$858K> College Testing, Donations, etc., Carryover * <\$166K> JPA Surplus Equity * <\$143K> SB70 Career Development
Transfers	0	0	0	*
Encroachment	(12,155,682)	(12,608,566)	(452,884)	* \$489K Special Ed Contribution * \$423K Mental Health Services Contribution * \$44K RRM Contribution * <\$17K> Home-to-School Transportation
Total	99,395,052	94,387,362	(5,007,690)	

General Fund Revenue & Expenditures - 2012-2013 Tentative Budget

Business Services Division
Finance Department

2012-2013
Tentative Budget
Summary of Changes

Expenditures:

	<u>Spring Revision</u>	<u>Tentative</u>	<u>Summary of Changes</u>	
Certificated Salaries	48,041,998	48,499,536	457,538	* <5.14> FTE * Step & Column Increases
Classified Salaries	16,163,335	15,965,452	(197,883)	* <4.1> FTE * \$97K Instructional Aides * Step Increases
Benefits	19,453,258	20,375,494	922,236	* \$794K Health & Welfare Rate Increase * \$279K Workers Comp Rate Increase * \$128K PERS Rate Increase * <\$263K> Unemployment Ins Rate Decrease * Benefits related to Step & Column Increases
Books & Supplies	6,197,281	2,962,375	(3,234,906)	* <\$1.3M> College Testing, Donations, and other Carryover * <\$978K> Materials & Supplies * <\$574K> Non -Capitalized Equipment * <\$282K> Estimated Unspent * <\$160K> Textbooks
Services & Operating Expenses	11,273,768	11,231,621	(42,147)	* \$101K Utilities * \$57K Travel/Conferences/Staff Development * <\$126K> Leases & Rentals * <\$74K> Communications
Capital Outlay	47,072	16,500	(30,572)	* <\$30K> Equipment
Other Outgo	1,770,509	1,548,097	(222,412)	* <\$127K> Transfer to Transp Fund 15 for one-time Bus Grant * <\$127K> NCSSE MOU reduction
Total	102,947,221	100,599,075	(2,348,146)	

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: June 4, 2012

BOARD MEETING DATE: June 11, 2012

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

SUBMITTED BY: Ken Noah
Superintendent

SUBJECT: REVIEW THE 2012-13 TENTATIVE BUDGETS
FOR SPECIAL FUNDS

EXECUTIVE SUMMARY

The tentative budgets for all 2012-13 special funds of the district are included on the following pages.

Documents included for this agenda item include:

- Special Funds – Overview
A brief description of each fund, purpose(s) for which funds will be used, trends experienced, and related information.
- Special Funds – Balance Summary
Budget data in summary form with projected ending balances for the 2011-12 and 2012-13.
- Capital Projects for 2012-13
A list of all capital projects funded for 2012-13. These projects are included in the budget of the appropriate fund.

All 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)
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)

RECOMMENDATION:

It is recommended that the Board review the 2012-13 tentative budgets for all special funds. This item will be resubmitted for Board action on June 21, 2012.

FUNDING SOURCE:

Special Funds (11-00, 13-00, 14-00, 15-00, 17-42, 21-09, 25-18, 25-19, 35-00, 40-00, 67-16, 67-17, 67-30)

EXHIBIT A

*SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
BUSINESS DIVISION/FINANCE DEPARTMENT*

SPECIAL FUNDS - OVERVIEW

Information relative to special funds, other than the General Fund, gives a brief description of the activities of the fund.

Adult Education Fund, 11-00

The Adult Education Fund is used to account separately for federal and local revenues related to adult education programs. San Dieguito Adult Education provides a wealth of educational and recreational programs for the community, including high school diploma classes, English as a second language, programs for senior citizens, a host of cultural and personal enrichment courses, and recreation activities. State aid to Adult Education has been eliminated as of 2009-10 as part of the Fair Share proposal which reduces categorical funding to Basic Aid districts.

Cafeteria Fund, 13-00

School lunch nutrition standards have caused increased expenses and decreased revenue for the last few years. As a result, menus, staffing and productivity are constantly evaluated to ensure the district is providing wholesome, nutritious meals that are attractive to its customers and can be sold at a reasonable price. Nutrition Services continues to hone its marketing efforts and will further enhance technology to provide faster meal service. Managing the challenges of open campuses and single lunch periods continues.

Deferred Maintenance Fund, 14-00

Contributions to this program were eliminated in 2009-10 under the Fair Share proposal. Program requirements are waived until 2014-15. The deferred maintenance fund will be used until funds are depleted. Because deferred maintenance needs are ongoing, the costs of some necessary projects have been shifted to the General Fund.

Pupil Transportation Equipment Fund, 15-00

This fund was created for the purpose of accounting separately for income and expenses related to the acquisition of pupil transportation equipment.

Special Reserve Other Than Capital Outlay, 17-42

The purpose of this fund is to provide for the accumulation of General Fund resources for general operating purposes. Previous one-time mandate revenue was deposited to contribute to GASB 45 (OPEB) obligations. The balance has been used as part of the district's reserve for economic uncertainties.

Building Fund, 21-09

This fund is used to account for income due from prior construction projects. This fund is used for various construction projects. The balance will diminish until funds are depleted.

Capital Facilities, 25-18

Used for developer fees generated by agreements before 1987, this is a dwindling resource fund. The use of these funds is restricted to the cost of construction/reconstruction of facilities as a result of student population growth.

Capital Facilities, 25-19

Used for "per square foot" developer fees that the state authorized beginning in January 1987 and before many of the currently established Mello-Roos districts were formed. The use of these funds is limited to capital expenditures related to enrollment growth.

County School Facilities Fund, 35-00

This fund is used exclusively to account for income from the state for construction and modernization of school facilities.

Special Reserve for Capital Projects, 40-00

This fund is used to account for donated funds associated with capital projects. This fund balance will decline until all funds are depleted, unless future donations are made for capital projects.

Self-Insurance Fund, 67-16

This fund is used as a trust account for amounts not spent on insurance premiums for certificated employees to declined health insurance. The balance in this fund grows until a distribution is agreed upon between the district and the San Dieguito Faculty Association.

Other Post Employment Benefits Fund, 67-17

This fund is used as an escrow account to fund the annual "pay-as-you-go" amount for Other Post Employment Benefits (OPEB). The General Fund makes contributions to this fund and then premiums are paid from this account. Assets do not count toward the unfunded OPEB liability as the funds are not held in a special trust. The negative ending fund balance reflects the accumulated unfunded liability for OPEB.

Deductible Insurance Loss Fund, 67-30

This fund is used for the purpose of claims, administrative costs, services, deductible insurance amounts, costs of excess insurance and other related costs.

EXHIBIT B

Special Funds - Balance Summary
2011-12 Estimated / 2012-13 Tentative

	Adult Ed. Fund 11-00 11-12 Est	Adult Ed. Fund 11-00 12-13 Prop.		Cafeteria Fund 13-00 11-12 Est	Cafeteria Fund 13-00 12-13 Prop.		Defer. Maint. Fund 14-00 11-12 Est	Defer. Maint. Fund 14-00 12-13 Prop.
INCOME	861,305	889,708		2,664,500	2,719,500		100	-
EXPENDITURES	861,305	889,708		3,076,685	2,855,458		15,000	-
Expenditures (over)/under Revenue	-	-		(412,185)	(135,958)		(14,900)	-
FUND BALANCE, RESERVES: Beginning Balance - July 1	-	-		802,858	390,673		18,034	3,134
Ending Balance - June 30 Reserve for economic uncertainty	-	-		390,673	254,715		3,134	3,134

	Bus Replacement Fund 15-00 11-12 Est	Bus Replacement Fund 15-00 12-13 Prop.		Sp. Res. w/o Cap. Out. Fund 17-42 11-12 Est	Sp. Res. w/o Cap. Out. Fund 17-42 12-13 Prop.		Building Fund 21-09 11-12 Est	Building Fund 21-09 12-13 Prop.
INCOME	151,970	24,600		20,000	15,000		2,500	1,000
EXPENDITURES	152,270	-		-	-		93,220	55,000
Expenditures (over)/under Revenue	(300)	24,600		20,000	15,000		(90,720)	(54,000)
FUND BALANCE, RESERVES: Beginning Balance - July 1	31,674	31,374		2,426,742	2,446,742		230,699	139,979
Ending Balance - June 30 Reserve for economic uncertainty	31,374	55,974		2,446,742	2,461,742		139,979	85,979

EXHIBIT B

Special Funds - Balance Summary
2011-12 Estimated / 2012-13 Tentative

	Cap. Fac. Fund 25-18 11-12 Est	Cap. Fac. Fund 25-18 12-13 Prop.	Cap. Fac. Fund 25-19 11-12 Est	Cap. Fac. Fund 25-19 12-13 Prop.	SSF Fund 35-00 11-12 Est	SSF Fund 35-00 12-13 Prop.
INCOME	25,300	13,000	330,000	325,000	10,000	7,000
EXPENDITURES	360,707	365,093	736,289	426,482	921,394	-
Expenditures (over)/under Revenue	(335,407)	(352,093)	(406,289)	(101,482)	(911,394)	7,000
FUND BALANCE, RESERVES: Beginning Balance - July 1	784,556	449,149	1,017,173	610,884	1,977,218	1,065,824
Ending Balance - June 30 Reserve for economic uncertainty	449,149	97,056	610,884	509,402	1,065,824	1,072,824

	Spec Res Cap Proj Fund 40-00 11-12 Est	Spec Res Cap Proj Fund 40-00 12-13 Prop.	Self Ins. Fund 67-16 11-12 Est	Self Ins. Fund 67-16 12-13 Prop.	OPEB Fund 67-17 11-12 Est	OPEB Fund 67-17 12-13 Prop.
INCOME	-	100	141,000	151,000	551,000	601,000
EXPENDITURES	-	-	-	-	703,673	827,263
Expenditures (over)/under Revenue	-	100	141,000	151,000	(152,673)	(226,263)
FUND BALANCE, RESERVES: Beginning Balance - July 1	26,581	26,581	97,848	238,848	(4,081,599)	(4,234,272)
Ending Balance - June 30 Reserve for economic uncertainty	26,581	26,681	238,848	389,848	(4,234,272)	(4,460,535)

EXHIBIT B
Special Funds - Balance Summary
 2011-12 Estimated / 2012-13 Tentative

	Deduct. Ins. Loss Fund 67-30 11-12 Est	Deduct. Ins. Loss Fund 67-30 12-13 Prop.
INCOME	20,750	20,750
EXPENDITURES	50,000	50,000
Expenditures (over)/under Revenue	(29,250)	(29,250)
FUND BALANCE, RESERVES: Beginning Balance - July 1	139,912	110,662
Ending Balance - June 30 Reserve for economic uncertainty	110,662	81,412

2012-2013 Capital/Deferred Maintenance Projects

EXHIBIT C

Site	Description	Estimated Cost	Funding Source
OCMS	Reclaimed Water project	\$22,000	Fund 25-19 - Capital Facilities
LCC	Cyber Café/Media Center	\$25,000	Fund 25-19 - Capital Facilities
TPHS	Media Center Lab	\$25,000	Fund 25-19 - Capital Facilities
Total 25-19 Capital Facilities Funds		\$72,000.00	
EWMS	Tile Counseling Area	\$5,000	Fund 21-09 - Building Fund
M&O	Chevy 2500	\$30,000	Fund 21-09 - Building Fund
TRANS	Walk-Thru Gate @ Bus Departure	\$10,000	Fund 21-09 - Building Fund
TPHS	Glu-Lam (Equipment Rental)	\$7,000	Fund 21-09 - Building Fund
TPHS	Glu-Lam (Supplies)	\$3,000	Fund 21-09 - Building Fund
Total 21-09 Building Funds		\$55,000.00	