

ALPINE UNION SCHOOL DISTRICT

GENERAL FUND BUDGET

2013-14 ADOPTED BUDGET

June 20, 2013

ALPINE UNION SCHOOL DISTRICT

Board of Trustees

Eric Wray, President

Glenn Dickie, Vice President

Dr. Tim Caruthers, Clerk

Gina Hinke, Member

Joe Perricone, Member

**Superintendent
Tom Pellegrino**

prepared by Rob Turner, Business Manager

TABLE OF CONTENTS

| <u>Page no.</u> | <u>2012-13</u> <u>10/18/12</u> <u>Revised</u> | <u>2013-14</u> <u>04/18/13</u> <u>Revised</u> | <u>2013-14</u> <u>06/20/13</u> <u>Adopted</u> |
|-----------------|---|---|---|
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | 955,481 | 1,071,792 | 1,054,661 |
| 6 | 1,679,000 | 1,675,873 | 1,644,379 |
| 7 | 975,265 | 1,138,827 | 1,073,884 |
| 8 | 1,313,975 | 1,400,088 | 1,347,119 |
| 9 | 2,871,195 | 3,101,889 | 2,858,914 |
| 10 | 196,019 | 209,795 | 207,174 |
| 11 | 102,143 | 100,692 | 100,008 |
| 12 | 382,092 | 361,361 | 291,503 |
| 13 | 200,000 | 150,000 | 150,000 |
| 14 | 205,320 | 310,011 | 309,481 |
| 15 | 1,938,124 | 2,007,359 | 1,995,737 |
| 16 | 27,121 | 32,580 | 32,546 |
| 17 | 208,285 | 188,132 | 175,783 |
| 18 | 0 | 0 | 0 |
| 19 | 54,166 | 57,636 | 57,007 |
| 20 | 0 | 0 | 0 |
| 21 | 0 | 0 | 0 |
| 22 | 15,000 | 15,000 | 18,205 |
| 23 | 0 | 0 | 0 |
| 24 | 0 | 0 | 0 |
| 25 | 0 | 0 | 0 |
| 26 | 12,737 | 14,244 | 14,226 |
| 27 | 0 | 0 | 0 |
| 28 | 92,219 | 98,272 | 100,546 |
| 29 | 184,337 | 150,047 | 149,409 |
| 30 | 85,652 | 75,000 | 75,000 |
| 31 | 1,141,363 | 1,200,654 | 1,111,428 |
| 32 | 607,447 | 665,839 | 653,797 |
| 33 | 792,932 | 1,177,237 | 1,095,992 |
| 34 | -13,125 | -13,500 | -13,500 |
| 35 | 294,775 | 211,738 | 116,030 |
| 36 | | | |
| 37 | | | |
| 38 | | | |
| 39 | | | |
| 40 | | | |
| 41 | | | |
| 42 | | | |
| 43 | | | |
| 44 | | | |

GENERAL INFORMATION

| | 2011-12 11/10/11 <u>Revised</u> | 2012-13 10/18/12 <u>Revised</u> | 2013-14 04/18/13 <u>Preliminary</u> | 2013-14 06/20/13 <u>Adopted</u> |
|--|--|--|--|--|
| <u>Enrollment</u> | | | | |
| EAK | 45 | 26 | 26 | 26 |
| Kindergarten | 233 | 187 | 205 | 205 |
| 1st | 201 | 195 | 172 | 165 |
| 2nd | 154 | 185 | 192 | 192 |
| 3rd | 196 | 158 | 197 | 197 |
| 4th | 210 | 192 | 156 | 156 |
| 5th | 211 | 194 | 195 | 195 |
| 6th | 210 | 208 | 190 | 192 |
| 7th | 251 | 222 | 207 | 206 |
| 8th | 222 | 237 | 210 | 209 |
| Special Ed - Special Day Class (SDC) | 39 | 40 | 40 | 40 |
| Special Ed - Nonpublic School (NPS) | 2 | 1 | 1 | 1 |
| Community Day School | 4 | 5 | 5 | 5 |
| Home School | <u>64</u> | <u>34</u> | <u>50</u> | <u>50</u> |
| | 2,042 | 1,884 | 1,846 | 1,839 |
| <u>Average Daily Attendance (ADA)*</u> | | | | |
| K-8 | 1,843 | 1,710 | 1,645 | 1,640 |
| EAK | 15 | 8 | 8 | 8 |
| Special Ed - Special Day Class (SDC) | 35 | 37 | 37 | 37 |
| Special Ed - Nonpublic School (NPS) | 2 | 1 | 1 | 1 |
| Community Day School | 4 | 4 | 4 | 4 |
| Home School | <u>66</u> | <u>34</u> | <u>50</u> | <u>50</u> |
| | 1,965 | 1,794 | 1,745 | 1,740 |
| <u>Teacher Staffing (excl. Spec Ed)</u> | | | | |
| Creekside Early Learning | 9 | 7 | 8 | 8 |
| Alpine Elementary | 14 | 14 | 13 | 13 |
| Shadow Hills | 9 | 8 | 9 | 9 |
| Boulder Oaks | 12 | 10 | 10 | 10 |
| Joan MacQueen | <u>24</u> | <u>24</u> | <u>24</u> | <u>23</u> |
| Total District | 68 | 63 | 64 | 63 |
| <u>Students (excluding SDC)</u> | | | | |
| Creekside Early Learning | 233 | 187 | 205 | 205 |
| Alpine Elementary | 400 | 416 | 379 | 377 |
| Shadow Hills | 230 | 209 | 252 | 252 |
| Boulder Oaks | 342 | 308 | 281 | 276 |
| Joan MacQueen | <u>683</u> | <u>667</u> | <u>607</u> | <u>607</u> |
| Total District | 1,888 | 1,787 | 1,724 | 1,717 |
| <u>Average Student/Teacher</u> | | | | |
| Creekside Early Learning | 25.9 | 26.7 | 25.6 | 25.6 |
| Alpine Elementary | 28.6 | 29.7 | 29.2 | 29.0 |
| Shadow Hills | 25.6 | 26.1 | 28.0 | 28.0 |
| Boulder Oaks | 28.5 | 30.8 | 28.1 | 27.6 |
| Joan MacQueen | <u>28.5</u> | <u>27.8</u> | <u>25.3</u> | <u>26.4</u> |
| Total District | 27.8 | 28.4 | 26.9 | 27.3 |

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

BUDGET SUMMARY

| | 2012-13 10/18/12 <u>Revised</u> | 2013-14 04/18/13 <u>Revised</u> | 2013-14 06/20/13 <u>Adopted</u> |
|--|---------------------------------------|---------------------------------------|---------------------------------------|
| Beginning Balance July 1 | \$ 1,506,544 | \$ 1,358,327 | \$ 1,358,327 |
| <u>INCOME</u> | | | |
| Revenue Limit | 9,887,865 | 9,271,648 | 9,151,185 |
| Federal | 742,726 | 666,270 | 674,946 |
| Other State | 1,944,980 | 1,984,068 | 1,983,487 |
| Other Local | 555,049 | 625,011 | 624,481 |
| Special Education | <u>1,042,000</u> | <u>930,000</u> | <u>930,000</u> |
| TOTAL INCOME | \$ 14,172,620 | \$ 13,476,997 | \$ 13,364,099 |
| TOTAL AVAILABLE FUNDS | \$ 15,679,164 | \$ 14,835,324 | \$ 14,722,426 |
| <u>EXPENDITURES</u> | | | |
| Certificated Salaries | \$ 6,890,778 | \$ 7,357,748 | \$ 7,073,135 |
| Classified Salaries | 2,474,273 | 2,636,138 | 2,535,348 |
| Employee Benefits | 3,159,276 | 3,378,797 | 3,079,857 |
| Supplies | 526,755 | 473,800 | 387,430 |
| Other Operating Expenses | 1,155,313 | 1,058,133 | 1,047,609 |
| Capital Outlay | 0 | 0 | 0 |
| Debt Service/Other Outgo | <u>115,128</u> | <u>495,950</u> | <u>495,950</u> |
| TOTAL EXPENSES | \$ 14,321,523 | \$ 15,400,566 | \$ 14,619,329 |
| ENDING BALANCE JUNE 30 | \$1,357,641 | -\$ 565,242 | \$ 103,097 |
| % Of Ending Balance to Expenses | 9.5% | | 0.7% |

| | | | |
|----------------------------|-------------|-------------|-------------|
| Beginning Balance : | | | |
| Unrestricted | \$1,471,967 | \$1,332,555 | \$1,338,327 |
| Restricted | 34,577 | 25,772 | 20,000 |
| Restricted Balances - | | | |
| Economic Impact Aide | \$31,836 | \$23,272 | \$20,000 |
| ELAP | 2,741 | 2,500 | |

| | | | |
|---------------------------|-------------|------------|-----------|
| Ending Balance : | | | |
| Unrestricted | \$1,337,389 | -\$565,242 | \$103,097 |
| Restricted | 20,252 | | |
| Restricted Balances - | | | |
| Economic Impact Aide | \$17,511 | | |
| ELAP | 2,741 | | |

INCOME

| | 2012-13 10/18/12 Revised | 2013-14 04/18/13 Revised | 2013-14 06/20/13 Adopted |
|--|---|---|---|
| <u>REVENUE LIMIT (includes local taxes)</u> | \$9,887,865 | \$9,271,648 | \$9,151,185 |
| | ----- | ----- | ----- |
| <u>FEDERAL</u> | | | |
| PL874 (Federal Survey Cards) | 55,000 | 50,000 | 50,000 |
| Title I | 184,337 | 150,047 | 149,409 |
| Title II | 85,652 | 75,000 | 75,000 |
| Title III | 0 | 0 | 6,127 |
| PL94-142 (Special Education) | 350,000 | 328,359 | 328,359 |
| Indian Education | 12,737 | 14,244 | 14,226 |
| Special Education Preschool | 40,000 | 33,620 | 33,620 |
| WorkAbility | <u>15,000</u> | <u>15,000</u> | <u>18,205</u> |
| | 742,726 | 666,270 | 674,946 |
| | ----- | ----- | ----- |
| <u>OTHER STATE</u> | | | |
| Categorical Flexibility Block Grant* | 775,000 | 787,000 | 787,000 |
| Community Day School | 0 | 0 | 0 |
| Class Size Reduction Program | 404,900 | 434,826 | 434,826 |
| Transportation (Reg & Sp Ed) | 395,000 | 401,500 | 401,500 |
| Economic Impact Aid | 77,894 | 75,000 | 74,419 |
| Mandated Costs | 5,000 | 5,000 | 5,000 |
| Lottery | <u>287,186</u> | <u>280,742</u> | <u>280,742</u> |
| | 1,944,980 | 1,984,068 | 1,983,487 |
| | ----- | ----- | ----- |
| <u>OTHER LOCAL</u> | | | |
| Solar Incentive/Rebate | 52,000 | 48,000 | 48,000 |
| 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/Preschool Program Tuition | 206,049 | 310,011 | 309,481 |
| Friends Of Program | 200,000 | 150,000 | 150,000 |
| Transportation Fees | 65,000 | 65,000 | 65,000 |
| Charter School Oversight | <u>0</u> | <u>20,000</u> | <u>20,000</u> |
| | 555,049 | 625,011 | 624,481 |
| | ----- | ----- | ----- |
| <u>INTER - AGENCY</u> | | | |
| Special Education | 975,000 | 900,000 | 900,000 |
| Mental Health | <u>67,000</u> | <u>30,000</u> | <u>30,000</u> |
| | 1,042,000 | 930,000 | 930,000 |
| | ----- | ----- | ----- |
| TOTAL INCOME | <u>\$14,172,620</u> | <u>\$13,476,997</u> | <u>\$13,364,099</u> |

CREEKSIDE EARLY LEARNING CENTER
Grades K
06/07/13 Enrollment 187
Projected Enrollment 205

| | 2012-13 10/18/12 <u>Revised</u> | 2013-14 04/18/13 <u>Revised</u> | 2013-14 06/20/13 <u>Adopted</u> |
|--|--|--|--|
| <u>CERTIFICATED WAGES</u> | | | |
| Principal (50%) | \$ 48,887 | \$ 43,366 | \$ 40,165 |
| Teachers (8) +1 new (Spanish immersion) | 530,610 | 612,165 | 612,165 |
| Teacher Substitute | <u>17,500</u> | <u>20,000</u> | <u>20,000</u> |
| | 596,997 | 675,531 | 672,330 |
| | ----- | ----- | ----- |
| <u>CLASSIFIED WAGES</u> | | | |
| School Secretary (7 hrs/day) | 38,560 | 40,385 | 40,385 |
| School Clerk/Health Aide (3.75 hrs/day) | 12,390 | 13,365 | 13,365 |
| Noon Duty Supervisors (6.25 hrs/day) | 16,170 | 14,557 | 14,557 |
| Library Clerk (1 hr/day) | 3,215 | 3,368 | 3,368 |
| Custodian (8 hrs/day) | 42,700 | 44,716 | 44,716 |
| Custodians (8.25 hrs shared by elem schools) | 8,230 | 8,797 | 8,797 |
| Classified Employee Substitutes | <u>3,000</u> | <u>3,000</u> | <u>3,000</u> |
| | 124,265 | 128,188 | 128,188 |
| | ----- | ----- | ----- |
| <u>EMPLOYEE BENEFITS</u> | 214,163 | 242,468 | 233,663 |
| | ----- | ----- | ----- |
| <u>NON-SALARY EXPENDITURE</u> | | | |
| Supplies (\$25.00/student) | 4,700 | 10,250 | 5,125 |
| Copy Machines (lease/service agreement) | 11,130 | 10,850 | 10,850 |
| County Services (Library, SIS) | 3,226 | 3,505 | 3,505 |
| Equipment Repair | <u>1,000</u> | <u>1,000</u> | <u>1,000</u> |
| | 20,056 | 25,605 | 20,480 |
| | ----- | ----- | ----- |
| TOTAL | <u>\$955,481</u> | <u>\$1,071,792</u> | <u>\$1,054,661</u> |

ALPINE ELEMENTARY SCHOOL
Grades 1-5
06/07/13 Enrollment 415
Projected Enrollment 377

| | 2012-13 10/18/12 <u>Revised</u> | 2013-14 04/18/13 <u>Revised</u> | 2013-14 06/20/13 <u>Adopted</u> |
|---|--|--|--|
| <u>CERTIFICATED WAGES</u> | | | |
| Principal (95%) | \$ 82,607 | \$ 90,841 | \$ 84,136 |
| Teachers (13) -1 | 1,003,193 | 978,463 | 978,463 |
| Teacher Substitutes | <u>35,000</u> | <u>32,500</u> | <u>32,500</u> |
| | 1,120,800 | 1,101,804 | 1,095,099 |
| | ----- | ----- | ----- |
| <u>CLASSIFIED WAGES</u> | | | |
| School Secretary (8 hrs/day) | 33,400 | 36,389 | 36,389 |
| School Clerk (3.75 hrs/day) | 15,675 | 16,403 | 16,403 |
| Health Aide (3.75hrs/day) | 15,300 | 16,004 | 16,004 |
| Noon Duty Supervisors (7.33 hrs/day) | 19,040 | 20,213 | 20,213 |
| Library Clerk (1.6 hrs/day) | 4,700 | 4,926 | 4,926 |
| Head Custodian (8 hrs/day) | 44,200 | 46,290 | 46,290 |
| Custodian (8.25 hrs shared by elem schools) | 8,230 | 8,797 | 8,797 |
| Classified Employees Substitutes | <u>3,000</u> | <u>3,000</u> | <u>3,000</u> |
| | 143,545 | 152,022 | 152,022 |
| | ----- | ----- | ----- |
| <u>EMPLOYEE BENEFITS</u> | 380,450 | 382,661 | 367,397 |
| | ----- | ----- | ----- |
| <u>NON-SALARY EXPENDITURES</u> | | | |
| Supplies (\$25/student) | 10,400 | 18,950 | 9,425 |
| Copy Machines (Service Agreement/Lease) | 17,000 | 13,716 | 13,716 |
| County Services (Library, SIS) | 5,805 | 5,720 | 5,720 |
| Equipment Repair | <u>1,000</u> | <u>1,000</u> | <u>1,000</u> |
| | 34,205 | 39,386 | 29,861 |
| | ----- | ----- | ----- |
| TOTAL | <u>\$1,679,000</u> | <u>\$1,675,873</u> | <u>\$1,644,379</u> |

SHADOW HILLS ELEMENTARY SCHOOL
Grades 1 - 5
06/07/13 Enrollment 208
Projected Enrollment 252

| | 2012-13 10/18/12 <u>Revised</u> | 2013-14 04/18/13 <u>Revised</u> | 2013-14 06/20/13 <u>Adopted</u> |
|---|--|--|--|
| <u>CERTIFICATED WAGES</u> | | | |
| Principal (50%) | \$ 48,887 | \$ 43,366 | \$ 40,165 |
| Teachers (8.5)* +1 new (Spanish immersion) | 519,288 | 632,738 | 597,738 |
| Teacher Substitute | <u>20,000</u> | <u>22,500</u> | <u>22,500</u> |
| | 588,175 | 698,604 | 660,403 |
| | ----- | ----- | ----- |
| <u>CLASSIFIED WAGES</u> | | | |
| School Secretary (8 hrs/day) | 44,065 | 46,149 | 46,149 |
| School Clerk (3.75 hrs/day) | 11,025 | 12,126 | 12,126 |
| Health Aide (3.75 hrs/day) | 13,100 | 13,693 | 13,693 |
| Noon Duty Supervisors (7 hrs/day) | 16,350 | 16,234 | 16,234 |
| Library Clerk (1.4 hrs/day) | 5,250 | 5,501 | 5,501 |
| Head Custodian (8 hrs/day) | 41,700 | 43,669 | 43,669 |
| Custodian (8.25 hrs shared by elem schools) | 8,230 | 8,797 | 8,797 |
| Classified Employee Substitutes | <u>3,000</u> | <u>3,000</u> | <u>3,000</u> |
| | 142,720 | 149,169 | 149,169 |
| | ----- | ----- | ----- |
| <u>EMPLOYEE BENEFITS</u> | 221,345 | 260,493 | 240,501 |
| | ----- | ----- | ----- |
| <u>NON-SALARY EXPENDITURE</u> | | | |
| Supplies (\$25/student) | 5,750 | 13,500 | 6,750 |
| Copy Machines (lease/service agreement) | 12,400 | 11,862 | 11,862 |
| County Services (Library, SIS) | 3,875 | 4,199 | 4,199 |
| Equipment Repair | <u>1,000</u> | <u>1,000</u> | <u>1,000</u> |
| | 23,025 | 30,561 | 23,811 |
| | ----- | ----- | ----- |
| TOTAL | <u>\$975,265</u> | <u>\$1,138,827</u> | <u>\$1,073,884</u> |

* .5 FTE funded by Title II federal funds

BOULDER OAKS ELEMENTARY SCHOOL
Grades 1 - 5
06/07/13 Enrollment 306
Projected Enrollment 276

| | 2012-13 10/18/12 <u>Revised</u> | 2013-14 04/18/13 <u>Revised</u> | 2013-14 06/20/13 <u>Adopted</u> |
|---|--|--|--|
| <u>CERTIFICATED WAGES</u> | | | |
| Principal (1) | \$ 99,678 | \$ 108,385 | \$ 100,385 |
| Teachers (10) | 729,248 | 778,006 | 756,585 |
| Teacher Substitutes | <u>25,000</u> | <u>25,000</u> | <u>25,000</u> |
| | 853,926 | 911,391 | 881,970 |
| | ----- | ----- | ----- |
| <u>CLASSIFIED WAGES</u> | | | |
| School Secretary (8 hrs/day) | 28,000 | 31,432 | 31,432 |
| School Clerk (3.75 hrs/day) | 12,460 | 13,756 | 13,756 |
| Health Aide/Tech (3.75 hrs/day) | 13,300 | 14,319 | 14,319 |
| Noon Duty Supervisors (6.37 hrs/day) | 19,715 | 19,585 | 19,585 |
| Library Clerk (1.6 hrs/day) | 6,000 | 6,288 | 6,288 |
| Head Custodian (8 hrs/day) | 41,700 | 43,669 | 43,669 |
| Custodian (8.25 hrs shared by elem schools) | 8,230 | 8,797 | 8,797 |
| Classified Employee Substitutes | <u>3,000</u> | <u>3,000</u> | <u>3,000</u> |
| | 132,405 | 140,846 | 140,846 |
| | ----- | ----- | ----- |
| <u>EMPLOYEE BENEFITS</u> | 300,864 | 315,995 | 299,597 |
| | ----- | ----- | ----- |
| <u>NON-SALARY EXPENDITURES</u> | | | |
| Supplies (\$25/student) | 7,775 | 14,050 | 6,900 |
| Copy Machines (Service Agreement) | 13,000 | 12,523 | 12,523 |
| County Services (Library, SIS) | 5,005 | 4,283 | 4,283 |
| Equipment Repair | <u>1,000</u> | <u>1,000</u> | <u>1,000</u> |
| | 26,780 | 31,856 | 24,706 |
| | ----- | ----- | ----- |
| TOTAL | <u>\$1,313,975</u> | <u>\$1,400,088</u> | <u>\$1,347,119</u> |

JOAN MACQUEEN MIDDLE SCHOOL

Grades 6, 7, 8

06/07/13 Enrollment 635

Projected Enrollment 607

| | 2012-13 10/18/12 <u>Revised</u> | 2013-14 04/18/13 <u>Revised</u> | 2013-14 06/20/13 <u>Adopted</u> |
|--------------------------------------|--|--|--|
| <u>CERTIFICATED WAGES</u> | | | |
| Principal (1) | \$ 106,126 | \$ 107,153 | \$ 99,245 |
| Asst Principal -.40 FTE | 28,338 | 79,496 | 0 |
| Teachers (20) -1 | 1,487,815 | 1,567,152 | 1,496,278 |
| PE Teachers (3) | 191,108 | 206,785 | 206,785 |
| Counselor (1) | 74,368 | 79,880 | 79,880 |
| Teacher Substitutes | <u>60,000</u> | <u>60,000</u> | <u>57,500</u> |
| | 1,947,755 | 2,100,466 | 1,939,688 |
| | ----- | ----- | ----- |
| <u>CLASSIFIED WAGES</u> | | | |
| School Secretary (8 hrs/day) | 33,630 | 40,502 | 40,502 |
| School Clerk (8 hrs/day) | 28,600 | 29,940 | 29,940 |
| Health Aide (4.4 hrs/day) | 16,400 | 17,182 | 17,182 |
| Noon Duty Supervisors (14 hrs/day) | 35,710 | 37,178 | 37,178 |
| Library Clerk (3 hrs/day) | 10,720 | 11,227 | 11,227 |
| Head Custodian (8 hrs/day) | 47,075 | 49,299 | 49,299 |
| Custodian (8 hrs/day) | 38,960 | 41,986 | 41,986 |
| Classified Employee Substitutes | <u>4,000</u> | <u>4,000</u> | <u>4,000</u> |
| | 215,095 | 231,314 | 231,314 |
| | ----- | ----- | ----- |
| <u>EMPLOYEE BENEFITS</u> | 651,977 | 700,307 | 633,735 |
| | ----- | ----- | ----- |
| <u>NON-SALARY EXPENDITURE</u> | | | |
| Supplies (\$25/student) | 17,125 | 31,250 | 15,625 |
| Copy Machines (Service Agreement) | 21,000 | 22,154 | 22,154 |
| County Services (Library, SIS) | 16,243 | 14,398 | 14,398 |
| Equipment Repair | <u>2,000</u> | <u>2,000</u> | <u>2,000</u> |
| | 56,368 | 69,802 | 54,177 |
| | ----- | ----- | ----- |
| TOTAL | <u>\$2,871,195</u> | <u>\$3,101,889</u> | <u>\$2,858,914</u> |

MOUNTAIN VIEW LEARNING ACADEMY
06/07/13 Enrollment 55
Projected Enrollment 50

| | 2012-13 10/18/12 <u>Revised</u> | 2013-14 04/18/13 <u>Revised</u> | 2013-14 06/20/13 <u>Adopted</u> |
|--|--|--|--|
| <u>CERTIFICATED WAGES</u> | | | |
| Teachers (2) | \$ 146,831 | \$ 157,767 | \$ 157,767 |
| | ----- | ----- | ----- |
| <u>EMPLOYEE BENEFITS</u> | | | |
| | 43,276 | 45,703 | 44,332 |
| | ----- | ----- | ----- |
| <u>NON-SALARY EXPENDITURES</u> | | | |
| Supplies (\$25/student) | 1,000 | 2,500 | 1,250 |
| County Services (Library/SIS) | 1,412 | 729 | 729 |
| Copy Machine (lease/service agreement) | 3,000 | 2,596 | 2,596 |
| Equipment Repair | <u>500</u> | <u>500</u> | <u>500</u> |
| | 5,912 | 6,325 | 5,075 |
| | ----- | ----- | ----- |
| TOTAL | <u>\$196,019</u> | <u>\$209,795</u> | <u>\$207,174</u> |

Principal of Mt View is the Principal of Alpine Elementary School

**COMMUNITY DAY SCHOOL
06/07/13 Enrollment 8
Projected Enrollment 5**

| | 2012-13 10/18/12 <u>Revised</u> | 2013-14 04/18/13 <u>Revised</u> | 2013-14 06/20/13 <u>Adopted</u> |
|---------------------------------------|--|--|--|
| <u>CERTIFICATED WAGES</u> | | | |
| Teacher (1) | \$ 71,619 | \$ 75,007 | \$ 75,007 |
| Teacher Substitutes | <u>2,500</u> | <u>2,500</u> | <u>2,500</u> |
| | 74,119 | 77,507 | 77,507 |
| | ----- | ----- | ----- |
| <u>CLASSIFIED WAGES</u> | | | |
| Instructional Aides | 2,300 | 0 | 0 |
| | ----- | ----- | ----- |
| <u>EMPLOYEE BENEFITS</u> | | | |
| | 22,558 | 22,685 | 22,001 |
| | ----- | ----- | ----- |
| <u>NON-SALARY EXPENDITURES</u> | | | |
| Instructional Supplies | 500 | 500 | 500 |
| | ----- | ----- | ----- |
| Indirect Support | 2,666 | 0 | 0 |
| | ----- | ----- | ----- |
| TOTAL | <u>\$102,143</u> | <u>\$100,692</u> | <u>\$100,008</u> |
| | | | |
| Funding Source : State - SB3X 4 | \$73,000 | \$74,422 | \$74,422 |
| - Mandatory Expulsions | 0 | 0 | 0 |
| - ADA | <u>20,000</u> | <u>20,380</u> | <u>20,380</u> |
| | \$93,000 | \$94,802 | \$94,802 |

Principal of the Community Day School is the Principal of JMMS

LOTTERY

| | 2012-13 | 2013-14 | 2013-14 |
|--|-------------------------|-------------------------|-------------------------|
| | 10/18/12 | 04/18/13 | 06/20/13 |
| | <u>Revised</u> | <u>Revised</u> | <u>Adopted</u> |
| <u>CERTIFICATED WAGES</u> | | | |
| Elementary Counselor (50%) | 32,000 | \$ 33,513 | \$ 33,513 |
| Technology Coordinator | 7,085 | 0 | 0 |
| Home Tutor Teachers | 5,000 | 2,500 | 2,500 |
| 6th Grade Camp Stipends | 1,000 | 1,000 | 1,000 |
| Excess Enrollment Stipends | 55,000 | 0 | 0 |
| Jury Duty Summer Stipends | <u>220</u> | <u>500</u> | <u>500</u> |
| | 100,305 | 37,513 | 37,513 |
| <u>CLASSIFIED WAGES</u> | ----- | ----- | ----- |
| ExCel/Pathways Instructional Aides -18.6 hrs/day | 54,675 | 57,868 | 0 |
| JMMS Computer Aide | 1,915 | 0 | 0 |
| Tech Resource Spec (1) | 50,220 | 52,595 | 52,595 |
| Tech Extra Help | <u>0</u> | <u>5,000</u> | <u>0</u> |
| | 106,810 | 115,463 | 52,595 |
| | ----- | ----- | ----- |
| <u>EMPLOYEE BENEFITS</u> | 48,927 | 42,835 | 35,845 |
| | ----- | ----- | ----- |
| <u>NON-SALARY EXPENDITURES</u> | | | |
| Spanish Immersion Classroom Supplies | 0 | 20,000 | 20,000 |
| Textbooks | 20,000 | 25,000 | 25,000 |
| 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 |
| Storm Water Monitoring/Permits | 7,850 | 7,500 | 7,500 |
| E-rate Consultant | 1,500 | 1,600 | 1,600 |
| Wireless Technology System Support | 15,000 | 15,000 | 15,000 |
| Classroom Support Technology Software | 10,000 | 13,600 | 13,600 |
| Finger Printing/TB Exams/CPR Training | 5,000 | 3,000 | 3,000 |
| Recycling/Shredding | 1,750 | 1,750 | 1,750 |
| Student Data Management - MAPS | 22,650 | 21,500 | 21,500 |
| Jiji Math Program - Grades K-3 | 0 | 12,000 | 12,000 |
| On-Line Parent Payment Systems Fees | 1,500 | 3,000 | 3,000 |
| Cell Phones | 3,000 | 3,000 | 3,000 |
| Connect Ed - Parent Communications | 5,600 | 5,600 | 5,600 |
| Interquest Detection Canines | 1,200 | 1,250 | 1,250 |
| Medical Waste Disposal | 0 | 750 | 750 |
| Security Systems - Monitoring | <u>3,500</u> | <u>3,500</u> | <u>3,500</u> |
| | 126,050 | 165,550 | 165,550 |
| | ----- | ----- | ----- |
| TOTAL | <u>\$382,092</u> | <u>\$361,361</u> | <u>\$291,503</u> |
| | | | |
| Funding Source: State | \$141.75 | \$154 | |
| | <u>X2,026</u> ADA | <u>X1,823</u> ADA | <u>X 1,823</u> ADA |
| | \$287,186 | \$280,742 | \$280,742 |

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 06/01/13:

| | <u>Carryover</u> | <u>Income</u> | <u>Expenses</u> | <u>Available Balance</u> |
|---------------------------------|------------------|---------------|-----------------|------------------------------|
| Creekside Early Learning Center | \$ 15,826 | \$ 8,732 | \$15,439 | \$ 9,119 |
| Alpine Elementary School | 11,455 | 34,975 | 33,707 | 12,723 |
| Shadow Hills Elementary School | 5,959 | 20,002 | 11,972 | 13,989 |
| Boulder Oaks Elementary School | 10,739 | 21,992 | 21,374 | 11,357 |
| Joan MacQueen Middle School | 38,972 | 39,665 | 55,085 | 23,552 |
| Mt View Learning Academy | 2,507 | 1,382 | 3,136 | 753 |
| Alpine Community Day School | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| | \$85,458 | \$126,748 | \$140,713 | \$71,493 |

The entire Friends Of Program spends approximately \$150,000 each year.

The Friends Of Program is self-supporting.

**EXTENDED DAY & PRESCHOOL PROGRAMS
(12 MONTH PROGRAMS)
BOULDER OAKS/CREEKSIDE**

| | 2012-13 10/18/12 <u>Revised</u> | 2013-14 04/18/13 <u>Revised</u> | 2013-14 06/20/13 <u>Adopted</u> |
|--|--|--|--|
| <u>CLASSIFIED WAGES</u> | | | |
| Coordinator (5.75 hrs/day) | \$ 31,500 | \$ 27,117 | \$ 27,117 |
| ESS Aides (32.75 hrs/day) | 116,520 | 120,000 | 120,000 |
| Preschool Teachers (11.25 hrs/day) new | 0 | 51,841 | 51,841 |
| Preschool Aides (11.25 hrs/day) new | 0 | 25,921 | 25,921 |
| Substitutes | <u>14,480</u> | <u>16,000</u> | <u>16,000</u> |
| | 162,500 | 240,879 | 240,879 |
| | ----- | ----- | ----- |
| <u>EMPLOYEE BENEFITS</u> | 21,461 | 43,281 | 42,782 |
| | ----- | ----- | ----- |
| <u>NON-SALARY EXPENDITURES</u> | | | |
| ESS Supplies | 12,000 | 4,000 | 4,000 |
| Preschool Supplies | 0 | 3,000 | 3,000 |
| Field Trips | 0 | 0 | 0 |
| Equipment | <u>4,000</u> | <u>1,000</u> | <u>1,000</u> |
| | 16,000 | 8,000 | 8,000 |
| | ----- | ----- | ----- |
| Indirect Support (6.11%) | 5,359 | 17,851 | 17,820 |
| | ----- | ----- | ----- |
| TOTAL | <u>\$205,320</u> | <u>\$310,011</u> | <u>\$309,481</u> |
| Funding Source: Local - Tuition | \$206,049 | \$310,011 | \$309,481 |

Director of the ESS Program is the Principal of Boulder Oaks Elementary School and
Director of the Preschool Program is the Principal of Creekside Early Learning Center

SPECIAL EDUCATION
06/07/13 SDC Enrollment 39
Projected SDC Enrollment 40

| | 2012-13 | 2013-14 | 2013-14 |
|--|---------------------------|---------------------------|---------------------------|
| | 10/18/12 | 04/18/13 | 06/20/13 |
| | <u>Revised</u> | <u>Revised</u> | <u>Adopted</u> |
| <u>CERTIFICATES WAGES</u> | | | |
| Teachers - (12.8*) | \$ 796,021 | \$ 841,399 | \$ 841,399 |
| Teacher Substitutes | 25,000 | 27,500 | 27,500 |
| Counselor (30%) | <u>19,200</u> | <u>20,108</u> | <u>20,108</u> |
| | 840,221 | 889,007 | 889,007 |
| | ----- | ----- | ----- |
| <u>CLASSIFIED WAGES</u> | | | |
| Instructional Aides - (97.5 hrs/day) - 6 hrs | 366,625 | 365,925 | 365,925 |
| Occupational Therapist (24 hrs/week) | 35,400 | 37,043 | 37,043 |
| Speech Language Pathology Asst (30 hrs/week) | 30,000 | 31,522 | 31,522 |
| Instructional Aides - Substitutes | <u>12,000</u> | <u>12,000</u> | <u>12,000</u> |
| | 444,025 | 446,490 | 446,490 |
| | ----- | ----- | ----- |
| <u>EMPLOYEE BENEFITS</u> | | | |
| | 440,254 | 441,550 | 430,871 |
| | ----- | ----- | ----- |
| <u>NON-SALARY EXPENDITURES</u> | | | |
| Instructional Supplies | 3,500 | 3,750 | 3,750 |
| Speech Testing Supplies | 0 | 2,000 | 2,000 |
| Conference (PL94-142 Inservice) | 600 | 600 | 600 |
| County Services (Library, SIS) | 238 | 0 | 0 |
| Other Districts - Excess Cost Support | 103,650 | 58,125 | 58,125 |
| Non-Public School (1 students) | 36,750 | 36,750 | 36,750 |
| Mental Health Support | 10,000 | 6,000 | 6,000 |
| Non-Public Agency Services - Speech/Hearing | 2,500 | 2,000 | 2,000 |
| Non-Public Agency Services - Vision | 2,500 | 2,000 | 2,000 |
| Spec Ed Forms - IEP Support | <u>3,300</u> | <u>3,500</u> | <u>3,500</u> |
| | 163,038 | 114,725 | 114,725 |
| | ----- | ----- | ----- |
| Indirect Support Charges (6.11%) | 50,586 | 115,587 | 114,644 |
| | ----- | ----- | ----- |
| TOTAL | <u>\$1,938,124</u> | <u>\$2,007,359</u> | <u>\$1,995,737</u> |
| *SDC - 5 | | | |
| RSP - 6 | | | |
| DIS - 1.8 | | | |
| | | | |
| Fund Source: Federal - PL94-142 | \$350,000 | \$328,359* | \$328,359* |
| Inter Ag- Special Education | 975,000 | 900,000 | 900,000 |
| - Mental Health | 67,000 | 30,000 | 30,000 |
| State - Revenue Limit ADA | 190,418 | 183,421 | 183,421 |
| R/L - Special Ed Taxes | <u>60,000</u> | <u>60,000</u> | <u>60,000</u> |
| | \$1,642,418 | \$1,501,780 | \$1,501,780 |

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)
* includes loss of 5.9% of funds due to federal sequestration

**SPECIAL EDUCATION
2013 Summer School
Projected 24 Students**

| | 2012-13 10/18/12 <u>Revised</u> | 2013-14 04/18/13 <u>Revised</u> | 2013-14 06/20/13 <u>Adopted</u> |
|---------------------------------------|--|--|--|
| <u>CERTIFICATED WAGES</u> | | | |
| Teachers (4) | \$ 9,242 | \$ 10,120 | \$ 10,120 |
| Principal | <u>1,312</u> | <u>0</u> | <u>0</u> |
| | 11,554 | 10,120 | 10,120 |
| | ----- | ----- | ----- |
| <u>CLASSIFIED WAGES</u> | | | |
| Instructional Aides (4) | 7,407 | 7,750 | 7,750 |
| Occupational Therapist | 0 | 0 | 0 |
| Clerk (1) | 1,074 | 2,618 | 2,618 |
| Bus Drivers (2) | <u>1,089</u> | <u>2,828</u> | <u>2,828</u> |
| | 10,170 | 13,196 | 13,196 |
| | ----- | ----- | ----- |
| <u>EMPLOYEE BENEFITS</u> | | | |
| | 2,799 | 4,278 | 4,246 |
| | ----- | ----- | ----- |
| <u>NON-SALARY EXPENDITURES</u> | | | |
| Instructional Supplies | 300 | 300 | 300 |
| Nursing Services | 1,310 | 1,310 | 1,310 |
| Occupation Therapy Services | <u>1,280</u> | <u>1,500</u> | <u>1,500</u> |
| | 2,890 | 3,110 | 3,110 |
| | ----- | ----- | ----- |
| Indirect Support Costs (6.11%) | 708 | 1,876 | 1,874 |
| | ----- | ----- | ----- |
| TOTAL | <u>\$27,121</u> | <u>\$32,580</u> | <u>\$32,546</u> |

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

**SPECIAL EDUCATION
Preschool
06/07/13 Enrollment 27
Projected Enrollment 25**

| | 2012-13 10/18/12 <u>Revised</u> | 2013-14 04/18/13 <u>Revised</u> | 2013-14 06/20/13 <u>Adopted</u> |
|---------------------------------------|--|--|--|
| <u>CERTIFICATED WAGES</u> | | | |
| Teacher (2) | \$ 52,601 | \$ 108,149 | \$ 98,953 |
| Teacher Substitutes | <u>2,500</u> | <u>5,000</u> | <u>5,000</u> |
| | 55,101 | 113,149 | 103,953 |
| | ----- | ----- | ----- |
| <u>CLASSIFIED WAGES</u> | | | |
| Instructional Aides (6.75 hrs/day) | 15,335 | 19,449 | 19,449 |
| Instructional Aide - Substitutes | <u>1,000</u> | <u>1,000</u> | <u>1,000</u> |
| | 16,335 | 20,449 | 20,449 |
| | ----- | ----- | ----- |
| <u>EMPLOYEE BENEFITS</u> | | | |
| | 21,063 | 42,351 | 39,909 |
| | ----- | ----- | ----- |
| <u>NON-SALARY EXPENDITURES</u> | | | |
| Instructional Supplies | 750 | 750 | 750 |
| Speech Contracted Services | 109,000 | 0 | 0 |
| Mileage | <u>600</u> | <u>600</u> | <u>600</u> |
| | 110,350 | 1,350 | 1,350 |
| | ----- | ----- | ----- |
| Indirect Support Costs (6.11%) | 5,436 | 10,833 | 10,122 |
| | ----- | ----- | ----- |
| TOTAL | <u>\$208,285</u> | <u>\$188,132</u> | <u>\$175,783</u> |

| | | | |
|-------------------------------------|----------|-----------|-----------|
| Funding Source: Federal - Preschool | \$40,000 | \$33,620* | \$33,620* |
|-------------------------------------|----------|-----------|-----------|

* includes loss of 5.9% of funds due to federal sequestration

SUMMER SCHOOL

CERTIFICATED WAGES

Coordinator
Core Teachers
Remedial Teachers

CLASSIFIED WAGES

School Secretary
Noon Duty Supervisor
Health Aides/Clerk

EMPLOYEE BENEFITS

NON-SALARY EXPENDITURES

Instructional Supplies
County Services (SIS)

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**

| | 2012-13 10/18/12 <u>Revised</u> | 2013-14 04/18/13 <u>Revised</u> | 2013-14 06/20/13 <u>Adopted</u> |
|---|--|--|--|
| <u>CERTIFICATED WAGES</u> | | | |
| Teachers (1) : Jan - June | \$ 34,509 | \$ 37,588 | \$ 37,588 |
| Teacher Substitutes | <u>2,000</u> | <u>1,525</u> | <u>1,525</u> |
| | 36,509 | 39,113 | 39,113 |
| | ----- | ----- | ----- |
| <u>EMPLOYEE BENEFITS</u> | | | |
| | 17,157 | 18,023 | 17,394 |
| | ----- | ----- | ----- |
| <u>NON-SALARY EXPENDITURES</u> | | | |
| Instructional Supplies | 500 | 500 | 500 |
| | ----- | ----- | ----- |
| TOTAL | <u>\$54,166</u> | <u>\$57,636</u> | <u>\$57,007</u> |
| Funding Source: State - Revenue Limit | 8 ADA <u>X5,012</u> | 8 ADA <u>X\$5,095</u> | 8 ADA <u>X5,095</u> |
| | \$40,096 | \$40,760 | \$40,760 |
| : State - Class Size Red | <u>14,994</u> | <u>14,994</u> | <u>14,994</u> |
| | \$55,090 | \$55,754 | \$55,754 |

ENHANCING EDUCATION THROUGH TECHNOLOGY (EETT)

2012-13
10/18/12
Revised

2013-14
04/18/13
Revised

2013-14
06/20/13
Adopted

NON-SALARY EXPENDITURES

Classroom Technology Equipment
Staff Development

Indirect Support Charges (2.68%)

TOTAL

\$ 0

\$ 0

\$ 0

Funding Source: Federal - EETT

STATE TEXTBOOKS

NON-SALARY EXPENDITURES

Textbooks

Textbooks carryover

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**

| | <u>2012-13</u> <u>10/18/12</u> <u>Revised</u> | <u>2013-14</u> <u>04/18/13</u> <u>Revised</u> | <u>2013-14</u> <u>06/20/13</u> <u>Adopted</u> |
|--|--|--|--|
| <u>CERTIFICATED WAGES</u> | | | |
| Teacher Stipends | \$ 1,520 | \$ 1,520 | \$ 570 |
| Teacher Substitutes | <u>3,850</u> | <u>3,850</u> | <u>5,100</u> |
| | 5,370 | 5,370 | 5,670 |
| | ----- | ----- | ----- |
| <u>CLASSIFIED WAGES</u> | | | |
| Instructional Aide Stipends | 3,000 | 3,000 | 840 |
| | ----- | ----- | ----- |
| <u>EMPLOYEE BENEFITS</u> | | | |
| | 1,298 | 1,346 | 811 |
| | ----- | ----- | ----- |
| <u>NON-SALARY EXPENDITURES</u> | | | |
| Instructional Supplies | 2,440 | 2,000 | 6,055 |
| Student Field Trips | 2,500 | 2,090 | 3,365 |
| Travel/Conference | <u>0</u> | <u>330</u> | <u>500</u> |
| | 4,940 | 4,420 | 9,920 |
| | ----- | ----- | ----- |
| Indirect Support Costs (5.59%) | 392 | 864 | 964 |
| | ----- | ----- | ----- |
| TOTAL | <u>\$15,000</u> | <u>\$15,000</u> | <u>\$18,205</u> |
| Funding Source: Federal - Grossmont UHSD | \$15,000 | \$15,000 | \$18,205 |

PROFESSIONAL DEVELOPMENT BLOCK GRANT

CERTIFICATED WAGES

Classroom Teacher Training Stipends

EMPLOYEE BENEFITS

Indirect Support Charges

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)

CERTIFICATED WAGES

Projects Coordinator
Stipends

EMPLOYEE BENEFITS

NON-SALARY EXPENDITURES

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

Indirect Support Charges

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)**

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

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).

Title VII INDIAN EDUCATION

| | <u>2012-13</u> <u>10/18/12</u> <u>Revised</u> | <u>2013-14</u> <u>04/18/13</u> <u>Revised</u> | <u>2013-14</u> <u>06/20/13</u> <u>Adopted</u> |
|---|--|--|--|
| <u>CERTIFICATED WAGES</u> | | | |
| Teacher (23.5%) | \$11,062 ----- | \$11,970 ----- | \$11,970 ----- |
| <u>EMPLOYEE BENEFITS</u> | 1,343 ----- | 1,454 ----- | 1,437 ----- |
| <u>NON-SALARY EXPENDITURES</u> | | | |
| Instructional Supplies | 0 ----- | 0 ----- | 0 ----- |
| Indirect Support Charge (6.11%) | 332 ----- | 820 ----- | 819 ----- |
| TOTAL | <u>\$12,737</u> | <u>\$14,244</u> | <u>\$14,226</u> |
| Funding Source: Federal - Title V Indian Ed | \$12,737 | \$14,244* | \$14,226* |

* includes loss of 5.9% of funds due to federal sequestration

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

CERTIFICATED WAGES

Teacher Stipends
Literacy Teacher - SHES
ALC Teacher

CLASSIFIED WAGES

Instructional Aides
Noon Duty Supervisors
Clerical Aide
Library Aide
Extra Help/Over Time

EMPLOYEE BENEFITS

NON-SALARY EXPENDITURES

Instructional Supplies
Technology Support
Conference
Video/Movie Licenses
Equipment

Indirect Support Charges

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

| | 2012-13 10/18/12 <u>Revised</u> | 2013-14 04/18/13 <u>Revised</u> | 2013-14 06/20/13 <u>Adopted</u> |
|---------------------------------------|--|--|--|
| <u>CERTIFICATED WAGES</u> | | | |
| Projects Coordinator (5%) * | \$ 4,348 ----- | \$ 4,781 ----- | \$ 4,428 ----- |
| <u>CLASSIFIED WAGES</u> | | | |
| Instructional Aides (18 hrs/day) | 61,150 ----- | 65,429 ----- | 65,429 ----- |
| <u>EMPLOYEE BENEFITS</u> | | | |
| | 22,314 ----- | 23,200 ----- | 22,899 ----- |
| <u>NON-SALARY EXPENDITURES</u> | | | |
| Instructional Supplies | 2,000 | 2,000 | 2,000 |
| Travel/Conference | <u>0</u> | <u>0</u> | <u>0</u> |
| | 2,000 ----- | 2,000 ----- | 2,000 ----- |
| Indirect Support Charges (6.11%) | 2,407 ----- | 2,862 ----- | 5,790 ----- |
| TOTAL | <u>\$92,219</u> | <u>\$98,272</u> | <u>\$100,546</u> |

* Alpine Elementary School Principal

| | | | |
|-----------------------------|-----------|----------|--------------|
| Funding Source: State - EIA | \$77,894 | \$75,000 | \$74,419 |
| - beginning balance | 31,923 | 23,272 | 20,000 |
| Federal - Title III | <u>0</u> | <u>0</u> | <u>6,127</u> |
| | \$109,817 | \$98,272 | \$100,546 |

**TITLE I
AES/JMMS/SHES**

| | 2012-13 10/18/12 <u>Revised</u> | 2013-14 04/18/13 <u>Revised</u> | 2013-14 06/20/13 <u>Adopted</u> |
|---------------------------------------|--|--|--|
| <u>CERTIFICATED WAGES</u> | | | |
| Intervention Specialist - AES (.32) | \$ 16,000 | \$ 19,830 | \$ 19,830 |
| After School Tutoring - JMMS | 10,000 | 10,000 | 10,000 |
| Summer School - JMMS | 4,733 | 0 | 0 |
| ELL Teacher - JMMS (23%) | 10,191 | 9,820 | 9,820 |
| Projects Coordinator (4%) | <u>6,100</u> | <u>5,092</u> | <u>4,716</u> |
| | 47,024 | 44,742 | 44,366 |
| | ----- | ----- | ----- |
| <u>CLASSIFIED WAGES</u> | | | |
| Instructional Aides (25.5 hrs/day) | 71,980 | 82,285 | 82,285 |
| English Language Learner Specialists | 0 | 0 | 0 |
| Summer School - Clerk | <u>558</u> | <u>0</u> | <u>0</u> |
| | 72,538 | 82,285 | 82,285 |
| | ----- | ----- | ----- |
| <u>EMPLOYEE BENEFITS</u> | 13,566 | 14,380 | 14,155 |
| | ----- | ----- | ----- |
| <u>NON-SALARY EXPENDITURES</u> | | | |
| Instructional Supplies | 39,015 | 0 | 0 |
| Staff Development | 7,383 | 0 | 0 |
| Parent Education | <u>0</u> | <u>0</u> | <u>0</u> |
| | 46,398 | 0 | 0 |
| | ----- | ----- | ----- |
| Indirect Support Charges (6.11%) | 4,811 | 8,640 | 8,603 |
| | ----- | ----- | ----- |
| TOTAL | <u>\$184,337</u> | <u>\$150,047</u> | <u>\$149,409</u> |

Final Budget distribution is determined by Site Councils.

| | | | |
|------------------------------------|---------------|------------|------------|
| Funding Source : Federal - Title 1 | \$154,569 | \$150,047* | \$149,409* |
| Carryover | <u>29,768</u> | <u>0</u> | <u>0</u> |
| | \$184,337 | \$154,047 | \$149,409 |

* includes loss of 5.9% of funds due to federal sequestration

TITLE II

| | <u>2012-13</u> <u>10/18/12</u> <u>Revised</u> | <u>2013-14</u> <u>04/18/13</u> <u>Revised</u> | <u>2013-14</u> <u>06/20/13</u> <u>Adopted</u> |
|---------------------------------------|--|--|--|
| <u>CERTIFICATED WAGE</u> | | | |
| Alpine University Stipends | \$ 5,500 | \$ 5,500 | \$ 5,000 |
| Common Core/GLAD Stipends/Subs | 5,500 | 32,910 | 0 |
| Class Size Teacher (.5 FTE @ SHES) | 37,184 | 0 | 35,000 |
| Intervention Specialist (.31) SHES | <u>17,121</u> | <u>17,931</u> | <u>0</u> |
| | 65,305 | 56,341 | 40,000 |
| | ----- | ----- | ----- |
| <u>EMPLOYEE BENEFITS</u> | | | |
| | 14,290 | 6,840 | 11,150 |
| | ----- | ----- | ----- |
| <u>NON-SALARY EXPENDITURES</u> | | | |
| Staff Development - MAPS assessment | 3,821 | 0 | 0 |
| Travel/Workshop Attendance | 0 | 5,000 | 9,531 |
| Common Core/GLAD Training | <u>0</u> | <u>2,500</u> | <u>10,000</u> |
| | 3,821 | 7,500 | 19,531 |
| | ----- | ----- | ----- |
| Indirect Support Charges (6.11%) | 2,236 | 4,319 | 4,319 |
| | ----- | ----- | ----- |
| TOTAL | <u>\$85,652</u> | <u>\$75,000</u> | <u>\$75,000</u> |
| | | | |
| Funding Source : Federal - Title II | \$72,000 | \$75,000* | \$75,000* |
| Transfer to EETT | 0 | 0 | 0 |
| Carryover | <u>13,652</u> | <u>0</u> | <u>0</u> |
| | \$85,652 | \$75,000 | \$75,000 |

* includes loss of 5.9% of funds due to federal sequestration

DISTRICT OFFICE

| | 2012-13 10/18/12 <u>Revised</u> | 2013-14 04/18/13 <u>Revised</u> | 2013-14 06/20/13 <u>Adopted</u> |
|--|--|--|--|
| <u>CERTIFICATED WAGES</u> | | | |
| Superintendent (1) | \$ 146,478 | \$ 153,406 | \$ 142,084 |
| Director, Sp Ed/Pupil Serv/Sp Proj (96%) | 115,449 | 122,206 | 113,187 |
| Psychologists (1) | 85,234 | 89,266 | 89,266 |
| Nurse (1) | <u>39,215</u> | <u>42,694</u> | <u>42,694</u> |
| | 386,376 | 407,572 | 387,231 |
| | ----- | ----- | ----- |
| <u>CLASSIFIED WAGES</u> | | | |
| Business Manager (1) | 122,352 | 128,139 | 118,681 |
| Administrative Secretaries (2) | 135,763 | 114,493 | 106,043 |
| HR/Payroll Specialists (2) | 92,139 | 96,507 | 89,383 |
| Pupil Services Secretary (6 hrs/day) | 23,640 | 25,129 | 25,129 |
| Custodian (2.5 hrs/week) | 2,800 | 3,074 | 3,074 |
| Sub Calling Clerk (3.0 hrs/day) | <u>12,220</u> | <u>12,798</u> | <u>12,798</u> |
| | 388,914 | 380,140 | 355,108 |
| | ----- | ----- | ----- |
| <u>EMPLOYEE BENEFITS</u> | | | |
| | 242,723 | 260,149 | 216,296 |
| | ----- | ----- | ----- |
| <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 | 2,000 | 2,000 | 2,000 |
| Special Education Student Assessment | 2,000 | 2,000 | 2,000 |
| Conference/Workshop Attendance | 0 | 1,000 | 1,000 |
| Copy Machine (Lease/Service Agreement) | 8,800 | 7,693 | 7,693 |
| Institutional Memberships | 12,500 | 12,500 | 12,500 |
| Legal Services | 50,000 | 50,000 | 50,000 |
| Audit | 13,500 | 12,800 | 12,800 |
| Financial Accounting Services - SDCOE | 9,300 | 39,300 | 39,300 |
| Advertising - Job Openings/Legal | 250 | 500 | 500 |
| Mandated Costs Consultant | 15,000 | 15,000 | 15,000 |
| Equipment | <u>1,000</u> | <u>1,000</u> | <u>1,000</u> |
| | 123,350 | 152,793 | 152,793 |
| | ----- | ----- | ----- |
| TOTAL | <u>\$1,141,363</u> | <u>\$1,200,654</u> | <u>\$1,111,428</u> |

TRANSPORTATION

| | 2012-13 | 2013-14 | 2013-14 |
|---------------------------------------|-------------------------|-------------------------|-------------------------|
| | 10/18/12 | 04/18/13 | 06/20/13 |
| | <u>Revised</u> | <u>Revised</u> | <u>Adopted</u> |
| <u>CLASSIFIED WAGES</u> | | | |
| Supervisor (1) | \$ 48,287 | \$ 54,179 | \$ 50,180 |
| Bus Drivers (8) | 195,049 | 210,206 | 210,206 |
| Driver Subs/Field Trips | 20,000 | 22,000 | 22,000 |
| Bus Aides | <u>0</u> | <u>0</u> | <u>0</u> |
| | 263,336 | 286,385 | 282,386 |
| | ----- | ----- | ----- |
| <u>EMPLOYEE BENEFITS</u> | | | |
| | 161,756 | 169,614 | 162,264 |
| | ----- | ----- | ----- |
| <u>NON-SALARY EXPENDITURES</u> | | | |
| Supplies | 4,000 | 4,000 | 4,000 |
| Gasoline | 80,000 | 80,000 | 80,000 |
| Tires | 10,000 | 10,000 | 10,000 |
| Bus Repairs | 85,000 | 90,000 | 90,000 |
| Field Trip Charges | -17,500 | -17,500 | -17,500 |
| Parent Mileage In Lieu | 5,000 | 5,000 | 5,000 |
| Consultant - Training | <u>0</u> | <u>0</u> | <u>0</u> |
| | 166,500 | 171,500 | 171,500 |
| | ----- | ----- | ----- |
| Indirect Supports Costs (6.11%) | 15,855 | 38,340 | 37,647 |
| | ----- | ----- | ----- |
| TOTAL | <u>\$607,447</u> | <u>\$665,839</u> | <u>\$653,797</u> |
| | | | |
| Funding : State - Transportation | \$395,000 | \$401,500 | \$401,500 |
| - Supplemental Grant SB3x4 | SB3x4 | SB3X4 | SB3X4 |
| - from SIP/PAR/GATE/Pro Dev SB3X4 | SB3X4 | SB3X4 | SB3X4 |
| Local - parent fees <u>65,000</u> | <u>65,000</u> | <u>65,000</u> | <u>65,000</u> |
| | \$460,000 | \$466,500 | \$466,500 |

MAINTENANCE AND OPERATIONS

| | 2012-13 | 2013-14 | 2013-14 |
|--|-------------------------|---------------------------|---------------------------|
| | 10/18/12 | 04/18/13 | 06/20/13 |
| | <u>Revised</u> | <u>Revised</u> | <u>Adopted</u> |
| <u>CLASSIFIED WAGES</u> | | | |
| M&O Supervisor (1) | \$ 69,468 | \$ 76,389 | \$ 70,751 |
| Lead Maintenance Worker (2) | 93,037 | 96,844 | 96,844 |
| Grounds Helper (3.75 hrs/day) | <u>10,000</u> | <u>0</u> | <u>0</u> |
| | 172,505 | 173,233 | 167,595 |
| | ----- | ----- | ----- |
| <u>EMPLOYEE BENEFITS</u> | | | |
| | 9,799 | 74,554 | 67,947 |
| | ----- | ----- | ----- |
| <u>NON-SALARY EXPENDITURES</u> | | | |
| Building Repair | 70,000 | 70,000 | 35,000 |
| Grounds Supplies | 12,000 | 10,000 | 5,000 |
| Custodial Supplies | 45,000 | 40,000 | 20,000 |
| Vehicle Repair/Supplies | 7,500 | 7,500 | 7,500 |
| Gas and Electric* | 105,000 | 115,000 | 115,000 |
| Telephone | 34,000 | 34,000 | 25,000 |
| Water (Domestic/Sewer) | 110,000 | 115,000 | 115,000 |
| Waste Disposal | 18,000 | 15,000 | 15,000 |
| Propane | 15,000 | 10,000 | 10,000 |
| Agreements (gophers/uniforms/elevators) | 12,000 | 10,000 | 10,000 |
| Equipment Repair (including AV equipment) | 5,000 | 5,000 | 5,000 |
| Equipment - Grounds/Maintenance | 2,000 | 2,000 | 2,000 |
| JMMS Solar System - 30 kW (thru July 2012) | 347 | 0 | 0 |
| 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 |
| QSCB COPS (thru April 2027)** | <u>0</u> | <u>381,169</u> | <u>381,169</u> |
| | 550,628 | 929,450 | 860,450 |
| | ----- | ----- | ----- |
| TOTAL | <u>\$792,932</u> | <u>\$1,177,237</u> | <u>\$1,095,992</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

** includes additional cost of \$20,204 due to loss of funds caused by federal sequestration.

FOOD SERVICES

| 2012-13 10/18/12 <u>Revised</u> | 2013-14 04/18/13 <u>Revised</u> | 2013-14 06/20/13 <u>Adopted</u> |
|--|--|--|
| - \$ 13,125 | - \$ 13,500 | - \$ 13,500 |

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

| | 2012-13 | 2013-14 | 2013-14 |
|---|-------------------------|-------------------------|-------------------------|
| | 10/18/12 | 04/18/13 | 06/20/13 |
| | <u>Revised</u> | <u>Revised</u> | <u>Adopted</u> |
| <u>WAGES</u> | | | |
| Board Members (5) | \$ 14,400 | \$ 14,400 | \$ 13,307 |
| Education Salary Schedule Advances - est | <u>0</u> | <u>15,000</u> | <u>15,000</u> |
| | 14,400 | 29,400 | 28,307 |
| | ----- | ----- | ----- |
| <u>EMPLOYEE BENEFITS</u> | | | |
| Education Salary Advances | 0 | 1,822 | 1,802 |
| Board | 54,619 | 45,110 | 23,045 |
| Early Retirement Bonus (3) | 23,670 | 0 | 0 |
| PERS Revenue Limit Reduction | 19,667 | 0 | 0 |
| Retiree - Health Benefits (32) | <u>147,937</u> | <u>126,753</u> | <u>145,778</u> |
| | 245,893 | 264,630 | 170,625 |
| | ----- | ----- | ----- |
| <u>NON-SALARY EXPENDITURES</u> | | | |
| Board Elections (November 2012) | 9,000 | 0 | 0 |
| Insurance - Fire/Theft/Property/Liability | 91,100 | 95,000 | 95,000 |
| COBRA Administration | 2,170 | 2,200 | 2,200 |
| Employee Mileage Reimbursement | 3,000 | 2,500 | 2,500 |
| Staff Development - Board of Trustees | 0 | 0 | 0 |
| Postage | 5,000 | 5,000 | 5,000 |
| Tax Revenue Anticipation Notes (TRANS) fees | 0 | 0 | 0 |
| County of SD Temp Cash Loan Fees | 15,000 | 15,000 | 15,000 |
| Deferred Maintenance 50% Match | <u>0</u> | <u>0</u> | <u>0</u> |
| | 125,270 | 119,700 | 119,700 |
| | ----- | ----- | ----- |
| Indirect Support Charges | -90,788 | -201,992 | -202,602 |
| | ----- | ----- | ----- |
| TOTAL | <u>\$294,775</u> | <u>\$211,738</u> | <u>\$116,030</u> |

ALPINE UNION SCHOOL DISTRICT
2013-14 Adopted Budget
June 20, 2013

| | General Fund | Cafeteria Fund | Special Reserve Fund* | Capital Facilities Fund | Bond Int/Redemption Fund** | TOTAL DISTRICT |
|--------------------------|-----------------|-------------------|-----------------------------|-------------------------------|----------------------------------|-------------------|
| Beginning Balances | \$1,358,327 | \$ 11,500 | \$ 0 | \$ 22,000 | \$ 722,000 | \$ 2,113,827 |
| Revenue Limit Sources | \$ 9,151,185 | | | | | \$ 9,151,185 |
| Federal Income | 674,946 | 240,000 | 215,000 | | | 1,129,946 |
| Other State Income | 1,983,487 | 21,000 | | | | 2,004,487 |
| Other Local Income | 624,481 | 330,000 | | 50,000 | | 1,704,481 |
| Special Education | 930,000 | | | | 700,000 | 930,000 |
| Other Sources | _____ | _____ | _____ | _____ | _____ | 0 |
| TOTAL INCOME | \$13,364,099 | \$591,000 | \$ 215,000 | \$ 50,000 | \$ 700,000 | \$14,920,099 |
| TOTAL AVAILABLE | \$14,722,426 | \$602,500 | \$ 215,000 | \$ 72,000 | \$1,422,000 | \$17,033,926 |
| Certificated Salaries | \$7,073,135 | | | | | \$ 7,073,135 |
| Classified Salaries | 2,535,348 | 255,472 | | | | 2,790,820 |
| Employee Benefits | 3,079,857 | 52,271 | | | | 3,132,128 |
| Supplies | 387,430 | 260,000 | | | | 647,430 |
| Other Operating Expenses | 1,047,609 | 15,250 | | 35,000 | | 1,097,859 |
| Capital Outlay | 0 | | | | | 0 |
| Other Outgo/Debt Service | 495,950 | _____ | 215,000 | _____ | 744,000 | 1,454,950 |
| TOTAL EXPENSES | \$14,619,329 | \$582,993 | \$ 215,000 | \$ 35,000 | \$744,000 | \$16,196,322 |
| Ending Balances | \$ 103,097 | \$ 19,507 | \$ 0 | \$ 37,000 | \$678,000 | \$ 837,604 |

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

** Bond Interest & Redemption Fund controlled by San Diego County for General Obligation Bonds

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 Projected | 1,338,327 | 20,000 | 1,358,327 |
| 2013-14 Adopted | 103,097 | 0 | 103,097 |

SAN DIEGO COUNTY K-8 SCHOOL DISTRICT
Actual Ending Balances - Districts less than 5,000 ADA
Percentage of Ending Balance Compared to Total Expenditures

| | P2 | | 06/30/12 | | 06/30/11 | | 06/30/10 | | 06/30/09 | |
|---------------------|--------------|--------------|------------|-----------|-------------|-----------|-------------|-----------|-------------|-----------|
| | ADA | | % | Ranking | % | Ranking | % | Ranking | % | Ranking |
| Spencer Valley | 29 | (+3) | 121.8 | 1 | 84.2 | 1 | 65.2 | 2 | 35.1 | 2 |
| Solana Beach* | 2,913 | (+137) | 71.2 | 2 | 72.2 | 2 | 66.9 | 1 | 54.4 | 1 |
| Lemon Grove | 3,641 | (-31) | 43.1 | 3 | 34.2 | 4 | 27.0 | 5 | 28.4 | 6 |
| Del Mar Union* | 4,271 | (+39) | 30.1 | 4 | 35.6 | 3 | 38.7 | 3 | 32.0 | 3 |
| Bonsall Union | 1,809 | (+5) | 28.3 | 5 | 31.3 | 6 | 23.7 | 8 | 23.8 | 9 |
| Cardiff* | 738 | (+5) | 28.1 | 6 | 25.5 | 9 | 20.6 | 10 | 14.5 | 12 |
| Julian Union | 338 | (-17) | 28.1 | 7 | 31.7 | 5 | 24.4 | 7 | 24.7 | 8 |
| Lakeside Union | 4,126 | (+68) | 23.1 | 8 | 27.9 | 7 | 28.1 | 4 | 30.6 | 4 |
| San Pasqual Union | 515 | (-8) | 21.6 | 9 | 27.0 | 8 | 20.9 | 9 | 28.9 | 5 |
| Vallecitos | 209 | (+2) | 16.4 | 10 | 23.1 | 10 | 26.9 | 6 | 24.9 | 7 |
| San Ysidro | 5,001 | (+51) | 16.3 | 11 | 12.1 | 15 | 13.4 | 13 | 14.8 | 11 |
| Dehesa | 215 | (+20) | 14.4 | 12 | 14.0 | 11 | 19.6 | 11 | 18.9 | 10 |
| Rancho Sante Fe* | 647 | (-20) | 13.3 | 13 | 12.4 | 14 | 14.6 | 12 | 13.8 | 13 |
| Alpine Union | 1,939 | (-26) | 9.9 | 14 | 13.1 | 13 | 12.3 | 14 | 13.7 | 14 |
| Jamul-Dulzura | 653 | (-74) | 7.5 | 15 | 13.6 | 12 | 9.9 | 15 | 9.4 | 15 |

* basic aide

Information Source : San Diego County Office of Education

ending balances shown above include both unrestricted & restricted ending balances

SAN DIEGO COUNTY ELEMENTARY SCHOOL DISTRICT
Actual June 30, 2012 Ending Balances
Percentage of Ending Balance Compared to P2 ADA

| <i>Ending Balance, June 30</i> | | | |
|--------------------------------|--------------------------------|-----------------|----------------------|
| DISTRICT | 2011-2012 Unaudited Actuals | PER ADA | 2011-2012 P-2 ADA |
| ELEMENTARY | | | |
| 1 Spencer Valley | 2,534,115 | 88,235.21 | 28.72 |
| 2 Solana Beach * | 23,287,618 | 7,982.48 | 2,917.34 |
| 3 Julian Union | 1,523,771 | 4,503.00 | 338.39 |
| 4 Lemon Grove | 12,220,997 | 3,356.19 | 3,641.33 |
| 5 Del Mar Union * | 13,022,586 | 3,048.56 | 4,271.72 |
| 6 South Bay Union * | 17,156,764 | 2,650.52 | 6,472.99 |
| 7 Cardiff * | 1,949,872 | 2,641.35 | 738.21 |
| 8 Escondido Union | 38,701,256 | 2,297.89 | 16,842.08 |
| 9 Bonsall Union | 4,010,839 | 2,217.55 | 1,808.68 |
| 10 Cajon Valley Union | 32,128,161 | 2,141.20 | 15,004.74 |
| 11 Chula Vista Elementary | 48,213,857 | 2,136.65 | 22,565.17 |
| 12 Lakeside Union | 8,555,300 | 2,073.31 | 4,126.40 |
| 13 Dehesa | 439,184 | 2,042.24 | 215.05 |
| 14 Rancho Santa Fe * | 1,255,100 | 1,939.10 | 647.26 |
| 15 National | 10,684,927 | 1,927.35 | 5,543.84 |
| 16 San Pasqual Union | 890,804 | 1,728.27 | 515.43 |
| 17 Vallecitos | 328,256 | 1,570.45 | 209.02 |
| 18 Santee | 9,132,997 | 1,457.88 | 6,264.56 |
| 19 Encinitas Union * | 7,610,981 | 1,432.81 | 5,311.94 |
| 20 San Ysidro | 6,712,293 | 1,342.16 | 5,001.11 |
| 21 La Mesa-Spring Valley | 12,461,158 | 1,046.46 | 11,907.95 |
| 22 Fallbrook Union Elementary | 4,751,371 | 861.16 | 5,517.38 |
| 23 Jamul-Dulzura Union | 512,334 | 784.44 | 653.12 |
| 24 Alpine Union | 1,506,544 | 776.77 | 1,939.49 |
| Total Elementary | 259,591,085 | 2,119.42 | 122,481.92 |

* 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
2013-14 Adopted General Fund Budget

| | |
|---|----------------|
| ◆ State Teachers Retirement System (STRS) 8.25% of all certificated wages | \$ 584,628 |
| ◆ Public Employee's Retirement System (PERS) 13.02% of classified wages for employees who work 1,000 hours or more per year | \$ 224,520 |
| ◆ Social Security (OASDI) 6.2% of all classified wages | \$ 158,286 |
| ◆ Medicare 1.45% of all wages | \$ 139,422 |
| ◆ Unemployment Insurance .05% of all wages | \$ 4,810 |
| ◆ Worker's Compensation Insurance 2.25% of all wages (1.34% in 2012-13) | \$ 216,342 |
| ◆ Other - monthly mileage/communication allowances | \$ 6,000 |
| ◆ Retirees - health benefits (32) | \$ 145,778 |
| ◆ Health Insurance | \$ 1,600,071 |
| certificated : 87 FTE @ \$12,700 ea | = \$ 1,104,900 |
| classified : 34 FTE @ \$11,325 ea | = \$ 385,050 |
| management/confidential :13 FTE @ \$6,800 ea | = \$ 88,400 |
| board : 5 FTE @ \$4,344 ea | = \$ 21,721 |
| | <hr/> |
| TOTAL EMPLOYEE BENEFITS | \$ 3,079,857 |

ALPINE UNION SCHOOL DISTRICT

2013-14 Adopted

Multi-Year Budget Projection

Unrestricted & Restricted Funds

| | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> |
|--------------------------------|--------------------|--------------------|--------------------|
| Beginning Balance, July 1 | \$1,358,327 | \$ 103,097 | -\$1,739,303 |
| <u>INCOME</u> | | | |
| Revenue Limit | \$ 9,151,185 | \$ 9,121,000 | \$ 9,330,000 |
| Federal | 674,946 | 665,000 | 665,000 |
| Other State | 1,983,487 | 2,369,000 | 2,417,000 |
| Other Local | 624,481 | 645,000 | 665,000 |
| Special Education SELPA | <u>930,000</u> | <u>930,000</u> | <u>955,000</u> |
| TOTAL INCOME | \$13,364,099 | \$13,730,000 | \$14,032,000 |
| | | | |
| TOTAL AVAILABLE FUNDS | \$14,722,426 | \$13,833,097 | \$12,292,697 |
| <u>EXPENDITURES</u> | | | |
| Certificated Salaries | \$7,073,135 | \$7,688,000 | \$7,758,000 |
| Classified Salaries | 2,535,348 | 2,575,000 | 2,615,000 |
| Employee Benefits | 3,079,857 | 3,358,000 | 3,447,000 |
| Supplies | 387,430 | 397,000 | 407,000 |
| Other Operating Expenses | 1,047,609 | 1,050,000 | 1,004,000 |
| Capital Outlay | 0 | 0 | 0 |
| Debt Service | <u>495,950</u> | <u>504,400</u> | <u>503,000</u> |
| TOTAL EXPENDITURES | \$14,619,329 | \$15,572,400 | \$15,734,000 |
| | | | |
| ENDING BALANCE : | \$ 103,097 | -\$1,739,303 | - \$3,441,303 |
| | | | |
| <i>DEFICIT SPENDING</i> | <i>\$1,832,624</i> | <i>\$1,636,206</i> | <i>\$1,702,000</i> |

- Projected ADA : 1,784 ADA in 2012-13, 1,740 ADA in 2013-14, 1,740 in 2014-15, 1,740 in 2015-16
- Revenue Limit Deficit : -22.272% all years, Governor's LCFF not implemented
- Projected COLA : 2013-14 = 1.65%, 2014-15 = 2.2%, 2015-16 = 2.4%
- Staffing : wage step/class increases included for all years
- : -4.73% salary schedule reduction restored in 2013-14 except management/confidential
- : -3% salary schedule reduction & \$8,000 health CAP for management/confidential/board
- : Asst Principal at JMMS not replaced
- : Pathways/ExCel aides laid off for 2013-14
- : -2 teachers retire & +2 Spanish Immersion classroom teachers for 2013-14
- : -1 classroom teacher retires & +1 Spanish Immersion classroom teacher for 14-15 & 15-16
- : 1 FTE Speech teacher rehired in lieu of contracted services in 2013-14
- : +1.41 FTE classified Preschool teachers & 1.41 Preschool aides in 2013-14
- : K-3 20-1 classes reinstated 2014-15 with +10 FTE classroom teachers
- Health Insurance : 2013 rates +0% rate increase effective January 2014 & +5% for 2015 & 2016
- Other Employee Benefits : STRS 8.25% all years, PERS 13.02% in all years, Medicare 1.45% all years, Unemployment .05% all years & WComp 2.25% all years (+.91%)
- 1 NPS student graduates June 2015
- Endeavor charter school starts August 2013 with 240 ADA & expands each year thereafter
- Federal sequestration funding loss of 5.9% in 2013-14 and 8.7% in 2014-15 & 2015-16
- 1st of 16 annual COP payments due April 2014

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 |
| 10/12/12 | 186 | 415 | 232 | 310 | 686 | 35 | | 1,864 |
| 10/19/12 | 188 | 415 | 231 | 308 | 686 | 35 | | 1,863 |
| 10/26/12 | 189 | 411 | 230 | 308 | 683 | 38 | | 1,859 |
| 11/02/12 | 190 | 411 | 230 | 308 | 683 | 38 | | 1,860 |
| 11/09/12 | 191 | 412 | 230 | 308 | 683 | 38 | | 1,862 |
| 11/16/12 | 190 | 412 | 228 | 308 | 683 | 39 | | 1,860 |
| 11/30/12 | 189 | 413 | 228 | 306 | 679 | 39 | | 1,854 |
| 12/07/12 | 189 | 414 | 229 | 305 | 679 | 39 | | 1,855 |
| 12/14/12 | 189 | 413 | 229 | 306 | 679 | 40 | | 1,856 |
| 12/20/12 | 189 | 413 | 229 | 306 | 676 | 41 | | 1,855 |
| 01/11/13 | 190 | 410 | 227 | 306 | 671 | 42 | 21 | 1,867 |
| 01/18/13 | 191 | 410 | 230 | 306 | 669 | 45 | 23 | 1,872 |
| 01/25/13 | 190 | 413 | 230 | 306 | 668 | 45 | 23 | 1,873 |
| 02/01/13 | 190 | 412 | 231 | 305 | 665 | 47 | 28 | 1,878 |
| 02/08/13 | 189 | 411 | 230 | 308 | 666 | 47 | 31 | 1,882 |
| 02/15/13 | 190 | 413 | 230 | 308 | 661 | 49 | 33 | 1,884 |
| 02/22/13 | 190 | 411 | 231 | 309 | 658 | 48 | 35 | 1,882 |
| 03/01/13 | 190 | 411 | 231 | 309 | 657 | 48 | 38 | 1,884 |
| 03/08/13 | 189 | 413 | 231 | 308 | 656 | 49 | 39 | 1,885 |
| 03/15/13 | 188 | 413 | 231 | 308 | 655 | 51 | 39 | 1,885 |
| 03/22/13 | 188 | 415 | 231 | 307 | 653 | 51 | 40 | 1,885 |
| 04/12/13 | 189 | 415 | 229 | 306 | 656 | 51 | 43 | 1,889 |
| 04/19/13 | 189 | 416 | 229 | 306 | 656 | 52 | 43 | 1,891 |
| 04/26/13 | 189 | 417 | 230 | 306 | 656 | 52 | 43 | 1,893 |
| 05/03/13 | 189 | 415 | 230 | 306 | 657 | 53 | 42 | 1,892 |
| 05/10/13 | 189 | 415 | 229 | 306 | 656 | 53 | 42 | 1,890 |
| 05/17/13 | 188 | 415 | 229 | 306 | 656 | 54 | 42 | 1,890 |
| 05/24/13 | 188 | 415 | 229 | 306 | 655 | 55 | 42 | 1,890 |
| 05/31/13 | 187 | 415 | 229 | 306 | 654 | 55 | 42 | 1,888 |
| 06/07/13 | 187 | 415 | 229 | 306 | 653 | 55 | 42 | 1,887 |

2011-12*

| | | | | | | | | |
|----------|-----|-----|-----|-----|-----|----|----|-------|
| 09/08/11 | 232 | 397 | 251 | 348 | 710 | 61 | | 1,999 |
| 06/08/12 | 226 | 387 | 252 | 338 | 701 | 93 | 23 | 2,022 |

2010-11*

| | | | | | | | | |
|----------|------|-----|-----|-----|-----|----|----|-------|
| 09/10/10 | 239* | 379 | 254 | 363 | 730 | 66 | | 2,031 |
| 05/06/11 | 240 | 382 | 255 | 359 | 699 | 80 | 46 | 2,061 |

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

ALPINE UNION SCHOOL DISTRICT
BUDGET SUMMARY
6 Year Comparison

| | 2008-09 | 2009-10 | 2010-11 | 2011-12 | Projected | 2013-14 |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|---------------------|
| Beginning Balance July 1 | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | 2 nd Interim | <u>Adopted</u> |
| INCOME | | | | | | |
| Revenue Limit | 11,340,709 | 9,587,302 | 10,015,679 | 9,976,561 | 9,887,865 | 9,151,185 |
| Federal | 1,606,339 | 1,294,000 | 1,470,829 | 758,711 | 732,726 | 674,946 |
| Other State | 2,521,818 | 2,368,171 | 2,370,867 | 2,114,077 | 1,944,980 | 1,983,487 |
| Other Local | 1,188,250 | 1,703,198 | 708,246 | 880,175 | 555,049 | 624,481 |
| Special Education | <u>1,249,311</u> | <u>1,113,760</u> | <u>1,192,463</u> | <u>1,017,803</u> | <u>1,005,000</u> | <u>930,000</u> |
| TOTAL INCOME | \$17,906,427 | \$16,066,431 | \$15,758,084 | \$14,747,327 | \$14,125,620 | \$13,364,099 |
| TOTAL AVAILABLE FUNDS | \$19,884,686 | \$18,453,883 | \$17,794,399 | \$16,801,175 | \$15,632,164 | \$14,722,426 |
| EXPENDITURES | | | | | | |
| Certificated Salaries | \$ 8,749,575 | \$ 8,290,386 | \$ 7,788,868 | \$ 7,259,230 | \$ 6,890,778 | \$7,073,135 |
| Classified Salaries | 2,949,768 | 2,807,823 | 2,576,975 | 2,520,687 | 2,460,728 | 2,535,348 |
| Employee Benefits | 3,391,697 | 3,383,950 | 3,399,045 | 3,298,369 | 3,159,276 | 3,079,857 |
| Supplies | 696,412 | 483,171 | 573,041 | 544,060 | 526,755 | 387,430 |
| Other Operating Expenses | 1,508,907 | 1,333,207 | 1,266,441 | 1,239,226 | 1,121,172 | 1,047,609 |
| Capital Outlay | 597 | 0 | 0 | 307,278 | 0 | 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> | <u>495,950</u> |
| TOTAL EXPENSES | \$17,497,234 | \$16,427,568 | \$15,730,551 | \$15,294,631 | \$14,273,837 | \$14,619,329 |
| Ending Balance June 30 | \$ 2,387,452 | \$ 2,026,315 | \$ 2,053,848 | \$ 1,506,544 | \$1,358,327 | \$103,097 |
| % Ending Balance to Expenses | 13.6% | 12.3% | 13.4% | 9.9% | 9.5% | 0.7% |

REVENUE LIMIT CALCULATIONS

| | Actual <u>2006-07</u> | Actual <u>2007-08</u> | Actual <u>2008-09</u> | Actual <u>2009-10</u> | Actual <u>2010-11</u> | Actual <u>2011-12</u> | 2 nd Interim <u>2012-13</u> | Adopted <u>2013-14</u> |
|--------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---|---------------------------|
| 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 | 106.00 |
| 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 | \$6,524.68 |
| Yearly Adjustments | 0 | 0 | 0 | 0 | 28.06 | 8.69 | 29.62 | 30.11 |
| 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 | \$5,094.91 |
| 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 1.784</u> |
| *** | \$11,748,036 | \$11,878,324 | \$11,188,794 | \$9,435,752 | \$9,894,335 | \$9,752,189 | \$9,723,532 | \$9,089,319 |

- * 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