

Stockton Unified School District

Adopted Budget 2008-2009

Jack McLaughlin
Superintendent

6/24/08



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Stockton Unified School District

Adopted Budget 2008-2009

SECTION I Budget Overview

Jack McLaughlin
Superintendent

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STOCKTON UNIFIED SCHOOL DISTRICT

701 N. Madison, Stockton, CA 95202 – 209-933-7000

**2008-09
Budget
June 24, 2008**



Mission Statement

Stockton Unified School District is an advocate for children and public education, and is a key partner with those who share a stake in Stockton's future as represented by its young people. S.U.S.D. values unique life experiences and diversity, and believes that all children can learn. S.U.S.D. is committed to creating and maintaining a safe and caring environment in which every person can realize his or her best self.

About Stockton Unified

Stockton Unified School District is the 18th largest district in California (the largest in San Joaquin County), serving 38,000 students in a diverse, urban community. The district employs about 4,000 certificated and classified staff. SUSD voters passed \$465,000,000 facilities bond in February 2008 to repair & renovate its schools.

SUSD includes 42K-8 elementary schools, several magnet schools and programs with specialty areas of focus, four comprehensive high schools, a business/law high school, a technology high school, a green technology high school, a continuation high school, a special education center, and a school for adults serving more than 2,000 students.

BOARD OF EDUCATION

Area 1: Dillon Delvo
Area 2: Sal Ramirez
Area 3: Anthony R. Silva
Area 4: Sarah Bowden
Area 5: Beverly Fitch McCarthy
Area 6: Bill Ross
Area 7: Daniel Castillo

ADMINISTRATION

Jack McLaughlin, Superintendent
Allyn Bulzomi, Assistant Superintendent, Human Resources
Wayne Martin, Executive Director, Business Services

SUPERINTENDENTS STATEMENT

Stockton Citizens and Staff:

The 2008-2009 Budget represents the education plan for the delivery of education services to the students served by the Stockton Unified School District. The budget also funds staff who will provide those services.

The development of the budget was a difficult task in light of constraints imposed by the State of California budget process a process in which our required timeline of June 30 adoption is based on instructions provided by external sources without a state budget approved and the availability of final financial figures.

In addition to a required process that does not deal in specifics or final numbers, Stockton Unified like all California districts, had to develop a budget facing significant funding reductions. Also, Stockton Unified faces a declining enrollment which, in turn requires budget reductions.

The Board of Education has made extremely difficult decisions in reducing the workforce. The Board has also shifted some services into legal categorical funding to off set general fund deficits. Stockton Unified has not been subject to these two major shifts in quite some time causing some concern among staff and citizens. Unfortunately, at this point in the process pending additional funding from the state, no salary or health benefits are included for staff unless such increases are included in existing contractual agreements.

The 2008-2009 budget meets all requirements of law including meeting the guidelines for multi-year projections. It is hoped that the budget will continue the outstanding work of district staff in raising the achievement levels of Stockton Unified students. It is further hoped that the budget will continue the outstanding services support staff provide Stockton students and staff.

In spite of California's fiscal crisis, the commitment and positive energy of the City of Stockton and Stockton Unified School District staff and citizens will provide the best education possible for Stockton students. This commitment and positive energy can best be symbolized by the overwhelming passage of Measure Q and the proposed improvements to district facilities.

Best wishes for a successful 2008-2009 school year.

STOCKTON UNIFIED SCHOOL DISTRICT

Budget Summary with Computation of Net Ending Balance

Fund: 01

Fiscal Year: 2009

BUDGET: ADOPTED

Description	Unrestricted	Quasi Restrict	Restricted	Total
Revenue Limit	194,804,039.00	6,956,816.00	0.00	201,760,855.00
Federal Revenues	13,461.00	0.00	28,656,652.00	28,670,113.00
State Revenues	18,279,423.00	25,288,391.00	39,780,080.00	83,347,894.00
Local Revenues	3,466,111.00	0.00	5,283,603.00	8,749,714.00
Interfund Transfers	0.00	0.00	0.00	0.00
Contributions to Restricted	-21,330,031.00	21,330,031.00	0.00	0.00
TOTAL REVENUE	195,233,003.00	53,575,238.00	73,720,335.00	322,528,576.00
Certificated Salaries	109,863,362.00	18,616,594.00	23,321,010.00	151,800,966.00
Classified Salaries	25,061,885.00	10,508,433.00	10,452,332.00	46,022,650.00
Employee Benefits	41,787,057.00	10,354,506.00	11,293,882.00	63,435,445.00
Books & Supplies	6,126,450.00	4,202,442.00	20,890,883.00	31,219,775.00
Services & Contracts	14,965,194.00	7,615,551.00	5,491,266.00	28,072,011.00
Capital Outlay	29,646.00	4,827.00	0.00	34,473.00
Other Outgo (excluding Direct/Indirect Cost	0.00	37,941.00	0.00	37,941.00
	270,584.00	469,468.00	0.00	740,052.00
Direct & Indirect Costs	-2,968,070.00	231,005.00	2,270,962.00	-466,103.00
Transfers Out	78,970.00	1,534,471.00	0.00	1,613,441.00
TOTAL EXPENDITURES	195,215,078.00	53,575,238.00	73,720,335.00	322,510,651.00
Revenues Over Expenditures	17,925.00	0.00	0.00	17,925.00
Computation of Net Ending Balance:				
Beginning Fund Balance	23,057,828.00	0.00	0.00	23,057,828.00
Audit Adjustment to Fund Balance	0.00	0.00	0.00	0.00
Reinstatement of Fund Bal	0.00	0.00	0.00	0.00
Excess of Revenue/Expenditures	17,925.00	0.00	0.00	17,925.00
Net Projected Ending Fund Balance	23,075,753.00	0.00	0.00	23,075,753.00

2007-08 Comparison to 2008-09 Adopted Projections - GENERAL FUND

FUND 01				VARIANCE
CATEGORY	2007-08 Adopted	2007-08 Est Actuals	2008-09 Adopted	Est Actuals vs. Adopted
A) REVENUE				
<u>Revenue Limit</u>				
Revenue Limit State Aid Current Yr	166,861,487	163,998,423	162,807,907	(1,190,516)
Revenue Limit State Aid Prior Years	-	-	-	-
Property Taxes	36,161,177	39,367,137	39,367,137	-
Other In-Lieu Taxes	-	-	-	-
Revenue Limit Transfers	-	-	-	-
PERS Reduction Transfer	1,431,484	1,244,064	1,150,596	(93,468)
Transfer Charter In Lieu Property Tax	(910,937)	(1,286,215)	(1,564,785)	(278,570)
	203,543,211	203,323,409	201,760,855	(1,562,554)
<u>Federal Revenue</u>				
Federal Revenue	31,676,126	48,654,821	28,670,113	(19,984,708)
<u>Other State Revenue</u>				
Other State Current Year	34,814,945	38,954,324	45,560,105	6,605,781
Principal Apportionment Prior Year	-	-	-	-
Class Size Reduction K-3	12,355,039	12,813,444	12,181,849	(631,595)
Mandated Cost Mini Claims	-	-	-	-
State Lottery	4,934,385	4,934,385	4,922,176	(12,209)
State Revenue Other	24,889,794	40,413,713	20,683,764	(19,729,949)
	76,994,163	97,115,866	83,347,894	(13,767,972)
<u>Other Local</u>				
Secured Roll	-	-	-	-
Other Taxes	-	-	-	-
Community Redevelopment Funds	1,166,756	1,166,756	-	(1,166,756)
Sale of Equipment & Supplies	61,202	61,202	61,202	-
Rentals & Leases	66,138	66,138	66,138	-
Interest	3,515,306	3,000,000	3,000,000	-
Interagency Services	2,455,434	3,146,739	3,088,993	(57,746)
Other Fees/Contract Services	14,319	14,319	14,319	-
Local Rev-Other	4,375,923	6,162,554	2,519,062	(3,643,492)
Tuition from Other District	-	-	-	-
	11,655,078	13,617,708	8,749,714	(4,867,994)
<u>Interfund Transfers</u>				
Interfund Transfers In	-	-	-	-
	-	-	-	-
<u>Contributions</u>				
Contributions	-	-	-	-
TOTAL REVENUE	323,868,578	362,711,804	322,528,576	(40,183,228)

2007-08 Comparison to 2008-09 Adopted Projections - GENERAL FUND

FUND 01				VARIANCE
CATEGORY	2007-08 Adopted	2007-08 Est Actuals	2008-09 Adopted	Est Actuals vs. Adopted
B) EXPENDITURES				
<u>Certificated Salaries</u>				
Teachers	127,941,384	130,314,945	124,592,958	(5,721,987)
Certificated Pupil Support	8,913,946	9,561,961	8,230,575	(1,331,386)
Certificated Supervisors' and Administrators'	13,623,921	14,872,927	13,962,202	(910,725)
Other Certificated	5,548,046	6,784,078	5,015,231	(1,768,847)
	156,027,297	161,533,911	151,800,966	(9,732,945)
<u>Classified Salaries</u>				
Instructional Aides	9,189,109	9,923,392	8,448,054	(1,475,338)
Classified Support	14,604,283	13,639,393	13,389,736	(249,657)
Classified Supervisors' and Administrators'	4,871,063	4,672,741	4,526,178	(146,563)
Clerical, Technical and Office	13,771,365	14,776,407	13,603,275	(1,173,132)
Other Classified	7,815,221	8,746,327	6,055,407	(2,690,920)
	50,251,041	51,758,260	46,022,650	(5,735,610)
<u>Employee Benefits</u>				
STRS	12,788,826	13,129,859	12,395,985	(733,874)
PERS	4,549,432	4,739,290	4,435,160	(304,130)
OASDI/Medicare/Alternative	5,856,916	6,059,154	5,565,262	(493,892)
Health & Welfare Benefits	29,168,947	34,447,990	32,122,839	(2,325,151)
Unemployment Insurance	357,305	274,948	301,089	26,141
Worker's Compensation	6,362,246	2,503,787	2,161,331	(342,456)
Retiree Benefits	2,216,296	2,429,788	2,261,377	(168,411)
PERS Reduction	1,361,647	1,172,149	1,074,430	(97,719)
Other Employee Benefits	2,849,070	3,296,717	3,117,972	(178,745)
	65,510,685	68,053,682	63,435,445	(4,618,237)
<u>Books & Supplies</u>				
Approved Textbooks and Core Curricula Materials	1,621,203	5,425,221	2,480,057	(2,945,164)
Books and Other Reference Materials	880,572	1,794,063	503,622	(1,290,441)
Materials and Supplies	17,610,929	42,129,254	26,136,113	(15,993,141)
Noncapitalized Equipment	1,755,109	8,457,708	2,099,933	(6,357,775)
Food	20,000	8,414	50	(8,364)
	21,887,813	57,814,660	31,219,775	(26,594,885)
<u>Services & Operating Expenditures</u>				
Subagreements for Services	-	4,723,279	680,847	(4,042,432)
Travel & Conferences	1,085,840	1,899,019	948,857	(950,162)
Dues & Memberships	70,071	80,410	72,474	(7,936)
Insurance	1,298,856	1,374,957	1,374,333	(624)
Operations & Housekeeping Services	6,952,016	7,842,067	8,020,957	178,890
Rentals, Leases, Repairs	2,869,495	3,021,858	2,734,673	(287,185)
Transfer of Direct Cost	-	-	-	-
Transfer of Direct Cost-Interfund	(271,386)	(388,014)	(377,074)	10,940
Professional/Consulting Services & Operating Exp	13,714,425	26,294,281	13,436,612	(12,857,669)
Communications	1,034,998	1,335,818	1,180,332	(155,486)
	26,754,315	46,183,675	28,072,011	(18,111,664)

2007-08 Comparison to 2008-09 Adopted Projections - GENERAL FUND

FUND 01				VARIANCE
CATEGORY	2007-08 Adopted	2007-08 Est Actuals	2008-09 Adopted	Est Actuals vs. Adopted
<u>Capital Outlay</u>				
Land	26,099	847	847	-
Land Improvements	141,343	99,628	24,053	(75,575)
Buildings & Improvement of Buildings	1,252,290	1,243,372	-	(1,243,372)
Books & Media for New School Libraries	143,175	538,335	-	(538,335)
Equipment	9,573	9,573	9,573	-
Equipment Replacement	-	-	-	-
	1,572,480	1,891,755	34,473	(1,857,282)
<u>Other Outgo</u>				
State Special Schools / Other Tuition	37,941	37,941	37,941	-
<u>Indirect and Direct Support Cost</u>				
Transfers of Indirect Costs	-	-	-	-
Transfers of Indirect Costs - Interfund	(427,425)	(466,103)	(466,103)	-
Transfers of Direct Support Costs	-	-	-	-
Transfers of Direct Support Costs - Interfund	-	-	-	-
	(427,425)	(466,103)	(466,103)	-
Debt Service	740,052	740,052	740,052	-
Interfund Transfers Out	1,534,471	1,619,651	1,613,441	(6,210)
Other Uses	-	-	-	-
	1,534,471	1,619,651	1,613,441	(6,210)
TOTAL EXPENDITURES	323,888,670	389,167,484	322,510,651	(66,656,833)
C) REVENUES OVER EXPENDITURES	(20,092)	(26,455,680)	17,925	26,473,605
D) FUND BALANCE, RESERVES				
Beginning Fund Balance	18,457,324	49,513,508	23,057,828	(26,455,680)
Audit Adjustment to Fund Bal	-	-	-	-
Reinstatement of Fund Bal	-	-	-	-
Adjusted Beginning Balance	18,457,324	49,513,508	23,057,828	(26,455,680)
ENDING BALANCE	18,437,232	23,057,828	23,075,753	17,925
<u>COMPONENTS OF ENDING FUND BALANCE</u>				
Revolving Cash	70,000	70,000	70,000	-
Stores	1,200,000	1,200,000	1,200,000	-
Prepaid Expenditures	-	-	-	-
Reserve Other (Salary & Benefit Adjustments)	9,814,989	-	-	(9,814,989)
Designated for Economic Uncertainties	6,477,773	7,783,350	6,450,214	(1,333,136)
Other Designations	796,859	-	1,753,961	1,753,961
	18,359,621	9,053,350	9,474,175	420,825
UNAPPROPRIATED FUND BALANCE	77,611	14,004,478	13,601,578	(402,900)

2007-08 Comparison to 2008-09 Adopted Projections - UNRESTRICTED

FUND 01				VARIANCE
CATEGORY	2007-08 Adopted	2007-08 Est Actuals	2008-09 Adopted	Est Actuals vs. Adopted
A) REVENUE				
<u>Revenue Limit</u>				
Revenue Limit State Aid Current Yr	166,861,487	163,998,423	162,807,907	(1,190,516)
Revenue Limit State Aid Prior Years	-	-	-	-
Property Taxes	36,161,177	39,367,137	39,367,137	-
Other In-Lieu Taxes	-	-	-	-
Revenue Limit Transfers	(6,903,948)	(6,024,430)	(6,956,816)	(932,386)
PERS Reduction Transfer	1,431,484	1,244,064	1,150,596	(93,468)
Transfer Charter In Lieu Property Tax	(910,937)	(1,286,215)	(1,564,785)	(278,570)
	196,639,263	197,298,979	194,804,039	(2,494,940)
<u>Federal Revenue</u>				
Federal Revenue	-	208,922	13,461	(195,461)
<u>Other State Revenue</u>				
Other State Current Year	1,619,970	1,790,549	1,619,970	(170,579)
Principal Apportionment Prior Year	-	-	-	-
Class Size Reduction K-3	12,355,039	12,813,444	12,181,849	(631,595)
Mandated Cost Mini Claims	-	-	-	-
State Lottery	4,250,054	4,250,054	4,249,889	(165)
State Revenue Other	227,715	250,122	227,715	(22,407)
	18,452,778	19,104,169	18,279,423	(824,746)
<u>Other Local</u>				
Secured Roll	-	-	-	-
Other Taxes	-	-	-	-
Community Redevelopment Funds	1,166,756	1,166,756	-	(1,166,756)
Sale of Equipment & Supplies	61,202	61,202	61,202	-
Rentals & Leases	66,138	66,138	66,138	-
Interest	3,515,306	3,000,000	3,000,000	-
Interagency Services	107,652	127,656	127,656	-
Other Fees/Contract Services	14,319	14,319	14,319	-
Local Rev-Other	209,523	487,217	196,796	(290,421)
Tuition from Other District	-	-	-	-
	5,140,896	4,923,288	3,466,111	(1,457,177)
<u>Interfund Transfers</u>				
Interfund Transfers In	-	-	-	-
	-	-	-	-
<u>Contributions</u>				
Contributions	(20,422,860)	(20,303,296)	(21,330,031)	(1,026,735)
TOTAL REVENUE	199,810,077	201,232,062	195,233,003	(5,999,059)

2007-08 Comparison to 2008-09 Adopted Projections - UNRESTRICTED

FUND 01				VARIANCE
CATEGORY	2007-08 Adopted	2007-08 Est Actuals	2008-09 Adopted	Est Actuals vs. Adopted
B) EXPENDITURES				
<u>Certificated Salaries</u>				
Teachers	96,903,941	96,277,508	94,382,629	(1,894,879)
Certificated Pupil Support	4,528,231	4,996,204	4,497,685	(498,519)
Certificated Supervisors' and Administrators'	11,982,892	12,369,276	10,525,848	(1,843,428)
Other Certificated	790,198	510,599	457,200	(53,399)
	114,205,262	114,153,587	109,863,362	(4,290,225)
<u>Classified Salaries</u>				
Instructional Aides	44,321	599,342	27,468	(571,874)
Classified Support	7,907,826	7,916,164	7,575,358	(340,806)
Classified Supervisors' and Administrators'	3,760,237	3,535,314	3,467,977	(67,337)
Clerical, Technical and Office	10,616,221	11,080,969	10,467,586	(613,383)
Other Classified	4,320,662	3,516,215	3,523,496	7,281
	26,649,267	26,648,004	25,061,885	(1,586,119)
<u>Employee Benefits</u>				
STRS	9,468,100	9,291,184	8,987,934	(303,250)
PERS	2,415,674	2,592,436	2,662,658	70,222
OASDI/Medicare/Alternative	3,571,868	3,479,506	3,346,284	(133,222)
Health & Welfare Benefits	19,895,814	22,358,300	21,210,928	(1,147,372)
Unemployment Insurance	243,967	156,888	209,707	52,819
Worker's Compensation	4,397,753	1,453,171	1,394,049	(59,122)
Retiree Benefits	1,507,348	1,563,012	1,474,040	(88,972)
PERS Reduction	803,129	523,125	510,939	(12,186)
Other Employee Benefits	1,851,346	2,004,956	1,990,518	(14,438)
	44,154,999	43,422,578	41,787,057	(1,635,521)
<u>Books & Supplies</u>				
Approved Textbooks and Core Curricula Materials	3,164	3,534	3,224	(310)
Books and Other Reference Materials	49,807	56,125	52,938	(3,187)
Materials and Supplies	2,653,794	2,275,218	5,272,083	2,996,865
Noncapitalized Equipment	536,835	739,853	798,205	58,352
Food	-	-	-	-
	3,243,600	3,074,730	6,126,450	3,051,720
<u>Services & Operating Expenditures</u>				
Travel & Conferences	222,302	318,274	258,112	(60,162)
Dues & Memberships	47,841	60,017	58,577	(1,440)
Insurance	1,112,122	1,188,223	1,188,223	-
Operations & Housekeeping Services	6,869,788	7,783,149	7,964,638	181,489
Rentals, Leases, Repairs	1,440,621	1,338,349	1,307,134	(31,215)
Transfer of Direct Cost	(520,192)	(1,045,932)	(372,921)	673,011
Transfer of Direct Cost-Interfund	(149,150)	(128,933)	(143,146)	(14,213)
Professional/Consulting Services & Operating Exp	3,105,294	4,372,820	3,653,390	(719,430)
Communications	883,205	1,114,033	1,051,187	(62,846)
	13,011,831	15,000,000	14,965,194	(34,806)

2007-08 Comparison to 2008-09 Adopted Projections - UNRESTRICTED

FUND 01				VARIANCE
CATEGORY	2007-08 Adopted	2007-08 Est Actuals	2008-09 Adopted	Est Actuals vs. Adopted
<u>Capital Outlay</u>				
Land	300	300	300	-
Land Improvements	-	-	-	-
Buildings & Improvement of Buildings	1,183,529	1,207,572	19,773	(1,187,799)
Books & Media for New School Libraries	-	-	-	-
Equipment	9,573	9,573	9,573	-
Equipment Replacement	-	-	-	-
	1,193,402	1,217,445	29,646	(1,187,799)
<u>Indirect and Direct Support Cost</u>				
Transfers of Indirect Costs	(2,471,351)	(5,403,183)	(2,501,967)	2,901,216
Transfers of Indirect Costs - Interfund	(427,425)	(466,103)	(466,103)	-
Transfers of Direct Support Costs	-	-	-	-
Transfers of Direct Support Costs - Interfund	-	-	-	-
	(2,898,776)	(5,869,286)	(2,968,070)	2,901,216
Debt Service	270,584	270,584	270,584	-
Interfund Transfers Out	-	85,180	78,970	(6,210)
Other Uses	-	-	-	-
	-	85,180	78,970	(6,210)
TOTAL EXPENDITURES	199,830,169	198,002,822	195,215,078	(2,787,744)
-				
C) REVENUES OVER EXPENDITURES	(20,092)	3,229,240	17,925	(3,211,315)
D) FUND BALANCE, RESERVES				
Beginning Fund Balance	18,457,324	19,828,588	23,057,828	3,229,240
Audit Adjustment to Fund Bal	-	-	-	-
Reinstatement of Fund Bal	-	-	-	-
Adjusted Beginning Balance	18,457,324	19,828,588	23,057,828	3,229,240
ENDING BALANCE	18,437,232	23,057,828	23,075,753	17,925
<u>COMPONENTS OF ENDING FUND BALANCE</u>				
Revolving Cash	70,000	70,000	70,000	-
Stores	1,200,000	1,200,000	1,200,000	-
Prepaid Expenditures	-	-	-	-
Reserve Other (Salary & Benefit Adjustments)	9,814,989	-	-	-
Designated for Economic Uncertainties	6,477,773	7,783,350	6,450,214	(1,333,136)
Other Designations	796,859	-	1,753,961	1,753,961
	18,359,621	9,053,350	9,474,175	420,825
UNAPPROPRIATED FUND BALANCE	77,611	14,004,478	13,601,578	(402,900)

2008-09 Budget Assumptions - Unrestricted - General Fund

Revenue

Revenue Limit Calculations - Based on 2007-08 ADA = 34,635.95

Revenue Limit COLA = 5.66% Less Revenue Limit Deficit -5.36% = Net Funded 0%

Lottery - Based on Governor's Proposals per School Services of California (May 2008 Use MYP & Adult)

K-3 Class Size Reduction - Reduction per May Revise -6.5%

Interest Earnings - Based on 4.05% interest rate

Expenses

Certificated Salaries:

Based on carry forward of 2007-08 salaries and updated staffing projections

Step & Column = 1.68%

Reduction of 60 Teacher FTE's based on staffing ratios

Assistant Principal staffing ratios with funding shift

Partial Restoration of Budget Reduction Proposal

Classified Salaries

Based on carry forward of 2007-08 salaries and updated staffing projections

Implementation of new High School Classified Staffing Formula

Implementation of existing K8 Classified & Custodial Staffing Formula

Reduction due to Frozen/Eliminated/Funding Shift Classified Positions

Step & Column = 1.341%

Partial Restoration of Budget Reduction Proposal

Benefits

Statutory - Based on required employer rates

Future - Based on carry forward of 2007-08 base year

Health & Welfare - based on employee contracts

Increase in SUI Rate

Books & Supplies

Increase in Fuel Cost

Services & Other Operating

Increase in Utilities

Contributions to Restricted Programs

Based on district estimates (Special Education & Transportation)

Special Education - No COLA, No Deficit

Transportation - No COLA and Reduction 6.5%

3% Routine Restricted Maintenance

Reserves

Maintain Reserves at 2%

\$1,000,000 each FY for STA Judgement Settlement

Enhanced Budget Proposal 2008-09

2008-09 Budget Assumptions - Restricted - General Fund

Revenue

Revenue Limit Restricted Components - Per SJCOE Calculations

Lottery - Based on Governor's Proposals per School Services of California (May 2008 Use MYP & Adult)

Federal Revenue - Adjust for anticipated Federal Reductions

Federal Revenue - All Deferred Revenue & One Time Funding Removed

State Revenue - All Deferred Revenue & One Time Funding Removed

State Revenue - 6.5% Reduction in State Cateogorical Funding per May Revise

Special Ed Revenue Base Funded

Local Revenue - All Deferred Revenue & One Time Funding Removed

Do not increase AB825 Transfers beyond original approved Transfer

Do not transfer 2% of Categorical into General Purpose

Do not sweep Categorical balances

Expenses

Certificated Salaries:

Based on carry forward of 2007-08

Step & Column = 1.68%

Classified Salaries

Based on carry forward of 2006-07 salaries

Step & Column = 1.341%

Benefits

Statutory - Based on required employer rates

Future - Based on carry forward of 2007-08 base year

Books & Supplies

Carry Over & One Time Funding Removed

Services & Other Operating

Carry Over & One Time Funding Removed

Contributions to Restricted Programs

Based on district estimates (Special Education, Transportation & RRM)

**STOCKTON UNIFIED SCHOOL DISTRICT
Staffing Comparison by Fiscal Year**

Adopted

Staffing Classifications	Fiscal 07	Fiscal 08	Fiscal 09	Variance
Board	7.00	7.00	7.00	0.00
Superintendent	1.00	1.00	1.00	0.00
Cabinet	3.00	4.00	4.00	0.00
Certificated Instruction Regular Education	1,733.05	1,803.85	1,742.70	-61.15
Certificated Instruction Special Education	248.20	242.20	242.20	0.00
Certificated School Administrators	108.51	124.50	123.50	-1.00
Classified Instructional Support Staff	153.64	155.28	159.34	4.06
Classified School Administration	208.53	232.79	220.10	-12.69
Classified Special Education Support	225.24	237.38	240.38	3.00
Coordinators	11.00	10.00	10.00	0.00
Directors/Administrators	21.55	25.50	25.50	0.00
Executive Assistants/Analyst	40.00	41.00	39.00	-2.00
General Administration Support Staff	70.35	71.40	68.40	-3.00
Instructional Specialist	41.65	42.84	40.84	-2.00
Managers	14.00	10.00	10.00	0.00
Plant Maintenance and Operations	265.50	264.38	254.38	-10.00
Police Officers/Campus Safety Monitors/Campus Safety Assis	93.50	101.75	94.50	-7.25
Pupil Support	150.35	140.60	139.60	-1.00
Pupil Transportation	68.50	68.50	68.50	0.00
Supervisors	29.00	27.00	27.00	0.00
	<u>3,493.57</u>	<u>3,610.96</u>	<u>3,517.94</u>	<u>-93.03</u>

NOTE:

FY09 Staffing Reflects current FTE's as of June 16th. Additional adjustments to be finalized by 1st Interim.

Enhanced Budget Proposal 2008-09*

Accounting Assistants II (Student Body etc)**
 Attendance Technician**
 Sr School Support Tech
 Sr Plant Supervisors**
 Career Technology Education-OneTime

GEN FUND Unrestricted		GEN FUND Restricted	
Amount	FTE	Amount	FTE
\$ 148,098	3.000		
\$ 167,195	3.500		
\$ 177,152	16.000		
\$ 261,516	4.000		
		\$ 791,622	

* Staffing Enhancements built into the budget are a condition of the State of California's 2008-09 Adopted Budget. If the California Adopted Budget has a large variance from the May revise, this budget proposal will need to be re-evaluated during the 1st Interim Budget Reporting period.

** Removed from Budget Reduction Proposal

Multi Year Projection - Adopted Budget 2008-09 - General Fund

General Purpose - Unrestricted		Base Year 2008 - 09	Year 1 2009 - 10	Year 2 2010 - 11
Estimated Beginning Fund Balance July 1	+	\$23,057,828	\$23,075,753	\$15,261,827
Total Revenues	+	\$216,563,034	\$214,541,000	\$220,057,832
Total Expenditures	-	\$195,215,078	\$199,948,314	\$202,515,706
Contributions (Special Education/Transportation/ 3% Restricted Routine Maintenance)	-	\$21,330,031	\$22,406,612	\$22,435,679
Estimated Ending Fund Balance June 30	=	\$23,075,753	\$15,261,827	\$10,368,274

Components of Ending Fund Balance

Revolving Cash	-	\$70,000	\$70,000	\$70,000
Stores	-	\$1,200,000	\$1,200,000	\$1,200,000
Economic Uncertainties Percentage		2%	2%	2%
Designated for Economic Uncertainties	-	\$6,450,213	\$6,450,652	\$6,540,963
Other Designated STA Judgment	-	\$1,000,000	\$1,000,000	\$1,000,000
Enhanced Staffing Budget Proposals	-	\$753,961	\$753,961	\$753,961
Undesignated/Unappropriated	=	\$13,601,579	\$5,787,214	\$803,350

Categorical - Restricted		Base Year 2008 - 09	Year 1 2009 - 10	Year 2 2010 - 11
Estimated Beginning Fund Balance July 1	+	\$0	\$0	\$0
Total Revenues	+	\$105,965,542	\$100,177,694	\$101,996,776
Total Expenditures	-	\$127,295,573	\$122,584,305	\$124,532,455
Contributions (Special Education/Transportation/ 3% Restricted Routine Maintenance)	+	\$21,330,031	\$22,406,612	\$22,535,679
Estimated Ending Fund Balance June 30	=	\$0	\$0	\$0

Revenue Limit and Cost of Living Adjustments (COLA)

		Base Year 2008 - 09	Year 1 2009 - 10	Year 2 2010 - 11
Statutory COLA		5.66%	4.83%	2.70%
K-12 Revenue Limit Deficit		5.36%	5.36%	5.36%
Net Funded Revenue Limit Change		0.00%	0.00%	0.00%
California Lottery - Non Prop 20 - Unrestricted	\$	121.00	\$ 121.00	\$ 121.00
California Lottery - Prop 20 - Restricted	\$	22.50	\$ 22.50	\$ 23.00

* Note: Governor's Proposals - School Services of California May 2008 and San Joaquin County Office of Education

Multi Year Projection Assumptions - Unrestricted General Fund

Revenue

Used 2007-08 Budget Assumptions for a base year.
Revenue Limit Calculations based on ADA projections as follows:
2009-10 = ADA 34,256.99 and 2010-11 = ADA 34,231.74
Revenue Limit \$ reconciled to SJCOE projections
Revenue Limit COLA based on SJCOE Recommendation
Special Education/Transportation COLA based on SJCOE Recommendation
Deficit Factor 5.36% for each FY 2009-10 & 2010-11
Lottery - Based on Governor's Proposals per School Services of California (May 2008)
K-3 Class Size Reduction - Will be based on SSC (May 2008) Dartboard
State Categorical Revenue - No onetime funds projected. No increases to other state categorical revenue
State Categorical Revenue - No change anticipated
Interest Earnings - Based on 4.05% interest rate

Expenses

Certificated Salaries:

Based on carry forward of salaries and updated staffing projections
Step & Column = .0168%
Salary increases to be negotiated annually
Staffing 1 New K8 School FY 2009-10 (Increase 1 Principals and 1 Assistant Principals)
Teacher Staffing Adjustments due to Enrollment 2009-10 decrease 3.0 FTE / 2010-11 Increase 1.0 FTE
Maintain Assistant Principal and Counselor Staffing Formulas

Classified Salaries

Based on carry forward of salaries and updated staffing projections
Step & Column = .01341%
Salary increases to be negotiated annually
Staffing 1 New K8 Schools FY 2009-10 (Increase 4.0 FTE)
Maintain K8 & 9-12 Clerical and Custodial Staffing Formulas

Benefits

Statutory - Based on required employer rates
Health & Welfare - Based on carry forward of 2008-09 base year
Changes based on salary increases/reductions discussed above

Books & Supplies

No increases or decreases beyond one time amounts included in 08/09 and ongoing Athletic
Transportation.
Staffing 1 New K8 School FY 2009-10 (Start Up Supply Cost)

Services & Other Operating

2% increase to cover increased utilities, fuel and related costs

Contributions to Restricted Programs

Based on district estimates (Special Education, Transportation & 3% Routine Restricted Maintenance
Full indirect costs charged on all categorical programs

Reserves

Reserves

Maintain Reserves at 2%
\$1,000,000 each FY for STA Judgement Settlement
Enhanced Budget Proposal 2008-09



SAN JOAQUIN COUNTY OFFICE OF EDUCATION

To: District Superintendents and Chief Business Officers
From: Jim Thomas, Deputy Superintendent, Business Services
KT Yorba, Director, District Business Services
Subject: 2008-09 Recommended Budget Assumptions Based on May Revise

This memo sets for the guidelines and assumptions upon which the SJCOE is advising districts to base their revenue assumptions for the development of their 2008-09 budgets. These expectations have been developed in consultation with the California County Superintendents Educational Services Association (CCSESA) Business Administration Steering Committee, the Northern California School Business Executives Association (NCSBE), School Services of California, and the San Joaquin County Schools Chief Business Officials Group.

1. Districts are advised to build their 2008-09 budgets on the Governor's May Revise – specifically the following points:

- a. No funded revenue limit COLA (same as in January proposal).
- b. The 2.4% revenue limit reduction proposed by the Governor in January is no longer proposed and we would advise districts they no longer need to budget for this reduction.
- c. The net 6.5% reduction in Special Education funding proposed in January is no longer proposed and we would advise districts they no longer need to budget for this reduction.
- d. Do not budget for the state portion of the deferred maintenance match amounts. Districts may or may not continue their deferred maintenance contribution for 2008-09 depending upon district budget priorities.
- e. Districts need to continue to budget the net 6.5% reduction to all other state categorical programs as proposed by the Governor in his January and May proposals.

2. The Governor's May Revise proposes some flexibility provisions for 2008-09

Categorical Flexibility - We recognize that districts may choose to build their budgets based on the flexibility provisions proposed by the Governor; use of categorical balances, AB 825 transfer, and routine repair maintenance/deferred maintenance. However, we believe that this area of the May Revise will be subject to the most changes as it works its way through the legislative process.

Budgets will be reviewed to ensure there are alternate solutions, should the final budget act not provide for this flexibility. County offices will be reviewing budgets that take advantage of these proposals, to ensure that they are matching one time solutions with one time expenditures. We encourage districts to be VERY cautious about using these yet to be enacted flexibility provisions and advise that the most prudent course of action is to wait until final legislation is enacted.

Redirection of 2% of categorical funds - After categorical funds are reduced 6.5% as proposed and unspent balances potentially available as unrestricted, it is first of all unlikely that budget priorities would allow for additional dollars to be freed up for redirection. In addition, there is great uncertainty regarding the meaning and intent of the language proposed in the May Revise on this issue and we would expect districts to **NOT budget** or plan on this flexibility proposal until final legislation is enacted.

Economic Uncertainty Reserve flexibility - The May Revise proposes some flexibility relative to the current required minimum economic uncertainty reserves.

County offices have always expressed concern regarding **any** proposed reduction to the minimum reserve requirement. We believe that the current percentages established in the standards and criteria for reserves are the BARE minimum. We also believe that in these times of great economic and budgetary uncertainty, the **need for reserves greater than the minimum is more imperative than ever**. We also believe that use of one time reserve dollars for ongoing expenditures only compounds the problem, as districts must restore any funds utilized.

It should be noted, that even if the reserve flexibility proposal becomes law, it is only one of many factors used by a county office in determining whether a district budget is approved, conditionally approved or disapproved. Therefore, our office may or may not approve a 2008-09 district budget that reduces the economic uncertainty reserve below the current minimum levels.

3. **2007-08 second interim qualified districts**

There is some confusion regarding county office "changing" their second interim qualified certifications. If a district is determined to be qualified/negative by the county office at second interim (April 15), **there is no education code provision** that allows for this certification to be changed. We believe that the next opportunity for an official solvency finding is approval of the 2008-09 budget, which is required to be done by August 15, 2008.

Essentially the education code provides for the county office to make a finding regarding fiscal solvency at first interim (December 15), second interim (April 15), and budget (August 15). The code also provides that at any point in time during the year, an "event" can occur which causes the county office to make a finding of qualified or negative financial status. Third interims are a reporting "event", not an opportunity to make a finding of positive, qualified, or negative.

4. **Multi-Year Projections; 2009-10 and 2010-11**

We very much appreciate School Services of California providing the "Dartboard" for multi-year projection planning. We know that most school districts and county offices utilize the revenue limit COLA projections provided for 2009-10, 2010-11.

We are concerned that due to the deteriorating economic conditions of the state, COLAs for 2009-10 and 2010-11 may not be fully funded. We strongly recommend that districts **do not plan on a funded COLA** for revenue limits and special education for 2009-10. Districts that do project a COLA for 2009-10 will be expected to submit an alternative plan indicating the cuts that would be made if such COLA failed to materialize.

5. **Summary Statement**

We recognize that the Governor's May Revise proposal is an improvement over the January proposal. We would however caution that each district's financial situation is different and the county office budget review takes that into consideration. Many districts may still find that layoffs are an appropriate response to declining enrollment and/or fears of a sluggish economy. We anticipate that districts will be revisiting their budget reductions and reprioritizing in the context of this somewhat improved budget message.

While we are grateful the May Revise does not propose the level of catastrophic reductions contained in the January proposal, we are still advising districts to be conservative in budgeting for 2008-09. There are a number of areas of concern:

- The structural deficit in the State of California budget has not been fully addressed in the May Revise proposal.
- The May Revise proposal depends on a November Voter Initiative, and as currently proposed leaves K-12 education vulnerable to **mid-year budget reductions in 2008-09**.

- Economic indicators of fiscal health for California do not indicate recovery in the near future.

If you have any questions, please contact Jim Thomas at 468-4807 or KT Yorba at 468-4830.

Stockton Unified School District

Adopted Budget 2008-2009

SECTION II Budget by Resources General Fund

Jack McLaughlin
Superintendent

6/24/08



GENERAL FUND
Adopted 2008-09

Resource 0000 Function 1000 Instruction

Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in school classroom or in another location, such as a home or hospital.

Expenditures:

1000	Certificated Salaries	\$94,174,992.00
2000	Classified Salaries	\$39,867.00
3000	Employee Benefits	\$27,331,978.00
4000	Books & Supplies	\$3,815,776.00
5000	Services & Other Operating	\$348,151.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		\$125,710,764.00

GENERAL FUND

Adopted 2008-09

Resource 0000 Function 2100 Instructional Supervision and Administration

Activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development and staff training on techniques.

Expenditures:

1000	Certificated Salaries	\$880,153.00
2000	Classified Salaries	\$1,107,458.00
3000	Employee Benefits	\$595,733.00
4000	Books & Supplies	\$109,657.00
5000	Services & Other Operating	\$243,577.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		\$2,936,578.00

GENERAL FUND
Adopted 2008-09

Resource 0000 Function 2110 Instructional Supervision

Activities associated with directing, managing, and supervising instructional services.

Expenditures:

1000	Certificated Salaries	\$102,468.00
2000	Classified Salaries	\$0.00
3000	Employee Benefits	\$22,951.00
4000	Books & Supplies	\$866.00
5000	Services & Other Operating	\$3,583.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		\$129,868.00

GENERAL FUND
Adopted 2008-09

Resource 0000 Function 2130 Curriculum Development

Activities that aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding the appreciating the various techniques to stimulate and motivate students.

Expenditures:

1000	Certificated Salaries	\$316,047.00
2000	Classified Salaries	\$190,261.00
3000	Employee Benefits	\$142,131.00
4000	Books & Supplies	\$81,356.00
5000	Services & Other Operating	\$59,022.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		\$788,817.00

GENERAL FUND
Adopted 2008-09

Resource 0000 Function 2420 Instructional Library, Media, and Technology

Activities concerned with the use of all teaching and learning resources, including hardware and content materials, methods, or experiences used for teaching and learning purposes.

Expenditures:

1000	Certificated Salaries	\$83,229.00
2000	Classified Salaries	\$0.00
3000	Employee Benefits	\$21,073.00
4000	Books & Supplies	\$0.00
5000	Services & Other Operating	\$104.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		\$104,406.00

GENERAL FUND

Adopted 2008-09

Resource 0000 Function 2700 School Administration

Activities concerned with directing and managing the operation of a particular school. The activities include those performed by the principal, assistant principals, and other assistants while they supervise all operations of the school.

Expenditures:

1000	Certificated Salaries	\$9,175,551.00
2000	Classified Salaries	\$4,546,100.00
3000	Employee Benefits	\$3,828,932.00
4000	Books & Supplies	\$90,911.00
5000	Services & Other Operating	\$104,165.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		\$17,745,659.00

GENERAL FUND
Adopted 2008-09

Resource 0000 Function 3110 Guidance and Counseling Services

Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assistant students as they make their own education and career plans and choices.

Expenditures:

1000	Certificated Salaries	\$2,596,627.00
2000	Classified Salaries	\$240,252.00
3000	Employee Benefits	\$791,590.00
4000	Books & Supplies	\$7,825.00
5000	Services & Other Operating	\$36,330.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		\$3,672,624.00

GENERAL FUND
Adopted 2008-09

Resource 0000 Function 3120 Psychological Services

Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavioral evaluations.

Expenditures:

1000	Certificated Salaries	\$518,496.00
2000	Classified Salaries	\$21,371.00
3000	Employee Benefits	\$130,246.00
4000	Books & Supplies	\$29,229.00
5000	Services & Other Operating	\$8,971.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		\$708,313.00

GENERAL FUND
Adopted 2008-09

Resource 0000 Function 3130 Attendance and Social Work Services

Activities designed to improve student attendance at school and prevent or solve student problems involving the home, the school, and the community.

Expenditures:

1000	Certificated Salaries	\$382,847.00
2000	Classified Salaries	\$754,123.00
3000	Employee Benefits	\$533,779.00
4000	Books & Supplies	\$30,333.00
5000	Services & Other Operating	\$28,619.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		\$1,729,701.00

GENERAL FUND
Adopted 2008-09

Resource 0000 Function 3140 Health Services

Physical and mental health services that are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services.

Expenditures:

1000	Certificated Salaries	\$0.00
2000	Classified Salaries	\$264.00
3000	Employee Benefits	\$53.00
4000	Books & Supplies	\$3,366.00
5000	Services & Other Operating	\$30.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		\$3,713.00

GENERAL FUND
Adopted 2008-09

Resource 0000 Function 3160 Pupil Testing Services

Cost of staff or consultants assigned to coordinate the standardized testing of students in academic contents. The cost of classroom teachers administering tests to their students during the instructional day remains a part of the instructional function.

Expenditures:

1000	Certificated Salaries	\$0.00
2000	Classified Salaries	\$204.00
3000	Employee Benefits	\$20.00
4000	Books & Supplies	\$560.00
5000	Services & Other Operating	\$44,008.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		\$44,792.00

GENERAL FUND
Adopted 2008-09

Resource 0000 Function 3600 Pupil Transportation

Activities concerned with conveying students to and from school.

Expenditures:

1000	Certificated Salaries	\$0.00
2000	Classified Salaries	\$0.00
3000	Employee Benefits	\$0.00
4000	Books & Supplies	\$0.00
5000	Services & Other Operating	\$200.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		\$200.00

GENERAL FUND
Adopted 2008-09

Resource 0000 Function 3700 Food Services

Activities concerned with providing food to students and staff in a school or LEA.

Expenditures:

1000	Certificated Salaries	\$0.00
2000	Classified Salaries	\$6,000.00
3000	Employee Benefits	\$1,000.00
4000	Books & Supplies	\$0.00
5000	Services & Other Operating	\$0.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		\$7,000.00

GENERAL FUND
Adopted 2008-09

Resource 0000 Function 3900 Other Pupil Services

Other support services to students not classified elsewhere.

Expenditures:

1000	Certificated Salaries	\$0.00
2000	Classified Salaries	\$171,457.00
3000	Employee Benefits	\$88,839.00
4000	Books & Supplies	\$1,185.00
5000	Services & Other Operating	\$665.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		\$262,146.00

GENERAL FUND

Adopted 2008-09

Resource 0000 Function 4200 School-Sponsored Athletics

School-sponsored activities, under the guidance and supervising of LEA staff members who provide opportunities for students to pursue various aspects of physical education.

Expenditures:

1000	Certificated Salaries	\$29,852.00
2000	Classified Salaries	\$115,327.00
3000	Employee Benefits	\$11,369.00
4000	Books & Supplies	\$98,339.00
5000	Services & Other Operating	\$411,455.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		\$666,342.00

Resource 0000 Function 7100 Board and Superintendent

Activities concerned with establishing and administering policy for operating the LEA

Expenditures:

1000	Certificated Salaries	\$279,702.00
2000	Classified Salaries	\$415,083.00
3000	Employee Benefits	\$212,593.00
4000	Books & Supplies	\$44,679.00
5000	Services & Other Operating	\$1,196,463.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		\$2,148,520.00

GENERAL FUND
Adopted 2008-09

Resource 0000 Function 7200 Other General Administration

Activities other than Board and Superintendent which manage the LEA an overall entity. Other General Administration includes fiscal services (Budget/Accounting/Payroll/Accounts Payable/Accounts Receivable/Internal Audit/Duplicating/Mail Room)

Expenditures:

1000	Certificated Salaries	\$132.00
2000	Classified Salaries	\$2,522,788.00
3000	Employee Benefits	\$940,513.00
4000	Books & Supplies	\$484,224.00
5000	Services & Other Operating	\$2,038,622.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		\$5,986,279.00

GENERAL FUND
Adopted 2008-09

Resource 0000 Function 7210 General Administration Cost Transfers

Indirect Cost Transfers

Expenditures:

1000	Certificated Salaries	\$0.00
2000	Classified Salaries	\$0.00
3000	Employee Benefits	\$0.00
4000	Books & Supplies	\$0.00
5000	Services & Other Operating	\$0.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	-\$2,968,070.00
		-\$2,968,070.00

GENERAL FUND
Adopted 2008-09

Resource 0000 Function 7400 Personnel/Human Resources Services

Activities concerned with maintaining an efficient staff for the school system.

Expenditures:

1000	Certificated Salaries	\$46,242.00
2000	Classified Salaries	\$1,541,038.00
3000	Employee Benefits	\$570,066.00
4000	Books & Supplies	\$41,709.00
5000	Services & Other Operating	\$450,634.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		\$2,649,689.00

GENERAL FUND
Adopted 2008-09

Resource 0000 Function 7500 Central Support

Activities concerned with purchasing supplies, furniture, equipment, and materials used in schools or school system operations. As well as receiving storing such materials and supplies.

Expenditures:

1000	Certificated Salaries	\$0.00
2000	Classified Salaries	\$602,390.00
3000	Employee Benefits	\$263,100.00
4000	Books & Supplies	\$28,280.00
5000	Services & Other Operating	\$30,474.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		\$924,244.00

GENERAL FUND
Adopted 2008-09

Resource 0000 Function 7700 Centralized Data Processing

Agency wide data processing services, whether in-house or contracted. Examples of this function are costs for computer facility management, computer processing, systems development, analysis and designed, and interfacing associated with general types of technical assistance to data users.

Expenditures:

1000	Certificated Salaries	\$0.00
2000	Classified Salaries	\$1,327,626.00
3000	Employee Benefits	\$517,001.00
4000	Books & Supplies	\$79,516.00
5000	Services & Other Operating	\$830,075.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		\$2,754,218.00

GENERAL FUND
Adopted 2008-09

Resource 0000 Function 8100 Plant Maintenance and Operations

Activates concerned with keeping the physical plant and grounds open, clean, comfortable and in working conditions and a satisfactory state of repair.

Expenditures:

1000	Certificated Salaries	\$0.00
2000	Classified Salaries	\$7,578,227.00
3000	Employee Benefits	\$3,666,813.00
4000	Books & Supplies	\$841,464.00
5000	Services & Other Operating	\$8,718,106.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		\$20,804,610.00

GENERAL FUND
Adopted 2008-09

Resource 0000 Function 8300 Security

Activities concerned with maintaining order and safety in school buildings, on the school grounds, and in the vicinity of schools at all times.

Expenditures:

1000	Certificated Salaries	\$0.00
2000	Classified Salaries	\$1,475,126.00
3000	Employee Benefits	\$787,255.00
4000	Books & Supplies	\$166,599.00
5000	Services & Other Operating	\$374,068.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		\$2,803,048.00

GENERAL FUND
Adopted 2008-09

Resource 0000 Function 8500 Facilities Acquisition and Construction

Activities concerned with capital projects, such as acquiring land and buildings, remodeling buildings, construction buildings and additions to buildings.

Expenditures:

1000	Certificated Salaries	\$0.00
2000	Classified Salaries	\$365,760.00
3000	Employee Benefits	\$166,897.00
4000	Books & Supplies	\$59,016.00
5000	Services & Other Operating	\$92,296.00
6000	Capitalized Equipment	\$20,073.00
7000	Other Outgo	\$0.00
		\$704,042.00

GENERAL FUND
Adopted 2008-09

Resource 0000 Function 8700 Facilities Rents and Leases

Activities concerned with acquiring facilities through operating leases or rentals without the option to purchase.

Expenditures:

1000	Certificated Salaries	\$0.00
2000	Classified Salaries	\$0.00
3000	Employee Benefits	\$0.00
4000	Books & Supplies	\$0.00
5000	Services & Other Operating	\$298,132.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		\$298,132.00

Resource 0000 Function 9100 Debt Service

Servicing the debt of the LEA, including issuance costs and payments of both principal and interest.

Expenditures:

1000	Certificated Salaries	\$0.00
2000	Classified Salaries	\$0.00
3000	Employee Benefits	\$0.00
4000	Books & Supplies	\$0.00
5000	Services & Other Operating	\$0.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$270,584.00
		\$270,584.00

GENERAL FUND

Adopted 2008-09

Resource 0000 Function 9300 Interfund Transfers

Financial outflows to other funds of the LEA that are not classified as quasi-external transactions, reimbursements, loans, or advances.

Expenditures:

1000	Certificated Salaries	\$0.00
2000	Classified Salaries	\$0.00
3000	Employee Benefits	\$0.00
4000	Books & Supplies	\$0.00
5000	Services & Other Operating	\$0.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$78,970.00
		\$78,970.00

GENERAL FUND
Adopted 2008-09

Resource 1100 State Lottery

Lottery funding which is unrestricted.

Revenues:

8010-8099 Revenue Limit	\$ 4,249,889
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	\$ 4,249,889

Expenditures:

1000 Certificated Salaries	\$ 1,277,024
2000 Classified Salaries	\$ 2,041,163
3000 Employee Benefits	\$ 1,163,125
4000 Books & Supplies	\$ 111,560
5000 Services & Other Operating	\$(352,556)
6000 Capitalized Equipment	\$ 9,573
7000 Other Outgo	\$ 0
	\$ 4,249,889

Staffing Classifications:

	Fiscal 07-08	Fiscal 08-09	Net Change
Classified School Administration	13.25	13.25	0.00
Directors/Administrators	1.00	1.00	0.00
Police Officers/Campus Safety Monitors/Campus	18.00	18.00	0.00
Pupil Support	19.48	19.48	0.00
	51.73	51.73	0.00

GENERAL FUND
Adopted 2008-09

Resource 3010 NCLB: Title I, Part A, Basic Grants Low-Income and Neglected

To Provide funds for supplemental services to narrow the educational gap for kids from low income families.

Revenues:

8010-8099 Revenue Limit	\$ 0
8100-8299 Federal Revenue	\$ 16,945,179
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	\$ 16,945,179

Expenditures:

1000 Certificated Salaries	\$ 8,127,904
2000 Classified Salaries	\$ 1,125,351
3000 Employee Benefits	\$ 2,567,928
4000 Books & Supplies	\$ 3,623,817
5000 Services & Other Operating	\$ 846,875
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 653,304
	\$ 16,945,179

Staffing Classifications:

	Fiscal 07-08	Fiscal 08-09	Net Change
Certificated Instruction Regular Education	72.33	79.00	6.67
Classified Instructional Support Staff	20.71	21.02	0.31
Classified School Administration	13.64	12.24	-1.40
Directors/Administrators	2.00	2.00	0.00
General Administration Support Staff	2.30	2.30	0.00
Instructional Specialist	20.15	21.15	1.00
Managers	0.00	0.00	0.00
Pupil Support	13.49	12.65	-0.84
	144.62	144.62	0.00

GENERAL FUND
Adopted 2008-09

Resource 3025 NCLB: Title I, Part D, Local Delinquent Programs

To provide supplementary education services to improve academic achievement (specifically in mathematics, reading, and language arts) for children and youth in local and state facilities and in institutions for neglected and delinquent children.

Revenues:

8010-8099 Revenue Limit	\$ 0
8100-8299 Federal Revenue	\$ 71,312
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	\$ 71,312

Expenditures:

1000 Certificated Salaries	\$ 0
2000 Classified Salaries	\$ 14,513
3000 Employee Benefits	\$ 2,413
4000 Books & Supplies	\$ 49,487
5000 Services & Other Operating	\$ 2,150
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 2,749
	\$ 71,312

Staffing Classifications:

	Fiscal 07-08	Fiscal 08-09	Net Change
Classified Instructional Support Staff	0.44	0.44	0.00
	0.44	0.44	0.00

GENERAL FUND
Adopted 2008-09

Resource 3310 Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611

To support the expense of educating students identified with disabilities.

Revenues:

8010-8099 Revenue Limit	\$ 0
8100-8299 Federal Revenue	\$ 6,256,570
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	\$ 6,256,570

Expenditures:

1000 Certificated Salaries	\$ 107,794
2000 Classified Salaries	\$ 3,610,371
3000 Employee Benefits	\$ 2,287,517
4000 Books & Supplies	\$ 0
5000 Services & Other Operating	\$ 0
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 250,888
	\$ 6,256,570

Staffing Classifications:

	Fiscal 07-08	Fiscal 08-09	Net Change
Certificated Instruction Special Education	1.00	1.00	0.00
Classified Special Education Support	120.00	120.00	0.00
	121.00	121.00	0.00

GENERAL FUND
Adopted 2008-09

Resource 3315 Special Ed: IDEA Preschool Grants, Part B, Sec 619

To fund special education for children with disabilities ages three - five.

Revenues:

8010-8099 Revenue Limit	\$ 0
8100-8299 Federal Revenue	\$ 203,034
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	\$ 203,034

Expenditures:

1000 Certificated Salaries	\$ 28,576
2000 Classified Salaries	\$ 99,969
3000 Employee Benefits	\$ 63,021
4000 Books & Supplies	\$ 3,640
5000 Services & Other Operating	\$ 0
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 7,828
	\$ 203,034

Staffing Classifications:

	Fiscal 07-08	Fiscal 08-09	Net Change
Classified Special Education Support	3.75	3.75	0.00
	3.75	3.75	0.00

**GENERAL FUND
Adopted 2008-09**

Resource 3320 Special Ed: IDEA Preschool Local Entitlement, Part B, Sec 611

There are two resources for special education preschool: Resource 3320, is from B Sec 611 for ages 22 months to 3 years, this part going to preschool. This is different from Resource 3315, from Part B Sec 619 for ages 3 to 5. Because CDE must report separately to the federal government, there are two resource codes.

Revenues:

8010-8099 Revenue Limit	\$ 0
8100-8299 Federal Revenue	\$ 355,047
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	\$ 355,047

Expenditures:

1000 Certificated Salaries	\$ 0
2000 Classified Salaries	\$ 214,573
3000 Employee Benefits	\$ 126,786
4000 Books & Supplies	\$ 0
5000 Services & Other Operating	\$ 0
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 13,688
	\$ 355,047

Staffing Classifications:

	Fiscal 07-08	Fiscal 08-09	Net Change
Certificated Instruction Special Education	0.00	0.00	0.00
Classified Special Education Support	5.69	5.69	0.00
	5.69	5.69	0.00

**GENERAL FUND
Adopted 2008-09**

Resource 3345 Special Ed: IDEA Preschool Staff Development, Part B, Sec 619

**For Special Education In-service training including a parent training component .
Additionally, may include a staff training program.**

Revenues:

8010-8099 Revenue Limit	\$ 0
8100-8299 Federal Revenue	\$ 1,441
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	\$ 1,441

Expenditures:

1000 Certificated Salaries	\$ 0
2000 Classified Salaries	\$ 198
3000 Employee Benefits	\$ 0
4000 Books & Supplies	\$ 0
5000 Services & Other Operating	\$ 1,185
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 58
	\$ 1,441

Staffing Classifications:	Fiscal 07-08	Fiscal 08-09	Net Change
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No FTE is associated with this resource

GENERAL FUND
Adopted 2008-09

Resource 3385 Special Ed: IDEA Early Intervention Grants

Allocated to SELPAs who demonstrate that the required and supplemental cost of implementing Part C for infants and toddlers with low incidence disabilities were not fully covered by their base, Federal Part C grant.

Revenues:

8010-8099 Revenue Limit	\$ 322,354
8100-8299 Federal Revenue	\$ 67,389
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	\$ 389,743

Expenditures:

1000 Certificated Salaries	\$ 262,746
2000 Classified Salaries	\$ 50,145
3000 Employee Benefits	\$ 61,265
4000 Books & Supplies	\$ 0
5000 Services & Other Operating	\$ 561
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 15,026
	\$ 389,743

Staffing Classifications:

	Fiscal 07-08	Fiscal 08-09	Net Change
Certificated Instruction Special Education	0.57	0.57	0.00
	0.57	0.57	0.00

GENERAL FUND
Adopted 2008-09

**Resource 3550 Vocational Programs: Voc & Appl Tech Secondary II C, Sec 131
(Carl Perkins Act)**

To provide local educational agencies with funding for the improvement of secondary vocational and technical education programs.

Revenues:

8010-8099 Revenue Limit	\$ 0
8100-8299 Federal Revenue	\$ 475,758
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	\$ 475,758

Expenditures:

1000 Certificated Salaries	\$ 109,734
2000 Classified Salaries	\$ 33,251
3000 Employee Benefits	\$ 51,328
4000 Books & Supplies	\$ 153,566
5000 Services & Other Operating	\$ 109,537
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 18,342
	\$ 475,758

Staffing Classifications:

	Fiscal 07-08	Fiscal 08-09	Net Change
Classified Special Education Support	0.88	0.88	0.00
Coordinators	0.80	0.80	0.00
Pupil Support	1.00	1.00	0.00
	2.68	2.68	0.00

GENERAL FUND
Adopted 2008-09

Resource 4035 NCLB: Title II, Part A, Teacher Quality

To increase the academic achievement of all students by helping schools and districts (1) improve teacher and principal quality through professional development and other activities and (2) ensure all teachers are highly qualified.

Revenues:

8010-8099 Revenue Limit	\$ 0
8100-8299 Federal Revenue	\$ 3,185,792
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	\$ 3,185,792

Expenditures:

1000 Certificated Salaries	\$ 1,574,669
2000 Classified Salaries	\$ 71,661
3000 Employee Benefits	\$ 478,223
4000 Books & Supplies	\$ 654,314
5000 Services & Other Operating	\$ 284,100
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 122,825
	\$ 3,185,792

Staffing Classifications:

	Fiscal 07-08	Fiscal 08-09	Net Change
Certificated Instruction Regular Education	22.00	22.00	0.00
Directors/Administrators	0.50	0.50	0.00
Executive Assistants/Analyst	1.00	1.00	0.00
Instructional Specialist	2.40	2.40	0.00
Pupil Support	0.00	0.00	0.00
	25.90	25.90	0.00

**GENERAL FUND
Adopted 2008-09**

Resource 4203 NCLB: Title III, Limited English Proficient (LEP) Student Program

To provide supplementary programs and services to limited-English-proficient (LEP) students known as English learners in California. The purpose is to assist them to acquire English and achieve grade-level and graduation standards.

Revenues:

8010-8099 Revenue Limit	\$ 0
8100-8299 Federal Revenue	\$ 906,300
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	\$ 906,300

Expenditures:

1000 Certificated Salaries	\$ 196,948
2000 Classified Salaries	\$ 127,205
3000 Employee Benefits	\$ 117,678
4000 Books & Supplies	\$ 155,913
5000 Services & Other Operating	\$ 273,615
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 34,941
	\$ 906,300

Staffing Classifications:

	Fiscal 07-08	Fiscal 08-09	Net Change
Certificated Instruction Regular Education	0.20	0.20	0.00
Classified Instructional Support Staff	0.30	0.30	0.00
	0.50	0.50	0.00

GENERAL FUND
Adopted 2008-09

Resource 5630 NCLB: Title X McKinney-Vento Homeless Assistance Grants

To facilitate the enrollment, attendance, and success in school of homeless youth and to ensure them equal access to free, appropriate public education.

Revenues:

8010-8099 Revenue Limit	\$ 0
8100-8299 Federal Revenue	\$ 88,830
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	\$ 88,830

Expenditures:

1000 Certificated Salaries	\$ 0
2000 Classified Salaries	\$ 46,942
3000 Employee Benefits	\$ 20,453
4000 Books & Supplies	\$ 7,143
5000 Services & Other Operating	\$ 10,867
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 3,425
	\$ 88,830

Staffing Classifications:

	Fiscal 07-08	Fiscal 08-09	Net Change
Classified School Administration	0.50	0.50	0.00
Pupil Support	0.50	0.50	0.00
	1.00	1.00	0.00

GENERAL FUND
Adopted 2008-09

Resource 5810 Other Federal Programs

Other Federal restricted programs, not defined elsewhere.

Revenues:

8010-8099 Revenue Limit	\$ 0
8100-8299 Federal Revenue	\$ 100,000
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	\$ 100,000

Expenditures:

1000 Certificated Salaries	\$ 79,000
2000 Classified Salaries	\$ 0
3000 Employee Benefits	\$ 21,000
4000 Books & Supplies	\$ 0
5000 Services & Other Operating	\$ 0
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 0
	\$ 100,000

Staffing Classifications:

	Fiscal 07-08	Fiscal 08-09	Net Change
Certificated Instruction Special Education	0.20	0.20	0.00
Classified School Administration	0.00	0.00	0.00
Coordinators	1.50	1.50	0.00
Executive Assistants/Analyst	0.10	0.10	0.00
General Administration Support Staff	1.40	1.40	0.00
Instructional Specialist	0.00	0.00	0.00
Pupil Support	5.00	5.00	0.00
	8.20	8.20	0.00

GENERAL FUND
Adopted 2008-09

Resource 6091 Cal-SAFE Academic and Supportive Services

This part of the program pays for the academic and supportive services that help the student with their educational programs.

Revenues:

8010-8099 Revenue Limit	\$ 141,468
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	\$ 141,468

Expenditures:

1000 Certificated Salaries	\$ 63,020
2000 Classified Salaries	\$ 18,233
3000 Employee Benefits	\$ 54,761
4000 Books & Supplies	\$ 0
5000 Services & Other Operating	\$ 0
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 5,454
	\$ 141,468

Staffing Classifications:

	Fiscal 07-08	Fiscal 08-09	Net Change
Certificated Instruction Regular Education	1.80	1.80	0.00
Classified Instructional Support Staff	0.04	0.04	0.00
Classified School Administration	0.30	0.30	0.00
Directors/Administrators	0.15	0.15	0.00
Instructional Specialist	0.00	0.00	0.00
Pupil Support	1.00	1.00	0.00
	3.29	3.29	0.00

**GENERAL FUND
Adopted 2008-09**

Resource 6092 Cal-SAFE Child Care and Development Services

Funding for Cal SAFE child care component for teens who have become parents and qualify for extra support.

Revenues:

8010-8099 Revenue Limit	\$ 223,488
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	\$ 223,488

Expenditures:

1000 Certificated Salaries	\$ 71,607
2000 Classified Salaries	\$ 73,709
3000 Employee Benefits	\$ 66,887
4000 Books & Supplies	\$ 966
5000 Services & Other Operating	\$ 1,703
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 8,616
	\$ 223,488

Staffing Classifications:

	Fiscal 07-08	Fiscal 08-09	Net Change
Certificated Instruction Regular Education	1.20	1.20	0.00
Classified Instructional Support Staff	2.98	2.98	0.00
Classified School Administration	0.05	0.05	0.00
Directors/Administrators	0.15	0.15	0.00
Instructional Specialist	0.05	0.05	0.00
Pupil Support	0.00	0.00	0.00
	4.43	4.43	0.00

**GENERAL FUND
Adopted 2008-09**

Resource 6258 Physical Education Teacher Incentive Grant

To provide for the purpose of enhancing the quality of instruction in physical education and to assist schools in this goal by providing incentive grants for the hiring of additional physical education specialist

Revenues:

8010-8099 Revenue Limit	\$ 219,516
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	\$ 219,516

Expenditures:

1000 Certificated Salaries	\$ 182,431
2000 Classified Salaries	\$ 0
3000 Employee Benefits	\$ 28,197
4000 Books & Supplies	\$ 0
5000 Services & Other Operating	\$ 0
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 8,888
	\$ 219,516

Staffing Classifications:

	Fiscal 07-08	Fiscal 08-09	Net Change
Certificated Instruction Regular Education	2.50	2.00	-0.50
	2.50	2.50	0.00

GENERAL FUND
Adopted 2008-09

Resource 6263 Paraprofessional Teacher Training (CTC)

Allocated by the Commission on Teacher Credentialing in support of the Paraprofessional Teacher Training Program. Through this program, paraprofessional school employees (mostly classroom aides) are encouraged to pursue teaching as a career through a program of financial assistance that defrays the cost of prerequisite subject matter coursework (roughly equivalent to a college degree) followed by teacher preparation coursework leading to a teaching credential.

Revenues:

8010-8099 Revenue Limit	\$ 70,000
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	\$ 70,000

Expenditures:

1000 Certificated Salaries	\$ 20,000
2000 Classified Salaries	\$ 500
3000 Employee Benefits	\$ 1,800
4000 Books & Supplies	\$ 7,835
5000 Services & Other Operating	\$ 37,166
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 2,699
	\$ 70,000

Staffing Classifications:

Fiscal 07-08

Fiscal 08-09

Net Change

No FTE is associated with this resource

GENERAL FUND
Adopted 2008-09

Resource 6300 Lottery: Instructional Materials

Lottery funds for the purchase of instructional materials.

Revenues:

8010-8099 Revenue Limit	\$ 672,287
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	\$ 672,287

Expenditures:

1000 Certificated Salaries	\$ 0
2000 Classified Salaries	\$ 0
3000 Employee Benefits	\$ 0
4000 Books & Supplies	\$ 614,097
5000 Services & Other Operating	\$ 58,190
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 0
	\$ 672,287

Staffing Classifications:	Fiscal 07-08	Fiscal 08-09	Net Change
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No FTE is associated with this resource

GENERAL FUND
Adopted 2008-09

Resource 6405 School Safety & Violence Prevention, Grades 8-12

To establish programs and strategies that emphasize violence prevention among children and youth in public schools.

Revenues:

8010-8099 Revenue Limit	\$ 503,557
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	\$ 503,557

Expenditures:

1000 Certificated Salaries	\$ 0
2000 Classified Salaries	\$ 168,447
3000 Employee Benefits	\$ 108,293
4000 Books & Supplies	\$ 132,993
5000 Services & Other Operating	\$ 74,410
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 19,414
	\$ 503,557

Staffing Classifications:

	Fiscal 07-08	Fiscal 08-09	Net Change
Certificated School Administrators	0.00	0.00	0.00
Classified Instructional Support Staff	0.50	0.50	0.00
General Administration Support Staff	0.15	0.15	0.00
Police Officers/Campus Safety Monitors/Campus	13.00	13.00	0.00
	13.65	13.65	0.00

GENERAL FUND
Adopted 2008-09

Resource 6500 Special Education Apportionment

To provide special education services required by an individualized education program pursuant to the Federal Individuals with Disabilities Education Act.

Revenues:

8010-8099 Revenue Limit	\$ 18,376,407
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 6,956,816
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 6,234,989
	\$ 31,568,212

Expenditures:

1000 Certificated Salaries	\$ 17,805,718
2000 Classified Salaries	\$ 3,269,951
3000 Employee Benefits	\$ 6,728,619
4000 Books & Supplies	\$ 814,366
5000 Services & Other Operating	\$ 2,895,721
6000 Capitalized Equipment	\$ 4,827
7000 Other Outgo	\$ 49,010
	\$ 31,568,212

Staffing Classifications:

	Fiscal 07-08	Fiscal 08-09	Net Change
Certificated Instruction Regular Education	1.00	1.00	0.00
Certificated Instruction Special Education	228.20	228.20	0.00
Certificated School Administrators	2.00	2.00	0.00
Classified Instructional Support Staff	5.75	5.75	0.00
Classified School Administration	2.59	2.59	0.00
Classified Special Education Support	91.63	94.63	3.00
Directors/Administrators	2.92	2.92	0.00
Executive Assistants/Analyst	0.75	0.75	0.00
General Administration Support Staff	2.00	2.00	0.00
Plant Maintenance and Operations	3.00	3.00	0.00
Pupil Support	27.38	27.38	0.00
	367.21	367.21	0.00

GENERAL FUND
Adopted 2008-09

Resource 6510 Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)

Local assistance money for special education infant program.

Revenues:

8010-8099 Revenue Limit	\$ 1,833,341
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 382,097
	\$ 2,215,438

Expenditures:

1000 Certificated Salaries	\$ 810,876
2000 Classified Salaries	\$ 535,870
3000 Employee Benefits	\$ 545,593
4000 Books & Supplies	\$ 274,046
5000 Services & Other Operating	\$ 49,053
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 0
	\$ 2,215,438

Staffing Classifications:

	Fiscal 07-08	Fiscal 08-09	Net Change
Certificated Instruction Special Education	11.00	11.00	0.00
Classified Instructional Support Staff	1.50	1.50	0.00
Classified Special Education Support	13.69	13.69	0.00
Pupil Support	0.30	0.30	0.00
	26.49	26.49	0.00

GENERAL FUND
Adopted 2008-09

Resource 6515 Special Ed Infant Discretionary Funds

State Funding appropriated for the Special Education Infant Program.

Revenues:

8010-8099 Revenue Limit	\$ 34,580
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	\$ 34,580

Expenditures:

1000 Certificated Salaries	\$ 18,190
2000 Classified Salaries	\$ 0
3000 Employee Benefits	\$ 7,916
4000 Books & Supplies	\$ 7,141
5000 Services & Other Operating	\$ 0
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 1,333
	\$ 34,580

Staffing Classifications:

Fiscal 07-08

Fiscal 08-09

Net Change

No FTE is associated with this resource

GENERAL FUND
Adopted 2008-09

Resource 6530 Special Ed Low Incidence

State Funding appropriated for Special Education services for students with low incidence disabilities.

Revenues:

8010-8099 Revenue Limit	\$ 12,361
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	\$ 12,361

Expenditures:

1000 Certificated Salaries	\$ 0
2000 Classified Salaries	\$ 6,100
3000 Employee Benefits	\$ 950
4000 Books & Supplies	\$ 0
5000 Services & Other Operating	\$ 4,834
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 477
	\$ 12,361

Staffing Classifications:

Fiscal 07-08

Fiscal 08-09

Net Change

No FTE is associated with this resource

**GENERAL FUND
Adopted 2008-09**

Resource 6535 Special Ed Personnel Staff Dev

State Funding for SELPAs for staff development that meets the highly qualified teacher requirements and ensures that all personnel are appropriately and adequately prepared.

Revenues:

8010-8099 Revenue Limit	\$ 14,592
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	\$ 14,592

Expenditures:

1000 Certificated Salaries	\$ 5,000
2000 Classified Salaries	\$ 800
3000 Employee Benefits	\$ 808
4000 Books & Supplies	\$ 0
5000 Services & Other Operating	\$ 7,421
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 563
	\$ 14,592

Staffing Classifications:	Fiscal 07-08	Fiscal 08-09	Net Change
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No FTE is associated with this resource

GENERAL FUND
Adopted 2008-09

Resource 6760 Arts & Music Block Grant

Provided to support standards-aligned art and music instruction in kindergarten and grades 1 to 12. Funds may be used for professional development, supplies, equipment and to hire credentialed teachers.

Revenues:

8010-8099 Revenue Limit	\$ 608,111
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	\$ 608,111

Expenditures:

1000 Certificated Salaries	\$ 0
2000 Classified Salaries	\$ 0
3000 Employee Benefits	\$ 0
4000 Books & Supplies	\$ 584,666
5000 Services & Other Operating	\$ 0
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 23,445
	\$ 608,111

Staffing Classifications:	Fiscal 07-08	Fiscal 08-09	Net Change
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No FTE is associated with this resource

GENERAL FUND
Adopted 2008-09

Resource 7055 CAHSEE (California High School Exit Exam) Intensive Instruction and Services

To provide intensive instruction and services to those who have failed one or both parts of the CAHSEE (California High School Exit Exam).

Revenues:

8010-8099 Revenue Limit	\$ 526,367
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	\$ 526,367

Expenditures:

1000 Certificated Salaries	\$ 80,259
2000 Classified Salaries	\$ 0
3000 Employee Benefits	\$ 20,333
4000 Books & Supplies	\$ 380,481
5000 Services & Other Operating	\$ 25,000
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 20,294
	\$ 526,367

Staffing Classifications:

	Fiscal 07-08	Fiscal 08-09	Net Change
Certificated Instruction Regular Education	0.00	0.00	0.00
	0.00	0.00	0.00

GENERAL FUND
Adopted 2008-09

Resource 7140 Gifted & Talented Education (GATE)

Gifted and Talented Education (GATE) funding supports unique opportunities for high-achieving and underachieving students in public elementary and secondary schools in California who are identified as gifted and talented.

Revenues:

8010-8099 Revenue Limit	\$ 310,424
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	\$ 310,424

Expenditures:

1000 Certificated Salaries	\$ 107,499
2000 Classified Salaries	\$ 29,351
3000 Employee Benefits	\$ 39,940
4000 Books & Supplies	\$ 105,596
5000 Services & Other Operating	\$ 18,123
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 9,915
	\$ 310,424

Staffing Classifications:

	Fiscal 07-08	Fiscal 08-09	Net Change
Classified School Administration	0.00	0.00	0.00
General Administration Support Staff	0.40	0.40	0.00
Instructional Specialist	1.00	1.00	0.00
Pupil Support	0.00	0.00	0.00
	1.40	1.40	0.00

GENERAL FUND
Adopted 2008-09

Resource 7156 Instructional Materials Realignment, IMFRP (AB 1781)

For standards-aligned textbooks in history, math, reading and science.

Revenues:

8010-8099 Revenue Limit	\$ 2,438,605
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	\$ 2,438,605

Expenditures:

1000 Certificated Salaries	\$ 0
2000 Classified Salaries	\$ 0
3000 Employee Benefits	\$ 0
4000 Books & Supplies	\$ 2,438,605
5000 Services & Other Operating	\$ 0
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 0
	\$ 2,438,605

Staffing Classifications:	Fiscal 07-08	Fiscal 08-09	Net Change
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No FTE is associated with this resource

GENERAL FUND
Adopted 2008-09

Resource 7230 Transportation: Home to School

The apportionment for home-to-school transportation.

Revenues:

8010-8099 Revenue Limit	\$ 3,969,582
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 1,795,096
	\$ 5,764,678

Expenditures:

1000 Certificated Salaries	\$ 0
2000 Classified Salaries	\$ 3,081,949
3000 Employee Benefits	\$ 1,553,318
4000 Books & Supplies	\$ 1,231,261
5000 Services & Other Operating	\$(303,508)
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 201,658
	\$ 5,764,678

Staffing Classifications:

	Fiscal 07-08	Fiscal 08-09	Net Change
Classified School Administration	2.00	2.00	0.00
Directors/Administrators	1.00	1.00	0.00
Plant Maintenance and Operations	5.00	5.00	0.00
Pupil Transportation	68.50	68.50	0.00
Supervisors	2.00	2.00	0.00
	78.50	78.50	0.00

GENERAL FUND
Adopted 2008-09

Resource 7240 Transportation: Special Education (Severely Disabled and/or Orthopedically Impaired)

Funding for transportation for special education students who are severely disabled (SD) or orthopedically impaired (OI) and transportation is included in their IEP.

Revenues:

8010-8099 Revenue Limit	\$ 1,109,061
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 3,227,372
	\$ 4,336,433

Expenditures:

1000 Certificated Salaries	\$ 0
2000 Classified Salaries	\$ 0
3000 Employee Benefits	\$ 0
4000 Books & Supplies	\$ 0
5000 Services & Other Operating	\$ 4,288,404
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 48,029
	\$ 4,336,433

Staffing Classifications:	Fiscal 07-08	Fiscal 08-09	Net Change
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No FTE is associated with this resource

GENERAL FUND
Adopted 2008-09

Resource 7250 School Based Coordination Program

Funding from EIA can be transferred into School Based Coordination to provide supplemental instructional services to students in accordance with school site plans..

Revenues:

8010-8099 Revenue Limit	\$ 0
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 18,388,188
	\$ 18,388,188

Expenditures:

1000 Certificated Salaries	\$ 6,193,404
2000 Classified Salaries	\$ 1,979,747
3000 Employee Benefits	\$ 2,360,704
4000 Books & Supplies	\$ 6,509,638
5000 Services & Other Operating	\$ 946,425
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 398,270
	\$ 18,388,188

Staffing Classifications:

	Fiscal 07-08	Fiscal 08-09	Net Change
Certificated Instruction Regular Education	28.10	33.10	5.00
Classified Instructional Support Staff	58.26	62.45	4.19
Classified School Administration	19.16	19.56	0.40
Directors/Administrators	2.00	2.00	0.00
General Administration Support Staff	5.20	5.20	0.00
Instructional Specialist	9.12	7.92	-1.20
Managers	0.00	0.00	0.00
Pupil Support	9.63	10.53	0.90
	131.46	131.46	0.00

GENERAL FUND
Adopted 2008-09

Resource 7271 California Peer Assistance & Review Program for Teacher (CPARP)

Allocated to local education agencies in support of the Peer Assistance and Review (PAR) program, a program of observation and monitoring, assistance, and evaluation of teachers' performance in the classroom vis-a-vis performance goals that are aligned with pupil learning objectives.

Revenues:

8010-8099 Revenue Limit	\$ 164,769
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	\$ 164,769

Expenditures:

1000 Certificated Salaries	\$ 122,161
2000 Classified Salaries	\$ 0
3000 Employee Benefits	\$ 29,092
4000 Books & Supplies	\$ 210
5000 Services & Other Operating	\$ 6,954
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 6,352
	\$ 164,769

Staffing Classifications:

	Fiscal 07-08	Fiscal 08-09	Net Change
Certificated Instruction Regular Education	2.00	2.00	0.00
	2.00	2.00	0.00

**GENERAL FUND
Adopted 2008-09**

Resource 7286 International Baccalaureate Staff Development

For the support of International Baccalaureate Programs which encompass a rigorous high school curriculum.

Revenues:

8010-8099 Revenue Limit	\$ 25,311
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	\$ 25,311

Expenditures:

1000 Certificated Salaries	\$ 2,500
2000 Classified Salaries	\$ 0
3000 Employee Benefits	\$ 120
4000 Books & Supplies	\$ 0
5000 Services & Other Operating	\$ 21,666
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 1,025
	\$ 25,311

Staffing Classifications:	Fiscal 07-08	Fiscal 08-09	Net Change
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No FTE is associated with this resource

GENERAL FUND
Adopted 2008-09

Resource 7295 Reading Services for Blind Teachers

For reader services to legally blind certificated classroom teachers.

Revenues:

8010-8099 Revenue Limit	\$ 7,961
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	\$ 7,961

Expenditures:

1000 Certificated Salaries	\$ 0
2000 Classified Salaries	\$ 7,524
3000 Employee Benefits	\$ 437
4000 Books & Supplies	\$ 0
5000 Services & Other Operating	\$ 0
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 0
	\$ 7,961

Staffing Classifications:

Fiscal 07-08

Fiscal 08-09

Net Change

No FTE is associated with this resource

GENERAL FUND
Adopted 2008-09

Resource 7390 Pupil Retention Block Grant

To target pupils who require additional assistance to succeed in school.

Revenues:

8010-8099 Revenue Limit	\$ 1,293,230
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	\$ 1,293,230

Expenditures:

1000 Certificated Salaries	\$ 81,994
2000 Classified Salaries	\$ 671,906
3000 Employee Benefits	\$ 372,418
4000 Books & Supplies	\$ 0
5000 Services & Other Operating	\$ 129,700
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 37,212
	\$ 1,293,230

Staffing Classifications:

	Fiscal 07-08	Fiscal 08-09	Net Change
Classified Instructional Support Staff	11.00	11.00	0.00
	11.00	11.00	0.00

GENERAL FUND
Adopted 2008-09

Resource 7392 Teacher Credentialing Block Grant

The BTSA program is an initiative to provide formative assessment and individualized support based on assessment information for beginning teachers.

Revenues:

8010-8099 Revenue Limit	\$ 456,541
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	\$ 456,541

Expenditures:

1000 Certificated Salaries	\$ 235,753
2000 Classified Salaries	\$ 46,018
3000 Employee Benefits	\$ 57,490
4000 Books & Supplies	\$ 36,502
5000 Services & Other Operating	\$ 63,177
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 17,601
	\$ 456,541

Staffing Classifications:

	Fiscal 07-08	Fiscal 08-09	Net Change
General Administration Support Staff	1.00	1.00	0.00
Instructional Specialist	0.60	0.60	0.00
	1.60	1.60	0.00

GENERAL FUND
Adopted 2008-09

Resource 7393 Professional Development Block Grant

Instructional time and Staff Development - 3 day staff development days - on salary schedule

Revenues:

8010-8099 Revenue Limit	\$ 2,115,411
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$(317,312)
	\$ 1,798,099

Expenditures:

1000 Certificated Salaries	\$ 1,576,349
2000 Classified Salaries	\$ 0
3000 Employee Benefits	\$ 157,619
4000 Books & Supplies	\$ 0
5000 Services & Other Operating	\$ 0
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 64,131
	\$ 1,798,099

Staffing Classifications:

	Fiscal 07-08	Fiscal 08-09	Net Change
Instructional Specialist	1.00	1.00	0.00
	1.00	1.00	0.00

**GENERAL FUND
Adopted 2008-09**

Resource 7394 Targeted Instructional Improvement Block Grant

After satisfying any court-ordered desegregated funding requirements, Targeted Instructional Improvement Block Grant funds may be used for any purpose authorized by the Targeted Instructional Improvement Grants or Supplemental Grants Programs as they existed prior to inclusion in the block grant.

Revenues:

8010-8099 Revenue Limit	\$ 6,678,672
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 740,167
	\$ 7,418,839

Expenditures:

1000 Certificated Salaries	\$ 1,924,227
2000 Classified Salaries	\$ 1,011,206
3000 Employee Benefits	\$ 1,203,921
4000 Books & Supplies	\$ 1,957,819
5000 Services & Other Operating	\$ 1,035,640
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 286,026
	\$ 7,418,839

Staffing Classifications:

	Fiscal 07-08	Fiscal 08-09	Net Change
Certificated Instruction Regular Education	43.66	44.16	0.50
Classified Instructional Support Staff	2.06	1.63	-0.44
Classified School Administration	3.69	2.69	-1.00
Directors/Administrators	1.50	1.50	0.00
Executive Assistants/Analyst	2.00	2.00	0.00
General Administration Support Staff	2.00	2.00	0.00
Instructional Specialist	3.00	3.00	0.00
Police Officers/Campus Safety Monitors/Campus	35.25	36.00	0.75
Pupil Support	3.00	3.00	0.00
	96.16	96.16	0.00

GENERAL FUND
Adopted 2008-09

Resource 7395 School and Library Improvement Block Grant

To be used for any purpose of either or both of the programs included in the block grant as determined by the school advisory committee.

Revenues:

8010-8099 Revenue Limit	\$ 2,819,033
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$(422,855)
	\$ 2,396,178

Expenditures:

1000 Certificated Salaries	\$ 302,182
2000 Classified Salaries	\$ 226,845
3000 Employee Benefits	\$ 158,818
4000 Books & Supplies	\$ 1,302,726
5000 Services & Other Operating	\$ 313,225
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 92,382
	\$ 2,396,178

Staffing Classifications:

	Fiscal 07-08	Fiscal 08-09	Net Change
Certificated Instruction Regular Education	1.17	0.50	-0.67
Classified Instructional Support Staff	0.88	1.31	0.44
Classified School Administration	6.09	5.40	-0.69
Instructional Specialist	1.13	1.33	0.20
Pupil Support	0.78	0.72	-0.06
	10.04	10.04	0.00

GENERAL FUND
Adopted 2008-09

Resource 7400 Quality Education Investment Act

Funding supports specified activities to improve academic instructions and students' academic achievement, including exceeding growth targets, reducing pupil-to-teacher ratios, reducing pupil-to-counselor ratios and increasing the number of highly qualified teachers.

Revenues:

8010-8099 Revenue Limit	\$ 1,733,254
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	\$ 1,733,254

Expenditures:

1000 Certificated Salaries	\$ 450,000
2000 Classified Salaries	\$ 0
3000 Employee Benefits	\$ 177,993
4000 Books & Supplies	\$ 1,105,261
5000 Services & Other Operating	\$ 0
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 0
	\$ 1,733,254

Staffing Classifications:

	Fiscal 07-08	Fiscal 08-09	Net Change
Certificated Instruction Regular Education	9.00	9.00	0.00
General Administration Support Staff	0.05	0.05	0.00
	9.05	9.05	0.00

GENERAL FUND
Adopted 2008-09

Resource 7810 Other State

Other restricted state revenues with state defined special programs

Revenues:

8010-8099 Revenue Limit	\$ 0
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 141,846
8980-8999 Contributions	\$ 0
	\$ 141,846

Expenditures:

1000 Certificated Salaries	\$ 97,000
2000 Classified Salaries	\$ 11,989
3000 Employee Benefits	\$ 13,980
4000 Books & Supplies	\$ 2,186
5000 Services & Other Operating	\$ 14,595
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 2,096
	\$ 141,846

Staffing Classifications:	Fiscal 07-08	Fiscal 08-09	Net Change
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No FTE is associated with this resource

GENERAL FUND
Adopted 2008-09

Resource 8150 Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)

3% Contribution of total General Fund (01) Adopted Budget required for ongoing and major maintenance of facilities

Revenues:

8010-8099 Revenue Limit	\$ 0
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 9,690,477
	\$ 9,690,477

Expenditures:

1000 Certificated Salaries	\$ 0
2000 Classified Salaries	\$ 3,620,663
3000 Employee Benefits	\$ 1,526,976
4000 Books & Supplies	\$ 1,882,769
5000 Services & Other Operating	\$ 685,881
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 1,974,188
	\$ 9,690,477

Staffing Classifications:

	Fiscal 07-08	Fiscal 08-09	Net Change
Classified School Administration	2.50	2.50	0.00
Directors/Administrators	1.00	1.00	0.00
Managers	1.00	1.00	0.00
Plant Maintenance and Operations	60.00	60.00	0.00
Supervisors	5.00	5.00	0.00
	69.50	69.50	0.00

**GENERAL FUND
Adopted 2008-09**

Resource 9010 Other Local

Other Local Funding.

Revenues:

8010-8099 Revenue Limit	\$ 0
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 5,141,757
8980-8999 Contributions	\$ 0
	\$ 5,141,757

Expenditures:

1000 Certificated Salaries	\$ 1,300,063
2000 Classified Salaries	\$ 805,778
3000 Employee Benefits	\$ 633,793
4000 Books & Supplies	\$ 1,056,281
5000 Services & Other Operating	\$ 1,204,147
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 141,695
	\$ 5,141,757

Staffing Classifications:

	Fiscal 07-08	Fiscal 08-09	Net Change
Certificated Instruction Regular Education	16.65	19.00	2.35
Classified Instructional Support Staff	8.50	8.50	0.00
Classified School Administration	8.08	8.08	0.00
Coordinators	0.20	0.20	0.00
Directors/Administrators	1.20	1.20	0.00
General Administration Support Staff	1.00	0.00	-1.00
Instructional Specialist	0.79	0.79	0.00
Pupil Support	5.70	5.70	0.00
	42.12	42.12	0.00

Stockton Unified School District

Adopted Budget 2008-2009

SECTION III Other Restricted Funds

Jack McLaughlin
Superintendent

6/24/08



OTHER RESTRICTED FUNDS

CHARTER SCHOOL FUND

Program Description

The Charter School Fund accounts for all revenues and expenditures related to district run charters.

The principal revenues in this fund are:

- Charter Schools General Purpose Entitlement - State Aid

- Charter Schools Categorical Block Grant

- Transfers from Sponsoring LEA's to Charter Schools in Lieu of Property Taxes

- Lottery

- Interest

- All Other Local Revenue

OTHER RESTRICTED FUNDS

**2008-09
Adopted**

FUND: 09 - Charter Schools Fund

REVENUE		
REVENUE LIMIT	\$1,853,280.00	
FEDERAL REVENUE	\$0.00	
STATE REVENUE	\$179,753.00	
LOCAL REVENUE	\$20,000.00	
INTERFUND TRANSFERS IN	\$78,970.00	
CONTRIBUTIONS TO RESTRICTED	\$0.00	
TOTAL REVENUE	\$2,132,003.00	
EXPENDITURES		
CERTIFICATED SALARIES	\$1,068,662.00	
CLASSIFIED SALARIES	\$113,606.00	
EMPLOYEE BENEFITS	\$428,046.00	
BOOKS, SUPPLIES	\$82,110.30	
SERVICES AND CONTRACTS	\$439,578.70	
CAPITAL OUTLAY	\$0.00	
OTHER OUTGO	\$0.00	
TOTAL EXPENDITURES	\$2,132,003.00	
REVENUES OVER EXPENDITURES	\$0.00	
COMPUTATION OF NET ENDING BALANCE		
ESTIMATED BEGINNING FUND BALANCE 07/01/08	\$0.00	
AUDIT ADJUSTMENT TO FUND BALANCE	\$0.00	
REINSTATEMENT OF FUND BALANCE	\$0.00	
EXCESS OF REVENUE/EXPENDITURES	\$0.00	
ESTIMATED ENDING FUND BALANCE 06/30/09	\$0.00	

OTHER RESTRICTED FUNDS

**2008-09
Adopted**

FUND: 11 - Adult Education Fund

REVENUE	
REVENUE LIMIT	\$0.00
FEDERAL REVENUE	\$1,052,788.00
STATE REVENUE	\$3,701,451.00
LOCAL REVENUE	\$400,282.00
INTERFUND TRANSFERS IN	\$0.00
CONTRIBUTIONS TO RESTRICTED	\$0.00
<hr/>	<hr/>
TOTAL REVENUE	\$5,154,521.00
 EXPENDITURES	
CERTIFICATED SALARIES	\$2,262,816.00
CLASSIFIED SALARIES	\$326,574.00
EMPLOYEE BENEFITS	\$642,595.00
BOOKS, SUPPLIES	\$227,656.00
SERVICES AND CONTRACTS	\$233,450.00
CAPITAL OUTLAY	\$0.00
OTHER OUTGO	\$307,931.00
<hr/>	<hr/>
TOTAL EXPENDITURES	\$4,001,022.00
 REVENUES OVER EXPENDITURES	 \$1,153,499.00
 COMPUTATION OF NET ENDING BALANCE	
ESTIMATED BEGINNING FUND BALANCE 07/01/08	\$7,213,844.00
AUDIT ADJUSTMENT TO FUND BALANCE	\$0.00
REINSTATEMENT OF FUND BALANCE	\$0.00
EXCESS OF REVENUE/EXPENDITURES	\$1,153,499.00
<hr/>	<hr/>
ESTIMATED ENDING FUND BALANCE 06/30/09	\$8,367,343.00

OTHER RESTRICTED FUNDS

**2008-09
Adopted**

FUND: 12 - Child Development Fund

REVENUE	
REVENUE LIMIT	\$0.00
FEDERAL REVENUE	\$15,000.00
STATE REVENUE	\$5,688,703.00
LOCAL REVENUE	\$0.00
INTERFUND TRANSFERS IN	\$0.00
CONTRIBUTIONS TO RESTRICTED	\$0.00
TOTAL REVENUE	\$5,703,703.00

EXPENDITURES	
CERTIFICATED SALARIES	\$1,351,885.00
CLASSIFIED SALARIES	\$849,066.00
EMPLOYEE BENEFITS	\$948,861.00
BOOKS, SUPPLIES	\$2,126,650.00
SERVICES AND CONTRACTS	\$202,331.00
CAPITAL OUTLAY	\$66,738.00
OTHER OUTGO	\$158,172.00
TOTAL EXPENDITURES	\$5,703,703.00

REVENUES OVER EXPENDITURES	\$0.00
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COMPUTATION OF NET ENDING BALANCE	
ESTIMATED BEGINNING FUND BALANCE 07/01/08	\$0.00
AUDIT ADJUSTMENT TO FUND BALANCE	\$0.00
REINSTATEMENT OF FUND BALANCE	\$0.00
EXCESS OF REVENUE/EXPENDITURES	\$0.00
ESTIMATED ENDING FUND BALANCE 06/30/09	\$0.00

OTHER RESTRICTED FUNDS

**2008-09
Adopted**

FUND: 13 - Cafeteria Fund

REVENUE	
REVENUE LIMIT	\$0.00
FEDERAL REVENUE	\$11,209,260.00
STATE REVENUE	\$846,395.00
LOCAL REVENUE	\$1,840,724.00
INTERFUND TRANSFERS IN	\$0.00
CONTRIBUTIONS TO RESTRICTED	\$0.00
TOTAL REVENUE	\$13,896,379.00

EXPENDITURES	
CERTIFICATED SALARIES	\$0.00
CLASSIFIED SALARIES	\$4,345,882.00
EMPLOYEE BENEFITS	\$2,363,265.00
BOOKS, SUPPLIES	\$5,668,645.00
SERVICES AND CONTRACTS	\$881,852.00
CAPITAL OUTLAY	\$56,470.00
OTHER OUTGO	\$342,134.00
TOTAL EXPENDITURES	\$13,658,248.00

REVENUES OVER EXPENDITURES	\$238,131.00
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COMPUTATION OF NET ENDING BALANCE	
ESTIMATED BEGINNING FUND BALANCE 07/01/08	\$1,618,849.00
AUDIT ADJUSTMENT TO FUND BALANCE	\$0.00
REINSTATEMENT OF FUND BALANCE	\$0.00
EXCESS OF REVENUE/EXPENDITURES	\$238,131.00
ESTIMATED ENDING FUND BALANCE 06/30/09	\$1,856,980.00

OTHER RESTRICTED FUNDS

**2008-09
Adopted**

FUND: 14 - Deferred Maintenance Fund

REVENUE		
REVENUE LIMIT		\$0.00
FEDERAL REVENUE		\$0.00
STATE REVENUE		\$0.00
LOCAL REVENUE		\$85,000.00
INTERFUND TRANSFERS IN		\$1,534,471.00
CONTRIBUTIONS TO RESTRICTED		\$0.00
TOTAL REVENUE		\$1,619,471.00
EXPENDITURES		
CERTIFICATED SALARIES		\$0.00
CLASSIFIED SALARIES		\$0.00
EMPLOYEE BENEFITS		\$0.00
BOOKS, SUPPLIES		\$0.00
SERVICES AND CONTRACTS		\$1,930,362.00
CAPITAL OUTLAY		\$1,816,656.00
OTHER OUTGO		\$0.00
TOTAL EXPENDITURES		\$3,747,018.00
REVENUES OVER EXPENDITURES		(\$2,127,547.00)
COMPUTATION OF NET ENDING BALANCE		
ESTIMATED BEGINNING FUND BALANCE 07/01/08		\$4,026,130.00
AUDIT ADJUSTMENT TO FUND BALANCE		\$0.00
REINSTATEMENT OF FUND BALANCE		\$0.00
EXCESS OF REVENUE/EXPENDITURES		(\$2,127,547.00)
ESTIMATED ENDING FUND BALANCE 06/30/09		\$1,898,583.00

OTHER RESTRICTED FUNDS

**2008-09
Adopted**

FUND: 21 - Building Fund

REVENUE		
REVENUE LIMIT	\$0.00	
FEDERAL REVENUE	\$0.00	
STATE REVENUE	\$0.00	
LOCAL REVENUE	\$0.00	
INTERFUND TRANSFERS IN	\$0.00	
CONTRIBUTIONS TO RESTRICTED	\$0.00	
TOTAL REVENUE	\$0.00	
EXPENDITURES		
CERTIFICATED SALARIES	\$0.00	
CLASSIFIED SALARIES	\$105,029.00	
EMPLOYEE BENEFITS	\$42,296.00	
BOOKS, SUPPLIES	\$0.00	
SERVICES AND CONTRACTS	\$44,388.00	
CAPITAL OUTLAY	\$5,955,612.00	
OTHER OUTGO	\$0.00	
TOTAL EXPENDITURES	\$6,147,325.00	
REVENUES OVER EXPENDITURES		(\$6,147,325.00)
COMPUTATION OF NET ENDING BALANCE		
ESTIMATED BEGINNING FUND BALANCE 07/01/08	\$8,977,954.00	
AUDIT ADJUSTMENT TO FUND BALANCE	\$0.00	
REINSTATEMENT OF FUND BALANCE	\$0.00	
EXCESS OF REVENUE/EXPENDITURES	(\$6,147,325.00)	
ESTIMATED ENDING FUND BALANCE 06/30/09	\$2,830,629.00	

OTHER RESTRICTED FUNDS

**2008-09
Adopted**

FUND: 25 - Capital Facilities Fund

REVENUE	
REVENUE LIMIT	\$0.00
FEDERAL REVENUE	\$0.00
STATE REVENUE	\$0.00
LOCAL REVENUE	\$6,139,874.00
INTERFUND TRANSFERS IN	\$17,372,438.00
CONTRIBUTIONS TO RESTRICTED	\$0.00
<hr/>	<hr/>
TOTAL REVENUE	\$23,512,312.00
 EXPENDITURES	
CERTIFICATED SALARIES	\$0.00
CLASSIFIED SALARIES	\$19,764.00
EMPLOYEE BENEFITS	\$11,417.00
BOOKS, SUPPLIES	\$76,711.00
SERVICES AND CONTRACTS	\$1,113,160.00
CAPITAL OUTLAY	\$5,488,837.00
OTHER OUTGO	\$3,341,698.00
<hr/>	<hr/>
TOTAL EXPENDITURES	\$10,051,587.00
 REVENUES OVER EXPENDITURES	 \$13,460,725.00
 COMPUTATION OF NET ENDING BALANCE	
ESTIMATED BEGINNING FUND BALANCE 07/01/08	\$33,611,935.00
AUDIT ADJUSTMENT TO FUND BALANCE	\$0.00
REINSTATEMENT OF FUND BALANCE	\$0.00
EXCESS OF REVENUE/EXPENDITURES	\$13,460,725.00
<hr/>	<hr/>
ESTIMATED ENDING FUND BALANCE 06/30/09	\$47,072,660.00

OTHER RESTRICTED FUNDS

**2008-09
Adopted**

FUND: 35 - County School Facilities Fund

REVENUE	
REVENUE LIMIT	\$0.00
FEDERAL REVENUE	\$0.00
STATE REVENUE	\$2,000,000.00
LOCAL REVENUE	\$600.00
INTERFUND TRANSFERS IN	\$0.00
CONTRIBUTIONS TO RESTRICTED	\$0.00
TOTAL REVENUE	\$2,000,600.00

EXPENDITURES	
CERTIFICATED SALARIES	\$0.00
CLASSIFIED SALARIES	\$0.00
EMPLOYEE BENEFITS	\$0.00
BOOKS, SUPPLIES	\$0.00
SERVICES AND CONTRACTS	\$0.00
CAPITAL OUTLAY	\$0.00
OTHER OUTGO	\$0.00
TOTAL EXPENDITURES	\$0.00

REVENUES OVER EXPENDITURES	\$2,000,600.00
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COMPUTATION OF NET ENDING BALANCE	
ESTIMATED BEGINNING FUND BALANCE 07/01/08	\$0.00
AUDIT ADJUSTMENT TO FUND BALANCE	\$0.00
REINSTATEMENT OF FUND BALANCE	\$0.00
EXCESS OF REVENUE/EXPENDITURES	\$2,000,600.00
ESTIMATED ENDING FUND BALANCE 06/30/09	\$2,000,600.00

OTHER RESTRICTED FUNDS

**2008-09
Adopted**

FUND: 40 - Reserve Capital Outlay

REVENUE		
REVENUE LIMIT		\$0.00
FEDERAL REVENUE		\$0.00
STATE REVENUE		\$0.00
LOCAL REVENUE		\$50,000.00
INTERFUND TRANSFERS IN		\$0.00
CONTRIBUTIONS TO RESTRICTED		\$0.00
TOTAL REVENUE		\$50,000.00
EXPENDITURES		
CERTIFICATED SALARIES		\$0.00
CLASSIFIED SALARIES		\$0.00
EMPLOYEE BENEFITS		\$0.00
BOOKS, SUPPLIES		\$0.00
SERVICES AND CONTRACTS		\$245,550.00
CAPITAL OUTLAY		\$94,076.00
OTHER OUTGO		\$0.00
TOTAL EXPENDITURES		\$339,626.00
REVENUES OVER EXPENDITURES		(\$289,626.00)
COMPUTATION OF NET ENDING BALANCE		
ESTIMATED BEGINNING FUND BALANCE 07/01/08		\$64,750,251.00
AUDIT ADJUSTMENT TO FUND BALANCE		\$0.00
REINSTATEMENT OF FUND BALANCE		\$0.00
EXCESS OF REVENUE/EXPENDITURES		(\$289,626.00)
ESTIMATED ENDING FUND BALANCE 06/30/09		\$64,460,625.00

OTHER RESTRICTED FUNDS

**2008-09
Adopted**

FUND: 49 - CapitalProjFndBlendedComponent

REVENUE	
REVENUE LIMIT	\$0.00
FEDERAL REVENUE	\$0.00
STATE REVENUE	\$0.00
LOCAL REVENUE	\$100,000.00
INTERFUND TRANSFERS IN	\$0.00
CONTRIBUTIONS TO RESTRICTED	\$0.00
TOTAL REVENUE	\$100,000.00

EXPENDITURES	
CERTIFICATED SALARIES	\$0.00
CLASSIFIED SALARIES	\$0.00
EMPLOYEE BENEFITS	\$0.00
BOOKS, SUPPLIES	\$0.00
SERVICES AND CONTRACTS	\$0.00
CAPITAL OUTLAY	\$0.00
OTHER OUTGO	\$0.00
TOTAL EXPENDITURES	\$0.00

REVENUES OVER EXPENDITURES	\$100,000.00
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COMPUTATION OF NET ENDING BALANCE	
ESTIMATED BEGINNING FUND BALANCE 07/01/08	\$2,178,228.00
AUDIT ADJUSTMENT TO FUND BALANCE	\$0.00
REINSTATEMENT OF FUND BALANCE	\$0.00
EXCESS OF REVENUE/EXPENDITURES	\$100,000.00
ESTIMATED ENDING FUND BALANCE 06/30/09	\$2,278,228.00

OTHER RESTRICTED FUNDS

FUND: 53 - Tax Override Fund **2008-09
Adopted**

REVENUE	
REVENUE LIMIT	\$0.00
FEDERAL REVENUE	\$0.00
STATE REVENUE	\$0.00
LOCAL REVENUE	\$800.00
INTERFUND TRANSFERS IN	\$0.00
CONTRIBUTIONS TO RESTRICTED	\$0.00
TOTAL REVENUE	\$800.00

EXPENDITURES	
CERTIFICATED SALARIES	\$0.00
CLASSIFIED SALARIES	\$0.00
EMPLOYEE BENEFITS	\$0.00
BOOKS, SUPPLIES	\$0.00
SERVICES AND CONTRACTS	\$0.00
CAPITAL OUTLAY	\$0.00
OTHER OUTGO	\$2,100.00
TOTAL EXPENDITURES	\$2,100.00

REVENUES OVER EXPENDITURES	(\$1,300.00)
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COMPUTATION OF NET ENDING BALANCE	
ESTIMATED BEGINNING FUND BALANCE 07/01/08	\$14,909.00
AUDIT ADJUSTMENT TO FUND BALANCE	\$0.00
REINSTATEMENT OF FUND BALANCE	\$0.00
EXCESS OF REVENUE/EXPENDITURES	(\$1,300.00)
ESTIMATED ENDING FUND BALANCE 06/30/09	\$13,609.00

OTHER RESTRICTED FUNDS

**2008-09
Adopted**

FUND: 56 - Debt Service Fund

REVENUE	
REVENUE LIMIT	\$0.00
FEDERAL REVENUE	\$0.00
STATE REVENUE	\$0.00
LOCAL REVENUE	\$3,000.00
INTERFUND TRANSFERS IN	\$0.00
CONTRIBUTIONS TO RESTRICTED	\$0.00
TOTAL REVENUE	\$3,000.00

EXPENDITURES	
CERTIFICATED SALARIES	\$0.00
CLASSIFIED SALARIES	\$0.00
EMPLOYEE BENEFITS	\$0.00
BOOKS, SUPPLIES	\$0.00
SERVICES AND CONTRACTS	\$0.00
CAPITAL OUTLAY	\$0.00
OTHER OUTGO	\$0.00
TOTAL EXPENDITURES	\$0.00

REVENUES OVER EXPENDITURES	\$3,000.00
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COMPUTATION OF NET ENDING BALANCE	
ESTIMATED BEGINNING FUND BALANCE 07/01/08	\$4,344,627.00
AUDIT ADJUSTMENT TO FUND BALANCE	\$0.00
REINSTATEMENT OF FUND BALANCE	\$0.00
EXCESS OF REVENUE/EXPENDITURES	\$3,000.00
ESTIMATED ENDING FUND BALANCE 06/30/09	\$4,347,627.00

OTHER RESTRICTED FUNDS

**2008-09
Adopted**

FUND: 67 - Self Insurance Fund

REVENUE	
REVENUE LIMIT	\$0.00
FEDERAL REVENUE	\$0.00
STATE REVENUE	\$0.00
LOCAL REVENUE	\$7,225,792.00
INTERFUND TRANSFERS IN	\$0.00
CONTRIBUTIONS TO RESTRICTED	\$0.00
<hr/>	<hr/>
TOTAL REVENUE	\$7,225,792.00
 EXPENDITURES	
CERTIFICATED SALARIES	\$0.00
CLASSIFIED SALARIES	\$277,613.00
EMPLOYEE BENEFITS	\$128,230.00
BOOKS, SUPPLIES	\$84,078.00
SERVICES AND CONTRACTS	\$8,142,803.00
CAPITAL OUTLAY	\$0.00
OTHER OUTGO	\$0.00
<hr/>	<hr/>
TOTAL EXPENDITURES	\$8,632,724.00
 REVENUES OVER EXPENDITURES	 (\$1,406,932.00)
 COMPUTATION OF NET ENDING BALANCE	
ESTIMATED BEGINNING FUND BALANCE 07/01/08	\$2,650,529.00
AUDIT ADJUSTMENT TO FUND BALANCE	\$0.00
REINSTATEMENT OF FUND BALANCE	\$0.00
EXCESS OF REVENUE/EXPENDITURES	(\$1,406,932.00)
<hr/>	<hr/>
ESTIMATED ENDING FUND BALANCE 06/30/09	\$1,243,597.00

OTHER RESTRICTED FUNDS

**2008-09
Adopted**

FUND: 71 - Retiree Benefits

REVENUE	
REVENUE LIMIT	\$0.00
FEDERAL REVENUE	\$0.00
STATE REVENUE	\$0.00
LOCAL REVENUE	\$4,594,966.00
INTERFUND TRANSFERS IN	\$0.00
CONTRIBUTIONS TO RESTRICTED	\$0.00
<hr/>	<hr/>
TOTAL REVENUE	\$4,594,966.00
EXPENDITURES	
CERTIFICATED SALARIES	\$0.00
CLASSIFIED SALARIES	\$0.00
EMPLOYEE BENEFITS	\$0.00
BOOKS, SUPPLIES	\$0.00
SERVICES AND CONTRACTS	\$4,817,413.00
CAPITAL OUTLAY	\$0.00
OTHER OUTGO	\$0.00
<hr/>	<hr/>
TOTAL EXPENDITURES	\$4,817,413.00
REVENUES OVER EXPENDITURES	(\$222,447.00)
COMPUTATION OF NET ENDING BALANCE	
ESTIMATED BEGINNING FUND BALANCE 07/01/08	\$222,447.00
AUDIT ADJUSTMENT TO FUND BALANCE	\$0.00
REINSTATEMENT OF FUND BALANCE	\$0.00
EXCESS OF REVENUE/EXPENDITURES	(\$222,447.00)
<hr/>	<hr/>
ESTIMATED ENDING FUND BALANCE 06/30/09	\$0.00

Stockton Unified School District

Adopted Budget 2008-2009

SECTION IV Appendix

Jack McLaughlin
Superintendent

6/24/08



S.U.S.D BOARD/COMMUNITY BUDGET DEVELOPMENT CALENDAR – 2008-09

Due Date	Action	Legal Reference
February 12, 2008	Preliminary Budget Estimates based on Government Budget	
February 26, 2008	Possible Certificated Staff Reductions presented to Board	
February 27, 2008	Board/Community Budget Study Committee Meeting	
February 28, 2008	Meeting with Principals	
March 5, 2008	Meeting with STA and CSEA (821)	
March 5, 2008	Board Study Session	
March 11, 2008	Budget Reductions approved by the Board	
March 11, 2008	Second Interim Report submitted to the Board	
March 27, 2008	Board/Community Budget Study Committee Meeting	
April 3, 2008	Board/Community Budget Study Committee Meeting	
April 25, 2008	Special Board Meeting – Discussion on 2008-09 Budget	
May 27, 2008	Board/Community Budget Study Committee Meeting	
June 10, 2008	“May Revise” Briefing presented to the Board	
June 2008	Budget Study Sessions, as necessary.	
June 19, 2008	Resources & Infrastructure Committee Meeting	
June 24, 2008	Public Hearing on the Budget. Board adopts Final Budget and makes budget “available for public view.” The budget is filed with the County Office of Education by July 1, or no later than five days after adoption, whichever comes first.	42127(a)

Enrollment and Average Daily Attendance

The major task early in the budgeting process is the preparation of enrollment and Average Daily Attendance (ADA) projections. These enrollment projections, as of the end of the second school month, are used throughout the budget for assigning staff (FTE) and instructional and other allotments. The second month enrollment is also used to estimate Average Daily Attendance (ADA) as of the second period attendance report (P-2), which ends in late March or in early April. This requires the enrollment projection to be made over a year in advance, and the ADA projection to be made a year and a half in the future.

Our ability to predict enrollments and ADA as accurately as we want is becoming increasingly difficult. Established techniques or those that have worked well in the past may not be completely valid. Some of these methods include the cohort projection and/or grade level progression techniques, birth rate data, in/out migration statistics, residential building activity and factors unique to S.U.S.D. No one method can be used exclusively; rather, it is a combination of various factors along with a best "guess" that is applied to arrive at enrollments for the beginning of the school year. Once this estimate is completed, a determination of when enrollments will "peak", begin to decline, then possibly begin to increase again must be made and at what rate. These are some of the unique factors that go into an enrollment estimate; it is a complex process for Stockton Unified School District.

Once these estimates are completed, ADA must be estimated. Until FY-1998-99, ADA was calculated as being equal to enrollment less unexcused absences. Beginning with FY-1998-99, ADA is calculated based on actual attendance. Excused absences are no longer counted as part of ADA.

It is critical that the initial estimates of enrollment be projected accurately. A modified average of attendance factor is applied to projected enrollments at the end of the second school month (October) to arrive at our estimated ADA for the Second Period Attendance Report (P-2), which ends in late March or early April. As noted above, this estimate is made approximately one and one half years in advance by applying certain factors to the second month enrollment.

Staffing Ratios

Pupil to Teacher Staffing Ratios

Grade	Ratio	Notes
Grades K - 3	20.4:1	In all schools, a class size of 20.4 students for each teacher has been set.
Grades 4 - 8	32:1	The district will maintain class size levels to adhere to Education Code and contractual agreements.
Grades 9 - 12	28:1	Two additional positions per site for Work Experience and Opportunity Class. The International Baccalaureate (IB) program at Franklin High School is staffed at a ratio of 25:1.
Weber Institute	25:1	Three additional positions are provided.
Jane Frederick	25:1	Three additional positions are provided per site for Work Experience, Permit and On-Site Suspension.
Merlo	25:1	Three additional positions are provided per site for Work Experience, Permit and On-Site Suspension.

Assistant Principal Staffing Ratio		
Grade	Enrollment (Includes Preschool)	Positions
Grades K - 8	Less than 300	None
Grades K - 8	301 to 600	0.25
Grades K - 8 - Program Improvement	301 to 600	0.25
Grades K - 8	601 to 1,200	0.5
Grades 9 - 12 (Four Large Comprehensive High Schs.)	N/A	3.5
Grades 9 - 12 (Weber Institute of Technology)	N/A	1
Jane Frederick	N/A	0.5
Merlo	N/A	0.5
Fremont Alternative	N/A	1
Adult Education	N/A	1
<p>Note: An Administrator may be assigned on a temporary basis for special circumstances such as safety or school climate and/or Program Improvement Status.</p>		

Counselor Staffing Ratio		
Grade	Position Description	Ratio
Grade K-8	Guidance Chairperson	200:1
Grade K-8	Counselor (after staffing chairperson)	450:1
Grades 9 - 12 (Four Large Comprehensive High Schs.)	Guidance Chairperson	180:1
Grades 9 - 12 (Four Large Comprehensive High Schs.)	Counselor (after staffing chairperson)	385:1
Weber Institute of Technology	Counselor	400:1
Jane Frederick	Counselor	400:1
Merlo	Counselor	400:1

Grades K-8 Clerical Staffing Ratio

Enrollment	Hours Per Day of Regular School Administrative Assistant and Clerical Support
500 or Less	16 (8-Hour School Administrative Assistant + 8-Hour Student Support Tech)
501 to 700	19.5 (8-Hour School Administrative Assistant + 8-Hour Student Support Tech + 3.5-Hour Office Asst)
701 to 900	24 (8-Hour School Administrative Assistant + 8-Hour Student Support Tech + 8-Hour Office Asst)
901 or more	27.5 (8-Hour School Administrative Assistant + 8-Hour Student Support Tech + 11.5-Hour Office Asst)

Cafeteria staffing is determined by Food Services based on the program at the school and student population.

Comprehensive HS Clerical/Safety Staffing Ratio	
Comprehensive HS Base Staffing Level per Site	
High School Secretary	1.00
Sr. Registrar	1.00
Attendance Tech	2.00
Accounting Assistant II	1.00
Health Care Assistant	1.00
Sr. School Support Technician	4.00
Campus Security Monitors	7.00
Total Base FTE's Per site	17.00
Comprehensive HS Discretionary FTE's per Enrollment	
Enrollment 1,601-2,000	1.50
Enrollment 2,001 - 2,400	2.00
Enrollment 2,401 - 2,800	2.50

K-12 Regular School Site Allocations

The regular school site allocations are determined using several different bases. The regular instructional allocation is made to schools on the basis of projected enrollment. This is adjusted for the CBEDS enrollment in mid-October. All district instructional allotments are computed in this manner.

Allotment	Gr. K - 8	Gr. 9 - 12	Purpose of Allocation
Regular Instructional Allocation	\$17.11 per pupil	\$24.15 per pupil	For discretionary instructional program purposes.
Journalism	--	\$15,000.00 per site	Special allocation to supplement this program at Chavez, Edison, Franklin, and Stagg.
Industrial Arts/Home Economics	--	\$5,000.00 per site	Special allocation to supplement this program.
Fine & Performing Arts	\$0.83 per pupil	\$5.77 per pupil	Special allocation to supplement this program
Library Supplies	--	\$3,000.00 per site	Special allocation for site library supplies.
Office Supplies	\$4.35 per pupil	\$6.65 per pupil	Allocation is for the purchase of school office supplies.
Extra Elementary Clerical	\$4,700.00 per site	--	Additional allocation for elementary sites.
Counselor Supplies	--	\$1,000.00 per site	Allocation for supplies for site counselors.
Counselor Supplies	--	\$1,000.00 per site	Allocation for supplies for site counselors.
Uniform Laundering/Replacement for Campus Security Monitors	--	\$225.00 per FTE	Allocation for maintenance of uniforms
Noon Duty Supervision	3.5 hours per pupil	--	Allocation provides funding for playground supervision of students during the lunch period.
Athletics	--	\$70,000.00 per site	Allocation to supplement the athletics program at Chavez, Edison, Franklin, and Stagg.
Athletic Transportation	--	\$60,000.00 per site	Allocation to supplement the athletics program at Chavez, Edison, Franklin, and Stagg.

Elementary Schools, K-8

<p>Adams Elementary Pam Whitted, Principal 6402 Inglewood (209) 933-7155</p>	<p>August Elementary Diane Hernandez-Dutra, Principal 2101 Sutro (209) 933-7160</p>	<p>Bush Elementary Sylvia Ulmer, Principal 5420 Fred Russo Dr. (209) 933-7350</p>
<p>Cleveland Elementary Heidi Mohammadkhan, Principal 20 E. Fulton (209) 933-7165</p>	<p>Commodore Stockton Skills Elementary Margaret Strader, Principal 2725 Michigan Ave (209) 933-7170</p>	<p>El Dorado Elementary Theresa Oden, Principal 1540 N. Lincoln (209) 933-7175</p>
<p>Elmwood Elementary John Semillo, Principal 840 S. Cardinal (209) 933-7180</p>	<p>Fillmore Elementary Gina Hall, Principal 2644 E. Poplar (209) 933-7185</p>	<p>Fremont Elementary / Lopez Magnet Marlesse Cavazos, Principal 2021 E. Flora St (209) 933-7385</p>
<p>Grant Elementary Suzanne Agbulos-Loera, Principal 1800 S. Sutter (209) 933-7195</p>	<p>Grunsky Elementary Michael Sousa, Principal 1550 N. School (209) 933-7200</p>	<p>Hamilton Elementary /Fong Magnet Gurmel Singh, Principal 2245 E. Eleventh St. (209) 933-7395</p>
<p>Harrison Elementary Henry Phillips, Principal 3203 (209) 933-7205</p>	<p>Hazelton Elementary Olivia Castillo, Principal 535 W. Jefferson (209) 933-7210</p>	<p>Henry Elementary Yanik Ruley, Principal 1107 S. Wagner (209) 933-7490</p>
<p>Hong Kingston Elementary Ruben Garza, Principal 6324 Alturas Ave (209) 933-7493</p>	<p>Hoover Elementary Janna Schumacher, Principal 2900 Kirk (209) 933-7215</p>	<p>Huerta Elementary Sandra Lepe, Principal 1644 S. Lincoln St (209) 933-7220</p>
<p>Kennedy Elementary Suzanne Anderson, Principal 630 Ponce de Leon (209) 933-7225</p>	<p>King Elementary Connie Fabian, Principal 2640 E. Lafayette (209) 933-7230</p>	<p>Kohl Open Bud West, Principal 4115 N. Crown (209) 933-7235</p>
<p>Madison Elementary Carol Becker, Principal 2939 Mission Rd (209) 933-7240</p>	<p>Marshall Elementary Basfield Magnet Ron Small, Principal 1141 Lever Blvd (209) 933-7405</p>	<p>McKinley Elementary Danielle Valtierra, Principal 30 W. Ninth (209) 933-7245</p>
<p>Monroe Elementary Girlye Hale, Principal 2236 E. Eleventh (209) 933-7250</p>	<p>Montezuma Elementary James Cowan, Principal 2843 Farmington Rd (209) 933-7255</p>	<p>Nightingale Elementary Kathryn Byers, Principal 1721 Carpenter Rd (209) 933-7260</p>
<p>Peyton Elementary Mary Adams Moore, Principal 349 E. Vine St. (209) 933-7420</p>	<p>Pittman Elementary Adrienne Machado, Principal 701 E. Park St. 9209) 933-7496</p>	<p>Pulliam Elementary Vendetta Brown, Principal 230 Presido Way (209) 933-7265</p>
<p>Rio Calaveras Elementary Barbara Miller, Principal 1819 E. Bianchi Rd (209) 933-7270</p>	<p>Roosevelt Elementary Reyes Gauna, Principal 776 S. Broadway (209) 933-7275</p>	<p>San Joaquin Elementary Nicholle Medina, Principal 2020 S. Fresno Ave (209) 933-7280</p>

Taft Elementary Dee Johnson, Principal 419 Downing Ave (209) 933-7285	Taylor Elementary Jacquelyne Green, Principal 1101 Lever Blvd (209) 933-7290	Tyler Elementary Louie Campos, Principal 3830 Webster (209) 933-7295
Urbani Institute of Language Development at Hamilton Elementary Gurmel Singh, Principal 2245 E. Eleventh St (209) 933-7395	Valenzuela Elementary Margarito Ortega, Principal 52 W Benjamin Holt Dr (209) 933-7300	Van Buren Elementary Lynn Johnson, Principal 1628 E. Tenth St (209) 933-7305
Victory Elementary Mitchell Kanter, Principal 1838 W. Rose (209) 933-7310	Washington Elementary Laurie Leffler, Principal 1735 W. Sonora (209) 933-7320	Wilson Elementary Mingo Grecco, Principal 150 E. Mendocino (209) 933-7325
HIGH SCHOOLS		
Cesar Chavez High School William Nelson, Principal 2929 Windflower (209) 933-7480	Edison High School Mark Hagemann, Principal 1425 S. Center (209) 933-7425	Franklin High School Scott Luhn, Principal 300 N. Gertrude (209) 933-7435
Stagg High School Jessica Anderson, Principal 1621 Brookside Rd (209) 933-7445		
SPECIALTY SCHOOLS AND PROGRAMS		
Jane Frederick Continuation Elena Molina, Principal 1141 E. Weber Ave (209) 933-7340	Merlo Institute Pat Hague, Principal 1670 E. 6th St (209) 933-7190	School for Adults Carol Hirota, Principal 1525 Pacific Ave (209) 933-7455
Walton Special Center Thomas Whitesides, Principal 4131 N. Crown Ave (209) 933-7315	Weber Institute for Applied Science and Technology Knute Momberg, Director Diane Arguijo, Principal 302 W. Weber (209) 933-7330	
CHARTER SCHOOLS		
Institute of Business Management & Law at Humphreys College Bill Parks, Principal 6650 Inglewood Ave (209) 933-7475		

Glossary of Selected Terms

AB 1200 - Referenced to Assembly Bill 1200, passed in 1991, that imposed major fiscal accountability controls on school districts by establishing minimum reserve levels and other requirements for agency budgets and fiscal practices.

ACTUAL EXPENSE - Actual expense represents the total cost after the books are closed; no further estimates are required as the year has been completed and all costs are known.

APPORTIONMENT - State aid given to a school district. Apportionments for revenue limits and special education are calculated four times each school year: 1) the Advance Apportionment, which is based on an agency's prior year's state aid, 2) the First Principal Apportionment (P-1) which corresponds to the P-1 ADA (see Attendance Reports), 3) the Second Principal Apportionment corresponding to the P-2 ADA, and 4) the annual recalculation of the apportionment based on the P-2 ADA (except for programs where the annual count of ADA is used).

ATTENDANCE REPORTS - Each school district reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA, or P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Fiscal or annual ADA is based on the count from July 1 through June 30. Funding for the revenue limit appropriation received from the state is based on P-2 ADA. Non-public school, community day school, extended year, and adult education all use the annual ADA for funding determination.

AVERAGE DAILY ATTENDANCE (ADA) - For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum day. Since the 1998-99 school year, excused absences no longer count toward ADA. In classes for adults and ROC/P, one unit of ADA is credited for each 525 classroom hours. Attendance is counted each day of the school year and is reported to the California Department of Education three times a year.

BUDGET - A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term represents the budget year and two subsequent years.

CAPITAL OUTLAY - Amounts budgeted for the acquisition of new fixed assets or the replacement of existing fixed assets, including land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, or initial or additional equipment.

CARRYOVER - An amount budgeted but not expended in one fiscal year which is brought forward and rebudgeted in the next fiscal year.

CATEGORICAL FUNDS - Funds from the state or federal government granted to qualifying school agencies for specialized programs regulated and controlled by federal or state law or regulation. Expenditure of most categorical aid is restricted to its particular purpose.

CBEDS - California Basic Education Data System - the statewide system of collecting enrollment, staffing, and salary data from all school districts on an "Information Day" each October.

CERTIFICATED PERSONNEL - Employees who are required by the State to hold teaching credentials, including full-time, part-time, substitute or temporary teachers and most administrators.

CONSUMER PRICE INDEX (CPI) - A measure of the cost of living compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures on inflation.

CONTRIBUTIONS - The expenditure of a school district's general purpose funds for special purpose programs, such as Special Education, Transportation and Routine Restricted Maintenance.

COST OF LIVING ADJUSTMENT (COLA) - An increase in funding for the revenue limit or for categorical programs. The amount of the COLA may or may not be related to inflationary increases in costs.

CLASSIFIED PERSONNEL - Employees who are not required to hold teaching credentials, such as secretaries, custodians, bus drivers, and some management personnel.

DECLINING ENROLLMENT ADJUSTMENT - A formula that cushions the drop in income in a school district with a declining student population. Under current law, districts are funded for the greater of current year or prior year ADA.

DEFICIT - The amount by which a sum of money falls short of a required amount (e.g., apportionment deficits or budget deficits).

DEFICIT FACTOR - A percentage amount applied when an appropriation to the State School Fund for revenue limits - or for any specific categorical program - is insufficient to pay all claims for state aid. The deficit factor reduces the allocation of state aid to the amount of funds the State has available to pay school districts.

DIRECT PROGRAM COSTS - Program costs are an accumulation of direct costs by objects, (e.g. 1000 Certificated Salaries, 2000 Classified Salaries, etc.) for activities which are for the implementation of a common goal. For example, all costs related to implementing a transportation program would be accumulated by salaries, benefits and supplies - the sum of these objects of expense would comprise the direct costs of the transportation program.

EQUALIZATION - Extra state aid provided in some years to low revenue school districts to raise or "equalize" their revenue level to that of higher revenue school districts.

EXPENDITURES - The costs of goods delivered or services rendered, whether paid or unpaid, including expense, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlay.

FULL-TIME EQUIVALENT (FTE) - The ratio of time expended in a part-time position to that of a full-time position.

FUNCTION - Describes activities or services performed in order to accomplish a set of objectives or goal.

FUND - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related assets, liabilities, equities and changes therein. These accounts are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

INTERIM BUDGETS - After the budget has been adopted, there are two interim reports due during each fiscal year. The first report (first interim), shall cover the financial and budgetary status of the district for the period ending October 31st. The second report (second interim) shall cover the period ending January 31st. These budget reports require budget projections for the current period and two subsequent years.

OBJECT - An object of expense represents the accumulation of costs for a similar article or similar use. For example, all salaries paid to employees that hold a valid teaching, administrator or special credential issued by the Teachers Credentials Commission are charged to object of expense 1000, Certificated Salaries. The objects, standardized in the California Schools Accounting Manual, are:

- | | |
|------------------------------|-------------------------------|
| 1000 - Certificated Salaries | 5000 - Services and Contracts |
| 2000 - Classified Salaries | 6000 - Capital Outlay |
| 3000 - Employee Benefits | 7000 - Other Outgo |
| 4000 - Books and Supplies | |

PROPOSITION 98 - An initiative adopted in 1998 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: 1) a minimum level of state funding for K-14 school agencies (unless suspended by the State Legislature); 2) a formula for allocating any state tax revenues in excess of the state's Gann Limit; and, 3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by three formulas, commonly called "Test 1," "Test 2" and "Test 3."

QUASI-RESTRICTED - Programs that receive restricted funds and also require funding from General Purpose. This contribution of General Purpose moneys may be by legal requirement, donor requirement or by program cost overages. The three Quasi Restricted programs are Special Education, Transportation & Restricted Routine Maintenance.

RESOURCE - Tracks those activities that are funded with revenues that have special accounting or reporting requirements or that are legally restricted.

RESTRICTED FUNDS - Moneys whose use is restricted by legal requirements or by the donor to specific purposes. There may be activities, other than legal, that are restricted by bargaining unit contracts or by specific laws. All of these restrictions require an appropriation to finance the specific activity.

REVENUES - The increases in fund financial resources other than from interfund transfers or debt issue proceeds. Revenues are the primary financial resource of a fund. Revenues are recognized when assets are increased without increasing liabilities or incurring an expenditure reimbursement.

REVENUE LIMIT - The amount of revenue that a school district can collect annually for general purposes from local property taxes and state aid. The revenue limit is composed of a base revenue limit - a basic education amount per unit of ADA computed by formula each year from the previous year's base revenue limit - and any of a number of revenue limit adjustments that are recomputed each year. The total revenue limit of a school district is generally determined by multiplying the district's P-2 ADA times the base revenue limit, adding the applicable revenue limit adjustments.

SUPPLANTING - Replacing an existing source of funds with a new fund source to provide the same level of service. This practice is generally unacceptable in federally funded programs.

UNRESTRICTED - Unrestricted funds represent those moneys a district receives that are not legally designated for a specific use. They are general in nature and can be used for any educational purpose designated by the Board.

Glossary of Objects Codes

MAJOR OBJECT – A major object of expense represents the accumulation of costs for a similar article or similar use. For example, all salaries paid to employees that hold a valid teaching, administrator or special credential issued by the Teachers Credentials Commission are charged to the major object of expense 1000, Certificated Personnel Salaries. The major objects, standardized in the California Schools Accounting Manual, are:

1000 - Certificated Salaries	5000 - Services and Contracts
2000 - Classified Salaries	6000 - Capital Outlay
3000 - Employee Benefits	7000 - Other Outgo
4000 - Books and Supplies	

Within each major object are sub objects, technically called SACS* objects, that further refine the definitions of the expenditures.

* SACS is an acronym for Standardized Account Code Structure

SACS EXPENDITURE OBJECTS:

1100 – Certificated Teachers' Salaries. Records the salaries for all certificated personnel employed to teach the pupils of the Local Educational Agency (LEA).

1200 – Certificated Pupil Support Salaries. Records the salaries for all certificated personnel such as librarian, social worker, counselor, nurse, and psychologists.

1300 – Certificated Supervisors' and Administrators' Salaries. Records the salaries of principals, vice principals, personnel engaged in instructional supervision, coordinators, directors, consultants, and supervisors of special subjects or grades, superintendents and/or deputy, associate, area, and assistant superintendents.

1900 – Other Certificated Salaries. Records the salaries of certificated personnel that do not fall within one of the SACS objects defined within the 1000 major object. Examples could be program specialists or resource teachers not performing duties as a classroom teacher.

2100 – Classified Instructional Salaries. Records the salaries of instructional aides performing duties under the supervision of classroom teacher, noncertificated charter school teachers and other noncertificated instructional personnel.

2200 – Classified Support Salaries. Records the salaries of classified employees not defined elsewhere who are working in the instructional media and library, student support, pupil transportation, food services, and maintenance and operations functions.

2300 – Classified Supervisors' and Administrators' Salaries. Records the salaries of supervisory personnel such as business managers, controllers, directors, chief accountants, accounting supervisors, purchasing agents, site administrators, assistant superintendents and superintendents.

2400 – Clerical, Technical, and Office Staff Salaries. Records the salaries of clerks, secretaries, accountants, bookkeepers, programmers and computer technical support, machine and computer operators.

2900 – Other Classified Salaries. Records the salaries not identifiable with SACS objects 2100-2400 such as noon supervision, students employed for work experience, civic center aides, and building inspectors.

3100 – State Teachers' Retirement System. Records expenditures to provide personnel with retirement benefits under the State Teachers' Retirement System (STRS).

3200 – Public Employees' Retirement System. Records expenditures to provide personnel with retirement benefits under the Public Employees' Retirement System (PERS).

3300 – OASDI/Medicare/Alternative. Records the expenditures to provide employees benefits under the federal Social Security system. Includes expenditures to qualifying alternative retirement plans for employees not covered under the Social Security system, STRS, or PERS.

3400 – Health and Welfare Benefits. Records expenditures made to provide personnel with health and welfare insurance benefits.

3500 – State Unemployment Insurance. Records the expenditures made to provide personnel with unemployment compensation.

3600 – Workers' Compensation Insurance. Records the expenditures made to provide personnel with workers' compensation benefits.

3700 – OPEB. Records expenditures for post employment benefits other than pensions.

3800 – PERS Reduction. Report the transfer of funds from the LEA to the state.

3900 – Other Benefits. Record the payment for tax-sheltered annuities, deferred compensation, cash-in-lieu, retirement incentives such as Golden Handshake, and other employee benefits not specified above.

4100 – Approved Textbooks and Core Curricula Materials. Record expenditures for classroom instructional materials designed for use by pupils and their teachers as the basic curriculum adopted by the State Board of Educations or the district board for required subject matter.

4200 – Books and Other Reference Materials. Record expenditures for books and other reference materials used by district personnel and library and reference books for existing libraries.

4300 – Materials and Supplies. Records expenditures for consumable materials and supplies to be used by students teachers and other LEA personnel such as food service supplies, custodial supplies gardening and maintenance supplies; supplies for operations; transportation, including gasoline; and medical and office supplies.

4400 – Noncapitalized Equipment. Record expenditures for movable personal property of a relatively permanent nature that has an estimated useful life greater than one year and an acquisition cost less than the LEA's capitalization threshold but greater than the LEA's inventory threshold.

4700 – Food. Record expenditures for food used in food service activities for which the purpose is nourishment or nutrition such as breakfast, lunch and snacks, including meals for field trips.

5100 – Subagreements for Services. Record expenditures for subagreements and subawards pursuant to certain contracts, subcontracts, and subgrants. Subagreements for Services may be formal or informal, written or verbal, and are indicated when a part or all of an instructional or support activity for which the LEA is responsible is conducted by a third party rather than by the LEA.

5200 – Travel and Conferences. Records expenditures incurred by and/or for employees and other representatives of the LEA for travel and fees paid for those individuals to attend conferences or training classes.

5300 – Dues and Memberships. Record the membership fee of an LEA in any society, association, or organization as authorized by Education Code Section 35172. Object 5300 may be used for the dues of an employee, such as a chief business official or a superintendent, if it is deemed that the LEA is represented and benefits from the membership.

5400 – Insurance. Records the expenditures for all forms of insurance other than employee benefits.

5500 – Operations and Housekeeping Services. Record expenditures for water, heating, fuel, light, power, waste disposal, pest control, laundry and dry cleaning (such as laundering of curtains and cleaning of drapes), and so forth. Include contracts for these services.

5600 – Rentals, Leases, Repairs, and Noncapitalized Improvements. Record expenditures for rentals, leases without option to purchase, and repairs or maintenance (including maintenance agreements) of sites, buildings, and equipment by outside vendors. Include incidental materials and supplies included in the cost of repairs. Include expenditures for site or building improvements that do not meet the LEA's threshold for capitalization.

5700 – Transfers of Direct Costs. Record the transfer of costs for services, other than indirect cost, between resources, goals, functions, and/or funds.

5800 – Professional/Consulting Services and Operating Expenditures.

Record expenditures for personal services rendered by personnel, who are not on the payroll of the LEA. Professional/consulting services are delivered by an independent contractor (individual, entity, or firm) that offers its services to the public. Such services are paid on a fee basis for specialized services that are usually considered to be temporary or short term in nature, normally in areas that supplement the expertise of the LEA. This includes all related expenditures covered by the personal services contract.

Record expenditures for Advertising, judgments, penalties, legal advice, attorneys, hearing officers, elections, audits, administration services, bus transportation, audiovisual, and library.

Record expenditures for fees charged by other local governmental agencies, such as counties, cities, and special districts, for required services. Including those charged for health, building, and operating inspections and permits, plan reviews, and utility connection fees. These charges typically relate to emissions, fuel-tank operations, hazardous waste generation, chemical storage, food safety, water safety, and fire safety.

Record expenditures for internet-based publications and materials, costs of licensing, support, or maintenance agreements for non-equipment items such as software.

Record expenditures for debt issuance costs, including underwriter discounts and fees.

5900 – Communications. Record expenditures for periodic servicing of all methods of communication, including pagers, cell phones, beepers, telephone service systems, fax lines, TV cable lines, internet service, postage stamps, the "refill" of postage meters, parcel service, and other means of letter or outgoing communications.

6100 – Land and Land improvements. Record the costs of acquisition of land, additions to old sites and adjacent ways, appraisal fees, search and title insurance, surveys, condemnation proceedings and fees, and costs of building removal on newly acquired sites.

Record expenditures for improvements of sites that meet the LEA's threshold for capitalization such as grading, landscaping, seeding, plantings, sidewalks, roadways, retaining walls, sewers, storm drains, fire hydrants, installing fixed playground apparatus, flagpoles, gateways, fences, and demolition work in connection with improvement of sites.

Record the costs of leasehold improvements to sites on leased property.

Record the costs of special assessments such as assessments for streets, curbs, sewers, drains, and

pedestrian tunnels.

6200 – Buildings and Improvements of Buildings. Record the costs of construction or purchase of new buildings, portable buildings, additions, alterations, remodeling, renovations, replacement of obsolete buildings, and related costs such as advertising, architectural and engineering fees, blueprinting, inspection services, and demolition that meet the LEA's threshold for capitalization including leasehold improvements.

6300 – Books and Media for New School Libraries or Major Expansion of School Libraries. Record expenditures for books and materials for new and materially expanded libraries.

6400 – Equipment. Record expenditures for movable personal property such as vehicles, machinery, computer systems, and playground equipment that have both an estimated useful life over one year and that meet the LEA's threshold for capitalization.

Record expenditures for the initial acquisition of computer software that meets the LEA's threshold for capitalization, including research and development costs, licensing and installation or training.

6500 – Equipment Replacement. Record expenditures for equipment replaced on a piece-for-piece basis. These expenditures must be identified for purposes of the calculation of the current expense of education.

6900 – Depreciation Expense. Record expenditures for asset depreciation (for proprietary and fiduciary funds only).

7100 – Tuition. Record payments for Tuition for instruction under inter-district attendance agreements, for students placed in state special schools; tuition, excess costs, and/or deficits paid to programs operated by other school districts, charter schools, county superintendents, or joint powers agencies.

7200 – Interagency Transfers Out. Report disbursements of pass-through grants to school districts, charter schools, county offices, and joint powers agencies in which the recipient LEA has administrative involvement only and is not responsible to operate the grant.

Records transfers of apportionments, such as special education and regional occupational centers/programs, to school districts, charter schools, county offices, or joint powers agencies
Records all other transfers of resources to school districts, charter schools, county offices, and joint powers agencies other than apportionments or pass-through revenues.

Records transfers of resources to non-LEAs.

7300 – Transfers of Indirect costs. Records transfers of indirect costs between resources, goals, and funds.

7400 – Debt Service. Record expenditures for principal and interest on long term debt such as bonds, land acquisition, state building fund aid, and capital leases.

7600 – Interfund Transfers Out and Other Financing Uses. Records transfers of moneys between funds such as from the general fund to the child development fund.

Record the disbursement of funds from a defunct charter school or a charter school whose authorizing agency changes.

SACS REVENUE OBJECTS:

8010 - 8099 – Revenue Limit Sources. By law, most State School Fund apportionments or allowances to an LEA must be deposited in the general fund of the LEA. All such amounts must be accounted for in terms of the gross amount apportioned. Deductions and withholdings made by the State controller, as required by law, must be accounted for as expenditures just as they would if the full apportionment had been received and an LEA warrant had been drawn for such purposes.

Before the gross revenue limit apportionment is determined, the state makes the adjustments of special

education and county community school revenue limit funds for county-operated programs transferred from school districts to offices of These adjustments will not be accounted for as expenditures. Revenue Limit State Aid—Current Year. Record amounts allowed for the current year, including amounts accrued at the end of the fiscal year. For school districts, this primarily includes general purpose funds allocated per regular kindergarten through grade twelve average daily attendance.

8100 - 8299 – Federal Revenue. Record in the appropriate subordinate classifications revenue received from the federal government. Record federal revenue for which the state or any other agency serves as the distributing agency.

8300 - 8599 – Other State Revenue. Other State Apportionments—Current Year. Report revenues received under the Principal Apportionment other than the state-aid portion of the revenue limit. Include apportionments for Regional Occupational Centers and Programs, Adult Education, the apprenticeship program, supplemental instruction programs, Community Day School additional hours funding, special education programs, and Gifted and Talented Education. Report revenues received under the Special Purpose Apportionment. They include apportionments for Home-to-School Transportation, Special Education Transportation, and Economic Impact Aid.

8600 - 8799 – Other Local Revenue. Record in the appropriate subordinate classifications in this major classification revenue from local sources. All revenue received from tax sources is to be accounted for when it is received (cash basis). Credits to an LEA's various tax accounts are made on receipt of an apportionment notice from the county superintendent of schools indicating that taxes have been deposited in the county treasury.

8910 - 8999 – Other Financing Sources. Records interfund transfers in (see 7600). Also records transactions such as emergency apportionments, proceeds from sale of bonds, proceeds from sale/lease-purchase of land and buildings, revenue from payments required pursuant to School Building Aid laws, and proceeds from capital leases.

SACS RESERVE OBJECTS:

9700 - 9759 – Fund Balance, Reserved. Includes reserve for Nonexpendable assets, reserve for revolving cash, reserve for stores, reserve for prepaid expenditures and reserve for all others.

9760 - 9799 – Fund Balance, Unreserved. Includes designated for economic uncertainties (as required by law, SUSD's reserve for economic uncertainties is 2% of the total general fund), designated for the unrealized gains of investments and cash in county treasury, other designations, undesignated/unappropriated, beginning fund balance, audit adjustments, and other restatements.