

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: June 21, 2016

BOARD MEETING DATE: June 30, 2016

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

SUBMITTED BY: Rick Schmitt
Superintendent

SUBJECT: ADOPTION OF 2016-17 DISTRICT BUDGET/
GENERAL FUND & SPECIAL FUNDS

EXECUTIVE SUMMARY

The 2016-2017 Annual Budget is presented for adoption. As required, the budget was presented for review and a public hearing was held June 16, 2016. 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 2015-16 to 2016-17. The primary reasons for this are:

- Estimated increase in Property Tax of 5%, increase of state aid funding under the LCFF model
- Career Technical Education (CTE) Incentive Grant funding
- 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 decreased for the following reasons:

- Decrease to special education contribution due to savings in contracted services including room and board, non-public schools, and mediation settlements. These

savings are attributed to cost saving measures beginning in 2014-15 and incorporating ideas and suggestions from the Fiscal Crisis and Management Assistance Team (FCMAT) study in January 2015.

- Other increases due to contributions for step, column, and salary increases to all programs.

Expenditures

Expenditures are up overall, due to the approved salary schedule increase, 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:

- Increase of FTE for teachers to accommodate flexible schedule options; FTE increase in counselors, psychologists, and social workers
- 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, corresponding benefits for salary and FTE increases, partially offset by additional savings from the flexible health spending accounts transitioned mid-year 2015-16
- 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 a savings in Special Education contracted services and 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 on June 30, 2016.

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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Total Revenue	128,956,796	131,838,834	133,357,153
Total Expenditures	135,641,077	135,639,565	137,755,016
Difference + or (-)	(6,684,281)	(3,800,731)	(4,397,863)
Beginning Balance	19,418,423	12,734,142	8,933,411
Ending Balance	12,734,142	8,933,411	4,535,548
Reserve @ 3%			
General Fund Only	Met	Met	Met
General Fund & SpecRes	Met	Met	Met

Assumptions include:

2016-17

- District remains LCFF funded
- Property tax growth, continuation of the Education Protection Act (EPA) funding from Prop 30 tax increases
- COLA's and deficits as projected by School Services of California
- 5.5% salary schedule increase as approved by collective bargaining agreement
- Step, column costs and benefits costs increased

2017-18 & 2018-19

- District continues as LCFF
- Property tax increases as California Consumer Price Index and Assessed Values increase
- Average Daily Attendance increases for enrollment growth
- COLA's and deficits as projected by School Services of California
- Site formula budgets to remain static from 2015-16 levels
- Retirement savings, partially offset by additional staffing for growth

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 and special reserve funds.

Staff expects the adjusted beginning balance to improve as the expenditures are finalized for 2015-16 and savings are realized with existing budgets. Cost-containment and efficiency will be a priority in order to maintain adequate reserves.

Special Funds

The proposed budgets for all 2016-17 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 30, 2016.

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 – 2016-17 Proposed Budget”
- Multi-Year Projection for General Fund Revenue and Expenditures
- Special Funds – Overview; a brief description of each fund
- Special Funds – Balance Summary; summary spreadsheet for the proposed Special Funds Budget
- 2016-17 Capital/Deferred Maintenance Projects
- Printouts from the Standardized Account Code Structure (SACS) state software for 2015-16 and 2016-17

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 2016-2017 Annual Budget / General Fund & Special Funds, as shown in the attached supplements.

FUNDING SOURCE:

Not applicable.

Attachments

General Fund Revenue & Expenditures - 2016-2017 Proposed Budget

	2015-2016 Spring Revision Revised			2016-2017 Proposed Budget			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
PROJECTED INCOME							
LCFF/Revenue Limit / Property Tax	96,236,378	444,648	96,681,026	103,652,549	497,843	104,150,392	7,469,366
Federal Income	688,256	3,829,005	4,517,261	686,557	3,517,703	4,204,260	(313,001)
Other State Income	9,549,288	2,379,036	11,928,324	5,174,086	8,075,196	13,249,282	1,320,958
Local Income	2,081,592	5,649,834	7,731,426	1,312,858	5,274,415	6,587,273	(1,144,153)
Transfers	765,588	0	765,588	765,589	0	765,589	1
Encroachment	(16,595,483)	16,595,483	0	(15,747,271)	15,747,271	0	0
TOTAL PROJECTED INCOME	92,725,619	28,898,006	121,623,625	95,844,368	33,112,428	128,956,796	7,333,171
PROJECTED EXPENDITURES							
Certificated Salaries	49,727,426	10,202,549	59,929,975	57,195,397	11,363,886	68,559,283	8,629,308
Classified Salaries	14,151,963	4,899,541	19,051,504	15,501,162	5,522,413	21,023,575	1,972,071
Benefits	17,982,830	4,448,617	22,431,447	17,572,887	9,491,228	27,064,115	4,632,668
Books & Supplies	3,152,902	2,709,307	5,862,209	2,306,138	1,257,042	3,563,180	(2,299,029)
Services & Operating Expenses	7,349,744	6,750,516	14,100,260	8,302,050	4,967,891	13,269,941	(830,319)
Capital Outlay	15,600	31,600	47,200	19,500	5,000	24,500	(22,700)
Other Outgo	1,253,370	929,523	2,182,893	1,206,515	929,968	2,136,483	(46,410)
TOTAL PROJECTED EXPENDITURES	93,633,835	29,971,653	123,605,488	102,103,649	33,537,428	135,641,077	12,035,589
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(908,216)	(1,073,647)	(1,981,863)	(6,259,281)	(425,000)	(6,684,281)	(4,702,418)
FUND BALANCE, RESERVES:							
Beginning Balance - July 1	19,901,639	1,498,647	21,400,286	18,993,423	425,000	19,418,423	(1,981,863)
Adjusted Beginning Balance	19,901,639	1,498,647	21,400,286	18,993,423	425,000	19,418,423	(1,981,863)
Projected Ending Balance - June 30	18,993,423	425,000	19,418,423	12,734,142	0	12,734,142	(6,684,281)
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		425,000	425,000		0	0	(425,000)
<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			0	(2,500,000)
Textbook Adoption Reserve	1,000,000		1,000,000			0	(1,000,000)
High School Program Development	750,000		750,000			0	(750,000)
<i>Unassigned:</i>							
Recommended Min Reserve (4.5%)	5,562,247		5,562,247	6,103,848		6,103,848	541,602
Total Components	15,572,963	425,000	15,997,963	11,864,564	0	11,864,564	(4,133,398)
RESERVE FOR ECONOMIC UNCERTAINTIES	3,420,460	0	3,420,460	869,578	0	869,578	(2,550,883)
	2.77%	0.00%	2.77%	0.64%	0.00%	0.64%	-2.13%
SPECIAL RESERVE FUND							
Combined Reserve	2,453,145	0	2,453,145	2,473,852	0	2,473,852	
	17.35%	0.00%	17.69%	11.21%	0.00%	11.21%	

LCFF/REVENUE LIMIT SOURCES

Object	Resource		2015-2016 Spring Revision Revised			2016-2017 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011		STATE AID	1,491,507	0	1,491,507	3,933,347	0	3,933,347	2,441,840
8012		EPA STATE AID CURRENT YEAR	2,445,000	0	2,445,000	2,493,800	0	2,493,800	48,800
8021		HOMEOWNERS' EXEMPTION	716,632	0	716,632	752,464	0	752,464	35,832
8041		SECURED TAXES	88,683,446		88,683,446	93,452,876		93,452,876	4,769,430
8042		UNSECURED TAXES	2,941,548		2,941,548	3,031,233		3,031,233	89,685
8043		PRIOR YEAR TAXES	(48,875)		(48,875)	(47,627)		(47,627)	1,248
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	36,206		36,206	29,336
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	0
8096		XFER TO CHT SCH INLIEU PROP TX			0	0		0	0
8097		SPECIAL ED EXCESS TAX		444,648	444,648		497,843	497,843	53,195
		TOTAL LCFF/REVENUE LIMIT SOURCES	96,236,378	444,648	96,681,026	103,652,549	497,843	104,150,392	7,469,366

OTHER STATE INCOME

Object	Resource			2015-2016 Spring Revision Revised			2016-2017 Proposed Budget			Change
				UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8590 000	0000 000		OTHER STATE REVENUE			0	0		0	0
8590 006	0000 012		CA SOLAR INITIATIVE REBATE	927,161		927,161	0		0	(927,161)
8590 002	0000 000		ASSESSMENT REIMBURSEMENT	26,081		26,081	0		0	(26,081)
8590 000	0000 024		AP FEE REIMB PROG			0	0		0	0
8550 000	0000-000		MANDATED COST REIMBURSEMENT	6,978,950		6,978,950	3,466,086		3,466,086	(3,512,864)
8590 000	09XX 000		CATEGORICAL FLEXIBILITY			0	0		0	0
8560 000	1100 000		LOTTERY	1,536,000		1,536,000	1,708,000		1,708,000	172,000
8560-002	1100 000		LOTTERY	81,096		81,096	0		0	(81,096)
8590 000	6230 000		CA CLEAN ENERGY JOBS			0	0		0	0
8560 000	6264 000		EDUCATOR EFFECTIVENESS		863,374	863,374	0		0	(863,374)
8560 000	6300 000		LOTTERY INSTRUCTIONAL MATERIALS		409,360	409,360	500,200		500,200	90,840
8560 002	6300 000		LOTTERY INSTRUCTIONAL MATERIALS		43,017	43,017	0		0	(43,017)
8590 000	6387 000		CTE INCENTIVE GRANT PROGRAM			0	1,676,000		1,676,000	1,676,000
8590 000	6500 000		SPECIAL ED CAHSEE			0	0		0	0
8590 000	6500 000		SPECIAL EDUCATION			0	0		0	0
8590 000	6500 009		MENTAL HEALTH SERVICES			0	0		0	0
8590 000	6512 000		SPED MENTAL HEALTH SERVICES			0	732,296		732,296	732,296
8590 003	6512 000		SPED PROP 98 MENTAL HEALTH SERVICES		732,296	732,296	0		0	(732,296)
8590 000	6520 000		SPED PROJ WORKABILITY		300,989	300,989	300,989		300,989	0
8590 000	6530 000		SPED LOW INCIDENCE			0	0		0	0
8590 000	6535 000		SPED PERSONNEL STAFF DEV			0	0		0	0
8590 001	6660 000	D	TUPE/TOBACCO USE PREVENTION ED.			0	0		0	0
8590 000	7405-000		COMMON CORE STANDARDS			0	0		0	0
8590 000	7690 000		STRS ON-BEHALF PENSION CONTRIBUTION			0	4,835,711		4,835,711	4,835,711
8590 000	7810 004		TRANSITION PRTNRSH PROJ - WIT		30,000	30,000	30,000		30,000	0
			TOTAL OTHER STATE REVENUE	9,549,288	2,379,036	11,928,324	5,174,086	8,075,196	13,249,282	1,320,958

D DEFERRED

LOCAL INCOME

Object	Resource		2015-2016			2016-2017			Change
			Spring Revision Revised			Proposed Budget			
			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	230,000		230,000	(25,000)
8675 XXX	0000-723	TRANSPORT.SERVICES PARENT PAY	255,200		255,200	197,858		197,858	(57,342)
8677 000	9382 000	CA CAREER PATHWAYS		239,207	239,207		252,963	252,963	13,756
8677 004	0100 038	INT/AGY PRIVATE CONTRACTOR	70,000		70,000	85,000		85,000	15,000
8677 007	9025 XXX	INT/AG. REV. - ROP TIER III			0			0	0
8677 010	6500 004	COASTAL LEARNING ACADEMY		20,007	20,007			0	(20,007)
8677 014	0000 000	I/AG. ADM/DEV.FEE.SB/RSF	1,500		1,500			0	(1,500)
8677 014	0100 051	ADMIN DEV FEES RSF/SB			0			0	0
8689 001	0100 039	OTHER PARKING FINES-TP	1,587		1,587			0	(1,587)
8689 001	0100 052	OTHER PARKING FINES-CCA	639		639			0	(639)
8689 001	0100 054	OTHER PARKING FINES-LCC	1,899		1,899			0	(1,899)
8689 001	0100 055	OTHER PARKING FINES-SDA	854		854			0	(854)
8689 050	0000 300	TRANSP FEES-ATHL-TP	120,000		120,000	100,000		100,000	(20,000)
8689 100	0000 300	TRANSP FEES-ATHL-LCC	85,000		85,000	80,000		80,000	(5,000)
8689 130	0000 300	TRANSP FEES-ATHL-SDA	60,000		60,000	60,000		60,000	0
8689 140	0000 300	TRANSP FEES-ATHL-CCA	75,000		75,000	75,000		75,000	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			0	(2,800)
8699 XXX	XXXX XXX	OTHER LOCAL INCOME	1,069,913	500	1,070,413	400,000		400,000	(670,413)
8710 000	6500 001	SP ED, TUITION		38,098	38,098		37,000	37,000	(1,098)
8782 000	9025 XXX	ROP COUNTY OFFICE		293,354	293,354		93,837	93,837	(199,517)
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		5,055,868	5,055,868		4,890,615	4,890,615	(165,253)
					0			0	0
		TOTAL LOCAL REVENUE	2,081,592	5,649,834	7,731,426	1,312,858	5,274,415	6,587,273	(1,144,153)
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	765,589		765,589	1
		SUBTOTAL TRANSFERS	765,588	0	765,588	765,589	0	765,589	1
8980 000	0000 000	UNRESTRICTED CONTRIBUTIONS	(16,595,483)		(16,595,483)	(15,747,271)		(15,747,271)	848,212
8980 000	6500 000	CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT		11,087,745	11,087,745		11,411,037	11,411,037	323,292
8980 000	6512 000	SPED MENTAL HEALTH SERVICES		650,559	650,559		257,690	257,690	(392,869)
8980 000	3410 000	DEPT OF REHAB: WORKABILITY II FDN		15,834	15,834		35,269	35,269	19,435
8980 000	8150 000	CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH.		3,559,915	3,559,915		3,893,763	3,893,763	333,848
8980 000	6520 000	SPEC ED PROJ WORKABILITY I LEA			0		15,263	15,263	15,263
8980 000	9025 XXX	CONTRIBUTION TO ROP		1,281,430	1,281,430		134,249	134,249	(1,147,181)
8990 000	3310 000	CONTRIBUTION FROM IDEA		84,660	84,660			0	(84,660)
8990 000	3312 000	CONTRIBUTION TO IDEA		(84,660)	(84,660)			0	84,660
		SUBTOTAL ENCROACHMENT	(16,595,483)	16,595,483	0	(15,747,271)	15,747,271	0	0
		TOTAL TRANSFERS	(15,829,895)	16,595,483	765,588	(14,981,682)	15,747,271	765,589	1
		TOTAL ALL REVENUE	92,725,619	28,898,006	121,623,625	95,844,368	33,112,428	128,956,796	7,333,171
									0

CERTIFICATED SALARIES

Object	Resource		2015-2016 Spring Revision Revised			2016-2017 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	40,753,556	8,819,823	49,573,379	47,264,140	9,597,279	56,861,419	7,288,040
1100 033		EL STIPEND	0	0	0	0	0	0	0
1200 000		PUPIL SUPPORT: LIBRARIANS GUIDANCE, WELFARE & ATTEND. PHYSICAL & MENTAL HEALTH	3,679,392	16,451	3,695,843	4,227,877	264,365	4,492,242	796,399
1300 000		SUPERVISORS, ADMIN: SCHOOL ADMINISTRATORS SUPERINTENDENTS ADMINISTRATORS	4,248,699	898,674	5,147,373	4,808,816	1,054,448	5,863,264	715,891
1900 000		OTHER CERTIFICATED	1,045,779	467,601	1,513,380	894,564	447,794	1,342,358	(171,022)
		TOTAL-OBJECT CODE 1000	49,727,426	10,202,549	59,929,975	57,195,397	11,363,886	68,559,283	8,629,308

CLASSIFIED SALARIES

Object	Resource		2015-2016 Spring Revision Revised			2016-2017 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	1,127,500	2,699,591	3,827,091	1,268,000	3,155,770	4,423,770	596,679
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	6,089,146	1,670,655	7,759,801	6,451,732	1,767,079	8,218,811	459,010
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	1,081,083	234,890	1,315,973	1,214,410	259,812	1,474,222	158,249
2400 000		CLERICAL & OFFICE PERSONNEL	5,349,544	292,705	5,642,249	5,992,308	338,052	6,330,360	688,111
2900 000		OTHER CLASSIFIED	504,690	1,700	506,390	574,712	1,700	576,412	70,022
		TOTAL-OBJECT CODE 2000	14,151,963	4,899,541	19,051,504	15,501,162	5,522,413	21,023,575	1,972,071

EMPLOYEE BENEFITS

Object	Resource		2015-2016 Spring Revision Revised			2016-2017 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	5,365,100	1,080,374	6,445,474	6,483,780	6,146,108	12,629,888	6,184,414
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	1,625,642	567,029	2,192,671	1,976,671	687,725	2,664,396	471,725
3311/2 000		SOCIAL SECURITY	939,653	307,996	1,247,649	979,926	351,576	1,331,502	83,853
3321/2 000		MEDICARE	931,333	218,762	1,150,095	1,054,130	244,842	1,298,972	148,877
3400 000		INC PROTCT+CERT DNTAL+LIFE	761,152	187,175	948,327	836,956	198,107	1,035,063	86,736
3500 000		UNEMPLOYMENT INSURANCE	80,477	7,619	88,096	36,356	8,441	44,797	(43,299)
3600 000		WORKERS' COMPENSATION	1,528,933	339,939	1,868,872	1,492,283	347,855	1,840,138	(28,734)
3700 000		RETIREE BENEFITS (H & W)	598,113	141,375	739,488	620,474	145,885	766,359	26,871
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	6,152,427	1,598,348	7,750,775	4,092,311	1,360,689	5,453,000	(2,297,775)
		TOTAL-OBJECT CODE 3000	17,982,830	4,448,617	22,431,447	17,572,887	9,491,228	27,064,115	4,632,668

BOOKS AND SUPPLIES

Object	Resource		2015-2016 Spring Revision Revised			2016-2017 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	0	332,525	332,525	0	355,000	355,000	22,475
4200 000		BOOKS OTHER THAN TEXTBOOKS	2,250	77,647	79,897	2,713	45,200	47,913	(31,984)
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	2,674,430	1,777,088	4,451,518	1,703,330	671,762	2,375,092	(2,076,426)
4300 999		ESTIMATED UNSPENT	0	0	0	0	0	0	0
4400 000		NON-CAPITALIZED EQUIP (under \$5,000)	476,222	522,047	998,269	600,095	185,080	785,175	(213,094)
		TOTAL-OBJECT CODE 4000	3,152,902	2,709,307	5,862,209	2,306,138	1,257,042	3,563,180	(2,299,029)

SERVICES AND OPERATING EXPENSES

Object	Resource		2015-2016 Spring Revision Revised			2016-2017 Proposed Budget			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	430,020	1,738,404	2,168,424	424,000	1,151,724	1,575,724	(592,700)
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	306,626	642,506	949,132	411,612	141,300	552,912	(396,220)
5300 000		DISTRICT DUES & MEMBERSHIP	60,555	150	60,705	88,650	150	88,800	28,095
5400 000		INSURANCE	510,580	0	510,580	621,156	0	621,156	110,576
5500 000		UTILITIES	2,190,000	0	2,190,000	2,749,900	0	2,749,900	559,900
5600 000		RENTALS, LEASES & REPAIRS	557,440	252,760	810,200	578,440	335,485	913,925	103,725
5700 000		INTER-PROGRAM SERVICES	(138,808)	59,605	(79,203)	(80,500)	51,000	(29,500)	49,703
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	3,023,327	4,056,991	7,080,318	3,105,292	3,286,932	6,392,224	(688,094)
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	410,004	100	410,104	403,500	1,300	404,800	(5,304)
		TOTAL-OBJECT CODE 5000	7,349,744	6,750,516	14,100,260	8,302,050	4,967,891	13,269,941	(830,319)

CAPITAL OUTLAY

Object	Resource		2015-2016 Spring Revision Revised			2016-2017 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	15,100	26,600	41,700	19,000	0	19,000	(22,700)
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	19,500	5,000	24,500	(22,700)

OTHER OUTGO

Object	Resource		2015-2016 Spring Revision Revised			2016-2017 Proposed Budget			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	0	0	(60,000)
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	43,000	43,000	3,000
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	(222,846)	222,846	0	(280,291)	280,291	0	0
7350 011	XXXX XXX	ADULT ED INDIRECT - FUND 11-00	(32,308)	0	(32,308)	0	0	0	32,308
7350 013	XXXX XXX	FOOD SERVICE INDIRECT FD 13-00	(128,000)	0	(128,000)	(131,014)	0	(131,014)	(3,014)
7438 000	XXXX XXX	SOLAR PROJ DEBT SVC INT	840,936	0	840,936	822,231	0	822,231	(18,705)
7439 000	XXXX XXX	SOLAR PROJ OTH DEBT SVC PRINC.	765,588	0	765,588	765,589	0	765,589	1
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	1,253,370	929,523	2,182,893	1,206,515	929,968	2,136,483	(46,410)
		TOTAL-ALL EXPENDITURES	93,633,835	29,971,653	123,605,488	102,103,649	33,537,428	135,641,077	
		GRAND TOTAL-ALL EXPENDITURES	93,633,835	29,971,653	123,605,488	102,103,649	33,537,428	135,641,077	

General Fund Revenue & Expenditures - 2016-2017 Proposed Budget
 Business Services Division
 Finance Department
 2016-2017
 Proposed Budget
Summary of Changes

Income:

	<u>Spring Revision</u>			
	<u>Revised</u>	<u>Proposed Budget</u>	<u>Summary of Changes</u>	
LCFF/Revenue Limit	96,681,026	104,150,392	7,469,366	* \$4.9M Property Taxes * \$2.4M LCFF State Aid
Federal	4,517,261	4,204,260	(313,001)	* \$36K IDEA Special Education * <\$347K> Prior Year Federal Revenue
Other State	11,928,324	13,249,282	1,320,958	* \$4.84M STRS On-Behalf Pension Contribution (required entry to revenue and STRS expense) * \$1.68M CTE Incentive Grant Program * \$172K Unrestricted Lottery Revenue * <\$124K> Prior Year State Revenue * <\$863K> One time Educator Effectiveness Grant * <\$927K> CA Solar Initiative Rebate * <\$3.5M> One time Mandated Cost
Local	7,731,426	6,587,273	(1,144,153)	* <\$25K> Transportation Fees - Athletics * <\$25K> Interest Revenue * <\$57K> Transportation Parent Pay Services * <\$165K> Special Education Revenue * <\$200K> ROP County Office Reduction * <\$670K> Donations, College Testing, etc.,
Transfers	765,588	765,589	1	
Encroachment	(16,595,483)	(15,747,271)	848,212	* \$323K Increase Special Education Contribution * \$334K Increase Routine Restricted Maintenance Contribution * <\$393K> Decrease Special Education Health Services Contribution * <\$1.15M> Decrease ROP Contribution
Total	121,623,625	128,956,796	7,333,171	

General Fund Revenue & Expenditures - 2016-2017 Proposed Budget
 Business Services Division
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Summary of Changes

Expenditures:

	<u>Spring Revision</u> <u>Revised</u>	<u>Proposed Budget</u>	<u>Summary of Changes</u>	
Certificated Salaries	59,929,975	68,559,283	8,629,308	<ul style="list-style-type: none"> * \$3.01M Certificated Salary Schedule Increase * \$283K Certificated Management Salary Schedule Increase * Step and Column Increases * 17.4 FTE Increase: Teachers * 5.2 FTE Increase: Counselor, Psychologists, Social Workers
Classified Salaries	19,051,504	21,023,575	1,972,071	<ul style="list-style-type: none"> * \$929K Classified Salary Schedule Increase * \$72K Classified Management, Confidential, Supvr Salary Schedule Increase * Step and Column Increases * 8.8 FTE Increase
Benefits	22,431,447	27,064,115	4,632,668	<ul style="list-style-type: none"> * \$4.8M STRS On-Behalf Increase (offset by revenue) * \$1.6M STRS/PERS Rate Increase * <\$2.3M> Additional Decrease to Flexible Spending * Corresponding Statutory Benefits for Salary Increases
Books & Supplies	5,862,209	3,563,180	(2,299,029)	<ul style="list-style-type: none"> * \$66K CTE Incentive Grant Program * \$45K Restricted Routine Maintenance * <\$304K> Microsoft Vouchers Carryover * <\$ 647K> Donations, College Testing, etc., * <\$1.36M > Prior Year Carryover
Services & Operating Expenses	14,100,260	13,269,941	(830,319)	<ul style="list-style-type: none"> * \$560K Utilities * \$111K P&L Insurance * \$83K Routine Restricted Maintenance * <\$81K> Prior Year Carryover * <\$188K > Special Ed Mental Health Services * <\$294K> Special Ed Room and Board * <\$368K> Special Ed Mediation Settlements * <\$500K> Educator Effectiveness * <\$522K> Special Ed NPSs/NPAs
Capital Outlay	47,200	24,500	(22,700)	<ul style="list-style-type: none"> * <\$27K> CA Career Pathways
Other Outgo	2,182,893	2,136,483	(46,410)	<ul style="list-style-type: none"> * <\$60K> Special Ed Tuition to Other SELPA LEAs
Total	123,605,488	135,641,077	12,035,589	