

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** October 5, 2011

**BOARD MEETING DATE:** October 20, 2011

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

**SUBMITTED BY:** Ken Noah  
Superintendent

**SUBJECT:** ADOPTION OF 2011-12 DISTRICT GENERAL FUND  
BUDGET FALL REVISION

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### EXECUTIVE SUMMARY

The Board of Trustees approved the Adopted Budget for 2011-12 on June 16, 2011, before the books were closed for 2010-11 and while the State of California was debating over the viability of the state's 2011-12 budget passed in March, 2011. At the time of budget adoption, the District made certain assumptions for budget development based on the State budget. The budget trailer bill, which passed after the Board of Trustees approved the 2011-12 budget, did not have a significant impact on the budget assumptions. The Fall Revision incorporates changes necessary after the close of the 2010-11 year and the beginning of the 2011-12 year, including carryover amounts from the closing of 2010-11. Assumptions regarding funding from the State are unchanged.

Revisions included in this Fall Budget Revision are:

- The beginning fund balance is changed as a result of closing the books for 2010-11. The balance is up by about \$2.8M. This is due to the conservative spending resulting in unspent budgets, additional savings in utility costs, donation carryover, and Federal stimulus carryover.
- Federal Income is increased by \$1.6M due to carryover amounts from 2010-11, IDEA Mental Health funding and additional Education Jobs one-time funds.
- Other State Income is increased slightly, due to the TUPE grant and additional funds transferred to the general fund from the ROP surplus.
- Local Revenue has increased by \$372K. Local Revenue for donations is recognized in the budget throughout the year as it is received, resulting in an increase of \$225K. Also, the ROP allocation has increased, allowing for more classes as well as additional funds to transfer to the general fund.

- Estimated cost of encroachment has increased \$110K due to increased Special Education costs, offset by a reduction in the Mental Health encroachment due to additional revenue. Transportation costs have also increased as a result of the services needed for incoming students.
- Classified salaries have increased due to additional special education instructional aides needed for incoming students.
- Employee benefits have also increased due to the salary increases.
- Books and Supplies have increased by \$2.2M, due to the 2010-11 unspent restricted allocations, carryover amounts that have now been included in the budget, as well as additional donation revenue received. These carryover amounts were reserved as part of the 2010-11 Ending Balance, as this occurs each year.
- Services and Operating Expenses reflect a slight overall decrease. Although there are increases for facility use and categorical carryover, an accounting change was made in the SELPA MOU expense, re-categorizing it to other outgo which offset the increases.
- The effect the changes to revenue and expenditures have on the Reserve for Economic Uncertainties for 2011-12 is an increase, from .16% to 2.23%. These additional reserves will be needed for the coming years.

The unrestricted ending balance as of June 30, 2012 is now projected to be \$10.1M. While this increase is welcome, the District is still operating with a structural deficit and the additional reserves will be considered as we begin the process to develop the 2012-13 budget.

To illustrate the ongoing budget challenges the District will face in light of the current economic situation, staff has prepared a multi-year projection to help analyze the impacts on revenue, expenses, deficits and reserves. This is not a requirement of the Fall Revision, but we are conducting more frequent evaluations as conditions change which might affect our long-term financial outlook. Using the most current assumptions, the District is able to meet its financial obligations and maintain the minimum required reserve in the current and two subsequent fiscal years. However, in 2013-14, the Special Reserve Fund will be needed as part of the minimum required reserve. The Board will notice, that the trend of deficit spending continues which is supported by using reserves in order to sustain programs.

	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>
Revenue	98,859,075	96,765,765	96,554,862	98,876,446
Expenditures	<u>100,075,061</u>	<u>101,967,202</u>	<u>101,328,113</u>	<u>102,237,471</u>
Excess / (Deficit)	(1,215,986)	(5,201,437)	(4,773,251)	(3,361,025)
Beginning Reserves	16,527,171	15,311,185	10,109,749	5,336,498
Ending Reserves	15,311,185	10,109,749	5,336,498	1,975,473

### **RECOMMENDATION:**

It is recommended that the Board adopt the 2011-12 District General Fund Budget Fall Revision, as shown in the attached supplements.

### **FUNDING SOURCE:**

General Fund/Unrestricted; General Fund/Restricted

## General Fund Revenue & Expenditures - 2011-2012 Fall Revision

	2011-2012 Adopted Budget			2011-2012 Fall Revision			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
<b>PROJECTED INCOME</b>							
Revenue Limit / Property Tax	76,473,115	1,468,012	77,941,127	76,473,115	1,468,012	77,941,127	0
Federal Income	744,649	2,970,222	3,714,871	744,649	4,549,047	5,293,696	1,578,825
Other State Income	4,160,328	1,564,625	5,724,953	4,206,145	1,659,694	5,865,839	140,886
Local Income	1,540,100	5,752,798	7,292,898	1,652,464	6,012,639	7,665,103	372,205
Transfers	0	0	0	0	0	0	0
Encroachment	(11,978,637)	11,978,637	0	(12,088,749)	12,088,749	0	0
<b>TOTAL PROJECTED INCOME</b>	<b>70,939,555</b>	<b>23,734,294</b>	<b>94,673,849</b>	<b>70,987,624</b>	<b>25,778,141</b>	<b>96,765,765</b>	<b>2,091,916</b>
<b>PROJECTED EXPENDITURES</b>							
Certificated Salaries	40,775,658	7,771,043	48,546,701	40,053,804	8,514,083	48,567,887	21,186
Classified Salaries	9,757,230	6,076,174	15,833,404	9,701,388	6,471,623	16,173,011	339,607
Benefits	15,040,142	4,728,849	19,768,991	14,850,659	5,018,200	19,868,859	99,868
Books & Supplies	1,899,649	1,193,234	3,092,883	2,944,658	2,301,588	5,246,246	2,153,363
Services & Operating Expenses	6,727,540	3,637,343	10,364,883	6,783,598	3,577,762	10,361,360	(3,523)
Capital Outlay	111,100	0	111,100	106,600	0	106,600	(4,500)
Other Outgo	1,189,954	326,285	1,516,239	1,122,867	520,372	1,643,239	127,000
Categorical	0	0	0	0	0	0	0
<b>TOTAL PROJECTED EXPENDITURES</b>	<b>75,501,273</b>	<b>23,732,928</b>	<b>99,234,201</b>	<b>75,563,574</b>	<b>26,403,628</b>	<b>101,967,202</b>	<b>2,733,001</b>
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(4,561,718)	1,366	(4,560,352)	(4,575,950)	(625,487)	(5,201,437)	(641,085)
<b>FUND BALANCE, RESERVES:</b>							
<b>Beginning Balance - July 1</b>	12,486,648	16,487	12,503,135	14,679,619	631,566	15,311,185	2,808,050
Audit Adjustment	0	0	0			0	0
Adjusted Beginning Balance	12,486,648	16,487	12,503,135	14,679,619	631,566	15,311,185	2,808,050
<b>Projected Ending Balance - June 30</b>	7,924,930	17,853	7,942,783	10,103,669	6,079	10,109,748	2,166,965
<b>COMPONENTS OF THE ENDING BALANCE:</b>							
<i>Nonspendable:</i>							
Revolving Cash Fund 9130	50,000		50,000	180,000		180,000	130,000
Stores Inventory 9320	1,144		1,144	1,000		1,000	(144)
<i>Restricted:</i>							
Reserve for categorical programs		17,853	17,853		6,079	6,079	(11,774)
<i>Assigned:</i>							
Basic Aid Reserve (3.0%)	2,977,026		2,977,026	3,059,016		3,059,016	81,990
Other Commitments	275,000		275,000	0		0	(275,000)
<i>Unassigned:</i>							
Recommended Min Reserve (4.5%)	4,465,539		4,465,539	4,588,524		4,588,524	122,985
<b>Total Components</b>	<b>7,768,709</b>	<b>17,853</b>	<b>7,786,562</b>	<b>7,828,540</b>	<b>6,079</b>	<b>7,834,619</b>	<b>48,057</b>
RESERVE FOR ECONOMIC UNCERTAINTIES	156,221 0.16%	0 0.00%	156,221 0.16%	2,275,129 2.23%	0 0.00%	2,275,129 2.23%	2,118,908 2.07%

**REVENUE LIMIT SOURCES**

Object	Resource	2011-2012 Adopted Budget			2011-2012 Fall Revision			Change
		UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011	STATE AID	(22,848)		(22,848)	(22,848)		(22,848)	0
8021	HOMEOWNERS' EXEMPTION	767,938		767,938	767,938		767,938	0
8041	SECURED TAXES	73,158,653		73,158,653	73,158,653		73,158,653	0
8041	SECURED TAXES (Prev. SERAF)	966,789		966,789	966,789		966,789	0
8042	UNSECURED TAXES	2,705,664		2,705,664	2,705,664		2,705,664	0
8043	PRIOR YEAR TAXES	(1,990)		(1,990)	(1,990)		(1,990)	0
8046	SUPPL ED REV AUGMENT FUNDS(SERAF)	0		0	0		0	0
8047	COMMUNITY REDEVELOPMENT FUNDS	11,675		11,675	11,675		11,675	0
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)		(13,016)	(13,016)	0	(13,016)	0
8097	SPECIAL ED EXCESS TAX		368,012	368,012		368,012	368,012	0
	<b>TOTAL-REVENUE LIMIT SOURCES</b>	<b>76,473,115</b>	<b>1,468,012</b>	<b>77,941,127</b>	<b>76,473,115</b>	<b>1,468,012</b>	<b>77,941,127</b>	<b>0</b>

FEDERAL INCOME

Object	Resource		2011-2012 Adopted Budget			2011-2012 Fall Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8290 006	0000 012		736,649		736,649	736,649		736,649	0
8290-000	0000-024		8,000		8,000	8,000		8,000	
8290 000	3010 000			488,603	488,603		727,266	727,266	238,663
8290 001	3010 000	D		0	0		0	0	0
8290 002	3010 000	P		0	0		0	0	0
8290 000	3011 000			0	0		0	0	0
8290 001	3011 000	D		0	0		0	0	0
8290 002	3011 000	P		0	0		0	0	0
8290 000	3200 000			0	0		0	0	0
8290 000	3205 000			0	0		899,195	899,195	899,195
8181 000	3310 000			1,806,127	1,806,127		1,806,127	1,806,127	0
8181 000	3311 000			103,487	103,487		103,487	103,487	0
8181 002	3313 000	P		0	0		18,625	18,625	18,625
8181 002	3314 000	P		0	0		42,877	42,877	42,877
8182 000	3327 000			0	0		363,367	363,367	363,367
8290 000	3410 000			196,416	196,416		196,416	196,416	0
8290 000	3550 001			89,542	89,542		89,542	89,542	0
8290 000	3550 002			6,711	6,711		6,711	6,711	0
8290 000	4035 000			183,019	183,019		183,019	183,019	0
8290 002	4036 000	P		0	0		10,179	10,179	10,179
8290 000	4045 000			4,292	4,292		1,856	1,856	(2,436)
8290 002	4045 000			0	0		0	0	0
8290 000	4047-000	D		0	0		0	0	0
8290 001	4110 000	D		0	0		0	0	0
8290 002	4110 000	P		0	0		0	0	0
8290 000	4201 000			41,325	41,325		28,966	28,966	(12,359)
8290 001	4201 000	D		0	0		0	0	0
8290 002	4201 000	P		0	0		0	0	0
8290 000	4203 000			50,700	50,700		70,414	70,414	19,714
8290 001	4203 000	D		0	0		1,000	1,000	1,000
			<b>744,649</b>	<b>2,970,222</b>	<b>3,714,871</b>	<b>744,649</b>	<b>4,549,047</b>	<b>5,293,696</b>	<b>1,578,825</b>

P PRIOR YEAR  
D DEFERRED

**OTHER STATE INCOME**

Object	Resource	09-10 FLEX RES/ CODE		2011-2012 Adopted Budget			2011-2012 Fall Revision			Change
				UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8590 000	0000 000		HOURLY PROGRAMS	610,351		610,351	610,351		610,351	0
8590 005	0000 000		BASIC AID FAIR SHARE	(4,368,491)		(4,368,491)	(4,368,491)		(4,368,491)	0
8590 007	0000 000		ROP TIER III	99,116		99,116	144,933		144,933	45,817
8590 006	0000 012		CA SOLAR INITIATIVE REBATE	929,353		929,353	929,353		929,353	0
8590 000	0000 024		AP FEE REIMB PROG	6,000		6,000	6,000		6,000	0
8550 000	0425 000		MANDATED COST REIMBURSEMENT	0		0	0		0	0
8590 000	0426 000		SPED MANDATED COST BUYOUT (10/11 - 10 of 10yr	0		0	0		0	0
8590 000	0800 000		CATEGORICAL FLEXIBILITY	0		0	0		0	0
8590 000	0900 XXX		CATEGORICAL FLEXIBILITY	5,551,999		5,551,999	5,551,999		5,551,999	0
8560 000	1100 000		LOTTERY	1,332,000		1,332,000	1,332,000		1,332,000	0
8560-002	1100 000		LOTTERY	0		0	0		0	0
8590 000	6286 000		ENGLISH LANGUAGE LEARNER		0	0		0	0	0
8560 000	6300 000		LOTTERY INSTRUCTIONAL MATERIALS		210,000	210,000		210,000	210,000	0
8560 002	6300 000	P	LOTTERY INSTRUCTIONAL MATERIALS		0	0		0	0	0
8590 000	6500 000		SPECIAL ED CAHSEE		0	0		0	0	0
8590 000	6500 000		SPECIAL EDUCATION		62,780	62,780		62,780	62,780	0
8590 000	6520 000		SPED PROJ WORKABILITY		292,190	292,190		292,190	292,190	0
8590 000	6530 000		SPED LOW INCIDENCE		1,521	1,521		1,521	1,521	0
8590 000	6535 000		SPED PERSONNEL STAFF DEV		4,372	4,372		4,372	4,372	0
8590 001	6660 000	D	TUPE/TOBACCO USE PREVENTION ED.		0	0		718	718	718
8590 001	6670 005	D	TUPE 9-12 STOP IV		0	0		607	607	607
8590 000	6690 000		TUPE 6-12 GRANT		0	0		86,281	86,281	86,281
8590 001	6690-000	D	TUPE 6-12 GRANT		71,643	71,643		59,106	59,106	(12,537)
8311 000	7090-000		ECONOMIC IMPACT AID		381,848	381,848		381,848	381,848	0
8311 000	7230 000		TRANSPORTATION - Home to School		481,086	481,086		481,086	481,086	0
8311 000	7240 000		TRANSPORTATION-Special Education		59,185	59,185		59,185	59,185	0
8590 000	7810 004		TRANSITION PRTNRSHP PROJ - WIT	0	0	0	0	20,000	20,000	20,000
<b>TOTAL OTHER STATE REVENUE</b>				<b>4,160,328</b>	<b>1,564,625</b>	<b>5,724,953</b>	<b>4,206,145</b>	<b>1,659,694</b>	<b>5,865,839</b>	<b>140,886</b>

D	DEFERRED
P	PRIOR YEAR

LOCAL INCOME

Object	Resource		2011-2012 Adopted Budget			2011-2012 Fall Revision			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	125,000		125,000	0
8689 130	0000 300	TRANSP FEES-ATHL-SDA	20,000		20,000	20,000		20,000	0
8689 140	0000 300	TRANSP FEES-ATHL-CCA	35,000		35,000	35,000		35,000	0
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	84,610		84,610	0
8677 004	0100 038	INT/AGY PRIVATE CONTRACTOR	50,796		50,796	50,796		50,796	0
8689 001	0100 039	OTHER PARKING FINES FEES			0	6,017		6,017	6,017
8660 XXX	0100 040	INTEREST	400,000		400,000	400,000		400,000	0
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	0
8689 014	0100 047	STUDENT PARKING FEES-CCA	14,000		14,000	14,000		14,000	0
8689 010	0100 048	STUDENT PARKING FEES-LCC	22,000		22,000	22,000		22,000	0
8689 013	0100 049	STUDENT PARKING FEES-SDA	10,000		10,000	10,000		10,000	0
8689 005	0100 050	STUDENT PARKING FEES-TP	28,000		28,000	28,000		28,000	0
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	119,194		119,194	0		0	(119,194)
8650 001	0100 302	BLDG/FIELD USE DIST WIDE			0			0	0
8792 000	6500 000	SPECIAL EDUCATION		3,620,658	3,620,658		3,620,658	3,620,658	0
8792 003	6500 000	NCCSE SURPLUS DISTRIBUTION		0	0			0	0
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		100,000	100,000	0
8675 001	7230 002	TRANSPORT.SERVICES PARENT PAY		500,000	500,000		500,000	500,000	0
8677 005	7230 009	INT/AG REV - OTHER TRANSP		8,000	8,000		8,000	8,000	0
8677 012	7230 009	I/A TRASPORTATION HTS		0	0		0	0	0
8677 012	7240 002	SP ED, TRANSPORTATION		20,000	20,000		20,000	20,000	0
8699 000	9010 009	SB70 CAREER DEV - 7TH/8TH GRADES		16,375	16,375		16,375	16,375	0
8677 000	9025 XXX	ROP COUNTY OFFICE		1,486,881	1,486,881		1,631,845	1,631,845	144,964
8677 007	9025 XXX	INT/AG. REV. - ROP TIER III		(99,116)	(99,116)		(144,933)	(144,933)	(45,817)
8699 XXX	XXXX XXX	OTHER LOCAL INCOME	405,000	0	405,000	630,541	160,694	791,235	386,235
		<b>TOTAL LOCAL REVENUE</b>	<b>1,540,100</b>	<b>5,752,798</b>	<b>7,292,898</b>	<b>1,652,464</b>	<b>6,012,639</b>	<b>7,665,103</b>	<b>372,205</b>
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
		<b>SUBTOTAL TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
8980 000	0000 000	UNRESTRICTED CONTRIBUTIONS	(11,978,637)	0	(11,978,637)	(12,088,749)	0	(12,088,749)	(110,112)
8980 000	3550 003	DISTRICT MATCH - PERKINS	0	0	0	0	0	0	0
8980 000	6500 000	CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT	0	5,710,258	5,710,258	0	6,070,706	6,070,706	360,448
8980 000	6500 009	MENTAL HEALTH SERVICES	0	1,100,000	1,100,000	0	736,633	736,633	(363,367)
8980 000	6520 000	SPEC PROJ. WORKABILITY I LEA	0	0	0	0	0	0	0
8980 000	7230 000	CONTRIBUTION TO H-T-S TRANSPORTATION	0	208,387	208,387	0	262,888	262,888	54,501
8980 000	7240 000	CONTRIBUTION TO SP. ED. TRANSP. FOR ENCROACH.	0	2,688,650	2,688,650	0	2,747,180	2,747,180	58,530
8980 000	8150 000	CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH.	0	2,271,342	2,271,342	0	2,271,342	2,271,342	0
8980 000	9010 XXX	OTHER LOCAL INCOME	0	0	0	0	0	0	0
		<b>SUBTOTAL ENCROACHMENT</b>	<b>(11,978,637)</b>	<b>11,978,637</b>	<b>0</b>	<b>(12,088,749)</b>	<b>12,088,749</b>	<b>0</b>	<b>0</b>
		<b>TOTAL TRANSFERS</b>	<b>(11,978,637)</b>	<b>11,978,637</b>	<b>0</b>	<b>(12,088,749)</b>	<b>12,088,749</b>	<b>0</b>	<b>0</b>
		<b>TOTAL ALL REVENUE W/O TEMP TRSFRS</b>	<b>70,939,555</b>	<b>23,734,294</b>	<b>94,673,849</b>	<b>70,987,624</b>	<b>25,778,141</b>	<b>96,765,765</b>	<b>2,091,916</b>
		OTHER I/F TRANSFERS IN-TEMP			0			0	0
		<b>TOTAL REVENUE WITH ALL TRANSFERS</b>	<b>70,939,555</b>	<b>23,734,294</b>	<b>94,673,849</b>	<b>70,987,624</b>	<b>25,778,141</b>	<b>96,765,765</b>	<b>2,091,916</b>

**CERTIFICATED SALARIES**

Object	Resource		2011-2012 Adopted Budget			2011-2012 Fall Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	33,647,690	7,052,952	40,700,642	32,925,836	7,795,992	40,721,828	21,186
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	2,749,557	110,901	2,860,458	2,749,557	110,901	2,860,458	0
1300 000		SUPERVISORS, ADMIN: SUPERINTENDENTS ADMINISTRATORS	3,544,619	439,556	3,984,175	3,544,619	439,556	3,984,175	0
1900 000		OTHER CERTIFICATED	333,792	167,634	501,426	333,792	167,634	501,426	0
		<b>TOTAL-OBJECT CODE 1000</b>	<b>40,775,658</b>	<b>7,771,043</b>	<b>48,546,701</b>	<b>40,053,804</b>	<b>8,514,083</b>	<b>48,567,887</b>	<b>21,186</b>



**CLASSIFIED SALARIES**

Object	Resource		2011-2012 Adopted Budget			2011-2012 Fall Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	756,989	1,907,665	2,664,654	756,989	2,259,575	3,016,564	351,910
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	3,073,670	3,551,101	6,624,771	3,038,528	3,594,640	6,633,168	8,397
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	854,563	310,740	1,165,303	854,563	310,740	1,165,303	0
2400 000		CLERICAL & OFFICE PERSONNEL	4,735,688	280,106	5,015,794	4,709,137	280,106	4,989,243	(26,551)
2900 000		OTHER CLASSIFIED	336,320	26,562	362,882	342,171	26,562	368,733	5,851
		<b>TOTAL-OBJECT CODE 2000</b>	<b>9,757,230</b>	<b>6,076,174</b>	<b>15,833,404</b>	<b>9,701,388</b>	<b>6,471,623</b>	<b>16,173,011</b>	<b>339,607</b>

**EMPLOYEE BENEFITS**

Object	Resource		2011-2012 Adopted Budget			2011-2012 Fall Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	3,605,419	637,686	4,243,105	3,545,866	704,663	4,250,529	7,424
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	1,079,345	609,749	1,689,094	1,074,918	640,900	1,715,818	26,724
3311/2 000		SOCIAL SECURITY	644,714	381,974	1,026,688	640,579	419,638	1,060,217	33,529
3321/2 000		MEDICARE	698,990	192,821	891,811	687,554	210,520	898,074	6,263
3400 000		INC PROTCT+CERT DNTAL+LIFE	446,360	113,053	559,413	443,453	115,540	558,993	(420)
3500 000		UNEMPLOYMENT INSURANCE	815,810	223,045	1,038,855	809,539	235,888	1,045,427	6,572
3600 000		WORKERS' COMPENSATION	751,907	172,613	924,520	738,228	191,384	929,612	5,092
3700 000		RETIREE BENEFITS (H & W)	487,962	120,612	608,574	487,482	122,551	610,033	1,459
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	6,509,635	2,277,296	8,786,931	6,423,040	2,377,116	8,800,156	13,225
		<b>TOTAL-OBJECT CODE 3000</b>	<b>15,040,142</b>	<b>4,728,849</b>	<b>19,768,991</b>	<b>14,850,659</b>	<b>5,018,200</b>	<b>19,868,859</b>	<b>99,868</b>

**BOOKS AND SUPPLIES**

Object	Resource		2011-2012 Adopted Budget			2011-2012 Fall Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	100,000	210,000	310,000	100,000	210,000	310,000	0
4200 000		BOOKS OTHER THAN TEXTBOOKS	1,900	1,700	3,600	1,900	474,857	476,757	473,157
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS SCIENCE LAB MATERIALS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	1,443,442	770,821	2,214,263	2,422,821	1,252,551	3,675,372	1,461,109
4300 999		ESTIMATED UNSPENT	0	131,713	131,713	0	275,207	275,207	143,494
4400 000		NON-CAPITALIZED EQUIPMENT MAT/SUP/EQUIP TECH	354,307	79,000	433,307	419,937	88,973	508,910	75,603
		<b>TOTAL-OBJECT CODE 4000</b>	<b>1,899,649</b>	<b>1,193,234</b>	<b>3,092,883</b>	<b>2,944,658</b>	<b>2,301,588</b>	<b>5,246,246</b>	<b>2,153,363</b>

**SERVICES AND OPERATING EXPENSES**

Object	Resource		2011-2012 Adopted Budget			2011-2012 Fall Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	230,500	635,000	865,500	230,500	635,000	865,500	0
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	133,715	47,165	180,880	134,815	80,336	215,151	34,271
5300 000		DISTRICT DUES & MEMBERSHIP	67,045	3,450	70,495	67,045	3,450	70,495	0
5400 000		INSURANCE	560,000	0	560,000	560,000	0	560,000	0
5500 000		UTILITIES	2,085,652	2,500	2,088,152	2,085,652	2,500	2,088,152	0
5600 000		RENTALS, LEASES & REPAIRS	782,673	137,600	920,273	781,504	149,100	930,604	10,331
5700 000		INTER-PROGRAM SERVICES	330,621	(343,321)	(12,700)	330,621	(343,321)	(12,700)	0
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	2,078,384	3,124,679	5,203,063	2,134,581	3,020,427	5,155,008	(48,055)
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	458,950	30,270	489,220	458,880	30,270	489,150	(70)
		<b>TOTAL-OBJECT CODE 5000</b>	<b>6,727,540</b>	<b>3,637,343</b>	<b>10,364,883</b>	<b>6,783,598</b>	<b>3,577,762</b>	<b>10,361,360</b>	<b>(3,523)</b>

**CAPITAL OUTLAY**

Object	Resource		2011-2012 Adopted Budget			2011-2012 Fall Revision			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
6100 000		SITES & IMPROVEMENT OF SITE	0	0	0	0	0	0	0
6200 000		IMPROVEMENT	0	0	0	0	0	0	0
6400 000		EQUIPMENT	8,500	0	8,500	4,000	0	4,000	(4,500)
6500 000		EQUIPMENT REPLACEMENT	102,600	0	102,600	102,600	0	102,600	0
		<b>TOTAL-OBJECT CODE 6000</b>	<b>111,100</b>	<b>0</b>	<b>111,100</b>	<b>106,600</b>	<b>0</b>	<b>106,600</b>	<b>(4,500)</b>

OTHER OUTGO

Object	Resource		2011-2012 Adopted Budget			2011-2012 Fall Revision			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	15,000	15,000	0
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	0	0	0	127,000	127,000	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	(278,285)	278,285	0	(345,372)	345,372	0	0
7350 011	XXXX XXX	ADULT ED INDIRECT - FUND 11-00	(33,543)	0	(33,543)	(33,543)	0	(33,543)	0
7350 013	XXXX XXX	FOOD SERVICE INDIRECT FD 13-00	(146,045)	0	(146,045)	(146,045)	0	(146,045)	0
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	0	0	0	0	0	0	0
7619 015	XXXX XXX	TRSF FROM GEN TO FUND 15-00	21,600	3,000	24,600	21,600	3,000	24,600	0
7619 030	0000 800	INTERFD-TRSF-TO DED. INS.	20,000	0	20,000	20,000	0	20,000	0
		<b>TOTAL-OBJECT CODE 7000</b>	<b>1,189,954</b>	<b>326,285</b>	<b>1,516,239</b>	<b>1,122,867</b>	<b>520,372</b>	<b>1,643,239</b>	<b>127,000</b>
		<b>TOTAL-ALL EXPENDITURES</b>	<b>75,501,273</b>	<b>23,732,928</b>	<b>99,234,201</b>	<b>75,563,574</b>	<b>26,403,628</b>	<b>101,967,202</b>	<b>0</b>
		<b>GRAND TOTAL-ALL EXPENDITURES</b>	<b>75,501,273</b>	<b>23,732,928</b>	<b>99,234,201</b>	<b>75,563,574</b>	<b>26,403,628</b>	<b>101,967,202</b>	<b>0</b>

**San Dieguito Union High School District**  
 Business Services Division  
 Finance Department

2011-2012  
 Fall Revision  
**Summary of Changes**

<b>Income:</b>	<u>Adopted Budget</u>	<u>Fall Revision</u>	<u>Summary of Changes</u>	
Revenue Limit	77,941,127	77,941,127	0	*
Federal	3,714,871	5,293,696	1,578,825	* * * * *
				\$675K Education Jobs Fund Deferred Revenue \$363K IDEA Mental Health \$239K Title I Deferred Revenue \$224K Education Jobs Fund \$43K ARRA IDEA Deferred Revenue
Other State	5,724,953	5,865,839	140,886	* * *
				\$60K TUPE \$46K ROP Flexibility Transfer \$20K Transition Partnership Project
Local	7,292,898	7,665,103	372,205	* * *
				\$225K Donations, College Testing \$145K ROP
Transfers	0	0	0	*
Encroachment	(11,978,637)	(12,088,749)	(110,112)	* * * *
				\$360K Special Education Costs \$59K Special Ed Transportation Costs \$55K Home-To-School Transportation Costs <\$363K> Mental Health Services
<b>Total</b>	<b>94,673,849</b>	<b>96,765,765</b>	<b>2,091,916</b>	

**San Dieguito Union High School District**  
 Business Services Division  
 Finance Department

2011-2012  
 Fall Revision  
**Summary of Changes**

**Expenditures:**

	<u>Adopted Budget</u>	<u>Fall Revision</u>	<u>Summary of Changes</u>	
Certificated Salaries	48,546,701	48,567,887	21,186	*
Classified Salaries	15,833,404	16,173,011	339,607	*     \$352K Special Ed Instructional Aides
Benefits	19,768,991	19,868,859	99,868	*     Corresponding increase to benefits *
Books & Supplies	3,092,883	5,246,246	2,153,363	*     \$1.1M Categorical Carryover *     \$874K Donations, Field Use, College Testing Carryover *     \$134K Donations - 2011/12
Services & Operating Expenses	10,364,883	10,361,360	(3,523)	*     \$32K Categorical Carryover *     \$28K Donations - 2011/12 *     \$22K Donations, Field Use Carryover *     \$20K Transition Partnership Project *     <-\$127K> Special Ed NCCSE MOU
Capital Outlay	111,100	106,600	(4,500)	*
Other Outgo	1,516,239	1,643,239	127,000	*     \$127K Special Ed NCCSE MOU
<b>Total</b>	<b>99,234,201</b>	<b>101,967,202</b>	<b>2,733,001</b>	