

ALPINE UNION SCHOOL DISTRICT

GENERAL FUND BUDGET

2012-13 REVISED BUDGET

October 18, 2012

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GENERAL INFORMATION

	2010-11 11/10/10 <u>Revised</u>	2011-12 11/10/11 <u>Revised</u>	2012-13 06/21/12 <u>Adopted</u>	2012-13 10/18/12 <u>Revised</u>
<u>Enrollment</u>				
EAK	45	45	30	26
Kindergarten	221	233	214	187
1st	195	201	212	195
2nd	151	154	207	185
3rd	199	196	152	158
4th	209	210	195	192
5th	195	211	207	194
6th	246	210	220	208
7th	248	251	218	222
8th	220	222	259	237
Special Ed - Special Day Class (SDC)	35	39	38	40
Special Ed - Nonpublic School (NPS)	2	2	1	1
Community Day School	5	4	5	5
Home School	<u>70</u>	<u>64</u>	<u>29</u>	<u>34</u>
	2,041	2,042	2,016	1,884
<u>Average Daily Attendance (ADA)*</u>				
K-8	1,843	1,843	1,843	1,710
EAK	15	15	11	8
Special Ed - Special Day Class (SDC)	35	35	35	37
Special Ed - Nonpublic School (NPS)	2	2	1	1
Community Day School	4	4	4	4
Home School	<u>66</u>	<u>66</u>	<u>29</u>	<u>34</u>
	1,965	1,965	1,923	1,794
<u>Teacher Staffing (excl. Spec Ed)</u>				
Creekside Early Learning	8	9	8	7
Alpine Elementary	12	14	13	14
Shadow Hills	8	9	8	8
Boulder Oaks	11	12	11	10
Joan MacQueen	<u>23</u>	<u>24</u>	<u>24</u>	<u>24</u>
Total District	62	68	64	63
<u>Students (excluding SDC)</u>				
Creekside Early Learning	221	233	214	187
Alpine Elementary	372	400	397	416
Shadow Hills	234	230	239	209
Boulder Oaks	343	342	337	308
Joan MacQueen	<u>714</u>	<u>683</u>	<u>697</u>	<u>667</u>
Total District	1,884	1,888	1,884	1,787
<u>Average Student/Teacher</u>				
Creekside Early Learning	27.6	25.9	26.8	26.7
Alpine Elementary	31.0	28.6	30.5	29.7
Shadow Hills	29.6	25.6	29.9	26.1
Boulder Oaks	31.2	28.5	30.6	30.8
Joan MacQueen	<u>31.0</u>	<u>28.5</u>	<u>29.0</u>	<u>27.8</u>
Total District	30.4	27.8	29.4	28.4

*declining enrollment districts may use prior year ADA for Revenue Limit purposes

BUDGET SUMMARY

	2011-12 11/10/11 <u>Revised</u>	2012-13 06/21/12 <u>Adopted</u>	2012-13 10/18/12 <u>Revised</u>
<u>Beginning Balance July 1</u>	\$ 2,053,848	\$ 1,548,225	\$ 1,506,544
<u>INCOME</u>			
Revenue Limit	10,067,614	9,888,815	9,887,865
Federal	755,507	718,236	742,726
Other State	2,041,339	1,989,980	1,944,980
Other Local	902,700	535,049	555,049
Special Education	<u>994,000</u>	<u>1,042,000</u>	<u>1,042,000</u>
TOTAL INCOME	\$ 14,761,160	\$ 14,174,080	\$ 14,172,620
 TOTAL AVAILABLE FUNDS	 \$ 16,815,008	 \$ 15,722,305	 \$15,679,164
 <u>EXPENDITURES</u>			
Certificated Salaries	\$ 7,284,316	\$ 7,090,048	\$ 6,890,778
Classified Salaries	2,549,886	2,508,169	2,474,273
Employee Benefits	3,304,825	3,217,920	3,159,276
Supplies	582,771	577,452	526,755
Other Operating Expenses	973,088	1,012,277	1,155,313
Capital Outlay	310,000	0	0
Debt Service/Other Outgo	<u>126,181</u>	<u>115,128</u>	<u>115,128</u>
TOTAL EXPENSES	\$ 15,131,067	\$ 14,520,994	\$ 14,321,523
 ENDING BALANCE JUNE 30	 \$ 1,683,941	 \$1,201,311	 \$1,357,641
 % Of Ending Balance to Expenses	 11.1%	 8.3%	 9.5%

Beginning Balance :	Unrestricted	\$2,026,449	\$1,524,818	\$1,471,967
	Restricted	27,399	23,407	34,577
Restricted Balances -	Economic Impact Aide	\$ 24,242	\$20,250	\$31,836
	ELAP	3,157	3,157	2,741

Ending Balance :	Unrestricted	\$1,660,534	\$1,192,814	\$1,337,389
	Restricted	23,407	8,497	20,252
Restricted Balances -	Economic Impact Aide	\$ 20,250	\$ 5,340	\$17,511
	ELAP	3,157	3,157	2,741

INCOME	2011-12 11/10/11 <u>Revised</u>	2012-13 06/18/12 <u>Adopted</u>	2012-13 10/18/12 <u>Revised</u>
<u>REVENUE LIMIT (includes local taxes)</u>	\$10,067,614	\$9,888,815	\$9,887,865
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<u>FEDERAL</u>			
PL874 (Federal Survey Cards)	55,000	55,000	55,000
Title I	223,123	173,499	184,337
Title II	36,000	36,000	85,652
Title III	0	0	0
PL94-142 (Special Education)	352,897	350,000	350,000
Indian Education	13,187	12,737	12,737
Special Education Preschool	21,000	40,000	40,000
WorkAbility	15,000	15,000	15,000
Enhancing Education Through Technology	<u>39,300</u>	<u>36,000</u>	<u>0</u>
	755,507	718,236	742,726
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<u>OTHER STATE</u>			
Categorical Flexibility Block Grant*	750,000	775,000	775,000
Community Day School	20,000	0	0
Class Size Reduction Program	520,000	404,900	404,900
Transportation (Reg & Sp Ed)	395,000	395,000	395,000
Economic Impact Aid	72,529	77,894	77,894
Tobacco Use Prevention Education	0	0	0
Mandated Costs	19,000	50,000	5,000
Lottery	<u>264,810</u>	<u>287,186</u>	<u>287,186</u>
	2,041,339	1,989,980	1,944,980
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<u>OTHER LOCAL</u>			
Solar Incentive/Rebate	26,000	52,000	52,000
Interest - County of SD Treasurer	10,000	10,000	10,000
Miscellaneous	10,000	10,000	10,000
Use of Facility Rentals	12,000	12,000	12,000
Extended Day Program Tuition	250,000	206,049	206,049
Friends Of Program	200,000	180,000	200,000
Transportation Fees	75,000	65,000	65,000
Air Emissions Bus Retrofit Grant	275,700	0	0
Adaptive PE	<u>44,000</u>	<u>0</u>	<u>0</u>
	902,700	535,049	555,049
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<u>INTER - AGENCY</u>			
Special Education	963,000	975,000	975,000
Mental Health	<u>31,000</u>	<u>67,000</u>	<u>67,000</u>
	994,000	1,042,000	1,042,000
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TOTAL INCOME	<u>\$14,761,160</u>	<u>\$14,174,080</u>	<u>\$14,172,620</u>

CREEKSIDE EARLY LEARNING CENTER
Grades K
06/08/12 Enrollment 226
10/05/12 Enrollment 187

	2011-12 11/10/11 <u>Revised</u>	2012-13 06/21/12 <u>Adopted</u>	2012-13 10/18/12 <u>Revised</u>
<u>CERTIFICATED WAGES</u>			
Principal (50%)	\$ 48,887	\$ 48,887	\$ 48,887
Teachers (7)	658,755	604,986	530,610
Teacher Substitute	<u>18,000</u>	<u>17,500</u>	<u>17,500</u>
	725,642	671,373	596,997
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<u>CLASSIFIED WAGES</u>			
School Secretary (7 hrs/day)	38,560	38,560	38,560
School Clerk/Health Aide (3.75 hrs/day)	11,803	12,390	12,390
Noon Duty Supervisors (6.25 hrs/day)	15,400	16,170	16,170
Library Clerk (1 hr/day)	3,170	3,215	3,215
Custodian (8 hrs/day)	42,700	42,700	42,700
Custodians (8.25 hrs shared by elem schools)	8,150	8,230	8,230
Classified Employee Substitutes	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
	122,783	124,265	124,265
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<u>EMPLOYEE BENEFITS</u>	253,948	216,390	214,163
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<u>NON-SALARY EXPENDITURE</u>			
Supplies (\$25.00/student)	11,700	10,700	4,700
Copy Machines (lease/service agreement)	11,130	11,130	11,130
County Services (Library, SIS)	3,476	3,226	3,226
Equipment Repair	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	27,306	26,056	20,056
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TOTAL	<u>\$1,129,679</u>	<u>\$1,038,084</u>	<u>\$955,481</u>

ALPINE ELEMENTARY SCHOOL

Grades 1-5

06/08/12 Enrollment 387

10/05/12 Enrollment 416

	2011-12	2012-13	2012-13
	11/10/11	06/21/12	10/18/12
	<u>Revised</u>	<u>Adopted</u>	<u>Revised</u>
<u>CERTIFICATED WAGES</u>			
Principal (95%)	\$ 78,673	\$ 82,607	\$ 82,607
Teachers (14)	999,957	937,080	1,003,193
Teacher Substitutes	<u>28,000</u>	<u>32,500</u>	<u>35,000</u>
	1,106,630	1,052,187	1,120,800
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<u>CLASSIFIED WAGES</u>			
School Secretary (8 hrs/day)	33,100	33,400	33,400
School Clerk (3.75 hrs/day)	15,675	15,675	15,675
Health Aide (3.75hrs/day)	15,300	15,300	15,300
Noon Duty Supervisors (7.33 hrs/day)	16,750	19,040	19,040
Library Clerk (1.6 hrs/day)	4,500	4,700	4,700
Head Custodian (8 hrs/day)	44,200	44,200	44,200
Custodian (8.25 hrs shared by elem schools)	8,150	8,230	8,230
Classified Employees Substitutes	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
	140,675	143,545	143,545
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<u>EMPLOYEE BENEFITS</u>	395,026	369,703	380,450
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<u>NON-SALARY EXPENDITURES</u>			
Supplies (\$25/student)	20,100	19,850	10,400
Copy Machines (Service Agreement/Lease)	17,000	17,000	17,000
County Services (Library, SIS)	5,809	5,805	5,805
Equipment Repair	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	43,909	43,655	34,205
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TOTAL	<u>\$1,686,240</u>	<u>\$1,609,090</u>	<u>\$1,679,000</u>

SHADOW HILLS ELEMENTARY SCHOOL
Grades 1 - 5
06/08/12 Enrollment 228
10/05/12 Enrollment 209

	2011-12 11/10/11 <u>Revised</u>	2012-13 06/21/12 <u>Adopted</u>	2012-13 10/18/12 <u>Revised</u>
<u>CERTIFICATED WAGES</u>			
Principal (50%)	\$ 48,887	\$ 48,887	\$ 48,887
Teachers (7.5*)	613,694	565,889	519,288
Teacher Substitute	<u>18,000</u>	<u>20,000</u>	<u>20,000</u>
	680,581	634,776	588,175
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<u>CLASSIFIED WAGES</u>			
School Secretary (8 hrs/day)	40,100	40,100	44,065
School Clerk (3.75 hrs/day)	10,500	11,025	11,025
Health Aide (3.75 hrs/day)	13,100	13,100	13,100
Noon Duty Supervisors (7.5 hrs/day)	17,170	17,570	16,350
Library Clerk (1.4 hrs/day)	5,250	5,250	5,250
Head Custodian (8 hrs/day)	41,700	41,700	41,700
Custodian (8.25 hrs shared by elem schools)	8,150	8,230	8,230
Classified Employee Substitutes	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
	138,970	139,975	142,720
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<u>EMPLOYEE BENEFITS</u>	248,621	234,189	221,345
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<u>NON-SALARY EXPENDITURE</u>			
Supplies (\$25/student)	12,750	12,850	5,750
Copy Machines (lease/service agreement)	12,400	12,400	12,400
County Services (Library, SIS)	3,736	3,875	3,875
Equipment Repair	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	29,886	30,125	23,025
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TOTAL	<u>\$1,098,058</u>	<u>\$1,039,065</u>	<u>\$975,265</u>

*additional 0.5 teacher funded by Title II page 30

BOULDER OAKS ELEMENTARY SCHOOL
Grades 1 - 5
06/08/12 Enrollment 338
10/05/12 Enrollment 308

	2011-12 11/10/11 <u>Revised</u>	2012-13 06/21/12 <u>Adopted</u>	2012-13 10/18/12 <u>Revised</u>
<u>CERTIFICATED WAGES</u>			
Principal (1)	\$ 97,773	\$ 99,678	\$ 99,678
Teachers (10)	848,928	798,881	729,248
Teacher Substitutes	<u>24,000</u>	<u>27,500</u>	<u>25,000</u>
	970,701	926,059	853,926
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<u>CLASSIFIED WAGES</u>			
School Secretary (8 hrs/day)	33,100	33,100	28,000
School Clerk (3.75 hrs/day)	13,400	12,460	12,460
Health Aide/Tech (3.75 hrs/day)	13,000	13,300	13,300
Noon Duty Supervisors (6.37 hrs/day)	23,800	19,715	19,715
Library Clerk (1.6 hrs/day)	6,000	6,000	6,000
Head Custodian (8 hrs/day)	40,200	41,700	41,700
Custodian (8.25 hrs shared by elem schools)	8,150	8,230	8,230
Classified Employee Substitutes	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
	140,650	137,505	132,405
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<u>EMPLOYEE BENEFITS</u>	353,028	324,809	300,864
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<u>NON-SALARY EXPENDITURES</u>			
Supplies (\$25/student)	17,400	16,850	7,775
Copy Machines (Service Agreement)	13,000	13,000	13,000
County Services (Library, SIS)	5,828	5,005	5,005
Equipment Repair	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	37,228	35,855	26,780
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TOTAL	<u>\$1,501,607</u>	<u>\$1,424,228</u>	<u>\$1,313,975</u>

JOAN MACQUEEN MIDDLE SCHOOL
Grades 6, 7, 8
06/08/12 Enrollment 687
10/05/12 Enrollment 667

	2011-12 11/10/11 <u>Revised</u>	2012-13 06/21/12 <u>Adopted</u>	2012-13 10/18/12 <u>Revised</u>
<u>CERTIFICATED WAGES</u>			
Principal (1)	\$ 106,126	\$ 106,126	\$ 106,126
Asst Principal (.4)	14,000	27,539	28,338
Short-Term Admin	4,900	0	0
Teachers (21)	1,475,766	1,494,062	1,487,815
PE Teachers (3)	187,348	191,108	191,108
Counselor (1)	74,368	74,368	74,368
Teacher Substitutes	<u>48,000</u>	<u>60,000</u>	<u>60,000</u>
	1,910,508	1,953,203	1,947,755
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<u>CLASSIFIED WAGES</u>			
School Secretary (8 hrs/day)	33,630	33,630	33,630
School Clerk (8 hrs/day)	28,600	28,600	28,600
Health Aide (4.4 hrs/day)	16,400	16,400	16,400
Noon Duty Supervisors (14 hrs/day)	34,300	35,710	35,710
Library Clerk (3 hrs/day)	10,600	10,720	10,720
Head Custodian (8 hrs/day)	45,880	47,075	47,075
Custodian (8 hrs/day)	37,820	38,960	38,960
Classified Employee Substitutes	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
	211,230	215,095	215,095
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<u>EMPLOYEE BENEFITS</u>	642,323	657,340	651,977
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<u>NON-SALARY EXPENDITURE</u>			
Supplies (\$25/student)	35,500	35,850	17,125
Copy Machines (Service Agreement)	24,000	21,000	21,000
County Services (Library, SIS)	16,222	16,243	16,243
Equipment Repair	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
	77,722	75,093	56,368
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TOTAL	<u>\$2,841,783</u>	<u>\$2,900,731</u>	<u>\$2,871,195</u>

MOUNTAIN VIEW LEARNING ACADEMY
06/08/12 Enrollment 93
10/05/12 Enrollment 32

	2011-12 11/10/11 <u>Revised</u>	2012-13 06/21/12 <u>Adopted</u>	2012-13 10/18/12 <u>Revised</u>
<u>CERTIFICATED WAGES</u>			
Teachers (2)	\$ 165,587 -----	\$ 154,458 -----	\$146,831 -----
 <u>EMPLOYEE BENEFITS</u>	 45,591 -----	 66,404 -----	 43,276 -----
 <u>NON-SALARY EXPENDITURES</u>			
Supplies	3,200	4,350	1,000
County Services (Library/SIS)	957	1,412	1,412
Copy Machine (lease/service agreement)	3,000	3,000	3,000
Equipment Repair	<u>500</u>	<u>500</u>	<u>500</u>
	7,657 -----	9,262 -----	5,912 -----
 TOTAL	 <u>\$218,835</u>	 <u>\$230,124</u>	 <u>\$196,019</u>

Principal of Mt View is the Principal of Alpine Elementary School

COMMUNITY DAY SCHOOL
06/08/12 Enrollment 5
10/05/12 Enrollment 0

	2011-12 11/10/11 <u>Revised</u>	2012-13 06/21/12 <u>Adopted</u>	2012-13 10/18/12 <u>Revised</u>
<u>CERTIFICATED WAGES</u>			
Teacher (1)	\$ 69,713	\$ 71,619	\$ 71,619
Teacher Substitutes	<u>2,000</u>	<u>2,500</u>	<u>2,500</u>
	71,713	74,119	74,119
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<u>CLASSIFIED WAGES</u>			
Instructional Aides (1 hr/day)	2,300	2,300	2,300
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<u>EMPLOYEE BENEFITS</u>			
	21,647	22,404	22,558
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<u>NON-SALARY EXPENDITURES</u>			
Instructional Supplies	500	500	500
County Services (Library, SIS)	<u>39</u>	<u>0</u>	<u>0</u>
	539	500	500
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Indirect Support 2.68%	2,645	2,662	2,666
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TOTAL	<u>\$98,844</u>	<u>\$101,985</u>	<u>\$102,143</u>
Funding Source : State - SB3X 4	\$70,000	\$73,000	\$73,000
- Mandatory Expulsions	20,000	0	0
- ADA	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
	\$110,000	\$93,000	\$93,000

Principal of the Community Day School is the Principal of JMMS

LOTTERY

	2011-12	2012-13	2012-13
	11/10/11	06/21/12	10/18/12
	<u>Revised</u>	<u>Adopted</u>	<u>Revised</u>
<u>CERTIFICATED WAGES</u>			
Elementary Counselor (50%)	\$ 30,768	\$ 32,000	\$ 32,000
Technology Coordinator (9%)	0	0	7,085
Home Tutor Teachers	1,000	5,000	5,000
6th Grade Camp Stipends	1,000	1,000	1,000
Excess Enrollment Stipends	30,000	50,000	55,000
Jury Duty Summer Stipends	<u>1,000</u>	<u>1,000</u>	<u>220</u>
	63,768	89,000	100,305
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<u>CLASSIFIED WAGES</u>			
ExCel/Pathways Instructional Aides (18 hrs/day)	66,330	66,860	54,675
JMMS Computer Aide	13,220	0	1,915
Tech Resource Spec (1)	50,217	50,220	50,220
Tech Resource Assistant	0	12,000	0
Tech Extra Help	<u>5,000</u>	<u>0</u>	<u>0</u>
	134,767	129,080	106,810
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<u>EMPLOYEE BENEFITS</u>	60,318	48,378	48,927
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<u>NON-SALARY EXPENDITURES</u>			
Textbooks	30,000	25,000	20,000
6th Grade Camp - Transportation	1,000	1,000	1,000
Staff Development	5,000	5,000	5,000
District Wide Printing	10,000	10,000	10,000
Student Testing	7,500	7,500	7,500
District Technology Support	4,000	4,000	4,000
CODESP - new employees	1,750	1,850	0
Storm Water Monitoring/Permits	6,500	7,850	7,850
E-rate Consultant	1,500	1,500	1,500
Wireless Technology System Support	0	15,000	15,000
Classroom Support Technology Supplies	25,000	25,000	10,000
Finger Printing/TB Exams/CPR Training	3,000	5,000	5,000
Recycling/Shredding	1,750	1,750	1,750
Student Data Management	20,000	22,650	22,650
On-Line Parent Payment Systems Fees	1,500	1,500	1,500
Cell Phones	3,000	3,000	3,000
Connect Ed - Parent Communications	6,000	5,600	5,600
Interquest Detection Canines	1,000	1,200	1,200
Security Systems - Monitoring	<u>3,000</u>	<u>3,500</u>	<u>3,500</u>
	131,500	147,900	126,050
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TOTAL	<u>\$390,353</u>	<u>\$414,358</u>	<u>\$382,092</u>
Funding Source: State	\$130	\$141.75	\$141.75
	<u>X2,037</u> ADA	<u>X2,026</u> ADA	<u>X 2,026</u> ADA
	\$264,810	\$287,186	\$287,186

FRIENDS OF PROGRAM

Each school has activities and receives donations which are used to support their educational programs. Listed below are the various available balances as of 07/01/12:

	<u>Carryover</u>	<u>2011-12 Income</u>	<u>2011-12 Expenses</u>	<u>Available Balance</u>
Creekside Early Learning Center	\$ 22,209	\$20,655	\$27,038	\$15,826
Alpine Elementary School	16,618	34,968	40,131	11,455
Shadow Hills Elementary School	4,151	32,859	31,051	5,959
Boulder Oaks Elementary School	14,512	44,016	47,789	10,739
Joan MacQueen Middle School	37,372	56,862	55,262	38,972
Mt View Learning Academy	82	6,873	4,448	2,507
Alpine Community Day School	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	\$94,944	\$196,233	\$205,719	\$85,458

The entire Friends Of Program spends approximately \$200,000 each year.

The Friends Of Program is self-supporting.

**EXTENDED DAY PROGRAM
(12 MONTH PROGRAM)
BOULDER OAKS/CREEKSIDE**

	2011-12 11/10/11 <u>Revised</u>	2012-13 06/21/12 <u>Adopted</u>	2012-13 10/18/12 <u>Revised</u>
<u>CLASSIFIED WAGES</u>			
Coordinators (7.5 hrs/day)	\$ 30,000	\$ 31,500	\$31,500
Aides (39.5 hrs/day)	115,000	116,520	116,520
Substitutes	<u>15,000</u>	<u>14,480</u>	<u>14,480</u>
	160,000	162,500	162,500
	-----	-----	-----
<u>EMPLOYEE BENEFITS</u>	23,334	22,171	21,461
	-----	-----	-----
<u>NON-SALARY EXPENDITURES</u>			
Supplies	10,000	12,000	12,000
Field Trips	2,000	2,000	0
Equipment	<u>1,000</u>	<u>2,000</u>	<u>4,000</u>
	13,000	16,000	16,000
	-----	-----	-----
Indirect Support 2.68%	5,399	5,378	5,359
	-----	-----	-----
TOTAL	<u>\$201,733</u>	<u>\$206,049</u>	<u>\$205,320</u>
Funding Source: Local - Tuition	\$250,000	\$206,049	\$206,049

Director of the ESS Program is the Principal of Boulder Oaks Elementary School

SPECIAL EDUCATION
06/08/12 SDC Enrollment 38
10/05/12 SDC Enrollment 40

	2011-12	2012-13	2012-13
	11/10/11	06/21/12	10/18/12
	<u>Revised</u>	<u>Adopted</u>	<u>Revised</u>
<u>CERTIFICATES WAGES</u>			
Teachers - (12.8*)	\$ 811,528	\$ 830,653	\$796,021
Teacher Substitutes	20,000	25,000	25,000
Counselor (30%)	<u>18,461</u>	<u>19,200</u>	<u>19,200</u>
	849,989	874,853	840,221
	-----	-----	-----
<u>CLASSIFIED WAGES</u>			
Instructional Aides - (96.92 hrs/day)	360,097	376,340	366,625
Occupational Therapist (24 hrs/week)	35,400	35,400	35,400
Speech Language Pathology Asst (30 hrs/week)	0	0	30,000
Instructional Aides - Substitutes	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
	407,497	423,740	444,025
	-----	-----	-----
<u>EMPLOYEE BENEFITS</u>			
	432,242	446,279	440,254
	-----	-----	-----
<u>NON-SALARY EXPENDITURES</u>			
Instructional Supplies	3,750	3,500	3,500
Conference (PL94-142 Inservice)	600	600	600
County Services (Library, SIS)	204	238	238
Other Districts - Excess Cost Support	50,000	103,650	103,650
Non-Public School (1 students)	59,000	36,750	36,750
Mental Health Support	0	10,000	10,000
Non-Public Agency Services - Speech/Hearing	2,000	2,500	2,500
Non-Public Agency Services - Vision	3,000	2,500	2,500
Spec Ed Forms - IEP Support	<u>3,300</u>	<u>3,300</u>	<u>3,300</u>
	121,854	163,038	163,038
	-----	-----	-----
Indirect Support Charges 2.68%	49,119	51,132	50,586
	-----	-----	-----
TOTAL	<u>\$1,860,701</u>	<u>\$1,959,042</u>	<u>\$1,938,124</u>
*SDC - 5			
RSP - 6			
DIS - 1.8			
Fund Source: Federal - PL94-142	\$352,897	\$350,000	\$350,000
Inter Ag- Special Education	963,000	975,000	975,000
- Mental Health	31,000	67,000	67,000
State - Revenue Limit ADA	173,000	190,418	190,418
R/L - Special Ed Taxes	59,778	60,000	60,000
Local - APE	<u>44,000</u>	<u>0</u>	<u>0</u>
	1,623,675	\$1,642,418	\$1,642,418

Other Special Educations costs found at Special Education Summer School (page 16),
Preschool (pg 17), District Office (pg 31) and Special Education Transportation (pg 32)

**SPECIAL EDUCATION
2012 Summer School
24 Students**

	<u>2011-12</u> <u>11/10/11</u> <u>Revised</u>	<u>2012-13</u> <u>06/21/12</u> <u>Adopted</u>	<u>2012-13</u> <u>10/18/12</u> <u>Revised</u>
<u>CERTIFICATED WAGES</u>			
Teachers (3)	\$ 10,120	\$ 10,120	\$9,242
Principal (50%)	<u>1,475</u>	<u>1,750</u>	<u>1,312</u>
	11,595	11,870	10,554
	-----	-----	-----
<u>CLASSIFIED WAGES</u>			
Instructional Aides (4)	9,170	9,200	7,407
Occupational Therapist (1)	0	0	0
Clerk (50%)	1,070	1,070	1,674
Bus Drivers (2)	<u>2,700</u>	<u>2,700</u>	<u>1,089</u>
	12,940	12,970	10,170
	-----	-----	-----
<u>EMPLOYEE BENEFITS</u>	3,539	4,299	2,799
	-----	-----	-----
<u>NON-SALARY EXPENDITURES</u>			
Instructional Supplies	300	300	300
Nursing Services	0	0	1,310
Occupation Therapy Services	<u>1,280</u>	<u>1,280</u>	<u>1,280</u>
	1,580	1,580	2,890
	-----	-----	-----
Indirect Support Costs 2.68%	815	823	708
	-----	-----	-----
TOTAL	<u>\$30,469</u>	<u>\$31,542</u>	<u>\$27,121</u>

Funding Source: State - Special Ed see page 15 see page 15 see page 15

**SPECIAL EDUCATION
Preschool
10/05/12 Enrollment 16**

	2011-12 11/10/11 <u>Revised</u>	2012-13 06/21/12 <u>Adopted</u>	2012-13 10/18/12 <u>Revised</u>
<u>CERTIFICATED WAGES</u>			
Teacher (1)	\$ 123,492	\$ 109,494	\$52,601
Teacher Substitutes	<u>5,000</u>	<u>5,000</u>	<u>2,500</u>
	128,492	114,494	55,101
	-----	-----	-----
<u>CLASSIFIED WAGES</u>			
Instructional Aides (5.75 hrs/day)	10,000	15,335	15,335
Instructional Aide - Substitutes	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	11,000	16,335	16,335
	-----	-----	-----
<u>EMPLOYEE BENEFITS</u>			
	42,090	41,297	21,063
	-----	-----	-----
<u>NON-SALARY EXPENDITURES</u>			
Instructional Supplies	750	750	750
Speech Contracted Services	0	0	109,000
Mileage	<u>600</u>	<u>600</u>	<u>600</u>
	1,350	1,350	110,350
	-----	-----	-----
Indirect Support Costs 2.68%	5,031	4,649	5,436
	-----	-----	-----
TOTAL	<u>\$187,963</u>	<u>\$178,125</u>	<u>\$208,285</u>
Funding Source: Federal - Preschool	\$21,000	\$40,000	\$40,000

SUMMER SCHOOL

**2011-12
11/10/11
Revised**

**2012-13
06/21/12
Adopted**

**2012-13
10/18/12
Revised**

CERTIFICATED WAGES

Coordinator (1)
Core Teachers (6)
Remedial Teachers (6)

CLASSIFIED WAGES

School Secretary
Noon Duty Supervisor
Health Aides/Clerk

EMPLOYEE BENEFITS

NON-SALARY EXPENDITURES

Instructional Supplies
County Services (SIS)

TOTAL	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
--------------	--------------------	--------------------	--------------------

Funding Source	- State :Summer School	SB3X4	SB3X 4	SB3X 4
----------------	------------------------	-------	--------	--------

Summer School funding was eliminated as part of the Categorical Flexibility provisions of the education trailer bill Senate Bill 4 of the 2009-10 Third Extraordinary Session (SB3X 4).

**EARLY ADMISSION TO KINDERGARTEN
January - June @ CELC
Projected Enrollment - 26**

	2011-12 11/10/11 <u>Revised</u>	2012-13 06/21/12 <u>Adopted</u>	2012-13 10/18/12 <u>Revised</u>
<u>CERTIFICATED WAGES</u>			
Teachers (1) : Jan - June -1	\$69,355	\$ 34,509	\$34,509
Teacher Substitutes	<u>3,000</u>	<u>2,000</u>	<u>2,000</u>
	72,355	36,509	36,509
	-----	-----	-----
<u>EMPLOYEE BENEFITS</u>			
	27,685	17,307	17,157
	-----	-----	-----
<u>NON-SALARY EXPENDITURES</u>			
Instructional Supplies	1,000	500	500
	-----	-----	-----
 TOTAL	 <u>\$101,040</u>	 <u>\$54,316</u>	 <u>\$54,166</u>
 Funding Source: State - Revenue Limit	 15 ADA <u>X\$4,681</u>	 11 ADA <u>X\$5,011</u>	 8 ADA <u>X5,012</u>
	\$70,215	\$55,121	\$40,096
: State - Class Size Red	<u>36,000</u>	<u>14,994</u>	<u>14,994</u>
	\$106,215	\$70,115	\$55,090

ENHANCING EDUCATION THROUGH TECHNOLOGY (EETT)

	2011-12 11/10/11 <u>Revised</u>	2012-13 06/21/12 <u>Adopted</u>	2012-13 10/18/12 <u>Revised</u>
<u>NON-SALARY EXPENDITURES</u>			
Classroom Technology Equipment	\$ 30,000	\$ 26,060	
Staff Development	<u>8,248</u>	<u>9,000</u>	
	38,248	35,060	
	-----	-----	
Indirect Support Charges (2.68%)	1,052	940	
	-----	-----	
TOTAL	<u>\$39,300</u>	<u>\$36,000</u>	<u>\$ 0</u>
Funding Source: Federal - EETT	\$3,300	\$ 0	
Carryover	0	0	
Transfer from Title II	<u>36,000</u>	<u>36,000</u>	
	\$39,300	\$36,000	

STATE TEXTBOOKS

**2011-12
11/10/11
Revised**

**2012-13
06/21/12
Adopted**

**2012-13
10/18/12
Revised**

NON-SALARY EXPENDITURES

Textbooks

Textbooks carryover

TOTAL

\$ 0

\$ 0

\$ 0

Funding Source:	State - Textbooks	SB3X4	SB3X 4	SB3X 4
	Beginning Balance	SB3X4	SB3X 4	SB3X 4

Textbook funding has been eliminated as part of the Categorical Flexibility provisions of the education trailer bill Senate Bill 4 of the 2009-10 Third Extraordinary Session (SB3X 4).

**WORKABILITY
Special Education - JMMS**

	2011-12 11/10/11 <u>Revised</u>	2012-13 06/21/12 <u>Adopted</u>	2012-13 10/18/12 <u>Revised</u>
<u>CERTIFICATED WAGES</u>			
Teacher Stipends	\$ 1,520	\$ 1,520	\$1,520
Teacher Substitutes	<u>3,850</u>	<u>3,850</u>	<u>3,850</u>
	5,370	5,370	5,370
	-----	-----	-----
<u>CLASSIFIED WAGES</u>			
Instructional Aide Stipends	3,000	3,000	3,000
	-----	-----	-----
<u>EMPLOYEE BENEFITS</u>			
	1,316	1,346	1,298
	-----	-----	-----
<u>NON-SALARY EXPENDITURES</u>			
Instructional Supplies	2,413	2,392	2,440
Student Field Trips	2,500	2,500	2,500
Travel/Conference	<u>0</u>	<u>0</u>	<u>0</u>
	4,913	4,892	4,940
	-----	-----	-----
Indirect Support Costs 2.68%	401	392	392
	-----	-----	-----
TOTAL	<u>\$15,000</u>	<u>\$15,000</u>	<u>\$15,000</u>
Funding Source: Federal - Grossmont UHSD	\$15,000	\$15,000	\$15,000

PROFESSIONAL DEVELOPMENT BLOCK GRANT

2011-12
11/10/11
Revised

2012-13
06/21/12
Adopted

2012-13
10/18/12
Revised

CERTIFICATED WAGES

Classroom Teacher Training Stipends

EMPLOYEE BENEFITS

Indirect Support Charges

TOTAL

\$ 0

\$ 0

\$ 0

Funding Source : State - Professional Dev

SB3X4

SB3X 4

SB3X 4

Professional Development Block Grant has been eliminated as part of the Categorical Flexibility provisions of the education trailer bill Senate Bill 4 of the 2009-10 Third Extraordinary Session (SB3X 4)

GIFTED AND TALENTED EDUCATION (GATE)

**2011-12
11/10/11
Revised**

**2012-13
06/21/12
Adopted**

**2012-13
10/18/12
Revised**

CERTIFICATED WAGES

Projects Coordinator
Stipends

EMPLOYEE BENEFITS

NON-SALARY EXPENDITURES

Instructional Supplies
GATE Assessment Materials
Assemblies/Field Trips
Travel/Conference

Indirect Support Charges

TOTAL

\$ 0

\$ 0

\$ 0

Funding Source: State - GATE

SB3X4

SB3X 4

SB3X 4

GATE has been eliminated as part of the Categorical Flexibility provisions of the education trailer bill Senate 4 of the Third Extraordinary Session (SB3X 4).

**PEER ASSISTANCE REVIEW (PAR)
BEGINNING TEACHER SUPPORT ASSESSMENT (BTSA)**

**2011-12
11/10/11
Revised**

**2012-13
06/21/12
Adopted**

**2012-13
10/18/12
Revised**

CERTIFICATED WAGES

PAR Stipends
Consulting Teacher Stipends
Teacher Substitutes
BTSA Lead Teacher
BTSA Stipends

EMPLOYEE BENEFITS

NON-SALARY EXPENDITURES

Instructional Supplies
Conference

Indirect Support Charges

TOTAL	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
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Funding Source: State	- PAR	SB3X4	SB3X 4	SB3X 4
	- BTSA	SB3X4	SB3X4	SB3X4

PAR and BTSA have been eliminated as part of the Categorical Flexibility provisions of the education trailer bill Senate Bill 4 of the Third Extraordinary Session (SB3X 4).

INDIAN EDUCATION

	2011-12 11/10/11 <u>Revised</u>	2012-13 06/21/12 <u>Adopted</u>	2012-13 10/18/12 <u>Revised</u>
<u>CERTIFICATED WAGES</u>			
Teacher (25%)	\$10,278 -----	\$11,062 -----	\$11,062 -----
<u>EMPLOYEE BENEFITS</u>	1,290 -----	1,343 -----	1,343 -----
<u>NON-SALARY EXPENDITURES</u>			
Instructional Supplies	1,266 -----	0 -----	0 -----
Indirect Support Charge 2.68%	353 -----	332 -----	332 -----
TOTAL	<u>\$13,187</u>	<u>\$12,737</u>	<u>\$12,737</u>
Funding Source: Federal - Title V Indian Ed	\$13,187	\$12,737	\$12,737

**SCHOOL & LIBRARY IMPROVEMENT BLOCK GRANT
All School Sites**

	2011-12 11/10/11 <u>Revised</u>	2012-13 06/21/12 <u>Adopted</u>	2012-13 10/18/12 <u>Revised</u>
<u>CERTIFICATED WAGES</u>			
Teacher Stipends			
Literacy Teacher - SHES			
ALC Teacher			
<u>CLASSIFIED WAGES</u>			
Instructional Aides			
Noon Duty Supervisors			
Clerical Aide			
Library Aide			
Extra Help/Over Time			
<u>EMPLOYEE BENEFITS</u>			
<u>NON-SALARY EXPENDITURES</u>			
Instructional Supplies			
Technology Support			
Conference			
Video/Movie Licenses			
Equipment			
Indirect Support Charges			
TOTAL	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Funding Source : State - SIP	SB3X4	SB3X 4	SB3X 4

School & Library Improvement Block Grant was eliminated as part of the Categorical Flexibility provisions of the education trailer bill Senate Bill 4 of the Third Extraordinary Session (SB3X 4).

LIMITED ENGLISH PROFICIENT STUDENTS PROGRAMS

	2011-12 11/10/11 <u>Revised</u>	2012-13 06/21/12 <u>Adopted</u>	2012-13 10/18/12 <u>Revised</u>
<u>CERTIFICATED WAGES</u>			
Projects Coordinator (5%) *	\$ 4,141 -----	\$ 4,348 -----	\$ 4,348 -----
<u>CLASSIFIED WAGES</u>			
Instructional Aides (18 hrs/day)	51,360 -----	61,150 -----	61,150 -----
<u>EMPLOYEE BENEFITS</u>			
	14,472 -----	22,884 -----	22,314 -----
<u>NON-SALARY EXPENDITURES</u>			
Instructional Supplies	4,000	2,000	2,000
Travel/Conference	500 4,500 -----	0 2,000 -----	0 2,000 -----
Indirect Support Charges 2.68%	2,048 -----	2,422 -----	2,407 -----
TOTAL	<u>\$76,521</u>	<u>\$92,804</u>	<u>\$92,219</u>

* Alpine Elementary School Principal

Funding Source: State - EIA	\$72,529	\$77,894	\$77,894
- beginning balance	24,242	14,910	31,923
Federal - Title III	0 \$96,771	0 \$92,804	0 \$109,817

**TITLE I
AES/JMMS/SHES**

	2011-12 11/10/11 <u>Revised</u>	2012-13 06/21/12 <u>Revised</u>	2012-13 10/18/12 <u>Revised</u>
<u>CERTIFICATED WAGES</u>			
Intervention Specialist - AES (.32)	\$ 14,900	\$ 23,879	\$ 16,000
After School Tutoring - JMMS	10,000	0	10,000
Summer School - JMMS	6,700	6,700	4,733
ELL Teacher - JMMS (21%)	9,505	10,191	10,191
Projects Coordinator (4%)	<u>4,633</u>	<u>6,100</u>	<u>6,100</u>
	45,738	46,870	47,024
	-----	-----	-----
<u>CLASSIFIED WAGES</u>			
Instructional Aides (23.5 hrs/day)	106,720	88,320	71,980
English Language Learner Specialists	11,260	0	0
Summer School - Clerk	<u>1,070</u>	<u>1,070</u>	<u>558</u>
	119,050	89,390	72,538
	-----	-----	-----
<u>EMPLOYEE BENEFITS</u>	27,221	15,328	13,566
	-----	-----	-----
<u>NON-SALARY EXPENDITURES</u>			
Instructional Supplies	10,642	10,000	39,015
Staff Development	10,000	7,383	7,383
Parent Education	<u>4,500</u>	<u>0</u>	<u>0</u>
	25,142	17,383	46,398
	-----	-----	-----
Indirect Support Charges 2.68%	5,972	4,528	4,811
	-----	-----	-----
TOTAL	<u>\$223,123</u>	<u>\$173,499</u>	<u>\$184,337</u>

Final Budget distribution is determined by Site Councils.

Funding Source : Federal - Title 1	\$173,804	\$173,499	\$154,569
Carryover	<u>49,319</u>	<u>0</u>	<u>29,768</u>
	\$223,123	\$173,499	\$184,337

TITLE II

	<u>2011-12</u> <u>11/10/11</u> <u>Revised</u>	<u>2012-13</u> <u>06/21/12</u> <u>Adopted</u>	<u>2012-13</u> <u>10/18/12</u> <u>Revised</u>
<u>CERTIFICATED WAGE</u>			
Teacher Staff Dev Stipends	\$ 5,745	\$ 5,500	\$5,500
Teacher Staff Dev Subs	5,745	5,500	5,500
Class Size Teacher (.5) SHES	0	0	37,184
Intervention Specialist (.31) SHES	<u>15,101</u>	<u>17,121</u>	<u>17,121</u>
	26,591	28,121	65,305
	-----	-----	-----
<u>EMPLOYEE BENEFITS</u>			
	3,339	3,414	14,290
	-----	-----	-----
<u>NON-SALARY EXPENDITURES</u>			
Staff Development - MAPS assessment	5,106	3,525	3,821
	-----	-----	-----
Indirect Support Charges (2.68%)	964	940	2,236
	-----	-----	-----
TOTAL	<u>\$36,000</u>	<u>\$36,000</u>	<u>\$85,652</u>
Funding Source : Federal - Title II	\$72,000	\$72,000	\$72,000
Transfer to EETT	-36,000	-36,000	0
Carryover	<u>0</u>	<u>0</u>	<u>13,652</u>
	<u>\$36,000</u>	<u>\$36,000</u>	<u>\$85,652</u>

DISTRICT OFFICE

	2011-12 11/10/11 <u>Revised</u>	2012-13 06/21/12 <u>Adopted</u>	2012-13 10/18/12 <u>Revised</u>
<u>CERTIFICATED WAGES</u>			
Superintendent (1)	\$ 144,000	\$ 146,478	\$ 146,478
Director, Sp Ed/Pupil Serv/Sp Proj (96%)	111,201	115,449	115,449
Psychologists (1)	85,234	85,234	85,234
Nurse (1)	<u>37,707</u>	<u>39,215</u>	<u>39,215</u>
	378,142	386,376	386,376
	-----	-----	-----
<u>CLASSIFIED WAGES</u>			
Business Manager (1)	122,400	122,352	122,352
Administrative Secretaries (2)	132,550	133,056	135,763
HR/Payroll Specialists (2)	89,509	92,502	92,139
Pupil Services Secretary (6 hrs/day)	24,825	23,640	23,640
Custodian (2.5 hrs/week)	2,800	2,800	2,800
Sub Calling Clerk (3.0 hrs/day)	<u>11,850</u>	<u>12,220</u>	<u>12,220</u>
	383,934	386,570	388,914
	-----	-----	-----
<u>EMPLOYEE BENEFITS</u>	230,029	245,621	242,723
	-----	-----	-----
<u>NON-SALARY EXPENDITURES</u>			
Office Supplies	5,000	5,000	5,000
Psychologist Testing Supplies	2,000	2,000	2,000
Student Medical Supplies	2,000	2,000	2,000
Contracted - Nurse	3,000	2,000	2,000
Special Education Student Assessment	2,000	2,000	2,000
Conference	1,000	1,000	0
Copy Machine (Lease/Service Agreement)	8,800	8,800	8,800
Institutional Memberships	14,000	12,500	12,500
Legal Services	10,000	15,000	50,000
Audit	13,000	13,500	13,500
Financial Accounting Services - SDCOE	9,300	9,300	9,300
Advertising - Job Openings/Legal	250	250	250
Mandated Costs Consultant	16,000	15,000	15,000
Equipment	<u>0</u>	<u>1,000</u>	<u>1,000</u>
	86,350	89,350	123,350
	-----	-----	-----
TOTAL	<u>\$1,078,455</u>	<u>\$1,107,917</u>	<u>\$1,141,363</u>

TRANSPORTATION

	2011-12 10/10/11 <u>Revised</u>	2012-13 06/21/12 <u>Adopted</u>	2012-13 10/18/12 <u>Revised</u>
<u>CLASSIFIED WAGES</u>			
Supervisor (1)	\$ 0	\$ 44,504	\$ 48,287
Director MO&T (50%)	41,364	0	0
Bus Drivers (8)	197,440	201,353	195,049
Driver Subs/Field Trips	24,560	23,647	20,000
Bus Aides	<u>0</u>	<u>0</u>	<u>0</u>
	263,364	269,504	263,336
	-----	-----	-----
<u>EMPLOYEE BENEFITS</u>	153,199	167,322	161,756
	-----	-----	-----
<u>NON-SALARY EXPENDITURES</u>			
Supplies	4,000	4,000	4,000
Gasoline	70,000	80,000	80,000
Tires	10,000	10,000	10,000
Bus Repairs	90,000	90,000	85,000
Air Emissions Bus Retrofit	15,700	0	0
Field Trip Charges	-17,500	-17,500	-17,500
Parent Mileage In Lieu	0	0	5,000
Consultant - Training	1,000	0	0
Equipment - 2 buses	<u>310,000</u>	<u>0</u>	<u>0</u>
	483,200	166,500	166,500
	-----	-----	-----
Indirect Supports Costs 2.68%	16,218	16,169	15,855
	-----	-----	-----
TOTAL	<u>\$915,981</u>	<u>\$619,495</u>	<u>\$607,447</u>
Funding : State - Transportation	\$395,000	\$395,000	\$395,000
- Supplemental Grant	SB3x4	SB3X4	SB3X4
- from SIP/PAR/GATE/Pro Dev	SB3X4	SB3X4	SB3X4
Local - Air Emissions Bus Grant	275,700	0	0
- parent fees	<u>75,000</u>	<u>65,000</u>	<u>65,000</u>
	\$745,700	\$460,000	\$460,000

MAINTENANCE AND OPERATIONS

	2011-12 11/10/11 <u>Revised</u>	2012-13 06/21/12 <u>Adopted</u>	2012-13 10/18/12 <u>Revised</u>
<u>CLASSIFIED WAGES</u>			
M&O Supervisor (1)	\$ 0	\$ 69,468	\$69,468
Director MO&T (50%)	41,364	0	0
Lead Maintenance Worker (2)	153,500	93,037	93,037
Grounds Helper (3.75 hrs/day)	<u>16,080</u>	<u>16,080</u>	<u>10,000</u>
	210,944	178,585	172,505
	-----	-----	-----
 <u>EMPLOYEE BENEFITS</u>			
	82,460	72,171	69,799
	-----	-----	-----
 <u>NON-SALARY EXPENDITURES</u>			
Building Repair	70,000	70,000	70,000
Grounds Supplies	12,000	12,000	12,000
Custodial Supplies	45,000	45,000	45,000
Vehicle Repair/Supplies	7,500	7,500	7,500
Gas and Electric*	135,000	105,000	105,000
Telephone	18,000	34,000	34,000
Water (Domestic/Sewer)	75,000	110,000	110,000
Waste Disposal	18,000	18,000	18,000
Propane	15,000	15,000	15,000
Agreements (gophers/uniforms/elevators)	12,000	12,000	12,000
Equipment Repair (including AV equipment)	5,000	5,000	5,000
JMMS Solar System - 30 kW (thru July 2012)	11,400	347	347
AES Solar System - 90 kW (thru Aug 2017)	48,927	48,927	48,927
JMMS Solar System - 110 kW (thru Aug 2021)	65,854	65,854	65,854
Equipment - Grounds/Maintenance	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
	540,681	550,628	550,628
	-----	-----	-----
 TOTAL	 <u>\$834,085</u>	 <u>\$801,384</u>	 <u>\$792,932</u>

Solar photovoltaic projects operational: JMMS 30 kW 11/01/04, AES 90 kW 03/01/06, JMMS 110 kW 5/01/07, and CELC 37 kW/SHES 46 kW /BOES 53 kW/ JMMS 61 kW 01/01/12

FOOD SERVICES

2011-12 11/10/11 <u>Revised</u>	2012-13 06/21/12 <u>Adopted</u>	2012-13 10/18/12 <u>Revised</u>
\$ (13,125)	\$ (13,125)	\$ (13,125)

The Cafeteria Fund pays the General Fund \$75.00 per operating day for General Fund support expenses such as custodial services, utilities and accounting services.

OTHER DISTRICT WIDE EXPENSES

	2011-12 11/10/11 <u>Revised</u>	2012-13 06/21/12 <u>Adopted</u>	2012-13 10/18/12 <u>Revised</u>
<u>WAGES</u>			
Board Members (5)	\$ 14,400	\$ 14,400	\$14,400
.82% Furlough Buyback	76,305	0	0
Education Salary Schedule Advances - est	<u>0</u>	<u>15,000</u>	<u>0</u>
	90,705	29,400	14,400
	-----	-----	-----
<u>EMPLOYEE BENEFITS</u>			
.82% Furlough Buyback	10,719	0	0
Education Salary Advances	0	1,822	0
Board	52,873	55,181	54,619
Early Retirement Bonus (3)	23,670	23,670	23,670
PERS Rate Reduction	0	-27,834	0
PERS Revenue Limit Reduction	27,430	20,617	19,667
Retiree - Health Benefits (29)	<u>127,415</u>	<u>143,585</u>	<u>147,937</u>
	242,107	217,041	245,893
	-----	-----	-----
<u>NON-SALARY EXPENDITURES</u>			
Board Elections (November 2012)	0	9,000	9,000
Insurance - Fire/Theft/Property/Liability	89,245	91,100	91,100
COBRA Administration	2,170	2,170	2,170
Employee Mileage Reimbursement	4,000	3,000	3,000
Staff Development - Board of Trustees	500	1,200	0
Postage	9,000	5,000	5,000
Tax Revenue Anticipation Notes (TRANS) fees	15,525	0	0
County of SD Temp Cash Loan Fees	2,000	5,000	15,000
Deferred Maintenance 50% Match	<u>0</u>	<u>0</u>	<u>0</u>
	122,440	116,470	125,270
	-----	-----	-----
Indirect Support Charges	-90,017	-90,367	-90,788
	-----	-----	-----
TOTAL	<u>\$365,235</u>	<u>\$272,544</u>	<u>\$294,775</u>

ALPINE UNION SCHOOL DISTRICT
 2012-13 Revised Budget
 October 18, 2012

	General Fund	Cafeteria Fund	Deferred Maintenance Fund	Special Reserve Fund*	Capital Facilities Fund	Bond Int/Redemption Fund	TOTAL DISTRICT
Beginning Balances	\$1,506,544	\$ 15,708	\$ 0	\$ 248,320	\$ 0	\$ 768,560	\$ 2,539,132
Revenue Limit Sources	\$ 9,887,865	\$	\$	\$	\$	\$	\$ 9,887,865
Federal Income	742,726	240,000		245,000			1,227,726
Other State Income	1,944,980	21,000					1,965,980
Other Local Income	555,049	345,200			50,000	624,252	1,574,501
Special Education	1,042,000						1,042,000
Other Sources	_____	_____	_____	_____	_____	_____	0
TOTAL INCOME	\$14,172,620	\$606,200	\$ 0	\$ 245,000	\$ 50,000	\$ 624,252	\$15,698,072
TOTAL AVAILABLE	\$15,679,164	\$621,908	\$ 0	\$ 493,320	\$ 50,000	\$1,392,812	\$18,237,204
Certificated Salaries	\$6,890,778	\$	\$	\$	\$	\$	\$ 6,890,778
Classified Salaries	2,474,273	271,832					2,746,105
Employee Benefits	3,159,276	65,353					3,224,629
Supplies	526,755	258,500					785,255
Other Operating Expenses	1,155,313	14,625			25,000		1,194,938
Capital Outlay	0						0
Other Outgo/Debt Service	<u>115,128</u>			<u>303,000</u>		<u>670,355</u>	<u>1,088,483</u>
TOTAL EXPENSES	\$14,321,523	\$610,310	\$ 0	\$ 303,000	\$ 25,000	\$670,355	\$15,930,188
Ending Balances	\$1,357,641	\$ 11,598	\$ 0	\$ 190,320	\$ 25,000	\$722,457	\$ 2,307,016

* Special Reserve Fund 21-09 is used for accounting for QSCB COPS which is held by a trustee

GENERAL FUND
Ending Balance History

	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>
1989-90	\$ 485,613	\$ 13,509	\$ 499,122
1990-91	482,443	24,543	506,986
1991-92	527,503	12,551	540,054
1992-93	782,236	41,821	824,057
1993-94	917,001	17,954	934,955
1994-95	707,535	56,462	763,997
1995-96	736,507	20,907	757,414
1996-97	756,386	181,199	937,585
1997-98	1,193,635	223,602	1,417,237
1998-99	1,573,549	160,647	1,734,196
1999-00	1,674,482	309,076	1,983,558
2000-01	2,396,265	438,412	2,834,677
2001-02	1,991,943	523,583	2,515,526
2002-03	1,961,796	419,875	2,381,671
2003-04	2,058,208	167,297	2,225,505
2004-05	1,882,213	139,526	2,021,739
2005-06	1,571,286	177,956	1,749,242
2006-07	1,771,753	378,621	2,150,374
2007-08	1,667,400	310,859	1,978,259
2008-09	1,659,200	728,252	2,387,452
2009-10	1,732,670	293,645	2,026,315
2010-11	2,026,449	27,399	2,053,848
2011-12	1,471,967	34,577	1,506,544
2012-13 Revised	1,308,892	20,252	1,357,641

SAN DIEGO COUNTY K-8 SCHOOL DISTRICT
Actual Ending Balances - Districts less than 5,000 ADA

	P2		06/30/11		06/30/10		06/30/09		06/30/08	
	ADA		%	Ranking	%	Ranking	%	Ranking	%	Ranking
Spencer Valley	26	(-3)	84.2	1	65.2	2	35.1	2	34.5	2
Solana Beach*	2,780	(+32)	72.2	2	66.9	1	54.4	1	41.0	1
Del Mar Union*	4,232	(+170)	35.6	3	38.7	3	32.0	3	31.0	4
Lemon Grove	3,672	(-18)	34.2	4	27.0	5	28.4	6	20.0	7
Julian Union	355	(+2)	31.7	5	24.4	7	24.7	8	32.1	3
Bonsall Union	1,804	(+41)	31.3	6	23.7	8	23.8	9	17.9	9
Lakeside Union	4,058	(+87)	27.9	7	28.1	4	30.6	4	23.3	5
San Pasqual Union	523	(-20)	27.0	8	20.9	9	28.9	5	18.1	8
Cardiff*	733	(+20)	25.5	9	20.6	10	14.5	12	11.4	12
Vallecitos	207	(-0)	23.1	10	26.9	6	24.9	7	15.2	10
Dehesa	195	(+35)	14.0	11	19.6	11	18.9	10	21.9	6
Jamul-Dulzura	727	(-123)	13.6	12	9.9	15	9.4	15	7.2	15
Alpine Union	1,965	(-10)	13.1	13	12.3	14	13.7	14	11.0	13
Rancho Sante Fe*	667	(-2)	12.4	14	14.6	12	13.8	13	9.6	14
San Ysidro	4,950	(+264)	12.1	15	13.4	13	14.8	11	14.1	11

* basic aide

Information Source : San Diego County Office of Education

ending balances shown above include both unrestricted & restricted ending balances

ALPINE UNION SCHOOL DISTRICT
Employee Benefits Summary
2012-13 Revised General Fund Budget

◆ State Teachers Retirement System (STRS) 8.25% of all certificated wages	\$ 572,577
◆ Public Employee's Retirement System (PERS) 11.417% of classified wages for employees who work 1,000 hours or more per year	\$ 193,668
◆ PERS Revenue Limit Reduction (13.02% - 11.417% x 85%)	\$ 19,667
◆ Social Security (OASDI) 6.2% of all classified wages	\$ 154,174
◆ Medicare 1.45% of all wages	\$ 136,228
◆ Unemployment Insurance 1.1% of all wages	\$ 103,347
◆ Worker's Compensation Insurance 1.34% of all wages	\$ 125,894
◆ Other - monthly mileage/communication allowances	\$ 6,000
◆ Retirees - health benefits (29) - early retirement incentive (3)	\$ 147,937 23,670
◆ Health Insurance	\$ 1,676,114
certificated : 85.5 FTE @ \$12,725 ea	= \$ 1,087,988
classified : 34 FTE @ \$11,880 ea	= \$ 403,920
management/confidential : 13 FTE @ \$10,080 ea	= \$ 131,040
board : 5 FTE @ \$10,633 ea	= \$ 53,166
	<hr/>
TOTAL EMPLOYEE BENEFITS	\$ 3,159,276

ALPINE UNION SCHOOL DISTRICT

2012-13 Revised Budget
 October 18, 2012
 Multi-Year Budget Projection
 Unrestricted & Restricted Funds

	If Prop 30 Passes		If Prop 30 Fails	
	2012-13	2013-14	2012-13	2013-14
Beginning Balance, July 1	\$1,506,544	\$1,357,641	\$1,506,544	\$471,641
INCOME				
Revenue Limit	\$9,887,865	\$9,418,000	\$9,001,865	\$8,532,000
Federal	742,726	770,000	742,726	770,000
Other State	1,944,980	1,985,000	1,944,980	1,985,000
Other Local	555,049	565,000	555,049	565,000
Inter-Agency	<u>1,042,000</u>	<u>976,000</u>	<u>1,042,000</u>	<u>976,000</u>
TOTAL INCOME	\$14,172,620	\$13,714,000	\$13,286,620	\$12,828,000
TOTAL AVAILABLE FUNDS	\$15,679,164	\$15,071,641	\$14,793,164	\$13,299,641
				\$13,587,641
EXPENDITURES				
Certificated Salaries	\$6,890,778	\$7,309,000	\$6,890,778	\$7,309,000
Classified Salaries	2,474,273	2,615,000	2,474,273	2,615,000
Employee Benefits	3,159,276	3,212,000	3,159,276	3,212,000
Supplies	526,755	527,000	526,755	527,000
Other Operating Expenses	1,155,313	1,085,000	1,155,313	1,085,000
Capital Outlay	0	0	0	0
Other Outgo/Debt Service	<u>115,128</u>	<u>483,000</u>	<u>115,128</u>	<u>483,000</u>
TOTAL EXPENDITURES	\$14,321,523	\$15,231,000	\$14,321,523	\$15,231,000
ENDING BALANCE :	\$1,357,641	-\$159,359	\$128,641	-\$1,931,539
	9.5%		0.8%	3.3%
Budget Reductions Required				
for 3% Reserve		\$600,000		\$2,320,000
for 8% Reserve		\$1,275,000		\$2,920,000
				\$2,035,000
				\$2,655,000

ALPINE UNION SCHOOL DISTRICT
2012-13 Weekly Enrollment

<u>Date</u>	<u>CELC</u>	<u>AES</u>	<u>SHES</u>	<u>BOES</u>	<u>JMMS</u>	<u>MVLA</u>	<u>EAK</u>	<u>TOTAL</u>
09/07/12	186	418	231	311	684	28		1,858
09/14/12	189	415	229	310	685	32		1,860
09/21/12	189	415	229	309	684	33		1,859
09/28/12	188	417	228	309	684	34		1,860
10/05/12	187	416	230	308	686	34		1,861
<u>2011-12*</u>								
09/08/11	232	397	251	348	710	61		1,999
09/30/11	234	399	254	344	709	62		2,002
10/21/11	232	402	252	342	703	64		1,995
11/10/11	233	397	253	342	699	74		1,998
12/09/11	236	396	255	342	697	86		2,012
01/06/12	234	401	255	345	704	91	13	2,043
01/27/12	235	397	254	342	705	95	20	2,048
02/17/12	233	396	255	342	708	94	24	2,052
03/02/12	232	393	253	339	708	94	24	2,043
03/30/12	228	389	254	339	710	92	24	2,036
04/27/12	226	391	254	340	712	92	24	2,039
05/18/12	226	389	252	338	702	93	23	2,023
06/08/12	226	387	252	338	701	93	23	2,022
<u>2010-11*</u>								
09/10/10	239*	379	254	363	730	66		2,031
12/10/10	244	377	255	365	720	75		2,036
02/18/11	243	377	256	362	708	72	37	2,054
05/06/11	240	382	255	359	699	80	46	2,061
<u>2009-10</u>								
09/11/09	180*	411	251	384	738	68		2,035
12/11/09	175	419	254	379	734	66		2,027
02/19/10	176	416	257	384	729	71	44	2,077
04/30/10	175	415	261	388	728	69	42	2,078

* First class of two-year kindergarten program started September 2009 with 21 kids remaining in September 2010

ALPINE UNION SCHOOL DISTRICT
BUDGET SUMMARY
5 Year Comparison

	2008-09 <u>Actual</u>	2009-10 <u>Actual</u>	2010-11 <u>Actual</u>	2011-12 <u>Actual</u>	10/18/12 2012-13 Revised	Prop 30 <u>Fails</u>
Beginning Balance July 1	\$1,978,259	\$2,387,452	\$ 2,026,315	\$ 2,053,848	\$ 1,506,544	
INCOME						
Revenue Limit	11,340,709	9,587,302	10,015,679	9,976,561	9,887,865	-886,000
Federal	1,606,339	1,294,000	1,470,829	758,711	742,726	
Other State	2,521,818	2,368,171	2,370,867	2,114,077	1,944,980	
Other Local	1,188,250	1,703,198	708,246	880,175	555,049	
Special Education	<u>1,249,311</u>	<u>1,113,760</u>	<u>1,192,463</u>	<u>1,017,803</u>	<u>1,042,000</u>	
TOTAL INCOME	\$17,906,427	\$16,066,431	\$15,758,084	\$14,747,327	\$14,172,620	
TOTAL AVAILABLE FUNDS	\$19,884,686	\$18,453,883	\$17,794,399	\$16,801,175	\$15,679,164	
EXPENDITURES						
Certificated Salaries	\$ 8,749,575	\$ 8,290,386	\$ 7,788,868	\$ 7,259,230	\$ 6,890,778	
Classified Salaries	2,949,768	2,807,823	2,576,975	2,520,687	2,474,273	
Employee Benefits	3,391,697	3,383,950	3,399,045	3,298,369	3,159,276	
Supplies	696,412	483,171	573,041	544,060	526,755	
Other Operating Expenses	1,508,907	1,333,207	1,266,441	1,239,226	1,155,313	
Capital Outlay	597	0	0	307,278	0	
Debt Services/Other Outgo	<u>200,278</u>	<u>129,031</u>	<u>126,181</u>	<u>125,781</u>	<u>115,128</u>	
TOTAL EXPENSES	\$17,497,234	\$16,427,568	\$15,730,551	\$15,294,631	\$14,321,523	
Ending Balance June 30	\$ 2,387,452	\$ 2,026,315	\$ 2,053,848	\$ 1,506,544	\$1,357,641	\$471,641
% Ending Balance to Expenses	13.6%	12.3%	13.4%	9.8%	9.5%	3.3%

REVENUE LIMIT CALCULATIONS

	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	Actual 2010-11	Actual 2011-12	Revised 2012-13	Est 2013-14
Prior Yr Revenue Limit per ADA	\$4,937.37	\$5,296.68	\$5,537.68	\$5,852.68	\$6,102.68	\$6,078.68	\$6,215.68	\$6,418.68
COLA Increase*	295.00	241.00	315.00	250.00	-24.00	137.00	203.00	161.00
Equalization/Add On	<u>64.31</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Current Year R/L per ADA	\$5,296.68	\$5,537.68	\$5,852.68	\$6,102.68	\$6,078.68	\$6,215.68	\$6,418.68	\$6,579.68
Yearly Adjustments	0	0	0	0	28.06	8.69	29.62	30.36
Deficit	0	0	95.287%	81.645%	82.037%	79.398%	77.728%	77.728%
Per ADA Reduction/Add On	0	0	-182.00*	-252.83*				
FUNDED REVENUE LIMIT	\$5,296.68	\$5,537.68	\$5,394.79	\$4,729.70	\$5,009.79	\$4,957.90	\$5,012.13	\$5,119.57
FUNDED ADA**	<u>X 2.218</u>	<u>X 2.145</u>	<u>X 2.074</u>	<u>X 1.995</u>	<u>X 1.975</u>	<u>X 1.967</u>	<u>X 1.940</u>	<u>X 1.794</u>
***	\$11,748,036	\$11,878,324	\$11,188,794	\$9,435,752	\$9,894,335	\$9,752,189	\$9,723,532	\$9,217,303

- * 1-time cuts or add ons
- ** Declining enrollment districts such as Alpine are allowed to use the higher of current year or prior year ADA. In all years the ADA listed is the prior year.
- *** Other adjustments are added and subtracted such as PERS reduction and unemployment insurance adjustment to arrive at the final funded Revenue Limit