

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: November 27, 2016

BOARD MEETING DATE: December 8, 2016

PREPARED BY: Delores Perley, Chief Financial Officer

SUBMITTED BY: Eric Dill, Interim Superintendent

SUBJECT: **ADOPT 2016-17 DISTRICT GENERAL FUND
FIRST INTERIM BUDGET**

EXECUTIVE SUMMARY

The First Interim Budget Report is the second time the Board has reviewed the 2016-17 General Fund budget. This budget reflects the state's final adopted budget assumptions, changes in ADA, as well as incorporating the final ending fund balance and carry over balances from the 2015-16 year. The First Interim Budget Report (as of October 31, 2016) for 2016-17 is submitted as required by law.

First Interim changes to revenue include a slight increase to LCFF funding due to adjusted state estimates; the property tax amounts have also been adjusted to reflect the latest estimates. Other changes to revenue include an increase to state revenue for the Tobacco Use and Prevention Education (TUPE) grant. This grant provides funding for 3 years. Revenue has also been increased by the 2015-16 grant carryover amounts and any CDE adjustments to allocation amounts. Local revenue also shows an increase from donations, and college testing. This revenue, and the corresponding expense, is budgeted as it is received.

Expenditures for salaries and benefits have been adjusted to reflect all staffing changes since budget adoption. Other expenditure areas have been adjusted for prior year carryover amounts, new grants and current year donations, and college testing.

The 2016-17 Adopted Budget had an estimated beginning balance as the 2015-16 year had not yet been closed. For First Interim, the beginning balance has been adjusted to reflect the actual 2015-16 ending balance. The projected ending fund balance has increased overall by \$3.2 million. The overall effect of these changes results in an estimated unrestricted reserve of \$15.9 million, or 11.4% including a 4.5% Board recommended minimum reserve and a \$5.6 million Basic Aid reserve. The minimum required by the State is 3.0% including any special reserve.

As part of the First Interim Budget Report, a multi-year projection (MYP) must be submitted. The current MYP is using assumptions based on information from credible sources such as School Services of California and the Financial Crisis Management Assistance Team

(FCMAT). As in previous years, conservative estimates are built into the projection model. Those factors include:

- Property tax
 - Current year estimates have been incorporated into the First Interim MYP
 - As an LCFF district, any changes to property taxes will be offset by state aid, maintaining total LCFF funding
- LCFF
 - Reasonable assumptions are built into the MYP
- Estimates are based on the state’s ability to fund LCFF

In the current MYP, the District is able to meet the State’s 3.0% reserve requirement.

Unrestricted	2016-17	2017-18	2018-19
Beginning Balance	23,370,799	15,891,638	11,564,468
Ending Balance	15,891,638	11,564,467	6,619,623
Reserve %	11.4%	8.4%	4.8%

District staff continues to monitor the overall budget health of the District. Monitoring includes a continual review and adjustment of staffing levels, using categorical funding to offset unrestricted expenditures, reduction in utility usage, and effective use of technology.

As in past years, the district utilized a Tax Revenue Anticipation Note (TRAN), to maintain a positive cash balance through the end of the fiscal year. With the high percentage of LCFF funding provided by local property tax, it is anticipated that a TRAN will again be necessary in 2017-18. Staff will address this in future meetings.

RECOMMENDATION:

It is recommended that the Board adopt the 2016-17 District General Fund First Interim Budget and Certification as shown on the attached pages.

FUNDING SOURCE:

Not applicable.

General Fund Revenue & Expenditures - 2016-2017 First Interim

	2016-2017 Adopted Budget			2016-2017 First Interim			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
PROJECTED INCOME							
LCFF/Revenue Limit / Property Tax	103,652,549	497,843	104,150,392	103,689,992	497,843	104,187,835	37,443
Federal Income	686,557	3,517,703	4,204,260	686,557	3,621,121	4,307,678	103,418
Other State Income	5,174,086	8,075,196	13,249,282	5,174,086	8,813,708	13,987,794	738,512
Local Income	1,312,858	5,274,415	6,587,273	1,445,610	5,241,765	6,687,375	100,102
Transfers	765,589	0	765,589	765,589	0	765,589	0
Encroachment	(15,747,271)	15,747,271	0	(15,756,121)	15,756,121	0	0
TOTAL PROJECTED INCOME	95,844,368	33,112,428	128,956,796	96,005,713	33,930,558	129,936,271	979,475
PROJECTED EXPENDITURES							
Certificated Salaries	57,195,397	11,363,886	68,559,283	57,587,694	11,663,238	69,250,932	691,649
Classified Salaries	15,501,162	5,522,413	21,023,575	15,500,608	5,460,552	20,961,160	(62,415)
Benefits	17,572,887	9,491,228	27,064,115	17,728,193	9,520,378	27,248,571	184,456
Books & Supplies	2,306,138	1,257,042	3,563,180	2,989,883	3,449,627	6,439,510	2,876,330
Services & Operating Expenses	8,302,050	4,967,891	13,269,941	8,444,321	5,165,786	13,610,107	340,166
Capital Outlay	19,500	5,000	24,500	53,272	5,000	58,272	33,772
Other Outgo	1,206,515	929,968	2,136,483	1,180,903	955,680	2,136,583	100
TOTAL PROJECTED EXPENDITURES	102,103,649	33,537,428	135,641,077	103,484,874	36,220,261	139,705,135	4,064,058
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(6,259,281)	(425,000)	(6,684,281)	(7,479,161)	(2,289,703)	(9,768,864)	(3,084,583)
FUND BALANCE, RESERVES:							
Beginning Balance - July 1	18,993,423	425,000	19,418,423	23,370,798	2,289,704	25,660,502	6,242,079
Adjusted Beginning Balance	18,993,423	425,000	19,418,423	23,370,798	2,289,704	25,660,502	6,242,079
Projected Ending Balance - June 30	12,734,142	0	12,734,142	15,891,637	1	15,891,638	3,157,496
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		1	1	1
<i>Assigned:</i>							
Basic Aid Reserve	5,579,716		5,579,716	5,579,716		5,579,716	0
			0			0	0
<i>Unassigned:</i>							
Recommended Min Reserve (4.5%)	6,103,848		6,103,848	6,286,731		6,286,731	182,883
Total Components	11,864,564	0	11,864,564	12,047,447	1	12,047,448	182,884
RESERVE FOR ECONOMIC UNCERTAINTIES	869,578	0	869,578	3,844,190	0	3,844,190	2,974,612
	0.64%	0.00%	0.64%	2.75%	0.00%	2.75%	2.11%

LCFF/REVENUE LIMIT SOURCES

Object	Resource		2016-2017 Adopted Budget			2016-2017 First Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011		STATE AID	3,933,347	0	3,933,347	4,434,218	0	4,434,218	500,871
8012		EPA STATE AID CURRENT YEAR	2,493,800	0	2,493,800	2,493,800	0	2,493,800	0
8021		HOMEOWNERS' EXEMPTION	752,464	0	752,464	713,599	0	713,599	(38,865)
8041		SECURED TAXES	93,452,876		93,452,876	93,033,655		93,033,655	(419,221)
8042		UNSECURED TAXES	3,031,233		3,031,233	3,036,721		3,036,721	5,488
8043		PRIOR YEAR TAXES	(47,627)		(47,627)	(35,799)		(35,799)	11,828
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	36,206		36,206	13,548		13,548	(22,658)
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	0
8096		XFER TO CHT SCH INLIEU PROP TX	0		0	0		0	0
8097		SPECIAL ED EXCESS TAX		497,843	497,843		497,843	497,843	0
		TOTAL LCFF/REVENUE LIMIT SOURCES	103,652,549	497,843	104,150,392	103,689,992	497,843	104,187,835	37,443

OTHER STATE INCOME

Object	Resource			2016-2017 Adopted Budget			2016-2017 First Interim			Change
				UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8590 000	0000 000		OTHER STATE REVENUE	0		0	0		0	0
8590 006	0000 012		CA SOLAR INITIATIVE REBATE	0		0	0		0	0
8590 002	0000 000		ASSESSMENT REIMBURSEMENT	0		0	0		0	0
8590 000	0000 024		AP FEE REIMB PROG	0		0	0		0	0
8550 000	0000-000		MANDATED COST REIMBURSEMENT	3,466,086		3,466,086	3,466,086		3,466,086	0
8590 000	09XX 000		CATEGORICAL FLEXIBILITY	0		0	0		0	0
8560 000	1100 000		LOTTERY	1,708,000		1,708,000	1,708,000		1,708,000	0
8560-002	1100 000		LOTTERY	0		0	0		0	0
8590 000	6230 000		CA CLEAN ENERGY JOBS		0	0		0	0	0
8560 000	6264 000		EDUCATOR EFFECTIVENESS		0	0		0	0	0
8560 000	6300 000		LOTTERY INSTRUCTIONAL MATERIALS		500,200	500,200		500,200	500,200	0
8560 002	6300 000		LOTTERY INSTRUCTIONAL MATERIALS		0	0		0	0	0
8590 000	6387 000		CTE INCENTIVE GRANT PROGRAM		1,676,000	1,676,000		197,197	197,197	(1,478,803)
8590 001	6387 000	D	CTE INCENTIVE GRANT PROGRAM		0	0		838,240	838,240	838,240
8590 002	6387 000		CTE INCENTIVE GRANT PROGRAM		0	0		838,239	838,239	838,239
8590 000	6500 000		SPECIAL ED CAHSEE		0	0		0	0	0
8590 000	6500 000		SPECIAL EDUCATION		0	0		0	0	0
8590 000	6500 009		MENTAL HEALTH SERVICES		0	0		0	0	0
8590 000	6512 000		SPED MENTAL HEALTH SERVICES		732,296	732,296		732,296	732,296	0
8590 003	6512 000		SPED PROP 98 MENTAL HEALTH SERVICES		0	0		0	0	0
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	0
8590 000	6535 000		SPED PERSONNEL STAFF DEV		0	0		0	0	0
8590 000	6690 016		TUPE GRADES 6-12 TIER 2		0	0		540,836	540,836	540,836
8590 000	7405-000		COMMON CORE STANDARDS		0	0		0	0	0
8590 000	7690 000		STRS ON-BEHALF PENSION CONTRIBUTION		4,835,711	4,835,711		4,835,711	4,835,711	0
8590 000	7810 004		TRANSITION PRTNRSHP PROJ - WIT		30,000	30,000		30,000	30,000	0
			TOTAL OTHER STATE REVENUE	5,174,086	8,075,196	13,249,282	5,174,086	8,813,708	13,987,794	738,512

D DEFERRED

LOCAL INCOME

Object	Resource		2016-2017 Adopted Budget			2016-2017 First Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8631 000	0000-000	SALE OF EQUIPMENT & SUPPLIES	5,000		5,000	5,000		5,000	0
8650 XXX	0000 634/5	M & O FIELD USE	80,000		80,000	80,000		80,000	0
8650 000	0100 XXX	LEASES AND RENTALS-SITE USE			0			0	0
8660 XXX	0000 000	INTEREST	230,000		230,000	230,000		230,000	0
8675 XXX	0000-723	TRANSPORT.SERVICES PARENT PAY	197,858		197,858	197,858		197,858	0
8677 000	9382 000	CA CAREER PATHWAYS		252,963	252,963		217,513	217,513	(35,450)
8677 004	0100 038	INT/AGY PRIVATE CONTRACTOR	85,000		85,000	85,000		85,000	0
8677 007	9025 XXX	INT/AG. REV. - ROP TIER III			0			0	0
8677 010	6500 004	COASTAL LEARNING ACADEMY			0			0	0
8677 014	0000 000	I/AG. ADM/DEV.FEE.SB/RSF			0			0	0
8677 014	0100 051	ADMIN DEV FEES RSF/SB			0			0	0
8689 001	0100 039	OTHER PARKING FINES-TP			0			0	0
8689 001	0100 052	OTHER PARKING FINES-CCA			0			0	0
8689 001	0100 054	OTHER PARKING FINES-LCC			0			0	0
8689 001	0100 055	OTHER PARKING FINES-SDA			0			0	0
8689 050	0000 300	TRANSP FEES-ATHL-TP	100,000		100,000	100,000		100,000	0
8689 100	0000 300	TRANSP FEES-ATHL-LCC	80,000		80,000	80,000		80,000	0
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			0		2,800	2,800	2,800
8699 XXX	XXXX XXX	OTHER LOCAL INCOME	400,000		400,000	532,752		532,752	132,752
8710 000	6500 001	SP ED, TUITION		37,000	37,000		37,000	37,000	0
8782 000	9025 XXX	ROP COUNTY OFFICE		93,837	93,837		93,837	93,837	0
8782 XXX	1100 001	ROP LOTTERY TRANSFER			0			0	0
8783 000	XXXX XXX	ALL OTHER TRANSFERS FROM JPA			0			0	0
8792 XXX	6500 XXX	SPECIAL EDUCATION		4,890,615	4,890,615		4,890,615	4,890,615	0
					0			0	0
		TOTAL LOCAL REVENUE	1,312,858	5,274,415	6,587,273	1,445,610	5,241,765	6,687,375	100,102
8919 016	0000 000	I/TRANSF SELF INS FD			0			0	0
8919 021	0000 000	TRANSFER FROM BOND FUNDS FOR SOLAR	765,589		765,589	765,589		765,589	0
		SUBTOTAL TRANSFERS	765,589	0	765,589	765,589	0	765,589	0
8980 000	0000 000	UNRESTRICTED CONTRIBUTIONS	(15,747,271)		(15,747,271)	(15,756,121)		(15,756,121)	(8,850)
8980 000	6500 000	CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT		11,411,037	11,411,037		11,351,344	11,351,344	(59,693)
8980 000	6512 000	SPED MENTAL HEALTH SERVICES		257,690	257,690		304,431	304,431	46,741
8980 000	3410 000	DEPT OF REHAB: WORKABILITY II FDN		35,269	35,269		34,490	34,490	(779)
8980 000	8150 000	CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH.		3,893,763	3,893,763		3,916,223	3,916,223	22,460
8980 000	6520 000	SPEC ED PROJ WORKABILITY I LEA		15,263	15,263		15,384	15,384	121
8980 000	9025 XXX	CONTRIBUTION TO ROP		134,249	134,249		134,249	134,249	0
8990 000	3310 000	CONTRIBUTION FROM IDEA			0			0	0
8990 000	3312 000	CONTRIBUTION TO IDEA			0			0	0
		SUBTOTAL ENCROACHMENT	(15,747,271)	15,747,271	0	(15,756,121)	15,756,121	0	0
		TOTAL TRANSFERS	(14,981,682)	15,747,271	765,589	(14,990,532)	15,756,121	765,589	0
		TOTAL ALL REVENUE	95,844,368	33,112,428	128,956,796	96,005,713	33,930,558	129,936,271	979,475
									0

CERTIFICATED SALARIES

Object	Resource		2016-2017 Adopted Budget			2016-2017 First Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	47,264,140	9,597,279	56,861,419	47,263,198	9,668,797	56,931,995	70,576
1100 033		EL STIPEND	0	0	0	0	0	0	0
1200 000		PUPIL SUPPORT: LIBRARIANS GUIDANCE, WELFARE & ATTEND. PHYSICAL & MENTAL HEALTH	4,227,877	264,365	4,492,242	4,564,864	298,140	4,863,004	370,762
1300 000		SUPERVISORS, ADMIN: SCHOOL ADMINISTRATORS SUPERINTENDENTS ADMINISTRATORS	4,808,816	1,054,448	5,863,264	4,914,418	1,079,957	5,994,375	131,111
1900 000		OTHER CERTIFICATED	894,564	447,794	1,342,358	845,214	616,344	1,461,558	119,200
		TOTAL-OBJECT CODE 1000	57,195,397	11,363,886	68,559,283	57,587,694	11,663,238	69,250,932	691,649

CLASSIFIED SALARIES

Object	Resource		2016-2017 Adopted Budget			2016-2017 First Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	1,268,000	3,155,770	4,423,770	1,268,000	3,068,895	4,336,895	(86,875)
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	6,451,732	1,767,079	8,218,811	6,474,112	1,808,028	8,282,140	63,329
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	1,214,410	259,812	1,474,222	1,224,143	245,279	1,469,422	(4,800)
2400 000		CLERICAL & OFFICE PERSONNEL	5,992,308	338,052	6,330,360	5,974,618	336,650	6,311,268	(19,092)
2900 000		OTHER CLASSIFIED	574,712	1,700	576,412	559,735	1,700	561,435	(14,977)
		TOTAL-OBJECT CODE 2000	15,501,162	5,522,413	21,023,575	15,500,608	5,460,552	20,961,160	(62,415)

EMPLOYEE BENEFITS

Object	Resource		2016-2017 Adopted Budget			2016-2017 First Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	6,483,780	6,146,108	12,629,888	6,541,619	6,181,042	12,722,661	92,773
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	1,976,671	687,725	2,664,396	1,970,700	656,100	2,626,800	(37,596)
3311/2 000		SOCIAL SECURITY	979,926	351,576	1,331,502	974,817	338,378	1,313,195	(18,307)
3321/2 000		MEDICARE	1,054,130	244,842	1,298,972	1,062,149	247,836	1,309,985	11,013
3400 000		INC PROTCT+CERT DNTAL+LIFE	836,956	198,107	1,035,063	812,743	210,510	1,023,253	(11,810)
3500 000		UNEMPLOYMENT INSURANCE	36,356	8,441	44,797	36,640	8,392	45,032	235
3600 000		WORKERS' COMPENSATION	1,492,283	347,855	1,840,138	1,506,018	347,032	1,853,050	12,912
3700 000		RETIREE BENEFITS (H & W)	620,474	145,885	766,359	530,337	125,777	656,114	(110,245)
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	4,092,311	1,360,689	5,453,000	4,293,170	1,405,311	5,698,481	245,481
		TOTAL-OBJECT CODE 3000	17,572,887	9,491,228	27,064,115	17,728,193	9,520,378	27,248,571	184,456

BOOKS AND SUPPLIES

Object	Resource		2016-2017 Adopted Budget			2016-2017 First Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	0	355,000	355,000	0	340,000	340,000	(15,000)
4200 000		BOOKS OTHER THAN TEXTBOOKS	2,713	45,200	47,913	2,813	60,700	63,513	15,600
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	1,703,330	671,762	2,375,092	2,354,353	2,354,549	4,708,902	2,333,810
4300 999		ESTIMATED UNSPENT	0	0	0	0	0	0	0
4400 000		NON-CAPITALIZED EQUIP (under \$5,000)	600,095	185,080	785,175	632,717	694,378	1,327,095	541,920
		TOTAL-OBJECT CODE 4000	2,306,138	1,257,042	3,563,180	2,989,883	3,449,627	6,439,510	2,876,330

SERVICES AND OPERATING EXPENSES

Object	Resource		2016-2017 Adopted Budget			2016-2017 First Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	424,000	1,151,724	1,575,724	424,000	1,178,554	1,602,554	26,830
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	411,612	141,300	552,912	411,612	134,913	546,525	(6,387)
5300 000		DISTRICT DUES & MEMBERSHIP	88,650	150	88,800	88,650	150	88,800	0
5400 000		INSURANCE	621,156	0	621,156	621,156	0	621,156	0
5500 000		UTILITIES	2,749,900	0	2,749,900	2,749,900	0	2,749,900	0
5600 000		RENTALS, LEASES & REPAIRS	578,440	335,485	913,925	595,879	335,589	931,468	17,543
5700 000		INTER-PROGRAM SERVICES	(80,500)	51,000	(29,500)	(80,500)	51,000	(29,500)	0
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	3,105,292	3,286,932	6,392,224	3,230,124	3,454,050	6,684,174	291,950
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	403,500	1,300	404,800	403,500	11,530	415,030	10,230
		TOTAL-OBJECT CODE 5000	8,302,050	4,967,891	13,269,941	8,444,321	5,165,786	13,610,107	340,166

CAPITAL OUTLAY

Object	Resource		2016-2017 Adopted Budget			2016-2017 First Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
6100 000		SITES & IMPROVEMENT OF SITE	0	0	0	8,772	0	8,772	8,772
6200 000		IMPROVEMENT	0	0	0	0	0	0	0
6400 000		EQUIPMENT	19,000	0	19,000	44,000	0	44,000	25,000
6500 000		EQUIPMENT REPLACEMENT	500	5,000	5,500	500	5,000	5,500	0
		TOTAL-OBJECT CODE 6000	19,500	5,000	24,500	53,272	5,000	58,272	33,772

OTHER OUTGO

Object	Resource		2016-2017 Adopted Budget			2016-2017 First Interim			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	0	0	0	0	0	0
7142 000	6500 000	SPED OTH TUIT-X COST	0	408,941	408,941	0	408,941	408,941	0
7142 000	6500 001	OTHER TUITION & SPEC. ED EXCESS COS	0	43,000	43,000	0	43,100	43,100	100
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	(280,291)	280,291	0	(305,903)	305,903	0	0
7350 011	XXXX XXX	ADULT ED INDIRECT - FUND 11-00	0	0	0	0	0	0	0
7350 013	XXXX XXX	FOOD SERVICE INDIRECT FD 13-00	(131,014)	0	(131,014)	(131,014)	0	(131,014)	0
7438 000	XXXX XXX	SOLAR PROJ DEBT SVC INT	822,231	0	822,231	822,231	0	822,231	0
7439 000	XXXX XXX	SOLAR PROJ OTH DEBT SVC PRINC.	765,589	0	765,589	765,589	0	765,589	0
7619 014	0000 800	I/F TRANSF TO DEFERRED MAINTENANCE	0	0	0	0	0	0	0
7619 015	0000 724	I/F TRANSF TO TRANSP EQUIPMENT FD	0	0	0	0	0	0	0
7619 030	0000 800	INTERFD-TRSF-TO DED. INS.	30,000	0	30,000	30,000	0	30,000	0
		TOTAL-OBJECT CODE 7000	1,206,515	929,968	2,136,483	1,180,903	955,680	2,136,583	100
		TOTAL-ALL EXPENDITURES	102,103,649	33,537,428	135,641,077	103,484,874	36,220,261	139,705,135	
		GRAND TOTAL-ALL EXPENDITURES	102,103,649	33,537,428	135,641,077	103,484,874	36,220,261	139,705,135	

General Fund Revenue & Expenditures - 2016-2017 1st Interim Budget
 Business Services Division
 Finance Department
 2016-2017
 First Interim
Summary of Changes

Income:

	<u>Adopted Budget</u>	<u>First Interim</u>	<u>Summary of Changes</u>	
LCFF/Revenue Limit	104,150,392	104,187,835	37,443	* \$37K Total Increase in LCFF funding due to higher enrollment and updated LCFF estimates
Federal	4,204,260	4,307,678	103,418	* \$37K Title III LEP Prior Year Carryover * \$20K NCLB Title I Prior Year Carryover * \$20K Title III Immigration Education Prior Year Carryover * \$13K NCLB Title I
Other State	13,249,282	13,987,794	738,512	* \$540K TUPE Grades 6-12 Tier 2 * \$197K CTE Incentive Grant
Local	6,587,273	6,687,375	100,102	* \$133K Donations, College Testing, etc. * <\$35K> California Career Pathways
Transfers	765,589	765,589	-	
Encroachment	(15,747,271)	(15,756,121)	(8,850)	* \$47K Special Ed Mental Health Services * \$22K Routine Restricted Maintenance * <\$60K> Special Ed
Total	128,956,796	129,936,271	979,475	

General Fund Revenue & Expenditures - 2016-2017 1st Interim Budget
 Business Services Division
 Finance Department
 2016-2017
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Summary of Changes

Expenditures:

	<u>Adopted Budget</u>	<u>First Interim</u>	<u>Summary of Changes</u>	
Certificated Salaries	68,559,283	69,250,932	691,649	* +6 FTE Teachers due to higher enrollment * \$250K Certificated Salaries TUPE Grant
Classified Salaries	21,023,575	20,961,160	(62,415)	* <2.11> FTE Classified Positions * Special Ed Instructional Assistant Savings
Benefits	27,064,115	27,248,571	184,456	* Benefits associated with salary increases/savings
Books & Supplies	3,563,180	6,439,510	2,876,330	* \$1.15M Restricted Lottery Prior Year Carryover * \$681K Donations, College Testing, etc., Prior Year Carryover * \$317K MicroSoft Voucher Carryover * \$197K CTE Incentive Grant * \$152K TUPE Grades 6-12 Tier 2 * \$145K Prop 39 CA Clean Energy Jobs Carryover * \$122K Educator Effectiveness Prior Year Carryover * \$ 73K California Career Pathways Trust Carryover
Services & Operating Expenses	13,269,941	13,610,107	340,166	* \$139K TUPE Grades 6-12 Tier 2 * \$109K M&O Field Use Carryover * \$37K Title III LEP carryover * \$30K NCLB Title I
Capital Outlay	24,500	58,272	33,772	*
Other Outgo	2,136,483	2,136,583	100	*
Total	135,641,077	139,705,135	4,064,058	