

ALPINE UNION SCHOOL DISTRICT

GENERAL FUND BUDGET

2015-16 PRELIMINARY BUDGET

May 15, 2015

ALPINE UNION SCHOOL DISTRICT

Board of Trustees

Glenn Dickie, President

Joseph Perricone, Vice President

Eric Wray, Clerk

Dr. Tim Caruthers, Member

Al Guerra, Member

Superintendent

Bruce Cochrane

prepared by Rob Turner, Business Manager

TABLE OF CONTENTS

<u>Page no.</u>	<u>2014-15 06/19/14 Adopted</u>	<u>2014-15 10/16/14 Revised</u>	<u>2015-16 05/14/15 Preliminary</u>
2	General Information		
3	Budget Summary		
4	Income		
5	2015-16 Prospective Impact of Negotiations Proposal	0	389,528
6	Creekside Early Learning Center	972,095	1,019,197
7	Alpine Elementary School	1,517,946	1,590,809
8	Shadow Hills Elementary School	1,102,105	1,193,352
9	Boulder Oaks Elementary School	1,195,544	1,168,988
10	Joan MacQueen Middle School	2,633,515	2,542,127
11	Mt View Learning Academy	193,422	221,606
12	Community Day School	66,019	28,982
13	Lottery	337,105	309,241
14	Friends Of Programs	150,000	150,000
15	Extended Day/Preschool Programs	329,891	296,292
16	Special Education	2,053,678	1,976,466
17	Special Education Summer School	36,856	36,484
18	Special Education Preschool	172,255	221,373
19	Early Admissions To Kindergarten	50,402	66,507
20	WorkAbility	18,205	18,205
21	1-Time State Funds	0	189,999
22	Summer School	0	9,240
23	Common Core	250,000	0
24	California Clean Energy Jobs Act	214,000	0
25	Title VII Indian Education	14,320	14,409
26	Limited English Proficient Students Programs	86,381	80,734
27	Title I	130,000	125,716
28	Title II	70,000	72,000
29	District Support Services	1,137,154	1,115,446
30	Transportation	609,888	543,162
31	Maintenance & Operations	1,266,135	1,267,199
32	Other District Wide Expenses	179,972	251,512
33	Preliminary Budget - All funds		
34	Ending Balance History		
35	Ending Balance Comparison with Elementary Districts Under 5,000 ADA - Percentage of Expenditures		
36	Ending Balance Comparison with All Elementary Districts - Ending Balance Per P2 ADA		
37	Employee Benefits Summary		
38	Multi-Year Budget Projection		
39	Weekly Enrollment by School		

GENERAL INFORMATION

	2013-14	2014-15	2014-15	2015-16
	09/19/13	06/19/14	10/16/14	05/14/15
<u>Enrollment</u>	<u>Revised</u>	<u>Adopted</u>	<u>Revised</u>	<u>Preliminary</u>
EAK	26	24	24	40
Kindergarten	184	182	179	184
1st	168	162	160	155
2nd	190	171	171	160
3rd	188	192	178	172
4th	149	197	199	187
5th	194	153	151	198
6th	187	195	182	157
7th	206	192	176	183
8th	213	197	202	176
Special Ed - Special Day Class (SDC)	42	40	41	40
Special Ed - Nonpublic School (NPS)	1	1	1	0
Community Day School	5	5	5	0
Home School	<u>45</u>	<u>50</u>	<u>51</u>	<u>60</u>
	1,796	1,761	1,720	1,712
<u>Average Daily Attendance (ADA)*</u>				
K-8	1,613	1,558	1,528	1,496
EAK	8	8	8	15
Special Ed - Special Day Class (SDC)	39	40	40	40
Special Ed - Nonpublic School (NPS)	1	1	1	0
Community Day School	4	4	3	0
Home School	<u>45</u>	<u>50</u>	<u>50</u>	<u>59</u>
	1,710	1,660	1,630	1,610
<u>Teacher Staffing (excl. Spec Ed)</u>				
Creekside Early Learning	8	8	8	8
Alpine Elementary	14	13	14	14
Shadow Hills	9	10	10	11
Boulder Oaks	10	9	9	9
Joan MacQueen	<u>23</u>	<u>22</u>	<u>22</u>	<u>20</u>
Total District	64	62	63	62
<u>Students (excluding SDC)</u>				
Creekside Early Learning	184	182	179	184
Alpine Elementary	387	382	385	355
Shadow Hills	235	249	230	269
Boulder Oaks	267	244	244	248
Joan MacQueen	<u>606</u>	<u>584</u>	<u>560</u>	<u>516</u>
Total District	1,679	1,641	1,598	1,572
<u>Average Student/Teacher</u>				
Creekside Early Learning	23.0	22.8	22.4	23.0
Alpine Elementary	27.6	29.4	27.5	25.4
Shadow Hills	26.1	24.9	23.0	24.5
Boulder Oaks	26.7	27.1	27.1	27.6
Joan MacQueen	<u>26.3</u>	<u>26.5</u>	<u>25.5</u>	<u>25.8</u>
Total District	26.2	26.5	25.4	25.4

*declining enrollment districts may use prior year ADA for LCFF purposes

BUDGET SUMMARY

	2014-15 06/19/14 <u>Adopted</u>	2014-15 10/16/14 <u>Revised</u>	2015-16 05/14/15 <u>Preliminary</u>
<u>Beginning Balance July 1</u>	\$ 1,180,500	\$ 1,090,406	\$ 960,734
<u>INCOME</u>			
LCFF	11,653,295	11,701,000	12,043,977
Federal	632,525	672,325	629,668
Other State	436,140	444,558	628,280
Other Local	631,891	615,654	575,792
Special Education	<u>1,083,654</u>	<u>993,228</u>	<u>964,592</u>
TOTAL INCOME	\$ 14,437,505	\$ 14,426,765	\$ 14,842,309
 TOTAL AVAILABLE FUNDS	 \$ 15,618,005	 \$ 15,517,171	 \$ 15,803,043
 <u>EXPENDITURES</u>			
Certificated Salaries	\$ 6,950,681	\$ 6,897,279	\$ 7,121,079
Classified Salaries	2,524,837	2,612,288	2,787,722
Employee Benefits	2,578,997	2,518,258	2,734,692
Supplies	670,605	699,358	471,943
Other Operating Expenses	1,557,301	1,406,117	1,205,138
Capital Outlay	0	8,000	75,000
Debt Service/Other Outgo	<u>504,467</u>	<u>504,467</u>	<u>503,000</u>
TOTAL EXPENSES	\$14,786,888	\$ 14,645,767	\$ 14,898,574
 ENDING BALANCE JUNE 30	 \$ 831,117	 \$ 871,404	 \$ 904,469
 DEFICIT SPENDING	 - \$349,383	 - \$219,002	 - \$56,265
 % Of Ending Balance to Expenses	 5.6%	 6.0%	 6.1%
<hr style="border-top: 1px dashed black;"/>			
Beginning Balance :			
Unrestricted	\$822,500	\$719,500	\$852,734
Restricted	358,000	370,906	108,000
Restricted Balances - Common Core	250,000	262,906	0
Prop 39	108,000	108,000	108,000
<hr style="border-top: 1px dashed black;"/>			
Ending Balance :			
Unrestricted	\$831,117	\$763,404 5.2%	\$796,469 5.3%
Restricted (Prop 39)	0	108,000 .8%	108,000 .8%
<hr style="border-top: 1px dashed black;"/>			
Deficit Spending:			
Unrestricted	+ \$8,617	+ \$46,904	- \$ 56,265
Restricted	- 358,000	- 262,906	0

INCOME

	2014-15 06/19/14 Adopted	2014-15 10/16/14 Revised	2015-16 05/14/15 Preliminary
<u>LCFF(included local property taxes)</u>	\$ 11,653,295	\$ 11,701,000	\$ 12,043,977
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<u>FEDERAL</u>			
PL874 (Federal Survey Cards)	50,000	50,000	50,000
Title I	130,000	162,154	113,000
Title II	70,000	78,749	72,000
PL94-142 (Special Education)	300,000	300,000	312,448
Title VII Indian Education	14,320	13,217	14,409
Special Education Preschool	50,000	50,000	49,606
WorkAbility	<u>18,205</u>	<u>18,205</u>	<u>18,205</u>
	632,525	672,325	629,668
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<u>OTHER STATE</u>			
Prop 39 Clean Energy Jobs Act	106,000	0	0
Common Core 1-Time Funds	0	0	0
Mandated Costs - Block Grant	52,700	50,000	45,900
Mandated Costs - 1 Time Funds	0	106,000	299,900
Lottery	<u>277,440</u>	<u>288,558</u>	<u>282,480</u>
	436,140	444,558	628,280
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<u>OTHER LOCAL</u>			
Solar Incentive/Rebate	50,000	50,000	50,000
Interest - County of SD Treasurer	10,000	10,000	20,000
Miscellaneous	10,000	10,000	7,500
Use of Facility Rentals	12,000	12,000	12,000
Extended Day/Preschool Program Tuition	329,891	309,424	296,292
Friends Of Program	150,000	150,000	150,000
Transportation Fees	50,000	50,000	40,000
Children Health Fund - Vision Donation	0	8,000	0
Mt. Empire - Preschool	0	6,230	0
Charter School Oversight	<u>20,000</u>	<u>10,000</u>	<u>0</u>
	631,891	615,654	575,792
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<u>INTER - AGENCY</u>			
Special Education	1,000,000	910,000	866,498
Mental Health	26,654	26,228	25,046
Special Education Property Taxes	<u>57,000</u>	<u>57,000</u>	<u>73,048</u>
	1,083,654	993,228	964,592
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TOTAL INCOME	<u>\$14,437,505</u>	<u>\$14,426,765</u>	<u>\$14,842,309</u>

**2015-16 Prospective Impact
Current Negotiations Proposals
+4% Salary Schedule Increase Effective 07/01/15**

	2015-16 05/14/15 <u>Preliminary</u>
Alpine Teacher's Association	\$ 245,812
California School Employee's Association	97,452
Management, Confidential, Board	<u>46,264</u>
	389,528

 TOTAL	 <u>\$ 389,528</u>

Other increased expenditures for 2015-16 included in Wages and Employee Benefits line items on pages 6 - 33:

Automatic salary schedule increases

Alpine Teacher's Association	\$ 93,857
California School Employee's Association	81,309
Management, Confidential, Board	<u>18,906</u>
	\$194,072

State Teacher's Retirement System (STRS) rate increase from 8.88% to 10.73%

Alpine Teacher's Association	\$117,086
Management	<u>10,270</u>
	\$127,356

Health Benefits Projected Rate Increases (+5% effective 01/01/16)

Alpine Teacher's Association	\$ 21,805
California School Employee's Association	14,994
Management, Confidential, Board	<u>5,316</u>
	\$ 42,115

CREEKSIDE EARLY LEARNING CENTER

Grades K

10/03/14 Enrollment 179

05/01/15 Enrollment 176

2015-16 Projected Enrollment 184

	<u>2014-15</u> <u>06/19/14</u> <u>Adopted</u>	<u>2014-15</u> <u>10/16/14</u> <u>Revised</u>	<u>2015-16</u> <u>05/14/15</u> <u>Preliminary</u>
<u>CERTIFICATED WAGES</u>			
Principal (50%)	\$ 43,877	\$ 44,092	\$ 46,297
Teachers (8)	593,331	605,074	615,248
Teacher Substitute	<u>8,800</u>	<u>8,800</u>	<u>8,800</u>
	646,008	657,966	670,345
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<u>CLASSIFIED WAGES</u>			
School Secretary (7 hrs/day)	30,840	29,990	31,380
School Clerk/Health Aide (3.75 hrs/day)	14,275	13,925	11,225
Noon Duty Supervisors (6.25 hrs/day)	15,900	15,900	16,360
Library Clerk (1 hr/day)	3,040	3,050	3,100
Senior Custodian (8 hrs/day)	45,860	44,545	52,735
Custodians (8.25 hrs shared by elem schools)	8,875	8,340	7,475
Classified Employee Substitutes	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
	121,790	118,750	125,275
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<u>EMPLOYEE BENEFITS</u>	179,822	180,485	199,052
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<u>NON-SALARY EXPENDITURE</u>			
Supplies (\$50.00/student)	9,100	9,050	9,200
Copy Machines (lease/service agreement)	10,850	10,850	10,800
County Services (Library, SIS)	3,525	3,525	3,525
Equipment Repair	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	24,475	24,425	24,525
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TOTAL	<u>\$972,095</u>	<u>\$981,626</u>	<u>\$1,019,197</u>

ALPINE ELEMENTARY SCHOOL
Grades 1-5
10/03/14 Enrollment 385
05/01/15 Enrollment 387
2015-16 Projected Enrollment 355

	2014-15 06/19/14 <u>Adopted</u>	2014-15 10/16/14 <u>Revised</u>	2015-16 05/14/15 <u>Preliminary</u>
<u>CERTIFICATED WAGES</u>			
Principal	\$ 96,749	\$ 88,184	\$ 92,593
Teachers (14)	928,118	994,472	971,478
Teacher Substitutes	<u>15,400</u>	<u>15,400</u>	<u>15,400</u>
	1,040,267	1,098,056	1,079,471
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<u>CLASSIFIED WAGES</u>			
School Secretary (8 hrs/day)	28,995	28,050	29,320
School Clerk (3.75 hrs/day)	17,770	17,350	17,215
Health Aide (3.75hrs/day)	16,870	16,810	16,550
Noon Duty Supervisors (7.33 hrs/day)	21,240	21,000	21,135
Library Clerk (1.6 hrs/day)	4,700	5,820	5,820
Senior Custodian (8 hrs/day)	48,900	47,500	47,885
Custodian (8.25 hrs shared by elem schools)	8,875	8,340	7,475
Classified Employees Substitutes	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
	150,350	147,870	148,400
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<u>EMPLOYEE BENEFITS</u>	287,829	302,104	324,788
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<u>NON-SALARY EXPENDITURES</u>			
Supplies (\$50/student)	19,100	19,350	17,750
Copy Machines (Service Agreement/Lease)	13,700	13,700	13,700
County Services (Library, SIS)	5,700	5,700	5,700
Equipment Repair	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	39,500	39,750	38,150
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TOTAL	<u>\$1,517,946</u>	<u>\$1,587,780</u>	<u>\$1,590,809</u>

SHADOW HILLS ELEMENTARY SCHOOL

Grades 1 - 5

10/03/14 Enrollment 230*

05/01/15 Enrollment 236*

2015-16 Projected Enrollment 269*

	2014-15 06/19/14 <u>Adopted</u>	2014-15 10/16/14 <u>Revised</u>	2015-16 05/14/15 <u>Preliminary</u>
<u>CERTIFICATED WAGES</u>			
Principal (50%)	\$ 43,877	\$ 44,092	\$ 46,297
Teachers (11) (+1 new Spanish immersion)	675,791	674,016	739,089
Teacher Substitute	<u>9,900</u>	<u>9,900</u>	<u>12,100</u>
	729,568	728,008	797,486
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<u>CLASSIFIED WAGES</u>			
School Secretary (8 hrs/day)	28,995	28,200	29,510
School Clerk (3.75 hrs/day)	13,590	13,275	13,835
Health Aide (3.75 hrs/day)	13,930	13,600	13,965
Noon Duty Supervisors (7 hrs/day)	17,450	17,975	17,780
Library Clerk (1.4 hrs/day)	4,410	4,275	4,445
Senior Custodian (8 hrs/day)	46,400	37,120	38,475
Vacation buyout/early retirement incentive	0	6,720	0
Custodian (8.25 hrs shared by elem schools)	8,875	8,340	7,475
Classified Employee Substitutes	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
	136,650	132,505	128,485
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<u>EMPLOYEE BENEFITS</u>	204,587	201,647	235,131
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<u>NON-SALARY EXPENDITURE</u>			
Supplies (\$50/student)	14,000	13,050	14,950
Copy Machines (lease/service agreement)	12,000	12,000	12,000
County Services (Library, SIS)	4,300	4,300	4,300
Equipment Repair	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	31,300	30,350	32,250
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TOTAL	<u>\$1,102,105</u>	<u>\$1,092,510</u>	<u>\$1,193,352</u>

* does not include Special Day Class students who are included on page 16

BOULDER OAKS ELEMENTARY SCHOOL

Grades 1 - 5

10/03/14 Enrollment 244

05/01/15 Enrollment 252

2015-16 Projected Enrollment 248

	2014-15 06/19/14 <u>Adopted</u>	2014-15 10/16/14 <u>Revised</u>	2015-16 05/14/15 <u>Preliminary</u>
<u>CERTIFICATED WAGES</u>			
Principal	\$ 104,441	\$ 100,752	\$ 104,953
Teachers (9)	697,660	656,715	658,657
Teacher Substitutes	<u>9,900</u>	<u>9,900</u>	<u>9,900</u>
	812,001	767,367	773,510
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<u>CLASSIFIED WAGES</u>			
School Secretary (8 hrs/day)	28,995	28,200	29,510
School Clerk (3.75 hrs/day)	14,275	13,930	13,835
Health Aide/Tech (3.75 hrs/day)	14,410	12,650	13,115
Noon Duty Supervisors (6.37 hrs/day)	19,630	19,600	20,000
Library Clerk (1.6 hrs/day)	4,410	4,275	4,445
Senior Custodian (8 hrs/day)	43,770	42,520	42,420
Custodian (8.25 hrs shared by elem schools)	8,875	8,340	7,475
Classified Employee Substitutes	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
	137,365	132,515	133,800
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<u>EMPLOYEE BENEFITS</u>	216,378	210,729	231,678
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<u>NON-SALARY EXPENDITURES</u>			
Supplies (\$50/student)	12,200	12,450	12,400
Copy Machines (Service Agreement)	12,500	12,500	12,500
County Services (Library, SIS)	4,100	4,100	4,100
Equipment Repair	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	29,800	30,050	30,000
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TOTAL	<u>\$1,195,544</u>	<u>\$1,140,661</u>	<u>\$1,168,988</u>

JOAN MACQUEEN MIDDLE SCHOOL
Grades 6, 7, 8
10/03/14 Enrollment 560*
05/01/15 Enrollment 559*
2015-16 Projected Enrollment 516*

	2014-15 06/19/14 <u>Adopted</u>	2014-15 10/16/14 <u>Revised</u>	2015-16 05/14/15 <u>Preliminary</u>
<u>CERTIFICATED WAGES</u>			
Principal (65%)	\$ 99,409	\$ 75,181	\$ 76,357
Asst Principal	76,604	0	0
Teachers (17) - 2	1,372,385	1,315,867	1,255,567
PE Teachers (3)	201,384	202,371	206,521
Counselor (1)	76,974	77,352	77,352
Teachers On Special Assignment (1.5)	0	120,097	120,097
Teacher Substitutes	<u>24,200</u>	<u>24,200</u>	<u>22,000</u>
	1,850,956	1,815,068	1,757,894
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<u>CLASSIFIED WAGES</u>			
School Secretary (8 hrs/day)	41,715	40,545	40,450
School Clerk (8 hrs/day)	31,990	31,085	32,025
Health Aide (4.95 hrs/day)	17,785	17,345	18,555
Noon Duty Supervisors (12 hrs/day)	38,425	32,300	32,300
Library Clerk (3 hrs/day)	9,250	9,030	8,930
Senior Custodian (8 hrs/day)	49,410	47,985	47,885
Custodian (8 hrs/day)	42,080	40,880	40,780
Classified Employee Substitutes	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
	234,655	223,170	224,925
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<u>EMPLOYEE BENEFITS</u>	479,604	476,759	494,508
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<u>NON-SALARY EXPENDITURES</u>			
Supplies (\$50/student)	29,800	28,750	26,300
Electives Program Support	0	6,000	0
Music Program Support	0	3,000	0
Copy Machines (Service Agreement)	22,200	22,200	22,200
County Services (Library, SIS)	14,300	14,300	14,300
Equipment Repair	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
	68,300	76,250	64,800
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TOTAL	<u>\$2,633,515</u>	<u>\$2,591,247</u>	<u>\$2,542,127</u>

* does not in Special Day Class students who are included on page 16

MOUNTAIN VIEW LEARNING ACADEMY
10/03/14 Enrollment 51
05/01/15 Enrollment 69
2015-16 Projected Enrollment 60

	2014-15 06/19/14 <u>Adopted</u>	2014-15 10/16/14 <u>Revised</u>	2015-16 05/14/15 <u>Preliminary</u>
<u>CERTIFICATED WAGES</u>			
Teachers (2)	\$ 152,210	\$ 152,771	\$ 152,771
Temporary Teacher (40%)	0	7,900	20,322
Substitutes	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>
	154,410	162,871	175,293
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<u>EMPLOYEE BENEFITS</u>			
	32,682	34,445	40,083
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<u>NON-SALARY EXPENDITURES</u>			
Supplies (\$50/student)	2,500	2,600	3,000
County Services (Library/SIS)	730	730	730
Copy Machine (lease/service agreement)	2,600	2,000	2,000
Equipment Repair	<u>500</u>	<u>500</u>	<u>500</u>
	6,330	5,830	6,230
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TOTAL	<u>\$193,422</u>	<u>\$203,146</u>	<u>\$221,606</u>

Principal of Mt View is the Principal of Shadow Hills & Creekside Early Learning Center

COMMUNITY DAY SCHOOL
10/03/14 Enrollment 0
05/01/15 Enrollment 0

	2014-15 06/19/14 <u>Adopted</u>	2014-15 10/16/14 <u>Revised</u>	2015-16 05/14/15 <u>Preliminary</u>
<u>CERTIFICATED WAGES</u>			
Teacher (1) effective 2 nd semester	\$ 51,045	Included	\$ 22,582
Teacher Substitutes	<u>1,100</u>	In	<u>550</u>
	52,145	Page 9	23,132
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<u>EMPLOYEE BENEFITS</u>	13,374		5,350
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<u>NON-SALARY EXPENDITURES</u>			
Instructional Supplies	500		500
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TOTAL	<u>\$66,019</u>	<u>\$ 0</u>	<u>\$28,982</u>

Principal of the Community Day School is the Principal of JMMS

LOTTERY

	2014-15 06/19/14 <u>Adopted</u>	2014-15 10/14/14 <u>Revised</u>	2015-16 05/14/15 <u>Preliminary</u>
<u>CERTIFICATED WAGES</u>			
Elementary Counselor (50%)	\$ 32,293	\$ 32,451	\$ 32,451
Home Tutor Teachers	1,500	1,500	1,500
6th Grade Camp Stipends	1,000	1,000	3,000
Moving Classroom Stipends	500	7,500	5,000
Jury Duty Summer Stipends	<u>500</u>	<u>0</u>	<u>0</u>
	35,793	42,451	41,951
	-----	-----	-----
<u>CLASSIFIED WAGES</u>			
Pathways Instructional Aides -18.6 hrs/day	61,780	57,500	56,000
Aide - vacation buyout/early retirement incentive	0	4,700	0
Tech Resource Specialist (1)	<u>52,160</u>	<u>25,300</u>	<u>52,935</u>
	113,940	87,500	108,935
	-----	-----	-----
<u>EMPLOYEE BENEFITS</u>			
	36,402	25,203	35,405
	-----	-----	-----
<u>NON-SALARY EXPENDITURES</u>			
Spanish Immersion Classroom Supplies	10,000	10,000	10,000
Textbooks - Math	25,000	91,000	page 21
6 th Grade Camp - Transportation	1,000	1,000	1,000
Staff Development	5,000	5,000	5,000
District Wide Printing	10,000	8,000	8,000
Student Testing	5,000	5,000	5,000
Technology Support: SDCOE thru 12/31/14	0	39,150	0
Technology Support: Computers	4,000	4,000	4,000
Wireless Technology System Support	15,000	13,350	13,350
Classroom Support Internet Filtering	15,000	15,000	12,000
Storm Water Monitoring/Permits/Testing	9,000	9,000	15,000
E-rate Consultant	1,750	1,630	1,800
Finger Printing/TB Exams/CPR Training	5,000	5,000	5,000
Recycling/Shredding	1,750	1,750	1,750
Student Data Management - MAPS	16,500	16,200	16,200
Jiji ST Math Program - Grades K-3	10,000	9,200	9,200
On-Line Parent Payment Systems Fees	3,500	5,000	5,000
Cell Phones	3,000	2,500	0
Connect Ed - Parent Communications	5,000	4,900	5,000
Interquest Detection Canines	1,250	1,250	1,250
Medical Waste Disposal	720	900	900
Security Systems - Monitoring	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
	150,970	252,330	122,950
	-----	-----	-----
TOTAL	<u>\$337,105</u>	<u>\$407,484</u>	<u>\$309,241</u>
Funding Source: State	\$160	\$166	\$165
	<u>X1,734</u> ADA	<u>X1,738</u>	<u>1,712</u>
	\$277,440	\$288,558	\$282,480

FRIENDS OF PROGRAM

Each school has activities and receives donations which are used to support their educational programs. Listed below are the 2014-15 activities and available balances as of 05/01/15:

	<u>Prior Year</u>	<u>Income</u>	<u>Expenses</u>	<u>Available</u>
	<u>Carryover</u>			<u>Balance</u>
Creekside Early Learning Center	\$ 22,237	\$ 4,183	\$17,477	\$ 8,943
Alpine Elementary School	16,153	19,007	15,792	19,368
Shadow Hills Elementary School	14,248	7,554	7,693	14,109
Boulder Oaks Elementary School	16,244	21,473	25,144	12,573
Joan MacQueen Middle School	18,139	52,352	58,751	11,740
Mt View Learning Academy	<u>1,264</u>	<u>3,607</u>	<u>3,635</u>	<u>1,236</u>
	\$88,285	\$108,176	\$128,492	\$67,969

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/Joan MacQueen**

	2014-15 06/19/14 <u>Adopted</u>	2014-15 10/16/14 <u>Revised</u>	2015-16 05/14/15 <u>Preliminary</u>
<u>CLASSIFIED WAGES</u>			
Coordinator (6 hrs/day)	\$ 28,360	\$ 27,600	\$ 29,000
ESS Aides (34.75 hrs/day)	135,000	124,000	133,700
Preschool Teachers (11.25 hrs/day)	40,635	39,390	38,680
Preschool Aides (11.25 hrs/day)	34,275	33,300	34,875
Substitutes	<u>16,000</u>	<u>16,000</u>	<u>11,300</u>
	254,270	240,290	247,555
	-----	-----	-----
<u>EMPLOYEE BENEFITS</u>			
	43,559	39,379	40,737
	-----	-----	-----
<u>NON-SALARY EXPENDITURES</u>			
ESS Supplies	6,000	7,000	5,000
Preschool Supplies	4,000	2,000	2,000
Field Trips	0	0	0
Equipment	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	11,000	10,000	8,000
	-----	-----	-----
Indirect Support	21,062	19,755	0
	-----	-----	-----
TOTAL	<u>\$329,891</u>	<u>\$309,424</u>	<u>\$296,292</u>
Funding Source: Local - Tuition	\$329,891	\$309,424	\$296,292

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
10/03/14 Enrollment 41
05/01/15 SDC Enrollment 40
Projected SDC Enrollment 40

	<u>2014-15</u> <u>06/19/14</u> <u>Adopted</u>	<u>2014-15</u> <u>10/16/14</u> <u>Revised</u>	<u>2015-16</u> <u>05/14/15</u> <u>Preliminary</u>
<u>CERTIFICATES WAGES</u>			
Teachers - (12.8**)	\$ 834,608	\$ 842,127	\$ 853,798
Teacher Substitutes	16,500	16,500	16,500
Counselor (30%)	<u>19,376</u>	<u>19,471</u>	<u>19,471</u>
	870,484	878,098	889,769
	-----	-----	-----
<u>CLASSIFIED WAGES</u>			
Instructional Aides (112.75 hrs/day)	364,233	410,610	400,225
Vacation buyout/early retirement incentive	0	5,415	0
Occupational Therapist (40 hrs/week)	38,990	51,700	56,570
Speech Language Pathology Asst (30 hrs/week)	33,175	35,650	35,445
Instructional Aides - Substitutes	<u>12,000</u>	<u>12,000</u>	<u>20,000</u>
	448,398	515,365	512,240
	-----	-----	-----
<u>EMPLOYEE BENEFITS</u>			
	339,227	338,929	359,407
	-----	-----	-----
<u>NON-SALARY EXPENDITURES</u>			
Instructional Supplies	3,750	3,700	3,700
Speech Testing Supplies	2,000	2,000	2,000
Staff Development	2,500	2,500	2,500
Endeavour Charter Special Education	130,000	103,500	0
Other Districts - Excess Cost Support	96,000	93,000	93,000
Non-Public School (0 students)	25,000	25,000	0
Non-Public Agency Services - Speech/Hearing	2,000	2,000	2,000
Non-Public Agency Services - Vision	2,000	2,000	4,000
Fast Forward - JMMS	0	1,500	1,500
SEIS Forms - IEP Support	<u>1,200</u>	<u>4,000</u>	<u>4,200</u>
	264,450	239,200	112,900
	-----	-----	-----
Indirect Support Charges (5.45%)	131,119	134,667	102,150
	-----	-----	-----
TOTAL	<u>\$2,053,678</u>	<u>\$2,106,259</u>	<u>\$1,976,466</u>
**SDC - 5			
RSP - 6			
DIS - 1.8			
Fund Source: Federal - PL94-142*	\$300,000*	\$300,000*	\$312,448*
Inter Ag- Special Education	1,000,000	910,000	866,498
- Mental Health	26,654	26,228	25,046
State - Special Ed Taxes	<u>57,000</u>	<u>57,000</u>	<u>73,048</u>
	\$1,383,654	\$1,293,228	\$1,277,040

Other Special Educations costs found at Special Education Summer School (page 17),
Preschool (pg 18), District Support Services (pg 29) and Special Education Transportation (pg 30)
* includes loss of 7.3% of funds due to federal sequestration

**SPECIAL EDUCATION
2015 Summer School
30 Students**

	2014-15 06/19/14 <u>Adopted</u>	2014-15 10/16/14 <u>Revised</u>	2015-16 05/14/15 <u>Preliminary</u>
<u>CERTIFICATED WAGES</u>			
Teachers (5)	\$ 12,724	\$ 14,616	\$ 12,724
Substitutes	550	0	550
	13,274	14,616	13,274
	-----	-----	-----
<u>CLASSIFIED WAGES</u>			
Instructional Aides (7)	10,000	10,155	10,000
Clerk (1)	2,250	1,349	2,250
Bus Drivers (1)	1,215	1,215	1,215
	13,465	12,719	13,465
	-----	-----	-----
<u>EMPLOYEE BENEFITS</u>			
	4,464	3,377	4,959
	-----	-----	-----
<u>NON-SALARY EXPENDITURES</u>			
Instructional Supplies	300	300	300
Nursing Services	1,500	1,100	1,100
Occupation Therapy Services	1,500	1,500	1,500
	3,300	2,900	2,900
	-----	-----	-----
Indirect Support Costs (5.45%)	2,353	2,292	1,886
	-----	-----	-----
TOTAL	<u>\$36,856</u>	<u>\$35,904</u>	<u>\$36,484</u>

Funding Source: State - Special Ed see page 16 see page 16 see page 16

**SPECIAL EDUCATION
Preschool
05/01/15 Enrollment 35
2015-16 Projected Enrollment 35**

	2014-15 06/19/14 <u>Adopted</u>	2014-15 10/16/14 <u>Revised</u>	2015-16 05/14/15 <u>Preliminary</u>
<u>CERTIFICATED WAGES</u>			
Teacher (2)	\$ 108,324	\$ 137,082	\$ 139,701
Teacher Substitutes	<u>1,100</u>	<u>1,100</u>	<u>1,100</u>
	109,424	138,182	140,801
	-----	-----	-----
<u>CLASSIFIED WAGES</u>			
Instructional Aides (9.75 hrs/day)	20,065	27,950	28,110
Instructional Aide - Substitutes	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	21,065	28,950	29,110
	-----	-----	-----
<u>EMPLOYEE BENEFITS</u>			
	29,418	35,188	39,021
	-----	-----	-----
<u>NON-SALARY EXPENDITURES</u>			
Instructional Supplies	750	750	1,000
Mileage	<u>600</u>	<u>600</u>	<u>0</u>
	1,350	1,350	1,000
	-----	-----	-----
Indirect Support Costs (5.45%)	10,998	13,890	11,441
	-----	-----	-----
TOTAL	<u>\$172,255</u>	<u>\$217,560</u>	<u>\$221,373</u>
Funding Source: Federal - Preschool	\$50,000*	\$50,000*	\$49,606*

* includes loss of 7.3% of funds due to federal sequestration

EARLY ADMISSION TO KINDERGARTEN
January - June @ CELC
Projected Enrollment - 40

	2014-15 06/19/14 <u>Adopted</u>	2014-15 10/16/14 <u>Revised</u>	2015-16 05/14/15 <u>Preliminary</u>
<u>CERTIFICATED WAGES</u>			
Teacher (2) : Jan - June	\$ 37,521	\$ 27,550	\$ 49,701
Teacher Substitutes	660	660	1,100
	38,181	28,210	50,801
	-----	-----	-----
<u>EMPLOYEE BENEFITS</u>			
	11,721	7,056	14,706
	-----	-----	-----
<u>NON-SALARY EXPENDITURES</u>			
Instructional Supplies	500	500	1,000
	-----	-----	-----
TOTAL	<u>\$50,402</u>	<u>\$35,766</u>	<u>\$66,507</u>

**WORKABILITY
Special Education - JMMS**

	<u>2014-15 06/19/14 Adopted</u>	<u>2014-15 10/16/14 Revised</u>	<u>2015-16 05/14/15 Preliminary</u>
<u>CERTIFICATED WAGES</u>			
Teacher Stipends	\$ 570	\$ 570	\$ 570
Teacher Substitutes	<u>5,100</u>	<u>5,100</u>	<u>5,100</u>
	5,670	5,670	5,670
	-----	-----	-----
<u>CLASSIFIED WAGES</u>			
Instructional Aide Stipends	840	840	840
	-----	-----	-----
<u>EMPLOYEE BENEFITS</u>			
	852	884	1,010
	-----	-----	-----
<u>NON-SALARY EXPENDITURES</u>			
Instructional Supplies	6,014	5,982	5,844
Student Field Trips	3,365	3,365	3,400
Travel/Conference	<u>500</u>	<u>500</u>	<u>500</u>
	9,879	9,847	9,744
	-----	-----	-----
Indirect Support Costs (5.45%)	964	964	941
	-----	-----	-----
TOTAL	<u>\$18,205</u>	<u>\$18,205</u>	<u>\$18,205</u>
Funding Source: Federal - Grossmont UHSD	\$18,205	\$18,205	\$18,205

**1-Time State Funds
2015-16 Only**

	2014-15 06/19/14 <u>Adopted</u>	2014-15 10/16/14 <u>Revised</u>	2015-16 05/14/15 <u>Preliminary</u>
<u>CERTIFICATED WAGES</u>			
Teacher Stipends - Curriculum Writing 280 hours	-----	-----	\$ 10,000 -----
 <u>NON-SALARY EXPENDITURES</u>			
Textbooks			54,999
Technology Classroom Devices/Connectivity			30,000
Professional Development			20,000
Special Education Bus Replacement			<u>75,000</u>
	-----	-----	179,999 -----
 TOTAL			 <u>\$189,999</u>
 Funding Source: State - \$183 per ADA			 \$299,900

**Summer School
Projected 75 Students**

	2014-15 06/19/14 <u>Adopted</u>	2014-15 10/16/14 <u>Revised</u>	2015-16 05/14/15 <u>Preliminary</u>
<u>CERTIFICATED WAGES</u>			
Teachers (3)	-----	-----	\$ 7,634 -----
 <u>EMPLOYEE BENEFITS</u>			 1,106 -----
 <u>NON-SALARY EXPENDITURE</u>			
Instructional Supplies	-----	-----	500 -----
 TOTAL			 <u>\$ 9,240</u>

COMMON CORE 1-TIME FUNDS

	2014-15 06/19/14 <u>Adopted</u>	2014-15 10/16/14 <u>Revised</u>	2015-16 05/14/15 <u>Preliminary</u>
<u>CERTIFICATED WAGES</u>			
Staff Development - 1 day	\$ 33,000	\$ 33,000	
Math Textbook Committee	0	2,000	
Teacher Collaboration - 3 sub days each	0	28,900	
Teacher Facilitators - subs/stipends	<u>0</u>	<u>8,500</u>	
	33,000	72,400	
	-----	-----	
<u>EMPLOYEE BENEFITS</u>	3,909	8,630	
	-----	-----	
<u>NON-SALARY EXPENDITURES</u>			
Math Textbooks	100,000	100,000	
Classroom Support Supplies	20,000	25,722	
Technology Equipment	93,091	42,923	
To Be Determined	<u>0</u>	<u>13,231</u>	
	213,091	181,876	
	-----	-----	
TOTAL	<u>\$250,000</u>	<u>\$262,906</u>	
Funding Source: Beginning Balance	\$250,000	\$262,906	

The district received \$200 per student in 1-time only funds from the State of California in 2013-14 for implementation of Common Core standards. These restricted categorical funds must be used for professional development, instructional materials and investments in technology to support the implementation of Common Core. Expenditures must be spent no later than June 30, 2015.

**California Clean Energy Jobs Act
Proposition 39**

	2014-15 06/19/14 <u>Adopted</u>	2014-15 10/16/14 <u>Revised</u>	2015-16 05/14/15 <u>Preliminary</u>
2013-14 Allocation	\$ 108,000	\$	\$
2014-15 Allocation (est)	<u>106,000</u>		
	214,000		

 TOTAL	 <u>\$ 214,000</u>	 <u>\$ 0</u>	 <u>\$ 0</u>
 Funding Source: State	 \$ 106,000	 \$ 0	 \$ 0
Beginning Balance	<u>108,000</u>	108,000	108,000
	\$ 214,000		

SB 73 (Chapter 29/Statutes 2013) is the implementation bill for Proposition 39, the California Clean Energy Jobs Act. Proposition 39 provides for the creation of clean energy jobs, including funding energy efficient projects and renewable energy installations in public schools, universities, and other public facilities.

From 2013-14 through 2017-18 K-12 education will be allocated \$381 million of the total Proposition 39 funding. Distribution will be based 85% on a per ADA allocation and 15% on the basis of free and reduced price meal eligible students.

The district has applied for a free Proposition 39 Energy Opportunity Survey provided by the California Conservation Corps. Once the survey has been completed the proposed projects will be presented at a Board meeting for public review and Board approval.

No expenditures are anticipated before the summer of 2016.

Title VII INDIAN EDUCATION

	2014-15 06/19/14 <u>Adopted</u>	2014-15 10/16/14 <u>Revised</u>	2015-16 05/14/15 <u>Preliminary</u>
<u>CERTIFICATED WAGES</u>			
Teacher (15%)	\$ 11,986 -----	\$ 10,307 -----	\$ 11,023 -----
 <u>EMPLOYEE BENEFITS</u>	 1,420 -----	 2,281 -----	 2,700 -----
 Indirect Support Charge (5%)	 914 -----	 629 -----	 686 -----
 TOTAL	 <u>\$14,320</u>	 <u>\$13,217</u>	 <u>\$14,409</u>
 Funding Source: Federal - Title VII Indian Ed	\$14,320	\$13,217	\$14,409

**LIMITED ENGLISH PROFICIENT STUDENTS PROGRAMS
All Schools**

	2014-15 06/19/14 <u>Adopted</u>	2014-15 10/16/14 <u>Revised</u>	2015-16 05/14/15 <u>Preliminary</u>
<u>CLASSIFIED WAGES</u>			
Instructional Aides (18 hrs/day)	\$ 66,125 -----	\$ 64,600 -----	\$ 63,320 -----
<u>EMPLOYEE BENEFITS</u>	20,256 -----	18,301 -----	17,414 -----
TOTAL	<u>\$86,381</u>	<u>\$82,901</u>	<u>\$80,734</u>

**TITLE I
Alpine Elementary/Joan MacQueen/Shadow Hills**

	2014-15 06/19/14 <u>Adopted</u>	2014-15 10/16/14 <u>Revised</u>	2015-16 05/14/15 <u>Preliminary</u>
<u>CERTIFICATED WAGES</u>			
Intervention Specialist - AES (.36 FTE)	\$ 11,948	\$ 20,322	\$ 19,000
After School Tutoring	5,000	0	0
Summer School	5,000	5,374	0
ELL Teacher - JMMS (35%)	8,561	26,382	25,720
Projects Coordinator	<u>4,955</u>	<u>4,198</u>	<u>0</u>
	35,464	56,276	44,720
	-----	-----	-----
<u>CLASSIFIED WAGES</u>			
Instructional Aides (19.33 hrs/day)	61,934	57,800	57,900
	-----	-----	-----
<u>EMPLOYEE BENEFITS</u>			
	10,602	16,851	16,599
	-----	-----	-----
<u>NON-SALARY EXPENDITURES</u>			
Instructional Supplies	5,000	8,000	0
Staff Development	5,000	8,000	0
Parent Education	<u>3,700</u>	<u>4,874</u>	<u>0</u>
	13,700	20,874	0
	-----	-----	-----
Indirect Support Charges (5.45%)	8,300	10,353	6,497
	-----	-----	-----
TOTAL	<u>\$130,000</u>	<u>\$162,154</u>	<u>\$125,716</u>

Final Budget distribution is determined by Site Councils.

Funding Source : Federal - Title 1	\$130,000*	\$131,553*	\$113,000*
Prior year carryover		30,601	12,716

* includes loss of 8.7% of funds due to federal sequestration

TITLE II

	2014-15 06/19/14 <u>Adopted</u>	2014-15 10/16/14 <u>Revised</u>	2015-16 05/14/15 <u>Preliminary</u>
<u>CERTIFICATED WAGE</u>			
Staff Development - 1 day	\$ 33,000	\$ 33,000	\$ 33,000
Staff Development - Release Subs (40)	0	4,000	4,400
Staff Development - Stipends (200 hours)	0	0	6,000
Intervention Specialist (.30) SHES	<u>17,391</u>	<u>13,550</u>	<u>11,256</u>
	50,391	50,550	54,656
	-----	-----	-----
<u>EMPLOYEE BENEFITS</u>			
	5,879	5,786	8,015
	-----	-----	-----
<u>NON-SALARY EXPENDITURES</u>			
Travel/Workshop Attendance	9,261	9,495	5,608
PD 360 - Web based staff development	<u>0</u>	<u>7,890</u>	<u>0</u>
	9,261	17,385	5,608
	-----	-----	-----
Indirect Support Charges (5.45%)	4,469	5,028	3,721
	-----	-----	-----
TOTAL	<u>\$70,000</u>	<u>\$78,749</u>	<u>\$72,000</u>
Funding Source : Federal - Title II	\$70,000*	\$71,316*	\$72,000*
Prior year carryover		7,433	

* includes loss of 8.7% of funds due to federal sequestration

DISTRICT SUPPORT SERVICES

	2014-15 06/19/14 Adopted	2014-15 10/16/14 Revised	2015-16 05/14/15 Preliminary
<u>CERTIFICATED WAGES</u>			
Superintendent (1)	\$ 150,000	\$ 147,500	\$ 147,500
Vacation buyout/early retirement incentive	47,000	50,005	0
Director, Sp Ed/Pupil Serv/Sp Proj (35%)	118,912	42,290	41,115
Psychologists (1)	87,941	88,372	88,372
Nurse (1)	<u>42,806</u>	<u>43,016</u>	<u>44,736</u>
	446,659	371,183	321,723
	-----	-----	-----
<u>CLASSIFIED WAGES</u>			
Business Manager (1)	123,477	124,083	110,000
July Only + Vacation buyout	0	0	98,600
Administrative Secretaries (2)	104,145	104,660	106,935
HR/Payroll Specialists (2)	90,200	90,651	92,810
Pupil Services Secretary (6 hrs/day)	20,410	19,880	24,045
Custodian (2.5 hrs/week)	3,080	3,000	2,060
Sub Calling Clerk (3.0 hrs/day)	<u>12,830</u>	<u>12,500</u>	<u>12,435</u>
	354,142	354,774	446,885
	-----	-----	-----
<u>EMPLOYEE BENEFITS</u>	205,353	189,868	204,063
	-----	-----	-----
<u>NON-SALARY EXPENDITURES</u>			
Office Supplies	5,000	5,000	5,000
Psychologist Testing Supplies	3,000	3,000	3,000
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	1,000	1,000	2,000
Copy Machine (Lease/Service Agreement)	7,700	7,700	7,700
Institutional Memberships	12,500	12,500	12,500
Legal Services	35,000	35,000	35,000
Audit	12,800	12,800	12,700
Financial Accounting Services - SDCOE	30,000	30,000	30,000
Advertising - Job Openings/Legal	1,000	1,000	1,000
Mandated Costs Consultant	16,000	16,000	0
AESOP Substitute Calling System	0	9,375	5,875
Nurse Vision Screening Equipment*	0	8,000	0
LCAP Consultant	0	15,000	20,000
Equipment	<u>1,000</u>	<u>1,000</u>	<u>2,000</u>
	131,000	163,375	142,775
	-----	-----	-----
TOTAL	<u>\$1,137,154</u>	<u>\$1,079,200</u>	<u>\$1,115,446</u>

*Funding Source: local - Children's Health Fund donation

\$8,000

TRANSPORTATION

	2014-15 06/19/14 <u>Adopted</u>	2014-15 10/16/14 <u>Revised</u>	2015-16 05/14/15 <u>Preliminary</u>
<u>CLASSIFIED WAGES</u>			
Supervisor (1)	\$ 54,810	\$ 55,085	\$ 57,840
Bus Drivers (8)	206,500	202,000	202,300
Driver Subs/Field Trips	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
	281,310	277,085	280,140
	-----	-----	-----
 <u>EMPLOYEE BENEFITS</u>	 144,928	 130,731	 124,722
	-----	-----	-----
 <u>NON-SALARY EXPENDITURES</u>			
Supplies	4,000	4,000	2,500
Gasoline	80,000	70,000	60,000
Tires	10,000	10,000	10,000
Bus Repairs	90,000	90,000	75,000
Field Trip Charges	-17,500	-17,500	-17,500
Staff Development Workshop	0	600	600
Parent Mileage In Lieu	<u>7,500</u>	<u>7,500</u>	<u>0</u>
	174,000	164,600	130,600
	-----	-----	-----
 Indirect Supports Costs (Spec Ed only)	 9,650	 9,650	 7,700
	-----	-----	-----
 TOTAL	 <u>\$609,888</u>	 <u>\$582,066</u>	 <u>\$543,162</u>
 Funding :Local - parent fees	 \$50,000	 \$50,000	 \$40,000

MAINTENANCE AND OPERATIONS

	2014-15 06/19/14 <u>Adopted</u>	2014-15 10/16/14 <u>Revised</u>	2015-16 05/14/15 <u>Preliminary</u>
<u>CLASSIFIED WAGES</u>			
M&O Supervisor (1)	\$ 76,340	\$ 63,240	\$ 57,600
Vacation buyout/early retirement incentive	0	47,000	0
Lead Maintenance Worker (2)	97,660	90,000	85,100
Grounds/Maintenance Helper (3 hrs/day) new	<u>0</u>	<u>0</u>	<u>10,250</u>
	174,000	200,240	152,950
	-----	-----	-----
<u>EMPLOYEE BENEFITS</u>	63,668	65,016	54,249
	-----	-----	-----
<u>NON-SALARY EXPENDITURES</u>			
Facilities Upgrade/Safety	75,000	75,000	75,000
Building Repair	60,000	60,000	60,000
Grounds Supplies	10,000	10,000	10,000
Custodial Supplies	30,000	25,000	30,000
Vehicle Repair/Supplies	5,000	5,000	5,000
Gas and Electric*	130,000	140,000	175,000
Telephone	35,000	35,000	25,000
Water (Domestic/Sewer)	135,000	135,000	135,000
Waste Disposal	17,000	17,000	17,000
Propane	10,000	10,000	8,000
Agreements (gophers/uniforms/elevators)	10,000	10,000	10,000
Equipment Repair	5,000	5,000	5,000
Equipment - Grounds/Maintenance	2,000	2,000	2,000
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>389,686</u>	<u>389,686</u>	<u>388,219</u>
	1,028,467	1,033,467	1,060,000
	-----	-----	-----
TOTAL	<u>\$1,266,135</u>	<u>\$1,298,723</u>	<u>\$1,267,199</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 \$15,768 due to loss of funds caused by federal sequestration.

OTHER DISTRICT WIDE EXPENSES

	<u>2014-15</u> <u>06/19/14</u> <u>Adopted</u>	<u>2014-15</u> <u>10/16/14</u> <u>Revised</u>	<u>2015-16</u> <u>05/14/15</u> <u>Preliminary</u>
<u>WAGES</u>			
Board Members (5)	\$ 13,845	\$ 13,915	\$ 13,913
Education Salary Schedule Advances - est	15,000	0	15,000
CSEA Tentative Agreement	<u>- 59,307</u>	<u>0</u>	<u>0</u>
	- 30,462	13,915	28,913
	-----	-----	-----
<u>EMPLOYEE BENEFITS</u>			
Education Salary Advances	1,778	0	2,174
Board	29,855	29,357	38,785
Retiree - Health Benefits (33)	199,060	194,920	186,012
STRS Increase - Governor's May 2014 Revise	87,000	0	0
CSEA Tentative Agreement	<u>- 74,630</u>	<u>0</u>	<u>0</u>
	243,063	224,277	226,971
	-----	-----	-----
<u>NON-SALARY EXPENDITURES</u>			
Board Elections (November 2014)	10,000	10,000	0
Insurance - Fire/Theft/Property/Liability	100,000	100,000	105,000
COBRA Administration	2,200	2,115	2,150
Employee Mileage Reimbursement	2,500	2,500	2,000
Staff Development - Board of Trustees	500	1,500	3,500
Postage	4,000	4,000	3,000
Tax Revenue Anticipation Notes (TRANS) fees	20,000	20,700	15,000
GASB 45 Retiree Benefits Actuarial Valuation	0	5,500	0
Health Benefits Consultant (thru Jan 2015)	<u>18,000</u>	<u>21,000</u>	<u>0</u>
	157,200	167,315	130,650
	-----	-----	-----
Indirect Support Charges	- 189,829	-197,228	- 135,022
	-----	-----	-----
TOTAL	<u>\$179,972</u>	<u>\$208,279</u>	<u>\$251,512</u>

ALPINE UNION SCHOOL DISTRICT
2015-16 Preliminary Budget
May 14, 2015

	General Fund	Cafeteria Fund	Special Reserve Fund*	Capital Facilities Fund	Bond Int/Redemption Fund**	TOTAL DISTRICT
Beginning Balances	\$ 960,734	\$ 10,000	\$ 0	\$ 200,000	\$ 1,390,000	\$ 2,560,734
LCFF	\$12,043,977	\$	\$	\$	\$	\$12,043,977
Federal Income	629,668	230,000	200,243			1,059,911
Other State Income	628,280	19,000				647,280
Other Local Income	575,792	273,100		100,000	1,300,000	2,248,892
Special Education	964,592					964,592
Other Sources	_____	_____	_____	_____	_____	0
TOTAL INCOME	\$14,842,309	\$522,100	\$ 200,243	\$100,000	\$1,300,000	\$16,964,652
TOTAL AVAILABLE	\$15,803,043	\$532,100	\$ 200,243	\$300,000	\$2,690,000	\$19,525,386
Certificated Salaries	\$7,121,079	\$	\$	\$	\$	\$ 7,121,079
Classified Salaries	2,787,722	239,000				3,026,722
Employee Benefits	2,734,692	40,754				2,775,446
Supplies	471,943	230,000				701,943
Other Operating Expenses	1,205,138	9,500		200,000		1,414,638
Capital Outlay	75,000					75,000
Other Outgo/Debt Service	<u>503,000</u>	_____	<u>200,243</u>	_____	<u>1,392,350</u>	<u>2,095,593</u>
TOTAL EXPENSES	\$14,898,574	\$519,254	\$ 200,243	\$200,000	\$1,392,350	\$17,210,421
Ending Balances	\$ 904,469	\$ 12,846	\$ 0	\$100,000	\$1,297,650	\$ 2,314,965

* 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	1,485,537	20,926	1,506,463
2013-14	719,500	370,906	1,090,406
2014-15 Projected	852,734	108,000	960,734
2015-16 Prelim	796,469	108,000	904,469

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

	P2		06/30/14		06/30/13		06/30/12		06/30/11	
	ADA		%	Ranking	%	Ranking	%	Ranking	%	Ranking
Spencer Valley	29	(-2)	174.9	1	206.1	1	127.9	1	84.2	1
Solana Beach*	2,942	(-165)	74.8	2	78.8	2	72.4	2	72.2	2
Lemon Grove	3,780	(+72)	36.8	3	43.1	3	43.1	3	34.2	4
Cardiff*	718	(-7)	30.6	4	30.6	5	28.1	6	25.5	9
Del Mar Union*	4,249	(-22)	26.1	5	24.4	6	30.1	4	35.6	3
Vallecitos	192	(+4)	25.3	6	16.7	11	16.4	10	23.1	10
Julian Union	321	(-13)	23.0	7	30.8	4	28.1	7	31.7	5
Bonsall Union	2,071	(+165)	19.9	8	24.1	7	28.5	5	31.3	6
Dehesa	181	(-25)	17.4	9	20.8	8	14.4	12	14.0	11
San Pasqual Union	524	(-11)	17.1	10	18.0	10	22.4	9	27.0	8
Lakeside Union	4,651	(+525)	13.7	11	18.8	9	23.1	8	27.9	7
San Ysidro	4,862	(-49)	13.5	12	11.7	13	16.3	11	12.1	15
Rancho Sante Fe*	641	(+26)	12.8	13	15.6	12	14.0	13	12.4	14
Alpine Union	1,704	(-80)	7.4	14	10.6	14	9.9	14	13.1	13
Jamul-Dulzura	583	(-21)	6.6	15	8.5	15	7.6	15	13.6	12

* 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, 2014 Ending Balances
Ending Balance Per P2 ADA

Ending Balance, June 30			
DISTRICT	2013-2014 Unaudited Actuals	PER ADA	2013-2014 P-2 ADA
ELEMENTARY			
1 Spencer Valley	\$ 4,610,702	\$ 160,149	28.79
2 Solana Beach	\$ 26,252,643	\$ 8,924	2,941.82
3 Julian Union	\$ 1,191,514	\$ 3,869	307.95
4 Cardiff	\$ 2,462,859	\$ 3,431	717.80
5 Lemon Grove	\$ 12,120,208	\$ 3,206	3,780.17
6 Dehesa	\$ 541,763	\$ 2,989	181.27
7 Vallecitos	\$ 528,876	\$ 2,754	192.04
8 Del Mar Union	\$ 11,452,283	\$ 2,696	4,248.58
9 South Bay Union	\$ 13,119,249	\$ 2,377	5,519.97
10 Chula Vista Elementary	\$ 54,753,959	\$ 2,356	23,243.90
11 Escondido Union	\$ 35,130,596	\$ 2,091	16,804.62
12 Encinitas Union	\$ 10,914,266	\$ 2,081	5,245.85
13 Rancho Santa Fe	\$ 1,270,506	\$ 1,906	666.56
14 National	\$ 10,555,440	\$ 1,905	5,540.91
15 Santee	\$ 11,806,964	\$ 1,893	6,237.28
16 Cajon Valley Union	\$ 28,693,510	\$ 1,872	15,331.06
17 Bonsall Union	\$ 3,293,400	\$ 1,590	2,070.87
18 San Pasqual Union	\$ 745,143	\$ 1,421	524.31
19 Lakeside Union	\$ 5,494,182	\$ 1,181	4,650.61
20 San Ysidro	\$ 5,308,599	\$ 1,092	4,861.78
21 Fallbrook Union Elementary	\$ 5,068,816	\$ 1,009	5,025.64
22 Jamul-Dulzura Union	\$ 381,016	\$ 653	583.40
23 Alpine Union	\$ 1,090,406	\$ 640	1,704.32
24 La Mesa-Spring Valley	\$ 7,206,999	\$ 623	11,562.49
Total Elementary	\$ 253,993,899	\$ 2,082	121,971.99

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
2015-16 Preliminary General Fund Budget

◆ State Teachers Retirement System (STRS) 10.73% of all certificated wages (+1.85% from 2014-15)	\$ 763,008
◆ Public Employee's Retirement System (PERS) 12.6% of classified wages for employees who work 1,000 hours or more per year (+0.829% from 2014-15)	\$ 233,222
◆ Social Security (OASDI) 6.2% of all classified wages	\$ 174,841
◆ Medicare 1.45% of all wages	\$ 143,533
◆ Unemployment Insurance .05% of all wages	\$ 4,952
◆ Worker's Compensation Insurance 2.25% of all wages (+0.2% from 2014-15)	\$ 222,824
◆ Retirees - health benefits (33)	\$ 186,012
◆ Health Insurance	\$ 1,006,300
certificated : 88.3 FTE @ \$7,350 ea	= \$ 648,800
classified : 34 FTE @ \$6,750 ea	= \$ 229,500
management/confidential : 12 FTE @ \$7,550 ea	= \$ 90,600
board : 5 FTE @ \$7,480 ea	= \$ 37,400

TOTAL EMPLOYEE BENEFITS	\$ 2,734,692

ALPINE UNION SCHOOL DISTRICT
 2015-16 Preliminary Budget
 Multi-Year Budget Projection
 Unrestricted & Restricted Funds

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Beginning Balance, July 1	\$ 960,734	\$ 904,469	\$ 634,469
<u>INCOME</u>			
LCFF	\$12,043,977	\$12,295,000	\$12,600,000
Federal	629,668	630,000	630,000
Other State	628,280	328,000	328,000
Other Local	575,792	561,000	530,000
Special Education SELPA	<u>964,592</u>	<u>918,000</u>	<u>908,000</u>
TOTAL INCOME	\$14,842,309	\$14,732,000	\$14,996,000
TOTAL AVAILABLE FUNDS	\$15,803,043	\$15,636,469	\$15,630,469
<u>EXPENDITURES</u>			
Certificated Salaries	\$7,121,079	\$7,152,000	\$7,193,000
Classified Salaries	2,787,722	2,738,000	2,787,000
Employee Benefits	2,734,692	2,916,000	3,061,000
Supplies	471,943	387,000	387,000
Other Operating Expenses	1,205,138	1,313,000	1,220,000
Capital Outlay	75,000	0	0
Debt Service	<u>503,000</u>	<u>496,000</u>	<u>490,000</u>
TOTAL EXPENDITURES	\$14,898,574	\$15,002,000	\$15,138,000
ENDING BALANCE :	\$ 904,469	\$ 634,469	\$ 492,469
	6.1%	4.2%	3.3%
<i>DEFICIT SPENDING</i>	<i>- \$ 56,265</i>	<i>- \$270,000</i>	<i>- 142,000</i>

- Projected ADA : 1,637 in 2014-15, 1,610 in 2015-16 & 1,604 in 2016-17 & 2017-18
- LCFF Gap Funding : 32.19% in 2015-16, 23.71% in 2016-17 & 26.43% in 2017-18
- LCFF COLA : 1.58% in 2015-16, 2.17% in 2016-17 & 2.43% in 2017-18
- Staffing : wage step/class increases included for all years
 : **Proposed +4% salary schedule increase effective 07/01/15 for all employees**
 : 1 less FTE teacher for 2015-16 & 2 teachers retire & are replaced for 2016-17 & 2017-18
- Health Insurance : 2015 rates +5% rate increase effective January for each year
- Other Employee Benefits : **STRS 10.73% in 2015-16, 12.58% in 2016-17 & 14.43% in 2017-18**
 : **PERS 12.6% in 2015-16 & 15.0% in 2016-17 & 2017-18**
 : Social Security 6.2% all years, Medicare 1.45% all years, Unemployment .05% all years & Workers Comp 2.25% all years
- No NPS students
- Prop 39 funds of \$108,000 received in 2013-14 & spent in 2016-17
- East County SELPA Special Education Funding Model: -\$66,217 in 2016-17 & -\$31,517 in 2017-18
- Mandated Cost Block Grant for all years
- Mandated Cost prior year claims = \$299,900 1-time funds in 2015-16 only

ALPINE UNION SCHOOL DISTRICT
2014-15 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>
09/05/14	181	385	256	249	574	52		1,697
09/12/14	181	387	257	248	575	49		1,697
09/19/14	178	386	260	246	574	50		1,694
09/26/14	179	386	261	246	572	50		1,694
10/03/14	179	385	261	244	570	51		1,690
10/10/14	179	388	261	244	568	51		1,691
10/17/14	179	388	261	245	567	52		1,692
10/24/14	179	386	263	245	566	53		1,692
10/31/14	179	385	265	244	566	55		1,694
11/07/14	180	385	264	246	563	52		1,690
11/14/14	181	385	265	249	564	53		1,697
11/21/14	179	386	267	249	564	56		1,701
12/05/14	180	386	266	250	565	56		1,703
12/12/14	181	386	262	250	565	55		1,699
12/19/14	181	386	265	250	564	55		1,701
01/09/15	181	387	264	249	571	55	26	1,733
01/16/15	180	390	261	250	571	59	28	1,739
01/23/15	179	392	260	250	571	56	32	1,740
01/30/15	179	390	262	250	570	58	33	1,742
02/06/15	178	388	263	250	570	62	33	1,744
02/13/15	178	389	263	252	571	62	34	1,747
02/20/15	179	388	262	251	573	60	36	1,749
02/27/15	180	387	261	252	575	61	39	1,755
03/06/15	179	387	260	252	569	64	41	1,752
03/13/15	179	387	260	253	567	65	41	1,752
03/20/15	178	386	262	253	569	65	41	1,754
03/27/15	177	384	262	252	568	66	42	1,751
04/17/15	176	384	263	251	566	68	42	1,750
04/24/15	175	384	263	252	566	69	42	1,751
05/01/15	176	387	264	252	568	69	42	1,758
<u>2013-14</u>								
09/06/13	184	387	261	267	622	45		1,766
12/20/14	182	399	263	268	614	56		1,782
01/17/14	181	404	262	269	614	54	26	1,810
05/30/14	181	393	265	271	606	64	40	1,820
<u>2012-13</u>								
09/07/12	186	418	231	311	684	28		1,858
06/07/13	187	415	229	306	653	55	42	1,887
<u>2011-12</u>								
09/08/11	232	397	251	348	710	61		1,999
06/08/12	226	387	252	338	701	93	23	2,022