

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: December 7, 2017

BOARD MEETING DATE: December 14, 2017

PREPARED BY: Delores Perley, Chief Financial Officer
Tina Douglas, Assoc. Supt. of Business Services

SUBMITTED BY: Eric Dill, Superintendent

SUBJECT: **ADOPTION OF THE 2017-18 DISTRICT
GENERAL FUND / FIRST INTERIM BUDGET**

EXECUTIVE SUMMARY

The First Interim Budget Report is the second time the Board has reviewed the 2017-18 General Fund budget. This budget reflects the state's final adopted budget assumptions; changes in Average Daily Attendance (ADA), as well as final ending fund balance and carry over balances from the 2016-17 year. The First Interim Budget Report (as of October 31, 2017) for 2017-18 is submitted as required by law.

First Interim changes to revenue include a slight decrease to LCFF funding due to adjusted ADA estimates and adjusted property tax amounts to reflect the latest estimates. State revenue is increased by the one-time state funding approved in the Governor's 2017-18 budget. Local revenue also shows an increase from the one-time PeopleSoft Implementation Rebate as well as donations, and college testing. This revenue, and the corresponding expense, is budgeted as it is received. Other changes to revenue include increases from the 2016-17 grant carryover amounts.

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, current year donations, and college testing.

The 2017-18 Adopted Budget had an estimated beginning balance as the 2016-17 year had not yet been closed. For First Interim, the beginning balance has been adjusted to reflect the actual 2016-17 ending balance. The projected ending fund balance has increased overall by \$6.3 million. The overall effect of these changes results in an estimated unrestricted reserve of \$13.5 million, or 9.4% including a 4.5% Board recommended minimum reserve. The State minimum requirement 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 contains 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	2017-18	2018-19	2019-20
Beginning Balance	20,111,863	13,515,318	7,732,239
Ending Balance	13,515,318	7,732,239	3,352,162
Reserve %	9.4%	5.5%	2.4%
Special Reserve			2,570,703
Total Reserve %			4.2%

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 taxes, it is anticipated that a TRAN will again be necessary in 2018-19. Staff will address this in future meetings.

RECOMMENDATION:

It is recommended that the Board adopt the 2017-18 District General Fund First Interim Budget and Certification as shown on the attached supplement.

FUNDING SOURCE:

Not applicable

General Fund Revenue & Expenditures - 2017-2018 1st Interim

	2017-2018 Adopted Budget			2017-2018 1st Interim			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
PROJECTED INCOME							
LCFF/Revenue Limit / Property Tax	107,745,482	552,878	108,298,360	107,620,737	552,878	108,173,615	(124,745)
Federal Income	615,000	3,305,577	3,920,577	615,000	3,393,503	4,008,503	87,926
Other State Income	2,415,942	8,692,843	11,108,785	4,866,893	9,130,310	13,997,203	2,888,418
Local Income	1,449,000	5,373,067	6,822,067	1,733,339	5,373,067	7,106,406	284,339
Transfers	765,589	0	765,589	765,589	0	765,589	0
Encroachment	(17,086,685)	17,086,685	0	(17,155,377)	17,155,377	0	0
TOTAL PROJECTED INCOME	95,904,328	35,011,050	130,915,378	98,446,181	35,605,135	134,051,316	3,135,938
PROJECTED EXPENDITURES							
Certificated Salaries	57,158,145	11,223,022	68,381,167	57,235,857	11,775,198	69,011,055	629,888
Classified Salaries	15,273,025	5,030,776	20,303,801	15,372,398	5,152,739	20,525,137	221,336
Benefits	19,111,917	10,316,807	29,428,724	19,941,212	10,391,102	30,332,314	903,590
Books & Supplies	2,309,061	1,177,009	3,486,070	2,962,673	4,089,214	7,051,887	3,565,817
Services & Operating Expenses	7,997,275	6,414,739	14,412,014	8,097,862	6,014,049	14,111,911	(300,103)
Capital Outlay	70,000	0	70,000	70,000	0	70,000	0
Other Outgo	1,391,573	848,697	2,240,270	1,362,724	877,546	2,240,270	0
TOTAL PROJECTED EXPENDITURES	103,310,996	35,011,050	138,322,046	105,042,726	38,299,848	143,342,574	5,020,528
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(7,406,668)	0	(7,406,668)	(6,596,545)	(2,694,713)	(9,291,258)	(1,884,590)
FUND BALANCE, RESERVES:							
Beginning Balance - July 1	16,503,469	0	16,503,469	20,111,863	2,694,713	22,806,576	6,303,107
Adjusted Beginning Balance	16,503,469	0	16,503,469	20,111,863	2,694,713	22,806,576	6,303,107
Projected Ending Balance - June 30	9,096,801	0	9,096,801	13,515,318	0	13,515,318	4,418,517
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			0			0	0
			0			0	0
<i>Unassigned:</i>							
Recommended Min Reserve (4.5%)	6,224,492		6,224,492	6,450,416		6,450,416	225,924
Total Components	6,405,492	0	6,405,492	6,631,416	0	6,631,416	225,924
RESERVE FOR ECONOMIC UNCERTAINTIES	2,691,309	0	2,691,309	6,883,902	0	6,883,902	4,192,593
	1.95%	0.00%	1.95%	4.80%	0.00%	4.80%	2.86%

LCFF/REVENUE LIMIT SOURCES

ITEM 18

Object	Resource		2017-2018 Adopted Budget			2017-2018 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011		STATE AID	3,319,500	0	3,319,500	3,187,327	0	3,187,327	(132,173)
8012		EPA STATE AID CURRENT YEAR	2,524,800	0	2,524,800	2,520,800	0	2,520,800	(4,000)
8021		HOMEOWNERS' EXEMPTION	746,893	0	746,893	706,229	0	706,229	(40,664)
8041		SECURED TAXES	98,804,109		98,804,109	98,717,672		98,717,672	(86,437)
8042		UNSECURED TAXES	3,230,308		3,230,308	3,080,192		3,080,192	(150,116)
8043		PRIOR YEAR TAXES	(39,769)		(39,769)	(26,703)		(26,703)	13,066
8044		SUPPLEMENTAL TAXES	368,453		368,453	694,942		694,942	326,489
8045		ED REV AUGMENT FUNDS(ERAF)	(1,209,062)		(1,209,062)	(1,298,165)		(1,298,165)	(89,103)
8046		SUPPL ED REV AUGMENT FUNDS(SERAF)	0		0	0		0	0
8047		COMMUNITY REDEVELOPMENT FUNDS			0	38,193		38,193	38,193
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		552,878	552,878		552,878	552,878	0
		TOTAL LCFF/REVENUE LIMIT SOURCES	107,745,482	552,878	108,298,360	107,620,737	552,878	108,173,615	(124,745)

FEDERAL INCOME

ITEM 18

Object	Resource		2017-2018 Adopted Budget			2017-2018 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8290-000	0000-000		10,000		10,000	10,000		10,000	0
8290 006	0000 012	DIRECT SUBSIDY ON QSCB	605,000		605,000	605,000		605,000	0
8290 000	3010 000	NCLB: TITLE I		736,193	736,193		736,193	736,193	0
8290 002	3010 000	NCLB: TITLE I			0		32,031	32,031	32,031
8290 000	3185-000	NCLB: TITLE I PROGRAM IMPROVEMENT			0			0	0
8181 000	3310 000	IDEA PL 94-142 SPEC. ED.		1,797,935	1,797,935		1,797,935	1,797,935	0
8181 002	3310 000	IDEA PL 94-142 SPEC. ED.			0			0	0
8181 000	3311 000	SP ED IDEA LOCAL ASST. PRIVATE SCH		79,073	79,073		79,073	79,073	0
8182 000	3327 000	SP ED: IDEA MENTAL HEALTH		140,885	140,885		140,885	140,885	0
8182 002	3327 000	SP ED: IDEA MENTAL HEALTH			0			0	0
8290 000	3410 000	DEPT OF REHAB: WORKABILITY II FDN		225,689	225,689		225,689	225,689	0
8290 000	3550 001	PERKINS VATEA SECONDARY 131		108,886	108,886		108,886	108,886	0
8290 000	3550 002	PERKINS VATEA ADULTS 132			0			0	0
8290 000	4035 000	NCLB: TITLE II		155,967	155,967		155,967	155,967	0
8290 001	4035 000	D NCLB: TITLE II			0			0	0
8290 002	4035 000	NCLB: TITLE II			0		135	135	135
8290 000	4036 000	NCLB: TITLE II, PT A, TEACHER QUALITY			0			0	0
8290 001	4036 000	D NCLB: TITLE II, PT A, TEACHER QUALITY			0			0	0
8290 002	4036 000	NCLB: TITLE II, PT A, TEACHER QUALITY			0			0	0
8290 000	4045 000	TITLE II ENHNC EDUCATION/TECH			0			0	0
8290 002	4045 000	TITLE II ENHNC			0			0	0
8290 000	4201 000	TITLE III IMMIGRANT EDUCATION		21,181	21,181		21,181	21,181	0
8290 001	4201 000	D TITLE III IMMIGRANT EDUCATION			0		16,676	16,676	16,676
8290 002	4201 000	TITLE III IMMIGRANT EDUCATION			0		16,832	16,832	16,832
8290 000	4203 000	TITLE III LEP STUDENT		39,768	39,768		39,768	39,768	0
8290 001	4203 000	D TITLE III LEP STUDENT			0		22,252	22,252	22,252
8290 002	4203 000	TITLE III LEP STUDENT			0			0	0
		TOTAL FEDERAL REVENUE	615,000	3,305,577	3,920,577	615,000	3,393,503	4,008,503	87,926

D DEFERRED

OTHER STATE INCOME

ITEM 18

Object	Resource		2017-2018 Adopted Budget			2017-2018 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8590 000	0000 000				0			0	0
8590 002	0000 000				0			0	0
8590 006	0000 012				0			0	0
8590 000	0000 024				0			0	0
8550 000	0000-000		598,086		598,086	3,049,037		3,049,037	2,450,951
8590 000	09XX 000				0			0	0
8560 000	1100 000		1,817,856		1,817,856	1,817,856		1,817,856	0
8560-002	1100 000				0			0	0
8590 000	6230 000				0			0	0
8560 000	6264 000				0			0	0
8560 000	6300 000			562,500	562,500		562,500	562,500	0
8560 002	6300 000				0			0	0
8590 000	6387 000			1,393,785	1,393,785		1,393,785	1,393,785	0
8590 001	6387 000	D			0		228,225	228,225	228,225
8590 002	6387 000				0			0	0
8590 000	6500 000				0			0	0
8590 000	6500 000				0			0	0
8590 000	6500 009				0			0	0
8590 000	6512 000			735,278	735,278		735,278	735,278	0
8590 003	6512 000				0			0	0
8590 000	6520 000			302,589	302,589		302,589	302,589	0
8590 000	6530 000				0			0	0
8590 000	6535 000				0			0	0
8590 000	6690 016			239,780	239,780		0	0	(239,780)
8590 001	6690 016	D			0		449,022	449,022	449,022
8590 000	7338 000				0			0	0
8590 000	7405 000				0			0	0
8590 000	7690 000			5,428,911	5,428,911		5,428,911	5,428,911	0
8590 000	7810 004			30,000	30,000		30,000	30,000	0
			2,415,942	8,692,843	11,108,785	4,866,893	9,130,310	13,997,203	2,888,418

D DEFERRED

LOCAL INCOME

ITEM 18

Object	Resource		2017-2018 Adopted Budget			2017-2018 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8625 000	9625-000	COMMUNITY DEVELOPMENT FUNDS			0			0	
8631 000	0000-000	SALE OF EQUIPMENT & SUPPLIES	2,000		2,000	2,000		2,000	0
8650 XXX	0000 634/5	M & O FIELD USE			0			0	0
8650 000	0100 XXX	LEASES AND RENTALS-SITE USE			0			0	0
8660 XXX	0000 000	INTEREST	410,000		410,000	410,000		410,000	0
8675 XXX	0000-723	TRANSPORT.SERVICES PARENT PAY	237,000		237,000	237,000		237,000	0
8677 000	9382 000	CA CAREER PATHWAYS		213,871	213,871		213,871	213,871	0
8677 004	0100 038	INT/AGY PRIVATE CONTRACTOR	45,000		45,000	45,000		45,000	0
8677 007	9025 XXX	INT/AG. REV. - ROP TIER III			0			0	0
8677 007	6500 004	COASTAL LEARNING ACADEMY			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	73,000		73,000	73,000		73,000	0
8699 000	9010 014	WIP PARTNERSHIP GRANT			0			0	0
8699 000	9010 016	SB70 CTE MCC AUTO CLUB GRANT			0			0	0
8699 XXX	XXXX XXX	OTHER LOCAL INCOME	442,000	500	442,500	726,339	500	726,839	284,339
8710 000	6500 001	SP ED, TUITION			0			0	0
8782 000	9025 XXX	ROP COUNTY OFFICE		126,865	126,865		126,865	126,865	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		5,031,831	5,031,831		5,031,831	5,031,831	0
					0			0	0
		TOTAL LOCAL REVENUE	1,449,000	5,373,067	6,822,067	1,733,339	5,373,067	7,106,406	284,339
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	(17,086,685)		(17,086,685)	(17,155,377)		(17,155,377)	(68,692)
8980 000	6500 000	CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT		11,455,067	11,455,067		11,633,272	11,633,272	178,205
8980 000	6512 000	SPED MENTAL HEALTH SERVICES		179,779	179,779		274,779	274,779	95,000
8980 000	8150 000	CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH.		4,126,896	4,126,896		4,125,601	4,125,601	(1,295)
8980 000	6520 000	SPEC ED PROJ WORKABILITY I LEA		22,144	22,144		22,778	22,778	634
8980 000	9025 XXX	CONTRIBUTION TO ROP		798,291	798,291		776,463	776,463	(21,828)
8980 000	4035 000	CONTRIBUTION TO TITLE II		15,040	15,040		21,514	21,514	6,474
8980 000	6364 000	CONTRIBUTION TO EDUCATOR EFFECTIVENESS		466,185	466,185		300,970	300,970	(165,215)
8980 000	6387 000	CONTRIBUTION TO CTE INCENTIVE		23,283	23,283		0	0	(23,283)
8980 000	3410 000	CONTRIBUTION TO WORKABILITY			0			0	0
									0
		SUBTOTAL ENCROACHMENT	(17,086,685)	17,086,685	0	(17,155,377)	17,155,377	0	0
		TOTAL TRANSFERS	(16,321,096)	17,086,685	765,589	(16,389,788)	17,155,377	765,589	0
		TOTAL ALL REVENUE	95,904,328	35,011,050	130,915,378	98,446,181	35,605,135	134,051,316	3,135,938
									0

CERTIFICATED SALARIES

ITEM 18

Object	Resource		2017-2018 Adopted Budget			2017-2018 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	47,105,813	9,809,961	56,915,774	47,238,390	10,009,816	57,248,206	332,432
1200 000		PUPIL SUPPORT: LIBRARIANS GUIDANCE, WELFARE & ATTEND. PHYSICAL & MENTAL HEALTH	4,467,012	19,441	4,486,453	4,537,801	21,441	4,559,242	72,789
1300 000		SUPERVISORS, ADMIN: SCHOOL ADMINISTRATORS SUPERINTENDENTS ADMINISTRATORS	4,818,784	875,117	5,693,901	4,652,322	1,158,267	5,810,589	116,688
1900 000		OTHER CERTIFICATED	766,536	518,503	1,285,039	807,344	585,674	1,393,018	107,979
		TOTAL-OBJECT CODE 1000	57,158,145	11,223,022	68,381,167	57,235,857	11,775,198	69,011,055	629,888

CLASSIFIED SALARIES

ITEM 18

Object	Resource		2017-2018 Adopted Budget			2017-2018 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	1,172,500	2,703,875	3,876,375	1,191,299	2,834,028	4,025,327	148,952
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	6,175,608	1,750,605	7,926,213	6,403,752	1,730,857	8,134,609	208,396
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	1,441,114	262,405	1,703,519	1,336,982	264,430	1,601,412	(102,107)
2400 000		CLERICAL & OFFICE PERSONNEL	5,897,539	313,891	6,211,430	5,853,530	323,424	6,176,954	(34,476)
2900 000		OTHER CLASSIFIED	586,264	0	586,264	586,835	0	586,835	571
		TOTAL-OBJECT CODE 2000	15,273,025	5,030,776	20,303,801	15,372,398	5,152,739	20,525,137	221,336

EMPLOYEE BENEFITS

ITEM 18

Object	Resource		2017-2018 Adopted Budget			2017-2018 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	7,563,223	6,958,522	14,521,745	8,279,872	7,101,372	15,381,244	859,499
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	2,235,440	715,764	2,951,204	2,328,625	764,963	3,093,588	142,384
3311/2 000		SOCIAL SECURITY	1,011,216	340,881	1,352,097	969,206	330,896	1,300,102	(51,995)
3321/2 000		MEDICARE	1,069,030	248,724	1,317,754	1,059,677	244,824	1,304,501	(13,253)
3400 000		INC PROTCT+CERT DNTAL+LIFE	2,116,176	632,896	2,749,072	2,180,359	722,172	2,902,531	153,459
3500 000		UNEMPLOYMENT INSURANCE	36,818	8,529	45,347	36,526	8,443	44,969	(378)
3600 000		WORKERS' COMPENSATION	1,469,598	341,519	1,811,117	1,456,768	336,164	1,792,932	(18,185)
3700 000		RETIREE BENEFITS (H & W)	481,028	118,282	599,310	478,789	115,628	594,417	(4,893)
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	3,129,388	951,690	4,081,078	3,151,390	766,640	3,918,030	(163,048)
		TOTAL-OBJECT CODE 3000	19,111,917	10,316,807	29,428,724	19,941,212	10,391,102	30,332,314	903,590

BOOKS AND SUPPLIES

ITEM 18

Object	Resource		2017-2018 Adopted Budget			2017-2018 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	0	184,000	184,000	0	184,000	184,000	0
4200 000		BOOKS OTHER THAN TEXTBOOKS	2,450	18,000	20,450	2,450	7,398	9,848	(10,602)
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	1,737,714	745,176	2,482,890	2,385,609	3,330,292	5,715,901	3,233,011
4300 999		ESTIMATED UNSPENT	0	0	0	0	0	0	0
4400 000		NON-CAPITALIZED EQUIP (under \$5,000)	568,897	229,833	798,730	574,614	567,524	1,142,138	343,408
		TOTAL-OBJECT CODE 4000	2,309,061	1,177,009	3,486,070	2,962,673	4,089,214	7,051,887	3,565,817

SERVICES AND OPERATING EXPENSES

ITEM 18

Object	Resource		2017-2018 Adopted Budget			2017-2018 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	282,550	1,628,500	1,911,050	282,550	1,079,614	1,362,164	(548,886)
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	170,525	98,790	269,315	170,775	99,090	269,865	550
5300 000		DISTRICT DUES & MEMBERSHIP	71,850	100	71,950	71,850	100	71,950	0
5400 000		INSURANCE	697,738	0	697,738	697,738	0	697,738	0
5500 000		UTILITIES	2,670,000	0	2,670,000	2,670,000	0	2,670,000	0
5600 000		RENTALS, LEASES & REPAIRS	803,719	531,702	1,335,421	805,605	531,702	1,337,307	1,886
5700 000		INTER-PROGRAM SERVICES	(112,498)	56,023	(56,475)	(112,498)	56,023	(56,475)	0
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	3,080,750	4,094,326	7,175,076	3,179,921	4,242,222	7,422,143	247,067
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	332,641	5,298	337,939	331,921	5,298	337,219	(720)
		TOTAL-OBJECT CODE 5000	7,997,275	6,414,739	14,412,014	8,097,862	6,014,049	14,111,911	(300,103)

CAPITAL OUTLAY

ITEM 18

Object	Resource		2017-2018 Adopted Budget			2017-2018 1st Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
6100 000		SITES & IMPROVEMENT OF SITE	0	0	0	0	0	0	
6200 000		IMPROVEMENT	0	0	0	0	0	0	
6400 000		EQUIPMENT	25,000	0	25,000	25,000	0	25,000	
6500 000		EQUIPMENT REPLACEMENT	45,000	0	45,000	45,000	0	45,000	
		TOTAL-OBJECT CODE 6000	70,000	0	70,000	70,000	0	70,000	

OTHER OUTGO

ITEM 18

Object	Resource		2017-2018 Adopted Budget			2017-2018 1st 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	18,250	18,250	0	18,250	18,250	0
7142 000	6500 000	SPED OTH TUIT-X COST	0	394,000	394,000	0	394,000	394,000	0
7142 000	6500 001	OTHER TUITION & SPEC. ED EXCESS COS	0	43,100	43,100	0	43,100	43,100	0
7142 000	6512 000	SPED MENTAL HEALTH OTH TUIT-X COST	0	167,100	167,100	0	167,100	167,100	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	(226,247)	226,247	0	(255,096)	255,096	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	0	0	0	0	0	0	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	1,391,573	848,697	2,240,270	1,362,724	877,546	2,240,270	0
		TOTAL-ALL EXPENDITURES	103,310,996	35,011,050	138,322,046	105,042,726	38,299,848	143,342,574	
		GRAND TOTAL-ALL EXPENDITURES	103,310,996	35,011,050	138,322,046	105,042,726	38,299,848	143,342,574	

General Fund Revenue & Expenditures - 2017-2018 1st Interim
 Business Services Division
 Finance Department
Summary of Changes

ITEM 18

Income:

	<u>Adopted Budget</u>	<u>1st Interim</u>	<u>Summary of Changes</u>
LCFF/Revenue Limit	108,298,360	108,173,615	(124,745) * <\$125K> LCFF/Revenue Limit Sources adjustment due to enrollment
Federal	3,920,577	4,008,503	87,926 * \$34K Title III Immigrant Ed Prior Year Carryover * \$32K NCLB Title I Prior Year Carryover * \$22K Title III LEP Prior Year Carryover
Other State	11,108,785	13,997,203	2,888,418 * \$2.45M One-Time Mandated Costs * \$228K CTE Incentive Grant Prior Year Carryover * \$209K TUPE Prior Year Carryover
Local	6,822,067	7,106,406	284,339 * \$201K PeopleSoft rebate * \$56K Donations, College Testing, etc.
Transfers	765,589	765,589	-
Contributions	(17,086,685)	(17,155,377)	(68,692) * \$165K Educator Effectiveness Contribution Decrease due to carryover * \$23K CTE Incentive Contribution Decrease due to carryover * \$22K ROP Contribution Decrease * <\$95K> Special Ed Mental Health Services Contribution Increase * <\$178K> Special Ed Contribution Increase
Total	130,915,378	134,051,316	3,135,938

General Fund Revenue & Expenditures - 2017-2018 1st Interim
 Business Services Division
 Finance Department
Summary of Changes

ITEM 18

Expenditures:	<u>Adopted Budget</u>	<u>1st Interim</u>	<u>Summary of Changes</u>
Certificated Salaries	68,381,167	69,011,055	629,888 * +1.0 FTE Teacher on Special Assignment, TUPE Grant * +1.0 FTE Program Supervisor * \$191K Special Ed Additional Sub/Hourly time; transfer from NPS/NPA * \$109K Restricted Programs Sub/Hourly Costs; transfer from other budgets
Classified Salaries	20,303,801	20,525,137	221,336 * +.7 FTE Instructional Assistant * <1.0> FTE Director of Student Services * \$291K Transportation Overtime/Substitutes/Extra Work Hourly * \$126K Special Ed Additional Sub/Hourly time; transfer from other budgets * \$109K Restricted Programs Sub/Hourly Costs; transfer from other budgets
Employee Benefits	29,428,724	30,332,314	903,590 * Corresponding Labor Related Costs for changes in Salary Costs * Additional STRS/PERS expense due to data conversion error; offset with other budget savings
Books & Supplies	3,486,070	7,051,887	3,565,817 * \$2.8 M Prior Year Carryover * \$560K Donations, College Testing, Use of Facilities, etc. Prior Year Carryover
Services & Operating Expenses	14,412,014	14,111,911	(300,103) * \$124K Special Ed Mediation Settlements; transfer from other budgets * \$102K M&O Field Use Prior Year Carryover * \$ 97K CVRA Legal and Advertising Costs * \$ 95K Special Ed Room & Board; transfer from other budgets * \$ 68K Special Ed Mental Health Services; transfer from other budgets * <\$76K> PeopleSoft Annual Services * <\$687K> Special Ed NPS/NPA Contracts; transfer to other budgets
Capital Outlay	70,000	70,000	- *
Other Outgo	2,240,270	2,240,270	- *
Total	138,322,046	143,342,574	5,020,528