

**ALPINE UNION SCHOOL DISTRICT**

**GENERAL FUND BUDGET**

**2015-16 PUBLIC HEARING BUDGET**

**June 4, 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</u> <u>10/16/14</u> <u>Revised</u>	<u>2015-16</u> <u>05/14/14</u> <u>Preliminary</u>	<u>2015-16</u> <u>06/04/15</u> <u>Public Hearing</u>
2	General Information		
3	Budget Summary		
4	Income		
5	2015-16 Prospective Impact of Negotiations Proposal	389,528	554,089
6	Creekside Early Learning Center	981,626	1,016,733
7	Alpine Elementary School	1,587,780	1,622,344
8	Shadow Hills Elementary School	1,092,510	1,244,053
9	Boulder Oaks Elementary School	1,140,661	1,184,774
10	Joan MacQueen Middle School	2,591,247	2,525,998
11	Mt View Learning Academy	203,146	221,378
12	Community Day School	0	28,951
13	Lottery	407,484	309,241
14	Friends Of Programs	150,000	150,000
15	Extended Day/Preschool Programs	309,424	296,292
16	Special Education	2,106,259	1,976,466
17	Special Education Summer School	35,904	36,484
18	Special Education Preschool	217,560	221,373
19	Early Admissions To Kindergarten	35,766	66,507
20	WorkAbility	18,205	66,441
21	1-Time State Funds	0	18,205
22	Summer School	0	668,069
23	Common Core	262,906	9,240
24	California Clean Energy Jobs Act	0	0
25	Title VII Indian Education	13,217	0
26	Limited English Proficient Students Programs	82,901	14,409
27	Title I	162,154	80,734
28	Title II	78,749	125,716
29	District Support Services	1,079,200	72,000
30	Transportation	582,066	1,115,446
31	Maintenance & Operations	1,298,723	543,162
32	Other District Wide Expenses	208,279	1,267,199
33	Public Hearing Budget - All funds		227,457
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**

	<b>2014-15 06/16/14 <u>Adopted</u></b>	<b>2014-15 10/16/14 <u>Revised</u></b>	<b>2015-16 05/14/15 <u>Preliminary</u></b>	<b>2015-16 06/04/15 <u>Public</u></b>
<b><u>Enrollment</u></b>				
EAK	24	24	40	40
Kindergarten	182	179	184	184
1st	162	160	155	166
2nd	171	171	160	156
3rd	192	178	172	175
4th	197	199	187	183
5th	153	151	198	199
6th	195	182	157	154
7th	192	176	183	183
8th	197	202	176	179
Special Ed - Special Day Class (SDC)	40	41	40	40
Special Ed - Nonpublic School (NPS)	1	1	0	0
Community Day School	5	5	0	0
Home School	<u>50</u>	<u>51</u>	<u>60</u>	<u>63</u>
	1,761	1,720	1,712	1,722
<b><u>Average Daily Attendance (ADA)*</u></b>				
K-8	1,558	1,528	1,496	1,500
EAK	8	8	15	15
Special Ed - Special Day Class (SDC)	40	40	40	40
Special Ed - Nonpublic School (NPS)	1	1	0	0
Community Day School	4	3	0	0
Home School	<u>50</u>	<u>50</u>	<u>59</u>	<u>60</u>
	1,660	1,630	1,610	1,615
<b><u>Teacher Staffing (excl. Spec Ed)</u></b>				
Creekside Early Learning	8	8	8	8
Alpine Elementary	13	14	14	14
Shadow Hills	10	10	11	12
Boulder Oaks	9	9	9	10
Joan MacQueen	<u>22</u>	<u>22</u>	<u>20</u>	<u>20</u>
Total District	62	63	62	64
<b><u>Students (excluding SDC)</u></b>				
Creekside Early Learning	182	179	184	184
Alpine Elementary	382	385	355	340
Shadow Hills	249	230	269	284
Boulder Oaks	244	244	248	255
Joan MacQueen	<u>584</u>	<u>560</u>	<u>516</u>	<u>516</u>
Total District	1,641	1,598	1,572	1,579
<b><u>Average Student/Teacher</u></b>				
Creekside Early Learning	22.8	22.4	23.0	23.0
Alpine Elementary	29.4	27.5	25.4	24.3
Shadow Hills	24.9	23.0	24.5	23.7
Boulder Oaks	27.1	27.1	27.6	25.5
Joan MacQueen	<u>26.5</u>	<u>25.5</u>	<u>25.8</u>	<u>25.8</u>
Total District	26.5	25.4	25.4	24.7

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

## BUDGET SUMMARY

	2014-15 10/16/14 <u>Revised</u>	2015-16 05/14/15 <u>Preliminary</u>	2015-16 06/04/15 <u>Public Hearing</u>
<b><u>Beginning Balance July 1</u></b>	\$ 1,090,406	\$ 960,734	\$ 960,734
<b><u>INCOME</u></b>			
LCFF	11,701,000	12,043,977	12,464,259
Federal	672,325	629,668	633,041
Other State	444,558	628,280	1,313,380
Other Local	615,654	575,792	573,098
Special Education	<u>993,228</u>	<u>964,592</u>	<u>964,592</u>
<b>TOTAL INCOME</b>	<b>\$ 14,426,765</b>	<b>\$ 14,842,309</b>	<b>\$ 15,948,370</b>
 <b>TOTAL AVAILABLE FUNDS</b>	 <b>\$ 15,517,171</b>	 <b>\$ 15,803,043</b>	 <b>\$ 16,909,104</b>
 <b><u>EXPENDITURES</u></b>			
Certificated Salaries	\$ 6,897,279	\$ 7,121,079	\$ 7,498,400
Classified Salaries	2,612,288	2,787,722	2,825,076
Employee Benefits	2,518,258	2,734,692	2,778,946
Supplies	699,358	471,943	694,953
Other Operating Expenses	1,406,117	1,205,138	1,309,634
Capital Outlay	8,000	75,000	75,000
Debt Service/Other Outgo	<u>504,467</u>	<u>503,000</u>	<u>503,000</u>
<b>TOTAL EXPENSES</b>	<b>\$ 14,645,767</b>	<b>\$ 14,898,574</b>	<b>\$ 15,685,009</b>
 <b>ENDING BALANCE JUNE 30</b>	 <b>\$ 871,404</b>	 <b>\$ 904,469</b>	 <b>\$ 1,224,095</b>
 <b>DEFICIT SPENDING</b>	 <b>- \$219,002</b>	 <b>- \$56,265</b>	
 <b>% Of Ending Balance to Expenses</b>	 <b>6.0%</b>	 <b>6.1%</b>	 <b>7.8%</b>
<hr style="border-top: 1px dashed black;"/>			
<b>Beginning Balance :</b>			
Unrestricted	\$719,500	\$852,734	\$852,734
Restricted	370,906	108,000	108,000
Restricted Balances - Common Core	262,906	0	0
Prop 39	108,000	108,000	108,000
<hr style="border-top: 1px dashed black;"/>			
<b>Ending Balance :</b>			
Unrestricted	\$763,404 5.2%	\$796,469 5.3%	\$1,116,095 7.1%
Restricted (Prop 39)	108,000 .8%	108,000 .8%	108,000 .7%
<hr style="border-top: 1px dashed black;"/>			
<b>Deficit Spending:</b>			
Unrestricted	+ \$46,904	- \$ 56,265	
Restricted	- 262,906	0	

**INCOME**

	<b>2014-15 10/16/14 Revised</b>	<b>2015-16 05/14/15 Preliminary</b>	<b>2015-16 06/04/15 Public Hearing</b>
<b><u>LCFF(included local property taxes)</u></b>	\$ 11,701,000	\$ 12,043,977	\$ 12,464,259
	-----	-----	-----
<b><u>FEDERAL</u></b>			
PL874 (Federal Survey Cards)	50,000	50,000	50,000
Title I	162,154	113,000	113,000
Title II	78,749	72,000	72,000
PL94-142 (Special Education)	300,000	312,448	312,448
Title VII Indian Education	13,217	14,409	17,782
Special Education Preschool	50,000	49,606	49,606
WorkAbility	<u>18,205</u>	<u>18,205</u>	<u>18,205</u>
	672,325	629,668	633,041
	-----	-----	-----
<b><u>OTHER STATE</u></b>			
Prop 39 Clean Energy Jobs Act	0	0	0
Common Core 1-Time Funds	0	0	0
Mandated Costs - Block Grant	50,000	45,900	45,900
Mandated Costs - 1 Time Funds	106,000	299,900	985,000
Lottery	<u>288,558</u>	<u>282,480</u>	<u>282,480</u>
	444,558	628,280	1,313,380
	-----	-----	-----
<b><u>OTHER LOCAL</u></b>			
Solar Incentive/Rebate	50,000	50,000	50,000
Interest - County of SD Treasurer	10,000	20,000	20,000
Miscellaneous	10,000	7,500	7,500
Use of Facility Rentals	12,000	12,000	12,000
Extended Day/Preschool Program Tuition	309,424	296,292	293,598
Friends Of Program	150,000	150,000	150,000
Transportation Fees	50,000	40,000	40,000
Children Health Fund - Vision Donation	8,000	0	0
Mt. Empire - Preschool	6,230	0	0
Charter School Oversight	<u>10,000</u>	<u>0</u>	<u>0</u>
	615,654	575,792	573,098
	-----	-----	-----
<b><u>INTER - AGENCY</u></b>			
Special Education	910,000	866,498	866,498
Mental Health	26,228	25,046	25,046
Special Education Property Taxes	<u>57,000</u>	<u>73,048</u>	<u>73,048</u>
	993,228	964,592	964,592
	-----	-----	-----
<b>TOTAL INCOME</b>	<b><u>\$14,426,765</u></b>	<b><u>\$14,842,309</u></b>	<b><u>\$15,948,370</u></b>

**2015-16 Prospective Impact  
Current Negotiations Proposals  
+5.5% Salary Schedule Increase Effective 07/01/15**

	<b>2015-16 05/14/15 <u>Preliminary</u></b>	<b>2015-16 06/04/15 <u>Public Hearing</u></b>
<b><u>Wages &amp; Benefits</u></b>		
Alpine Teacher's Association	\$ 245,812	\$ 353,667
California School Employee's Association	97,452	132,573
Management, Confidential, Board	<u>46,264</u>	<u>67,849</u>
	389,528	554,089
	-----	-----
 <b>TOTAL</b>	 <b><u>\$ 389,528</u></b>	 <b><u>\$ 554,089</u></b>

**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**  
**05/22/15 Enrollment 177**  
**2015-16 Projected Enrollment 184**

	<b>2014-15</b> <b>10/16/14</b> <b><u>Revised</u></b>	<b>2015-16</b> <b>05/14/15</b> <b><u>Preliminary</u></b>	<b>2015-16</b> <b>06/04/15</b> <b><u>Public Hearing</u></b>
<b><u>CERTIFICATED WAGES</u></b>			
Principal (50%)	\$ 44,092	\$ 46,297	\$ 46,297
Teachers (8)	605,074	615,248	615,248
Teacher Substitute	<u>8,800</u>	<u>8,800</u>	<u>8,800</u>
	657,966	670,345	670,345
	-----	-----	-----
<b><u>CLASSIFIED WAGES</u></b>			
School Secretary (7 hrs/day)	29,990	31,380	31,380
School Clerk/Health Aide (3.75 hrs/day)	13,925	11,225	11,225
Noon Duty Supervisors (6.25 hrs/day)	15,900	16,360	16,360
Library Clerk (1 hr/day)	3,050	3,100	3,100
Senior Custodian (8 hrs/day)	44,545	52,735	51,235
Custodians (8.25 hrs shared by elem schools)	8,340	7,475	7,005
Classified Employee Substitutes	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
	118,750	125,275	123,305
	-----	-----	-----
<b><u>EMPLOYEE BENEFITS</u></b>	180,485	199,052	198,558
	-----	-----	-----
<b><u>NON-SALARY EXPENDITURE</u></b>			
Supplies (\$50.00/student)	9,050	9,200	9,200
Copy Machines (lease/service agreement)	10,850	10,800	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>
	24,425	24,525	24,525
	-----	-----	-----
<b>TOTAL</b>	<b><u>\$981,626</u></b>	<b><u>\$1,019,197</u></b>	<b><u>\$1,016,733</u></b>



**ALPINE ELEMENTARY SCHOOL**  
**Grades 1-5**  
**10/03/14 Enrollment 385**  
**05/22/15 Enrollment 387**  
**2015-16 Projected Enrollment 340**

	<b>2014-15</b> <b>10/16/14</b> <b><u>Revised</u></b>	<b>2015-16</b> <b>05/14/15</b> <b><u>Preliminary</u></b>	<b>2015-16</b> <b>06/04/15</b> <b><u>Public Hearing</u></b>
<b><u>CERTIFICATED WAGES</u></b>			
Principal	\$ 88,184	\$ 92,593	\$ 92,593
Teachers (14)	994,472	971,478	1,001,733
Teacher Substitutes	<u>15,400</u>	<u>15,400</u>	<u>15,400</u>
	1,098,056	1,079,471	1,109,726
	-----	-----	-----
<b><u>CLASSIFIED WAGES</u></b>			
School Secretary (8 hrs/day)	28,050	29,320	29,320
School Clerk (3.75 hrs/day)	17,350	17,215	17,215
Health Aide (3.75hrs/day)	16,810	16,550	16,550
Noon Duty Supervisors (7.33 hrs/day)	21,000	21,135	21,135
Library Clerk (1.6 hrs/day)	5,820	5,820	5,820
Senior Custodian (8 hrs/day)	47,500	47,885	47,885
Custodian (8.25 hrs shared by elem schools)	8,340	7,475	7,005
Classified Employees Substitutes	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
	147,870	148,400	147,930
	-----	-----	-----
<b><u>EMPLOYEE BENEFITS</u></b>	302,104	324,788	326,538
	-----	-----	-----
<b><u>NON-SALARY EXPENDITURES</u></b>			
Supplies (\$50/student)	19,350	17,750	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>
	39,750	38,150	38,150
	-----	-----	-----
<b>TOTAL</b>	<b><u>\$1,587,780</u></b>	<b><u>\$1,590,809</u></b>	<b><u>\$1,622,344</u></b>

**SHADOW HILLS ELEMENTARY SCHOOL**

**Grades 1 - 5**

**10/03/14 Enrollment 230\***

**05/22/15 Enrollment 234\***

**2015-16 Projected Enrollment 284\***

	<b>2014-15 10/16/14 <u>Revised</u></b>	<b>2015-16 05/14/15 <u>Preliminary</u></b>	<b>2015-16 06/04/15 <u>Public Hearing</u></b>
<b><u>CERTIFICATED WAGES</u></b>			
Principal (50%)	\$ 44,092	\$ 46,297	\$ 46,297
Teachers (12) (+2 new Spanish immersion)	674,016	739,089	780,001
Teacher Substitute	<u>9,900</u>	<u>12,100</u>	<u>13,200</u>
	728,008	797,486	839,498
	-----	-----	-----
<b><u>CLASSIFIED WAGES</u></b>			
School Secretary (8 hrs/day)	28,200	29,510	29,510
School Clerk (3.75 hrs/day)	13,275	13,835	10,840
Health Aide (3.75 hrs/day)	13,600	13,965	13,965
Noon Duty Supervisors (7 hrs/day)	17,975	17,780	17,780
Library Clerk (1.4 hrs/day)	4,275	4,445	4,445
Senior Custodian (8 hrs/day)	37,120	38,475	38,475
Vacation buyout/early retirement incentive	6,720	0	0
Custodian (8.25 hrs shared by elem schools)	8,340	7,475	7,005
Classified Employee Substitutes	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
	132,505	128,485	125,020
	-----	-----	-----
<b><u>EMPLOYEE BENEFITS</u></b>	201,647	235,131	246,785
	-----	-----	-----
<b><u>NON-SALARY EXPENDITURE</u></b>			
Supplies (\$50/student)	13,050	14,950	15,450
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>
	30,350	32,250	32,750
	-----	-----	-----
<b>TOTAL</b>	<b><u>\$1,092,510</u></b>	<b><u>\$1,193,352</u></b>	<b><u>\$1,244,053</u></b>

\* 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**  
**05/22/15 Enrollment 255**  
**2015-16 Projected Enrollment 255**

	<b>2014-15</b> <b>10/16/14</b> <b><u>Revised</u></b>	<b>2015-16</b> <b>05/14/15</b> <b><u>Preliminary</u></b>	<b>2015-16</b> <b>06/04/15</b> <b><u>Public Hearing</u></b>
<b><u>CERTIFICATED WAGES</u></b>			
Principal	\$ 100,752	\$ 104,953	\$ 92,593
Teachers (10) +1 new	656,715	658,657	680,754
Teacher Substitutes	<u>9,900</u>	<u>9,900</u>	<u>9,900</u>
	767,367	773,510	783,247
	-----	-----	-----
<b><u>CLASSIFIED WAGES</u></b>			
School Secretary (8 hrs/day)	28,200	29,510	29,510
School Clerk (3.75 hrs/day)	13,930	13,835	13,835
Health Aide/Tech (3.75 hrs/day)	12,650	13,115	13,115
Noon Duty Supervisors (6.37 hrs/day)	19,600	20,000	20,000
Library Clerk (1.6 hrs/day)	4,275	4,445	4,445
Senior Custodian (8 hrs/day)	42,520	42,420	42,420
Custodian (8.25 hrs shared by elem schools)	8,340	7,475	7,005
Classified Employee Substitutes	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
	132,515	133,800	133,330
	-----	-----	-----
<b><u>EMPLOYEE BENEFITS</u></b>	210,729	231,678	238,197
	-----	-----	-----
<b><u>NON-SALARY EXPENDITURES</u></b>			
Supplies (\$50/student)	12,450	12,400	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>
	30,050	30,000	30,000
	-----	-----	-----
<b>TOTAL</b>	<b><u>\$1,140,661</u></b>	<b><u>\$1,168,988</u></b>	<b><u>\$1,184,774</u></b>

**JOAN MACQUEEN MIDDLE SCHOOL**  
**Grades 6, 7, 8**  
**10/03/14 Enrollment 560\***  
**05/22/15 Enrollment 564\***  
**2015-16 Projected Enrollment 516\***

	<b>2014-15</b> <b>10/16/14</b> <b><u>Revised</u></b>	<b>2015-16</b> <b>05/14/15</b> <b><u>Preliminary</u></b>	<b>2015-16</b> <b>06/04/15</b> <b><u>Public Hearing</u></b>
<b><u>CERTIFICATED WAGES</u></b>			
Principal (1) +0.35 FTE	\$ 75,181	\$ 76,357	\$ 99,896
Asst Principal	0	0	0
Teachers (17) - 2 FTE	1,315,867	1,255,567	1,263,527
PE Teachers (3)	202,371	206,521	206,521
Counselor (1)	77,352	77,352	77,352
Teachers On Special Assignment (1) -0.5 FTE	120,097	120,097	80,352
Teacher Substitutes	<u>24,200</u>	<u>22,000</u>	<u>22,000</u>
	1,815,068	1,757,894	1,749,648
	-----	-----	-----
<b><u>CLASSIFIED WAGES</u></b>			
School Secretary (8 hrs/day)	40,545	40,450	40,450
School Clerk (8 hrs/day)	31,085	32,025	29,500
Health Aide (4.95 hrs/day)	17,345	18,555	18,555
Noon Duty Supervisors (12 hrs/day)	32,300	32,300	32,300
Library Clerk (3 hrs/day)	9,030	8,930	8,930
Senior Custodian (8 hrs/day)	47,985	47,885	47,885
Custodian (8 hrs/day)	40,880	40,780	40,780
Classified Employee Substitutes	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
	223,170	224,925	222,400
	-----	-----	-----
<b><u>EMPLOYEE BENEFITS</u></b>	476,759	494,508	489,150
	-----	-----	-----
<b><u>NON-SALARY EXPENDITURES</u></b>			
Supplies (\$50/student)	28,750	26,300	26,300
Electives Program Support	6,000	0	0
Music Program Support	3,000	0	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>
	76,250	64,800	64,800
	-----	-----	-----
<b>TOTAL</b>	<b><u>\$2,591,247</u></b>	<b><u>\$2,542,127</u></b>	<b><u>\$2,525,998</u></b>

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

**MOUNTAIN VIEW LEARNING ACADEMY**  
**10/03/14 Enrollment 51**  
**05/22/15 Enrollment 70**  
**2015-16 Projected Enrollment 63**

	<b>2014-15 10/16/14 <u>Revised</u></b>	<b>2015-16 05/14/15 <u>Preliminary</u></b>	<b>2015-16 06/04/15 <u>Public Hearing</u></b>
<b><u>CERTIFICATED WAGES</u></b>			
Teachers (2.48)	\$ 152,771	\$ 152,771	\$ 173,093
Temporary Teacher	7,900	20,322	0
Substitutes	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>
	162,871	175,293	175,293
	-----	-----	-----
<b><u>EMPLOYEE BENEFITS</u></b>			
	34,445	40,083	39,855
	-----	-----	-----
<b><u>NON-SALARY EXPENDITURES</u></b>			
Supplies (\$50/student)	2,600	3,000	3,000
County Services (Library/SIS)	730	730	730
Copy Machine (lease/service agreement)	2,000	2,000	2,000
Equipment Repair	<u>500</u>	<u>500</u>	<u>500</u>
	5,830	6,230	6,230
	-----	-----	-----
<b>TOTAL</b>	<b><u>\$203,146</u></b>	<b><u>\$221,606</u></b>	<b><u>\$221,378</u></b>

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

**COMMUNITY DAY SCHOOL**  
**10/03/14 Enrollment 0**  
**05/22/15 Enrollment 0**

	<b>2014-15 10/16/14 <u>Revised</u></b>	<b>2015-16 05/14/15 <u>Preliminary</u></b>	<b>2015-16 06/04/15 <u>Public Hearing</u></b>
<b><u>CERTIFICATED WAGES</u></b>			
Teacher (1) effective 2 <sup>nd</sup> semester	Included	\$ 22,582	\$ 22,582
Teacher Substitutes	In Page 9 -----	550 23,132 -----	550 23,132 -----
<b><u>EMPLOYEE BENEFITS</u></b>			
	-----	5,350 -----	5,319 -----
<b><u>NON-SALARY EXPENDITURES</u></b>			
Instructional Supplies	-----	500 -----	500 -----
 <b>TOTAL</b>	 <b><u>\$ 0</u></b>	 <b><u>\$28,982</u></b>	 <b><u>\$28,951</u></b>

Principal of the Community Day School is the Principal of JMMS

**LOTTERY**

	<b>2014-15</b>	<b>2015-16</b>	<b>2015-16</b>
	<b>10/14/14</b>	<b>05/14/15</b>	<b>06/04/15</b>
	<b><u>Revised</u></b>	<b><u>Preliminary</u></b>	<b><u>Public Hearing</u></b>
<b><u>CERTIFICATED WAGES</u></b>			
Elementary Counselor (50%)	\$ 32,451	\$ 32,451	\$ 32,451
Home Tutor Teachers	1,500	1,500	1,500
6th Grade Camp Stipends	1,000	3,000	3,000
Moving Classroom Stipends	7,500	5,000	5,000
Jury Duty Summer Stipends	<u>0</u>	<u>0</u>	<u>0</u>
	42,451	41,951	41,951
	-----	-----	-----
<b><u>CLASSIFIED WAGES</u></b>			
Pathways Instructional Aides -18.6 hrs/day	57,500	56,000	56,000
Aide - vacation buyout/early retirement incentive	4,700	0	0
Tech Resource Specialist (1)	<u>25,300</u>	<u>52,935</u>	<u>44,600</u>
	87,500	108,935	100,600
	-----	-----	-----
<b><u>EMPLOYEE BENEFITS</u></b>			
	25,203	35,405	33,339
	-----	-----	-----
<b><u>NON-SALARY EXPENDITURES</u></b>			
Spanish Immersion Classroom Supplies	10,000	10,000	10,000
Textbooks - Math	91,000	page 21	page 21
6 <sup>th</sup> Grade Camp - Transportation	1,000	1,000	1,000
Staff Development	5,000	5,000	5,000
District Wide Printing	8,000	8,000	8,000
Student Testing	5,000	5,000	5,000
Technology Support: SDCOE	39,150	0	0
Technology Support: Computers	4,000	4,000	4,000
Wireless Technology System Support - SDCOE	13,350	13,350	13,350
Classroom Technology Support	15,000	12,000	12,000
Storm Water Monitoring/Permits/Testing	9,000	15,000	15,000
Federal E-rate Funding Consultant	1,630	1,800	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	16,200	16,200	16,200
Jiji ST Math Program - Grades K-3	9,200	9,200	9,200
On-Line Parent Payment Systems Fees	5,000	5,000	5,000
Cell Phones	2,500	0	0
Connect Ed - Parent Communications	4,900	5,000	5,000
Interquest Detection Canines	1,250	1,250	1,250
Medical Waste Disposal	900	900	900
Security Systems - Monitoring	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
	252,330	122,950	122,950
	-----	-----	-----
<b>TOTAL</b>	<b><u>\$407,484</u></b>	<b><u>\$309,241</u></b>	<b><u>\$298,840</u></b>
Funding Source: State	\$166	\$165	\$165
	<u>X1,738</u> ADA	<u>X1,732</u>	<u>1,712</u>
	\$288,558	\$282,480	\$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:

	Prior Year			Available
	<u>Carryover</u>	<u>Income</u>	<u>Expenses</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**

	<b>2014-15 10/16/14 <u>Revised</u></b>	<b>2015-16 05/14/15 <u>Preliminary</u></b>	<b>2015-16 06/04/15 <u>Public Hearing</u></b>
<b><u>CLASSIFIED WAGES</u></b>			
Coordinator (6 hrs/day)	\$ 27,600	\$ 29,000	\$ 29,000
ESS Aides (34.75 hrs/day)	124,000	133,700	133,700
Preschool Teachers (11.25 hrs/day)	39,390	38,680	38,680
Preschool Aides (11.25 hrs/day)	33,300	34,875	32,715
Substitutes	<u>16,000</u>	<u>11,300</u>	<u>11,300</u>
	240,290	247,555	245,395
	-----	-----	-----
<b><u>EMPLOYEE BENEFITS</u></b>			
	39,379	40,737	40,203
	-----	-----	-----
<b><u>NON-SALARY EXPENDITURES</u></b>			
ESS Supplies	7,000	5,000	5,000
Preschool Supplies	2,000	2,000	2,000
Field Trips	0	0	0
Equipment	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	10,000	8,000	8,000
	-----	-----	-----
Indirect Support	19,755	0	0
	-----	-----	-----
<b>TOTAL</b>	<b><u>\$309,424</u></b>	<b><u>\$296,292</u></b>	<b><u>\$293,598</u></b>
Funding Source: Local - Tuition	\$309,424	\$296,292	\$293,598

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**  
**05/22/15 SDC Enrollment 43**  
**Projected SDC Enrollment 40**

	<b>2014-15</b> <b>10/16/14</b> <b><u>Revised</u></b>	<b>2015-16</b> <b>05/14/15</b> <b><u>Preliminary</u></b>	<b>2015-16</b> <b>06/04/15</b> <b><u>Public Hearing</u></b>
<b><u>CERTIFICATES WAGES</u></b>			
Teachers - (12.8**)	\$ 842,127	\$ 853,798	\$ 853,798
Teacher Substitutes	16,500	16,500	16,500
Counselor (30%)	<u>19,471</u>	<u>19,471</u>	<u>19,471</u>
	878,098	889,769	889,769
	-----	-----	-----
<b><u>CLASSIFIED WAGES</u></b>			
Instructional Aides (112.75 hrs/day)	410,610	400,225	398,725
Vacation buyout/early retirement incentive	5,415	0	0
Occupational Therapist (40 hrs/week)	51,700	56,570	56,570
Speech Language Pathology Asst (30 hrs/week)	35,650	35,445	35,445
Instructional Aides - Substitutes	<u>12,000</u>	<u>20,000</u>	<u>20,000</u>
	515,365	512,240	510,740
	-----	-----	-----
<b><u>EMPLOYEE BENEFITS</u></b>			
	338,929	359,407	357,248
	-----	-----	-----
<b><u>NON-SALARY EXPENDITURES</u></b>			
Instructional Supplies	3,700	3,700	3,700
Speech Testing Supplies	2,000	2,000	2,000
Staff Development	2,500	2,500	2,500
SELPA Program Specialist (55 days)	0	0	38,283
Endeavour Charter Special Education	103,500	0	0
Other Districts - Excess Cost Support	93,000	93,000	93,000
Non-Public School (0 students)	25,000	0	0
Non-Public Agency Services - Speech/Hearing	2,000	2,000	2,000
Non-Public Agency Services - Vision	2,000	4,000	4,000
Fast Forward - JMMS	1,500	1,500	1,500
SEIS Forms - IEP Support	<u>4,000</u>	<u>4,200</u>	<u>4,200</u>
	239,200	112,900	151,183
	-----	-----	-----
Indirect Support Charges (5.45%)	134,667	102,150	104,037
	-----	-----	-----
<b>TOTAL</b>	<b><u>\$2,106,259</u></b>	<b><u>\$1,976,466</u></b>	<b><u>\$2,012,977</u></b>
**SDC - 5			
RSP - 6			
DIS - 1.8			
Fund Source: Federal - PL94-142*	\$300,000*	\$312,448*	\$312,448*
Inter Ag- Special Education	910,000	866,498	866,498
- Mental Health	26,228	25,046	25,046
State - Special Ed Taxes	<u>57,000</u>	<u>73,048</u>	<u>73,048</u>
	\$1,293,228	\$1,277,040	\$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**

	<b>2014-15 10/16/14 <u>Revised</u></b>	<b>2015-16 05/14/15 <u>Preliminary</u></b>	<b>2015-16 06/04/15 <u>Public Hearing</u></b>
<b><u>CERTIFICATED WAGES</u></b>			
Teachers (5)	\$ 14,616	\$ 12,724	\$ 12,724
Substitutes	<u>0</u>	<u>550</u>	<u>550</u>
	14,616	13,274	13,274
	-----	-----	-----
<b><u>CLASSIFIED WAGES</u></b>			
Instructional Aides (7)	10,155	10,000	10,000
Clerk (1)	1,349	2,250	2,250
Bus Drivers (1)	<u>1,215</u>	<u>1,215</u>	<u>1,215</u>
	12,719	13,465	13,465
	-----	-----	-----
<b><u>EMPLOYEE BENEFITS</u></b>			
	3,377	4,959	4,923
	-----	-----	-----
<b><u>NON-SALARY EXPENDITURES</u></b>			
Instructional Supplies	300	300	300
Nursing Services	1,100	1,100	1,100
Occupation Therapy Services	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
	2,900	2,900	2,900
	-----	-----	-----
Indirect Support Costs (5.45%)	2,292	1,886	1,884
	-----	-----	-----
<b>TOTAL</b>	<b><u>\$35,904</u></b>	<b><u>\$36,484</u></b>	<b><u>\$36,446</u></b>

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

**SPECIAL EDUCATION  
Preschool  
05/22/15 Enrollment 27  
2015-16 Projected Enrollment 27**

	<b>2014-15 10/16/14 <u>Revised</u></b>	<b>2015-16 05/14/15 <u>Preliminary</u></b>	<b>2015-16 06/04/15 <u>Public Hearing</u></b>
<b><u>CERTIFICATED WAGES</u></b>			
Teacher (2)	\$ 137,082	\$ 139,701	\$ 139,701
Teacher Substitutes	<u>1,100</u>	<u>1,100</u>	<u>1,100</u>
	138,182	140,801	140,801
	-----	-----	-----
<b><u>CLASSIFIED WAGES</u></b>			
Instructional Aides (9.75 hrs/day)	27,950	28,110	28,110
Instructional Aide - Substitutes	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	28,950	29,110	29,110
	-----	-----	-----
<b><u>EMPLOYEE BENEFITS</u></b>			
	35,188	39,021	38,799
	-----	-----	-----
<b><u>NON-SALARY EXPENDITURES</u></b>			
Instructional Supplies	750	1,000	1,000
Mileage	<u>600</u>	<u>0</u>	<u>0</u>
	1,350	1,000	1,000
	-----	-----	-----
Indirect Support Costs (5.45%)	13,890	11,441	11,429
	-----	-----	-----
<b>TOTAL</b>	<b><u>\$217,560</u></b>	<b><u>\$221,373</u></b>	<b><u>\$221,139</u></b>

Funding Source: Federal - Preschool	\$50,000*	\$49,606*	\$49,606*
-------------------------------------	-----------	-----------	-----------

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

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

	<b>2014-15 10/16/14 <u>Revised</u></b>	<b>2015-16 05/14/15 <u>Preliminary</u></b>	<b>2015-16 06/04/15 <u>Public Hearing</u></b>
<b><u>CERTIFICATED WAGES</u></b>			
Teacher (2) : Jan - June	\$ 27,550	\$ 49,701	\$ 49,701
Teacher Substitutes	<u>660</u>	<u>1,100</u>	<u>1,100</u>
	28,210	50,801	50,801
	-----	-----	-----
<b><u>EMPLOYEE BENEFITS</u></b>			
	7,056	14,706	14,640
	-----	-----	-----
<b><u>NON-SALARY EXPENDITURES</u></b>			
Instructional Supplies	500	1,000	1,000
	-----	-----	-----
 <b>TOTAL</b>	 <b><u>\$35,766</u></b>	 <b><u>\$66,507</u></b>	 <b><u>\$66,441</u></b>

**WORKABILITY  
Special Education - JMMS**

	<b>2014-15 10/16/14 <u>Revised</u></b>	<b>2015-16 05/14/15 <u>Preliminary</u></b>	<b>2015-16 06/04/15 <u>Public Hearing</u></b>
<b><u>CERTIFICATED WAGES</u></b>			
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
	-----	-----	-----
<b><u>CLASSIFIED WAGES</u></b>			
Instructional Aide Stipends	840	840	840
	-----	-----	-----
<b><u>EMPLOYEE BENEFITS</u></b>			
	884	1,010	1,001
	-----	-----	-----
<b><u>NON-SALARY EXPENDITURES</u></b>			
Instructional Supplies	5,982	5,844	5,853
Student Field Trips	3,365	3,400	3,400
Travel/Conference	<u>500</u>	<u>500</u>	<u>500</u>
	9,847	9,744	9,753
	-----	-----	-----
Indirect Support Costs (5.45%)	964	941	941
	-----	-----	-----
<b>TOTAL</b>	<b><u>\$18,205</u></b>	<b><u>\$18,205</u></b>	<b><u>\$18,205</u></b>
Funding Source: Federal - Grossmont UHSD	\$18,205	\$18,205	\$18,205

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

	<b>2014-15 10/16/14 <u>Revised</u></b>	<b>2015-16 05/14/15 <u>Preliminary</u></b>	<b>2015-16 06/04/15 <u>Public Hearing</u></b>
<b><u>WAGES &amp; Benefits</u></b>			
Teacher Stipends - Curriculum Teams		\$ 10,000	\$80,000
ATA 1% Off-Schedule Stipend		0	74,624
CSEA 1% Off-Schedule Stipend		0	25,430
Management/Confidential/Board 1% Off-Schedule Stipend		<u>0</u>	<u>13,015</u>
	-----	10,000	193,069
		-----	-----
<b><u>NON-SALARY EXPENDITURES</u></b>			
Textbooks		54,999	55,000
Technology Classroom Devices/Connectivity		30,000	75,000
Professional Development		20,000	20,000
Special Education Bus Replacement		75,000	75,000
Curriculum Instructional Materials		0	125,000
Facilities Upgrades/Safety		0	75,000
School Site Allocations \$30 per student		<u>0</u>	<u>50,000</u>
	-----	179,999	475,000
		-----	-----
<b>TOTAL</b>		<b><u>\$189,999</u></b>	<b><u>\$668,069</u></b>
Funding Source: State - \$601 per ADA		\$299,900	\$985,000
<b><u>Remainder of 1-Time Funds will be used for:</u></b>			
Ending Balance/Reserve Restoration			\$191,931
2016-17 E-Rate Category 2 Match Set Aside			\$125,000

**Summer School  
Projected 75 Students**

	<b><u>2014-15</u> <u>10/16/14</u> <u>Revised</u></b>	<b><u>2015-16</u> <u>05/14/15</u> <u>Preliminary</u></b>	<b><u>2015-16</u> <u>06/04/15</u> <u>Public Hearing</u></b>
<b><u>CERTIFICATED WAGES</u></b>			
Teachers (3)	-----	\$ 7,634	\$ 7,634
		-----	-----
<b><u>EMPLOYEE BENEFITS</u></b>		1,106	1,096
	-----	-----	-----
<b><u>NON-SALARY EXPENDITURE</u></b>			
Instructional Supplies	-----	500	500
		-----	-----
<b>TOTAL</b>		<b><u>\$ 9,240</u></b>	<b><u>\$ 9,230</u></b>



**COMMON CORE 1-TIME FUNDS**

	<b>2014-15 10/16/14 <u>Revised</u></b>	<b>2015-16 05/14/15 <u>Preliminary</u></b>	<b>2015-16 06/04/15 <u>Public Hearing</u></b>
<b><u>CERTIFICATED WAGES</u></b>			
Staff Development - 1 day	\$ 33,000		
Math Textbook Committee	2,000		
Teacher Collaboration - 3 sub days each	28,900		
Teacher Facilitators - subs/stipends	<u>8,500</u>		
	72,400		
	-----		
<b><u>EMPLOYEE BENEFITS</u></b>	8,630		
	-----		
<b><u>NON-SALARY EXPENDITURES</u></b>			
Math Textbooks	100,000		
Classroom Support Supplies	25,722		
Technology Equipment	42,923		
To Be Determined	<u>13,231</u>		
	181,876		
	-----		
<b>TOTAL</b>	<b><u>\$262,906</u></b>		

Funding Source: Beginning Balance    \$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**

	<b>2014-15 10/16/14 <u>Revised</u></b>	<b>2015-16 05/14/15 <u>Preliminary</u></b>	<b>2015-16 06/04/15 <u>Public Hearing</u></b>
2013-14 Allocation	\$	\$	\$
2014-15 Allocation (est)			
<b>TOTAL</b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>
Funding Source: State	\$ 0	\$ 0	\$ 0
Beginning Balance	108,000	108,000	108,000

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**

	<b>2014-15 10/16/14 <u>Revised</u></b>	<b>2015-16 05/14/15 <u>Preliminary</u></b>	<b>2015-16 06/04/15 <u>Public Hearing</u></b>
<b><u>CERTIFICATED WAGES</u></b>			
Teacher (15%)	\$ 10,307 -----	\$ 11,023 -----	\$ 11,464 -----
<b><u>CLASSIFIED WAGES</u></b>			
Instructional Aide (1 hr/day)	0 -----	0 -----	2,450 -----
<b><u>EMPLOYEE BENEFITS</u></b>	2,281 -----	2,700 -----	3,021 -----
Indirect Support Charge (5%)	629 -----	686 -----	847 -----
<b>TOTAL</b>	<b><u>\$13,217</u></b>	<b><u>\$14,409</u></b>	<b><u>\$17,782</u></b>
Funding Source: Federal - Title VII Indian Ed	\$13,217	\$14,409	\$17,782

**LIMITED ENGLISH PROFICIENT STUDENTS PROGRAMS  
All Schools**

	<b>2014-15 10/16/14 <u>Revised</u></b>	<b>2015-16 05/14/15 <u>Preliminary</u></b>	<b>2015-16 06/04/15 <u>Public Hearing</u></b>
<b><u>CLASSIFIED WAGES</u></b>			
Instructional Aides (18 hrs/day)	\$ 64,600 -----	\$ 63,320 -----	\$ 63,320 -----
<b><u>EMPLOYEE BENEFITS</u></b>	18,301 -----	17,414 -----	17,331 -----
<b>TOTAL</b>	<b><u>\$82,901</u></b>	<b><u>\$80,734</u></b>	<b><u>\$80,651</u></b>

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

	<b>2014-15 10/16/14 <u>Revised</u></b>	<b>2015-16 05/14/15 <u>Preliminary</u></b>	<b>2015-16 06/04/15 <u>Public Hearing</u></b>
<b><u>CERTIFICATED WAGES</u></b>			
Intervention Specialist - AES (.36 FTE)	\$ 20,322	\$ 19,000	\$ 19,000
After School Tutoring	0	0	0
Summer School	5,374	0	0
ELL Teacher - JMMS (35%)	26,382	25,720	13,132
Projects Coordinator	<u>4,198</u>	<u>0</u>	<u>0</u>
	56,276	44,720	32,132
	-----	-----	-----
<b><u>CLASSIFIED WAGES</u></b>			
Instructional Aides (19.33 hrs/day)	57,800	57,900	57,900
	-----	-----	-----
<b><u>EMPLOYEE BENEFITS</u></b>			
	16,851	16,599	12,086
	-----	-----	-----
<b><u>NON-SALARY EXPENDITURES</u></b>			
Instructional Supplies	8,000	0	2,500
Staff Development	8,000	0	2,542
Parent Education	<u>4,874</u>	<u>0</u>	<u>0</u>
	20,874	0	5,042
	-----	-----	-----
Indirect Support Charges (5.45%)	10,353	6,497	5,840
	-----	-----	-----
<b>TOTAL</b>	<b><u>\$162,154</u></b>	<b><u>\$125,716</u></b>	<b><u>\$113,000</u></b>

Final Budget distribution is determined by Site Councils.

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

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

**TITLE II**

	<b>2014-15 10/16/14 <u>Revised</u></b>	<b>2015-16 05/14/15 <u>Preliminary</u></b>	<b>2015-16 06/04/15 <u>Public Hearing</u></b>
<b><u>CERTIFICATED WAGE</u></b>			
Staff Development - 1 day	\$ 33,000	\$ 33,000	\$ 33,000
Staff Development - Release Subs (40)	4,000	4,400	4,400
Staff Development - Stipends (200 hours)	0	6,000	6,000
Intervention Specialist (.30) SHES	<u>13,550</u>	<u>11,256</u>	<u>11,256</u>
	50,550	54,656	54,656
	-----	-----	-----
<b><u>EMPLOYEE BENEFITS</u></b>			
	5,786	8,015	7,844
	-----	-----	-----
<b><u>NON-SALARY EXPENDITURES</u></b>			
Travel/Workshop Attendance	9,495	5,608	5,779
PD 360 - Web based staff development	<u>7,890</u>	<u>0</u>	<u>0</u>
	17,385	5,608	5,779
	-----	-----	-----
Indirect Support Charges (5.45%)	5,028	3,721	3,721
	-----	-----	-----
<b>TOTAL</b>	<b><u>\$78,749</u></b>	<b><u>\$72,000</u></b>	<b><u>\$72,000</u></b>
Funding Source : Federal - Title II	\$71,316*	\$72,000*	\$72,000*
Prior year carryover	7,433		

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

## DISTRICT SUPPORT SERVICES

	2014-15 10/16/14 <u>Revised</u>	2015-16 05/14/15 <u>Preliminary</u>	2015-16 06/04/15 <u>Public Hearing</u>
<b><u>CERTIFICATED WAGES</u></b>			
Superintendent (1)	\$ 147,500	\$ 147,500	\$ 150,450
Vacation buyout/early retirement incentive	50,005	0	0
Principal On Special Assignment	42,290	41,115	104,953
Psychologists (1)	88,372	88,372	88,372
Nurse (1)	<u>43,016</u>	<u>44,736</u>	<u>44,736</u>
	371,183	321,723	388,511
	-----	-----	-----
<b><u>CLASSIFIED WAGES</u></b>			
Business Manager (1)	124,083	110,000	103,866
July Only + Vacation buyout	0	98,600	98,600
Administrative Secretaries (2)	104,660	106,935	106,935
HR/Payroll Specialists (2)	90,651	92,810	92,810
Pupil Services Secretary (6 hrs/day)	19,880	24,045	24,045
Custodian (2.5 hrs/week)	3,000	2,060	2,060
Sub Calling Clerk (3.0 hrs/day)	<u>12,500</u>	<u>12,435</u>	<u>12,435</u>
	354,774	446,885	440,751
	-----	-----	-----
<b><u>EMPLOYEE BENEFITS</u></b>			
	189,868	204,063	215,519
	-----	-----	-----
<b><u>NON-SALARY EXPENDITURES</u></b>			
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	2,000	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	12,700	12,700
Financial Accounting Services - SDCOE	30,000	30,000	33,500
Advertising - Job Openings/Legal	1,000	1,000	1,000
Mandated Costs Consultant	16,000	0	0
AESOP Substitute Calling System	9,375	5,875	5,875
Nurse Vision Screening Equipment*	8,000	0	0
LCAP Consultant	15,000	20,000	20,000
Equipment	<u>1,000</u>	<u>2,000</u>	<u>2,000</u>
	163,375	142,775	146,275
	-----	-----	-----
<b>TOTAL</b>	<b><u>\$1,079,200</u></b>	<b><u>\$1,115,446</u></b>	<b><u>\$1,191,056</u></b>

\*Funding Source: local -

Children's Health Fund donation \$8,000

## TRANSPORTATION

	<b>2014-15 10/16/14 <u>Revised</u></b>	<b>2015-16 05/14/15 <u>Preliminary</u></b>	<b>2015-16 06/04/15 <u>Public Hearing</u></b>
<b><u>CLASSIFIED WAGES</u></b>			
Supervisor (1)	\$ 55,085	\$ 57,840	\$ 57,840
Bus Drivers (8)	202,000	202,300	202,300
Driver Subs/Field Trips	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
	277,085	280,140	280,140
	-----	-----	-----
<b><u>EMPLOYEE BENEFITS</u></b>			
	130,731	124,722	124,358
	-----	-----	-----
<b><u>NON-SALARY EXPENDITURES</u></b>			
Supplies	4,000	2,500	2,500
Gasoline	70,000	60,000	60,000
Tires	10,000	10,000	10,000
Bus Repairs	90,000	75,000	75,000
Field Trip Charges	-17,500	-17,500	-17,500
Staff Development Workshop	600	600	600
Parent Mileage In Lieu	<u>7,500</u>	<u>0</u>	<u>0</u>
	164,600	130,600	130,600
	-----	-----	-----
Indirect Supports Costs (Spec Ed only)	9,650	7,700	7,700
	-----	-----	-----
<b>TOTAL</b>	<b><u>\$582,066</u></b>	<b><u>\$543,162</u></b>	<b><u>\$542,798</u></b>
Funding :Local - parent fees	\$50,000	\$40,000	\$40,000



**MAINTENANCE AND OPERATIONS**

	<b>2014-15 10/16/14 <u>Revised</u></b>	<b>2015-16 05/14/15 <u>Preliminary</u></b>	<b>2015-16 06/04/15 <u>Public Hearing</u></b>
<b><u>CLASSIFIED WAGES</u></b>			
M&O Supervisor (1)	\$ 63,240	\$ 57,600	\$ 57,600
Vacation buyout/early retirement incentive	47,000	0	0
Lead Maintenance Worker (2)	90,000	85,100	85,100
Grounds/Maintenance Helper (3 hrs/day) new	<u>0</u>	<u>10,250</u>	<u>10,250</u>
	200,240	152,950	152,950
	-----	-----	-----
 <b><u>EMPLOYEE BENEFITS</u></b>	 65,016	 54,249	 54,050
	-----	-----	-----
 <b><u>NON-SALARY EXPENDITURES</u></b>			
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	25,000	30,000	30,000
Vehicle Repair/Supplies	5,000	5,000	5,000
Gas and Electric*	140,000	175,000	175,000
Telephone	35,000	25,000	25,000
Water (Domestic/Sewer)	135,000	135,000	135,000
Waste Disposal	17,000	17,000	17,000
Propane	10,000	8,000	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>388,219</u>	<u>388,219</u>
	1,033,467	1,060,000	1,060,000
	-----	-----	-----
 <b>TOTAL</b>	 <b><u>\$1,298,723</u></b>	 <b><u>\$1,267,199</u></b>	 <b><u>\$1,267,000</u></b>

\* 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

	<b>2014-15</b> <b>10/16/14</b> <b><u>Revised</u></b>	<b>2015-16</b> <b>05/14/15</b> <b><u>Preliminary</u></b>	<b>2015-16</b> <b>06/04/15</b> <b><u>Public Hearing</u></b>
<b><u>WAGES</u></b>			
Board Members (5)	\$ 13,915	\$ 13,913	\$ 13,913
Education Salary Schedule Advances - est	<u>0</u>	<u>15,000</u>	<u>15,000</u>
	13,915	28,913	28,913
	-----	-----	-----
<b><u>EMPLOYEE BENEFITS</u></b>			
Education Salary Advances	0	2,174	2,154
Board	29,357	38,785	31,127
Retiree - Health Benefits (33)	<u>194,920</u>	<u>186,012</u>	<u>186,012</u>
	224,277	226,971	219,293
	-----	-----	-----
<b><u>NON-SALARY EXPENDITURES</u></b>			
Board Elections (November 2014)	10,000	0	0
Insurance - Fire/Theft/Property/Liability	100,000	105,000	105,000
COBRA Administration	2,115	2,150	2,150
Employee Mileage Reimbursement	2,500	2,000	2,000
Staff Development - Board of Trustees	1,500	3,500	3,500
Postage	4,000	3,000	3,000
Tax Revenue Anticipation Notes (TRANS) fees	20,700	15,000	0
GASB 45 Retiree Benefits Actuarial Valuation	5,500	0	0
Health Benefits Consultant (thru Jan 2015)	<u>21,000</u>	<u>0</u>	<u>0</u>
	167,315	130,650	115,650
	-----	-----	-----
Indirect Support Charges	-197,228	- 135,022	- 136,399
	-----	-----	-----
<b>TOTAL</b>	<b><u>\$208,279</u></b>	<b><u>\$251,512</u></b>	<b><u>\$227,457</u></b>

ALPINE UNION SCHOOL DISTRICT  
2015-16 Public Hearing Budget  
June 4, 2015

	General Fund	Cafeteria Fund	Special Reserve Fund*	Capital Facilities Fund	Bond Int/Redemption Fund**	TOTAL DISTRICT
Beginning Balances	\$ 960,734	\$ 10,000	\$ 0	\$ 160,000	\$ 1,390,000	\$ 2,520,734
LCFF	\$12,464,259	\$	\$	\$	\$	\$12,464,259
Federal Income	633,041	230,000	200,243			1,063,284
Other State Income	1,313,380	19,000				1,332,380
Other Local Income	573,098	273,100		100,000	1,300,000	2,246,198
Special Education	964,592					964,592
Other Sources	_____	_____	_____	_____	_____	_____
TOTAL INCOME	\$15,948,370	\$522,100	\$ 200,243	\$100,000	\$1,300,000	\$18,070,713
TOTAL AVAILABLE	\$16,909,104	\$532,100	\$ 200,243	\$260,000	\$2,690,000	\$20,591,447
Certificated Salaries	\$7,498,400	\$	\$	\$	\$	\$ 7,498,400
Classified Salaries	2,825,076	239,000				3,064,076
Employee Benefits	2,778,946	40,754				2,819,700
Supplies	694,953	230,000				924,953
Other Operating Expenses	1,309,634	9,500		200,000		1,519,134
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	\$15,685,009	\$519,254	\$ 200,243	\$200,000	\$1,392,350	\$17,996,856
Ending Balances	\$ 1,224,095	\$ 12,846	\$ 0	\$ 60,000	\$1,297,650	\$ 2,594,591

\* 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
2015-16 Public Hearing	1,116,095	108,000	1,224,095

**'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
<b>Alpine Union</b>	<b>1,704</b>	<b>(-80)</b>	<b>7.4</b>	<b>14</b>	<b>10.6</b>	<b>14</b>	<b>9.9</b>	<b>14</b>	<b>13.1</b>	<b>13</b>
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**

<i>Ending Balance, June 30</i>			
DISTRICT	2013-2014 Unaudited Actuals	PER ADA	2013-2014 P-2 ADA
<b>ELEMENTARY</b>			
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
<b>Total Elementary</b>	<b>\$ 253,993,899</b>	<b>\$ 2,082</b>	<b>121,971.99</b>

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 Public Hearing General Fund Budget

◆ State Teachers Retirement System (STRS) 10.73% of all certificated wages (+1.85% from 2014-15)	\$ 795,995
◆ 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)	\$ 234,980
◆ Social Security (OASDI) 6.2% of all classified wages	\$ 177,156
◆ Medicare 1.45% of all wages	\$ 148,533
◆ Unemployment Insurance .05% of all wages	\$ 5,126
◆ Worker's Compensation Insurance 2.12% of all wages (+0.07% from 2014-15)	\$ 217,160
◆ Retirees - health benefits (33)	\$ 186,012
◆ Health Insurance	\$ 1,013,984
certificated : 89.4 FTE @ \$7,350 ea	= \$ 656,974
classified : 34 FTE @ \$6,750 ea	= \$ 229,500
management/confidential : 13 FTE @ \$7,519 ea	= \$ 97,750
board : 5 FTE @ \$5,952 ea	= \$ 29,760
	<hr/>
TOTAL EMPLOYEE BENEFITS	\$ 2,778,946

# ALPINE UNION SCHOOL DISTRICT

2015-16 Public Hearing 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	\$ 1,224,095	\$ 1,181,095
<u>INCOME</u>			
LCFF	\$12,464,259	\$12,795,000	\$13,089,000
Federal	633,041	633,000	633,000
Other State	1,313,380	328,000	328,000
Other Local	573,098	558,000	528,000
Special Education SELPA	<u>964,592</u>	<u>913,000</u>	<u>903,000</u>
TOTAL INCOME	\$15,948,370	\$15,227,000	\$15,481,000
TOTAL AVAILABLE FUNDS	\$16,909,104	\$16,451,095	\$16,662,095
<u>EXPENDITURES</u>			
Certificated Salaries	\$7,498,400	\$7,322,000	\$7,375,000
Classified Salaries	2,825,076	2,750,000	2,800,000
Employee Benefits	2,778,946	2,955,000	3,131,000
Supplies	694,953	390,000	390,000
Other Operating Expenses	1,309,634	1,357,000	1,264,000
Capital Outlay	75,000	0	0
Debt Service	<u>503,000</u>	<u>496,000</u>	<u>490,000</u>
TOTAL EXPENDITURES	\$15,685,009	\$15,270,000	\$15,450,000
ENDING BALANCE :	\$ 1,224,095	\$ 1,181,095	\$ 1,212,095
	7.8%	7.7%	7.8%

## *DEFICIT SPENDING*

- Projected ADA : 1,637 in 2014-15, 1,610 in 2015-16 & 1,604 in 2016-17 & 2017-18
- LCFF Gap Funding : 52% in 2015-16, 37.4% in 2016-17 & 36.74% in 2017-18
- LCFF COLA : 1.02% in 2015-16, 1.6% in 2016-17 & 2.48% in 2017-18
- Staffing : wage step/class increases included for all years
  - : **Proposed +5.5% salary schedule increase effective 07/01/15 for all employees**
  - : **Proposed +1% off-schedule stipend for 2015-16**
  - : +1 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 2.12% 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 = \$985,000 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
09/19/14	178	386	260	246	574	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
10/24/14	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
05/22/15	177	387	268	255	573	70	42	1,772
<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