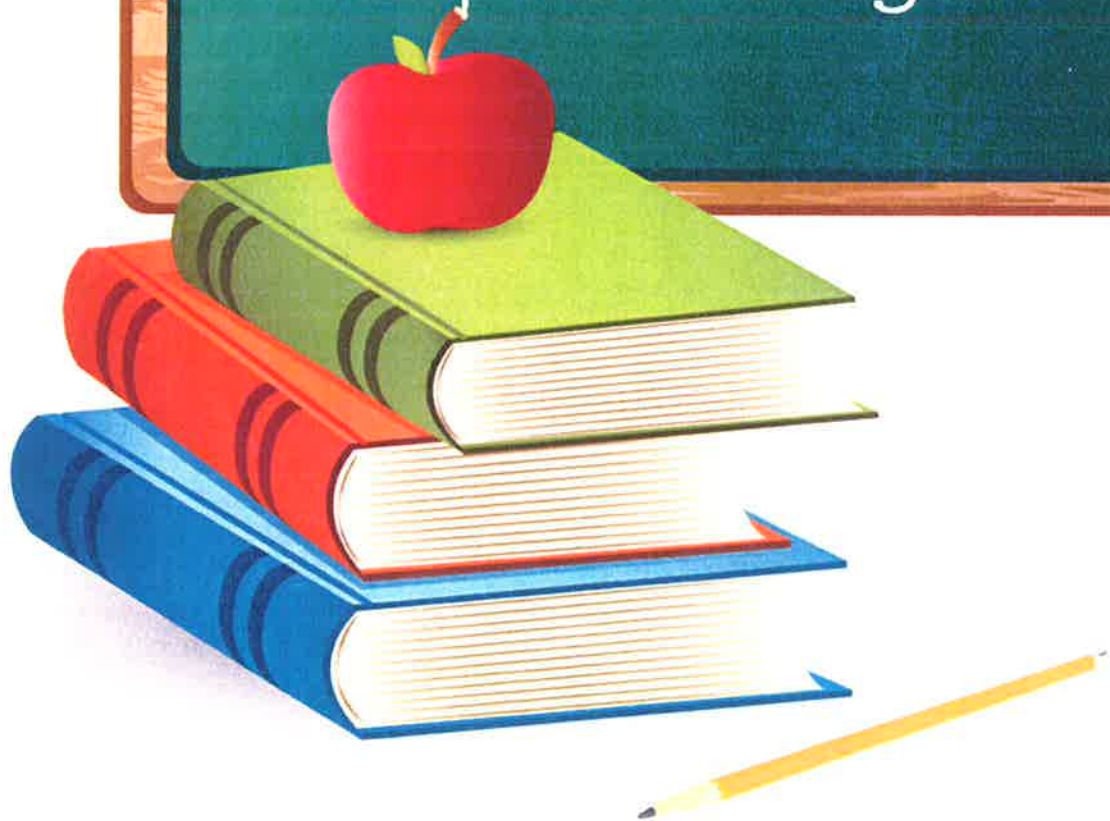




Stockton Unified School District

2009-2010

Adopted Budget



**Anthony Amato**  
**Superintendent**



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**Stockton Unified School District**

**2009-2010  
Adopted Budget**

**SECTION I  
Budget Overview**

**Anthony Amato  
Superintendent**

# STOCKTON UNIFIED SCHOOL DISTRICT

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



## **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 all of 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.

Stockton Unified School District is the 16th largest district in California (the largest in San Joaquin County), serving nearly 40,000 students in a diverse, urban community. The district employs about 4,000 certificated and classified staff. SUSD has recently undergone major changes, including the transformation from a K-6 / middle and high school program to K-8 and high school program.

SUSD includes 41 K-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 soon-to-open green technology high school, a special education center, and a school for adults serving more than 2,000 students.

## **BOARD OF EDUCATION**

Area 1: Gloria Allen  
Area 2: Sal Ramirez  
Area 3: Jose A. Morales  
Area 4: Colleen Boardman  
Area 5: Beverly Fitch McCarthy  
Area 6: Bill Ross  
Area 7: Daniel Castillo

## **ADMINISTRATION**

Anthony Amato, Superintendent  
Wayne Martin, Executive Director Business Services

## 2009-2010 Budget Message

The projected budget deficit for the State of California is currently \$24.3 billion. The deficit is based on an erosion of property taxes, increased unemployment, a collapse in the housing market, and failure of the May 19<sup>th</sup> special election. The State budget crisis has resulted in budget challenges for Stockton Unified School District because nearly eighty percent (80%) of the District's revenues is received from the state.

However, the District has developed a 2009-10 Budget that meets the mandated 2% Reserve for Economic Uncertainty and provides for long-term fiscal stability as required by state laws. Budget challenges will not end after adoption of the 2009-10 Budget. As events continue to change, it will be necessary to bring forward recommendations that ensure support for educational programs. Recommendations may come from different areas: Budget Advisory Committee, Ad Hoc Committees, or Board Study sessions. Additionally, the District will provide financial briefings throughout the year. For example, one briefing will focus on the K-3 Class Size Reduction (CSR) Program and Home-to-School Transportation. The 2010-11 Budget year will require an analysis of staffing ratios and economies of scale for these services.

Although the district will continue to face budget challenges over the next few years, an unwavering commitment will remain to provide the best education possible for Stockton students.





**STOCKTON UNIFIED SCHOOL DISTRICT**  
**Summary of Budgeted Financial Activity with Computation of Net Ending Balance**

Fund: 01

\*

**Fiscal Year: 2010**

**BUDGET: ADOPTED**

Description	General Purpose	Categorical Flexibility	Quasi Restrict	Restricted	Total
Revenue Limit	174,421,802.00	0.00	6,280,679.00	0.00	180,702,481.00
Federal Revenues	0.00	0.00	0.00	62,914,584.00	62,914,584.00
State Revenues	17,180,552.00	21,600,630.00	22,787,634.00	18,980,586.00	80,549,402.00
Local Revenues	957,663.00	119,900.00	0.00	3,401,393.00	4,478,956.00
Interfund Transfers	0.00	0.00	0.00	0.00	0.00
Contributions to Restricted	-20,816,579.00	0.00	20,652,623.00	163,956.00	0.00
<b>TOTAL REVENUE</b>	<b>171,743,438.00</b>	<b>21,720,530.00</b>	<b>49,720,936.00</b>	<b>85,460,519.00</b>	<b>328,645,423.00</b>
Certificated Salaries	107,638,252.00	6,469,223.00	16,051,623.00	20,327,496.00	150,486,594.00
Classified Salaries	24,192,359.00	2,869,688.00	9,735,209.00	6,189,816.00	42,987,072.00
Employee Benefits	44,955,877.00	3,531,008.00	9,059,079.00	9,818,025.00	67,363,989.00
Books & Supplies	4,717,826.00	5,142,398.00	3,675,349.00	27,012,026.00	40,547,599.00
Services & Contracts	12,877,314.00	229,390.00	9,229,284.00	10,076,814.00	32,412,802.00
Capital Outlay	24,739.00	0.00	5,745.00	0.00	30,484.00
Other Outgo (excluding	0.00	0.00	37,941.00	0.00	37,941.00
Direct/Indirect Cost)	270,584.00	0.00	469,468.00	0.00	740,052.00
Direct & Indirect Costs	-4,632,060.00	599,280.00	1,457,238.00	2,419,384.00	-156,158.00
Transfers Out	78,970.00	0.00	0.00	0.00	78,970.00
<b>TOTAL EXPENDITURES</b>	<b>190,123,861.00</b>	<b>18,840,987.00</b>	<b>49,720,936.00</b>	<b>75,843,561.00</b>	<b>334,529,345.00</b>
Revenues Over Expenditures	-18,380,423.00	2,879,543.00	0.00	9,616,958.00	-5,883,922.00
Computation of Net Ending Balance:					
Beginning Fund Balance	23,520,751.00	2,104,017.00	0.00	0.00	25,624,768.00
Audit Adjustment to Fund Balance	0.00	0.00	0.00	0.00	0.00
Reinstatement of Fund Bal	0.00	0.00	0.00	0.00	0.00
Excess of Revenue/Expenditures	-18,380,423.00	2,879,543.00	0.00	9,616,958.00	-5,883,922.00
<b>Net Projected Ending Fund Balance</b>	<b>5,140,328.00</b>	<b>4,983,560.00</b>	<b>0.00</b>	<b>9,616,958.00</b>	<b>19,740,846.00</b>
<b>Components of Ending Fund Balance</b>					
Reserve for Revolving Cash	70,000.00	0.00	0.00	0.00	70,000.00
Stores	1,200,000.00	0.00	0.00	0.00	1,200,000.00
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00
All Others	0.00	0.00	0.00	0.00	0.00
General Reserve	0.00	0.00	0.00	0.00	0.00
Legally Restricted Balance	0.00	0.00	0.00	0.00	0.00
Designated Economic Uncertainty	6,690,587.00	0.00	0.00	0.00	6,690,587.00
Designated Unrealized Gains	0.00	0.00	0.00	0.00	0.00
Other Designations	0.00	0.00	0.00	0.00	0.00
<b>UNDESIGNATED AMOUNT</b>	<b>-2,820,259.00</b>	<b>4,983,560.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,163,301.00</b>



## 2008-09 Comparison to 2009-10 Adopted Projections - GENERAL FUND

FUND 01					VARIANCE
CATEGORY	2008-09 Adopted	2008-09 Est Actuals	2009-10 Adopted General Purpose	2009-10 Adopted Categorical Flex	Est Actuals vs. Adopted
<b>A) REVENUE</b>					
<u>Revenue Limit</u>					
Revenue Limit State Aid Current Yr	162,807,907	152,955,939	145,805,149	-	(7,150,790)
Revenue Limit State Aid Prior Years			-	-	-
Property Taxes	39,367,137	36,654,882	35,806,768	-	(848,114)
Other In-Lieu Taxes				-	-
Revenue Limit Transfers				-	-
PERS Reduction Transfer	1,150,596	1,072,290	1,046,983	-	(25,307)
Transfer Charter In Lieu Property Tax	(1,564,785)	(1,529,640)	(1,956,419)	-	(426,779)
	<b>201,760,855</b>	<b>189,153,471</b>	<b>180,702,481</b>	<b>-</b>	<b>(8,450,990)</b>
<u>Federal Revenue</u>					
Federal Revenue	28,670,113	46,065,195	62,914,584	-	16,849,389
<u>Other State Revenue</u>					
Other State Current Year	45,560,105	41,492,501	34,569,616	3,425,825	(3,497,060)
Principal Apportionment Prior Year	-	-	-	-	-
Class Size Reduction K-3	12,181,849	12,181,849	12,181,849	-	-
Mandated Cost Mini Claims			-	-	-
State Lottery	4,922,176	4,919,298	4,126,886	-	(792,412)
State Revenue Other	20,683,764	33,581,632	8,070,421	18,174,805	(7,336,406)
	<b>83,347,894</b>	<b>92,175,280</b>	<b>58,948,772</b>	<b>21,600,630</b>	<b>(11,625,878)</b>
<u>Other Local</u>					
Secured Roll	-	-	-	-	-
Other Taxes	-	-	-	-	-
Community Redevelopment Funds	-	-	-	-	-
Sale of Equipment & Supplies	61,202	61,202	61,202	-	-
Rentals & Leases	66,138	66,138	66,138	-	-
Interest	3,000,000	590,490	483,100	79,900	(27,490)
Interagency Services	3,088,993	3,258,145	3,279,741	-	21,596
Other Fees/Contract Services	14,319	14,319	14,319	-	-
Local Rev-Other	2,519,062	4,548,965	454,556	40,000	(4,054,409)
Tuition from Other District	-	-	-	-	-
	<b>8,749,714</b>	<b>8,539,259</b>	<b>4,359,056</b>	<b>119,900</b>	<b>(4,060,303)</b>
<u>Interfund Transfers</u>					
Interfund Transfers In	-	-	-	-	-
	-	-	-	-	-
<u>Contributions</u>					
Contributions	-	-	-	-	-
Categorical Flexibility SWEEP	-	-	-	-	-
Categorical Flexibility TIER III	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>322,528,576</b>	<b>335,933,205</b>	<b>306,924,893</b>	<b>21,720,530</b>	<b>(7,287,782)</b>

## 2008-09 Comparison to 2009-10 Adopted Projections - GENERAL FUND

FUND 01					VARIANCE
CATEGORY	2008-09 Adopted	2008-09 Est Actuals	2009-10 Adopted General Purpose	2009-10 Adopted Categorical Flex	Est Actuals vs. Adopted
<b>B) EXPENDITURES</b>					
<u>Certificated Salaries</u>					
Teachers	124,592,958	127,343,552	120,889,557	5,444,127	(1,009,868)
Certificated Pupil Support	8,230,575	10,295,908	6,798,982	143,962	(3,352,964)
Certificated Supervisors' and Administrators'	13,962,202	16,992,245	11,614,342	489,957	(4,887,946)
Other Certificated	5,015,231	7,016,139	4,714,490	391,177	(1,910,472)
	<b>151,800,966</b>	<b>161,647,844</b>	<b>144,017,371</b>	<b>6,469,223</b>	<b>(11,161,250)</b>
<u>Classified Salaries</u>					
Instructional Aides	8,448,054	10,039,195	7,372,637	149,468	(2,517,090)
Classified Support	13,389,736	14,290,435	11,777,062	756,091	(1,757,282)
Classified Supervisors' and Administrators'	4,526,178	4,714,891	4,161,249	127,014	(426,628)
Clerical, Technical and Office	13,603,275	14,320,266	11,538,155	450,088	(2,332,023)
Other Classified	6,055,407	8,177,653	5,268,281	1,387,027	(1,522,345)
	<b>46,022,650</b>	<b>51,542,440</b>	<b>40,117,384</b>	<b>2,869,688</b>	<b>(8,555,368)</b>
<u>Employee Benefits</u>					
STRS	12,395,985	13,011,988	11,805,062	473,257	(733,669)
PERS	4,435,160	4,491,907	3,868,738	295,309	(327,860)
OASDI/Medicare/Alternative	5,565,262	6,184,829	5,305,276	316,874	(562,679)
Health & Welfare Benefits	32,122,839	35,913,883	31,662,848	2,030,018	(2,221,017)
Unemployment Insurance	301,089	695,532	1,110,170	32,428	447,066
Worker's Compensation	2,161,331	2,090,876	1,900,235	157,920	(32,721)
Retiree Benefits	2,261,377	1,285,709	2,694,738	98,036	1,507,065
PERS Reduction	1,074,430	1,007,232	778,675	98,792	(129,765)
Other Employee Benefits	3,117,972	3,606,096	4,707,239	28,374	1,129,517
	<b>63,435,445</b>	<b>68,288,052</b>	<b>63,832,981</b>	<b>3,531,008</b>	<b>(924,063)</b>
<u>Books &amp; Supplies</u>					
Textbooks and Core Curricula Materials	2,480,057	2,810,282	12,605	2,119,720	(677,957)
Books and Other Reference Materials	503,622	1,401,651	541,714	18,301	(841,636)
Materials and Supplies	26,136,113	32,327,571	33,920,088	2,953,733	4,546,250
Noncapitalized Equipment	2,099,933	2,704,312	930,744	50,644	(1,722,924)
Food	50	9,950	50	-	(9,900)
	<b>31,219,775</b>	<b>39,253,766</b>	<b>35,405,201</b>	<b>5,142,398</b>	<b>1,293,833</b>
<u>Services &amp; Operating Expenditures</u>					
Subagreements for Services	680,847	3,687,140	2,664,111	-	(1,023,029)
Travel & Conferences	948,857	924,035	489,447	12,034	(422,554)
Dues & Memberships	72,474	80,613	65,386	1,528	(13,699)
Insurance	1,374,333	1,352,728	1,285,848	-	(66,880)
Operations & Housekeeping Services	8,020,957	7,122,125	7,165,445	48,012	91,332
Rentals, Leases, Repairs	2,734,673	3,237,521	2,677,336	13,419	(546,766)
Transfer of Direct Cost	-	-	(26,666)	26,666	-
Transfer of Direct Cost-Interfund	(377,074)	(345,245)	(320,666)	-	24,579
Professional/Consulting Svcs & Operating Exp	13,436,612	19,959,870	17,575,640	122,589	(2,261,641)
Communications	1,180,332	338,473	607,531	5,142	274,200
	<b>28,072,011</b>	<b>36,357,260</b>	<b>32,183,412</b>	<b>229,390</b>	<b>(3,944,458)</b>

## 2008-09 Comparison to 2009-10 Adopted Projections - GENERAL FUND

FUND 01					VARIANCE
CATEGORY	2008-09 Adopted	2008-09 Est Actuals	2009-10 Adopted General Purpose	2009-10 Adopted Categorical Flex	Est Actuals vs. Adopted
<u>Capital Outlay</u>					
Land	847	847	847	-	-
Land Improvements	-	15,187	918	-	(14,269)
Buildings & Improvement of Buildings	24,053	32,353	28,719	-	(3,634)
Books & Media for New School Libraries	-	-	-	-	-
Equipment	9,573	-	-	-	-
Equipment Replacement	-	-	-	-	-
	<b>34,473</b>	<b>48,387</b>	<b>30,484</b>	<b>-</b>	<b>(17,903)</b>
<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	-	-	(599,280)	599,280	-
Transfers of Indirect Costs - Interfund	(466,103)	(464,089)	(156,158)	-	307,931
Transfers of Direct Support Costs	-	-	-	-	-
Transfers of Direct Support Costs - Interfund	-	-	-	-	-
	<b>(466,103)</b>	<b>(464,089)</b>	<b>(755,438)</b>	<b>599,280</b>	<b>307,931</b>
Debt Service	740,052	740,052	740,052	-	-
Interfund Transfers Out	1,613,441	707,340	78,970	-	(628,370)
Other Uses	-	-	-	-	-
	<b>1,613,441</b>	<b>707,340</b>	<b>78,970</b>	<b>-</b>	<b>(628,370)</b>
<b>TOTAL EXPENDITURES</b>	<b>322,510,651</b>	<b>358,158,993</b>	<b>315,688,358</b>	<b>18,840,987</b>	<b>(23,629,648)</b>
<b>C) REVENUES OVER EXPENDITURES</b>	<b>17,925</b>	<b>(22,225,788)</b>	<b>(8,763,465)</b>	<b>2,879,543</b>	<b>16,341,866</b>
<b>D) FUND BALANCE, RESERVES</b>					
Beginning Fund Balance	23,057,828	47,850,556	23,520,751	2,104,017	(22,225,788)
Audit Adjustment to Fund Bal	-	-	-	-	-
Reinstatement of Fund Bal	-	-	-	-	-
Adjusted Beginning Balance	23,057,828	47,850,556	23,520,751	2,104,017	(22,225,788)
<b>ENDING BALANCE</b>	<b>23,075,753</b>	<b>25,624,768</b>	<b>14,757,286</b>	<b>4,983,560</b>	<b>(5,883,922)</b>
<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)	-	-	-	-	-
<b>Designated for Economic Uncertainties</b>	<b>6,450,214</b>	<b>7,196,862</b>	<b>6,690,587</b>	<b>-</b>	<b>(506,275)</b>
Other Designations	-	-	-	-	-
	<b>7,720,214</b>	<b>8,466,862</b>	<b>7,960,587</b>	<b>-</b>	<b>(506,275)</b>
<b>UNAPPROPRIATED FUND BALANCE</b>	<b>15,355,539</b>	<b>17,157,906</b>	<b>6,796,699</b>	<b>4,983,560</b>	<b>(5,377,647)</b>

## 2009-10 Budget Assumptions - Adopted - Unrestricted - General Fund

### Revenue

Revenue Limit Calculations - Based on 2008-09 ADA = 34,233.83  
Revenue Limit COLA = 4.25% Less Revenue Limit Deficit -17.967% School Services Dartboard  
Lottery - Based on Governor's Proposals per School Services of California (Adopted ) \$109.50 per ADA  
Supplemental Hourly Programs reduced 4.46%  
Interest Earnings Reduced  
Categorical Tier III Flexibility Revenue Shift from Rest to Unrest  
Categorical Tier III reductions of 4.46%  
Remove One Time Donations  
ADA Enhancement due to purchase of SI&A software .5% in 10-11 & 1% in 11-12

### Expenses

#### Certificated Salaries:

Based on carry forward of 2008-09 salaries  
Step & Column 1.68%  
Staffing Reductions to Board Approved Layoff  
Categorical Flexibility Expenditure Shift from Rest to Unrest  
ADAIR Settlement - One Time  
K3 CSR Staffing 22:1  
Adjust for Substitute Teachers

#### Classified Salaries

Based on carry forward of 2008-09 salaries and updated staffing projections  
Step & Column 1.34%  
Staffing Reductions to Board Approved Layoff  
Categorical Flexibility Expenditure Shift from Rest to Unrest  
Reduction of Clerical Extra Hours  
Board 10% Salary Reductions

#### Benefits

Statutory - Based on required employer rates  
Health & Welfare - based on employee contracts  
Increase in SUI, W/C & OBEP Rate  
Staffing Reductions to Board Approved Layoff  
Categorical Flexibility Expenditure Shift from Rest to Unrest  
ADAIR Settlement - One Time  
K3 CSR Staffing 22:1  
PERS RATE 9.709%  
PARS 1 of 5 Annual Payment  
Board 10% Salary Reductions

#### Books & Supplies

Removal of One Time Allocations  
Departmental 10% Reductions  
Categorical Flexibility Expenditure Shift from Rest to Unrest

#### Services & Other Operating

Adjust Utilities  
Departmental 10% Reductions  
Categorical Flexibility Expenditure Shift from Rest to Unrest  
Reduction of Non Instructional Consultants  
Reduction of Conferences & Meeting Exp

#### Indirect

#### Contributions to Restricted Programs

Special Education - No COLA, No Deficit  
Special Education Transportation - Adj for increase cost  
One time reduction due to Spec Ed ARRA 50% contribution  
Transportation - No COLA - 65% Reduction in Home to School Funding  
3% Routine Restricted Maintenance Reduction (thru 2013)

#### Reserves

Maintain Reserves at 2%

## **2009-10 Budget Assumptions - Adopted - Restricted - General Fund**

### Revenue

- Categorical Tier III Flexibility Revenue Shift from Rest to Unrest
- Categorical Tier III reductions of 4.46%
- Deferred Revenue One Time from 08-09 Removed
- ARRA - Federal Stimulus - One Time

### Expenses

#### **Certificated Salaries:**

- Based on carry forward of 2008-09 salaries
- Step & Column
- Staffing Reductions to Board Approved Layoff
- Categorical Flexibility Expenditure Shift from Rest to Unrest
- ARRA - Federal Stimulus - One Time
- Remove One Time Carry Over

#### **Classified Salaries**

- Based on carry forward of 2008-09 salaries and updated staffing projections
- Step & Column
- Staffing Reductions to Board Approved Layoff
- Categorical Flexibility Expenditure Shift from Rest to Unrest
- ARRA - Federal Stimulus - One Time
- Remove One Time Carry Over

#### **Benefits**

- Statutory - Based on required employer rates
- Health & Welfare - based on employee contracts
- Increase in SUI, W/C & OBEP Rate
- Staffing Reductions to Board Approved Layoff
- Categorical Flexibility Expenditure Shift from Rest to Unrest
- PERS RATE 9.709%
- ARRA - Federal Stimulus - One Time
- Remove One Time Carry Over

#### **Books & Supplies**

- Removal of One Time Allocations and Carry Over
- Categorical Flexibility Expenditure Shift from Rest to Unrest
- Deferred Revenue One Time from 08-09 Removed
- ARRA - Federal Stimulus - One Time
- Remove One Time Carry Over

#### **Services & Other Operating**

- Removal of One Time Allocations and Carry Over
- Categorical Flexibility Expenditure Shift from Rest to Unrest
- Remove One Time Carry Over

#### **Indirect**

- Indirect Rate adjusted to LEA Approved rate for 09-10 3.79%
- Remove One Time Carry Over

#### **Contributions to Restricted Programs**

- Special Education - No COLA, No Deficit
- Special Education Transportation - Adj for increase cost
- Transportation - No COLA - 65% Reduction in Home to School Funding
- 3% Routine Restricted Maintenance Reduction (thru 2013)



## UNRESTRICTED - General Purpose & Categorical Flexibility

Multi Year Projection - Adopted Budget 2009-10 - General Fund			
General Purpose/Categorical Flexibility	Base Year 2009-10	Year 1 2010-11	Year 2 2011-12
Estimated Beginning Fund Balance July 1	\$25,624,768	\$10,123,888	\$15,624,798
Revenue Limit	\$174,421,802	\$172,601,988	\$171,300,202
Other State Revenue	\$38,781,182	\$27,705,015	\$29,036,311
Other Local Revenue	\$1,077,563	\$1,037,192	\$1,060,545
Contributions (Special Education/Transportation/ 3% Restricted Routine Maintenance)	(\$20,816,579)	(\$19,207,720)	(\$19,000,265)
<b>TOTAL REVENUE</b>	<b>\$193,463,968</b>	<b>\$182,136,475</b>	<b>\$182,396,793</b>
Certificated Salaries	\$114,107,475	\$96,627,112	\$102,823,853
Classified Salaries	\$27,062,047	\$24,015,153	\$27,253,395
Benefits	\$48,486,885	\$42,477,827	\$45,787,080
Supplies	\$9,860,224	\$3,351,566	\$4,492,558
Services	\$13,106,704	\$13,246,922	\$13,540,557
Equipment	\$24,739	\$24,739	\$24,739
Other Outgo	\$270,584	\$0	\$0
Indirect & Other	(\$4,032,780)	(\$3,186,724)	(\$3,186,724)
Other Financing Uses	\$78,970	\$78,970	\$78,970
<b>TOTAL EXPENDITURES</b>	<b>\$208,964,848</b>	<b>\$176,635,565</b>	<b>\$190,814,428</b>
Estimated Ending Fund Balance June 30	\$10,123,888	\$15,624,798	\$7,207,163
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	\$0	\$0	\$0
Designated for Economic Uncertainties	\$6,690,587	\$5,698,622	\$5,810,038
<b>Undesignated/Unappropriated</b>	<b>\$2,163,301</b>	<b>\$8,656,176</b>	<b>\$127,125</b>



## RESTRICTED - Federal, State (Other than Flexible) & Local Revenue

Multi Year Projection - Adopted Budget 2009-10 - General Fund			
Categorical	Base Year 2009-10	Year 1 2010-11	Year 2 2011-12
Estimated Beginning Fund Balance July 1	\$0	\$9,616,958	\$0
Revenue Limit	\$6,280,679	\$5,786,728	\$6,037,637
Federal Revenue	\$62,914,584	\$29,646,258	\$29,646,258
State Revenue	\$41,768,220	\$40,636,487	\$41,600,264
Local Revenue	\$3,401,393	\$3,401,393	\$3,401,393
Contributions (Special Education/Transportation/ 3% Restricted Routine Maintenance)	\$20,816,579	\$19,207,720	\$19,000,265
<b>TOTAL REVENUE</b>	<b>\$135,181,455</b>	<b>\$98,678,586</b>	<b>\$99,685,817</b>
Certificated Salaries	\$36,379,119	\$34,475,782	\$29,654,193
Classified Salaries	\$15,925,025	\$16,728,320	\$13,987,899
Benefits	\$18,877,104	\$16,392,996	\$15,001,364
Supplies	\$30,687,375	\$21,162,205	\$21,319,686
Services	\$19,306,098	\$16,461,989	\$16,648,423
Equipment	\$5,745	\$5,745	\$5,745
Other Outgo	\$507,409	\$37,941	\$37,941
Indirect & Other	\$3,876,622	\$3,030,566	\$3,030,566
Other Financing Uses	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$125,564,497</b>	<b>\$108,295,544</b>	<b>\$99,685,817</b>
Estimated Ending Fund Balance June 30	\$9,616,958	\$0	\$0
<b>Undesignated/Unappropriated</b>	<b>\$9,616,958</b>	<b>\$0</b>	<b>\$0</b>

## Effect of State Budget Cuts and Deficits on Revenue Limit Funding

The Revenue Limit is the largest source of unrestricted funding received annually by the school district. Based on Average Daily Attendance (ADA), the funding for the Revenue Limit is adjusted each year through a Cost of Living Adjustment (COLA).

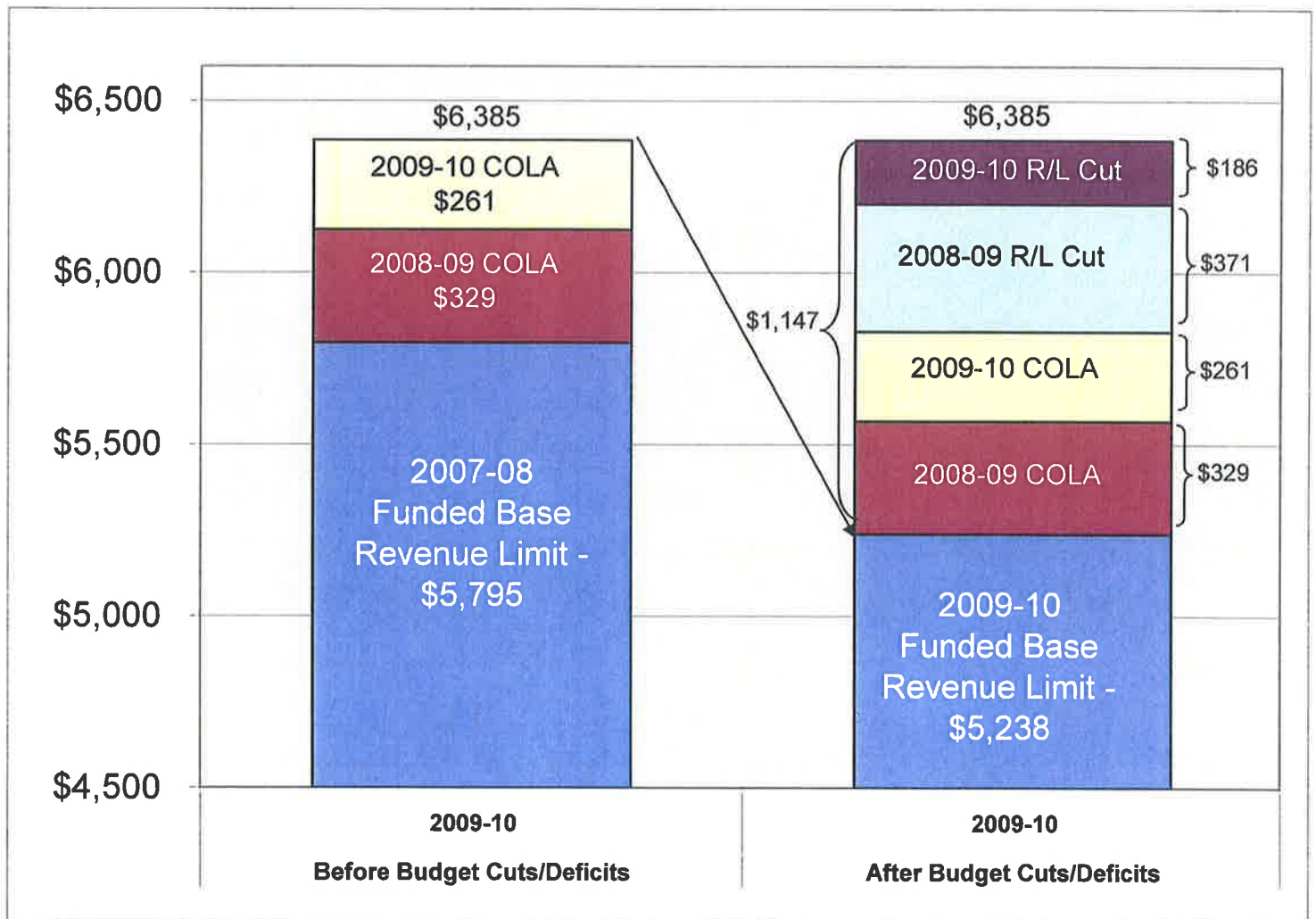
The continuing state budget crisis has had a major effect on Revenue Limit funding. For the 2007-08 year, the Base Revenue Limit that was funded totaled \$5,795 per ADA. The school district should have received an additional \$329 as a COLA adjustment in 2008-09, with a further COLA increase of \$261 for the budget year of 2009-10. This would have resulted in funding through the Revenue Limit of \$6,385 per ADA for 2009-10. Elimination by the State of the COLA adjustment for both years and further cuts to the Revenue Limit results in projected funding of \$5,238 in 2009-10, fully \$1,147 less than what should be received per ADA. Even more distressing is that the funding for 2009-10 is \$557 per ADA less than what was received during the 2007-08 year, even though costs to educate our students have continued to rise.

The impact of State cuts to the Revenue Limit is shown below and graphically on the following page.

Funded Base Revenue Limit – 2007-08	\$5,795
Add:	
Cost of Living Adjustment – 2008-09	329
Cost of Living Adjustment – 2009-10	<u>261</u>
Projected Funded Base Revenue Limit – 2009-10	
\$6,385	
Adjustments:	
Elimination of COLA for 2008-09	(329)
Revenue Limit cut (deficit reduction) for 2008-09	
(371)	
Elimination of COLA for 2009-10	(261)
Revenue Limit cut (deficit reduction) for 2009-10	
(186)	
Funded Base Revenue Limit – 2009-10	<u>\$5,238</u>

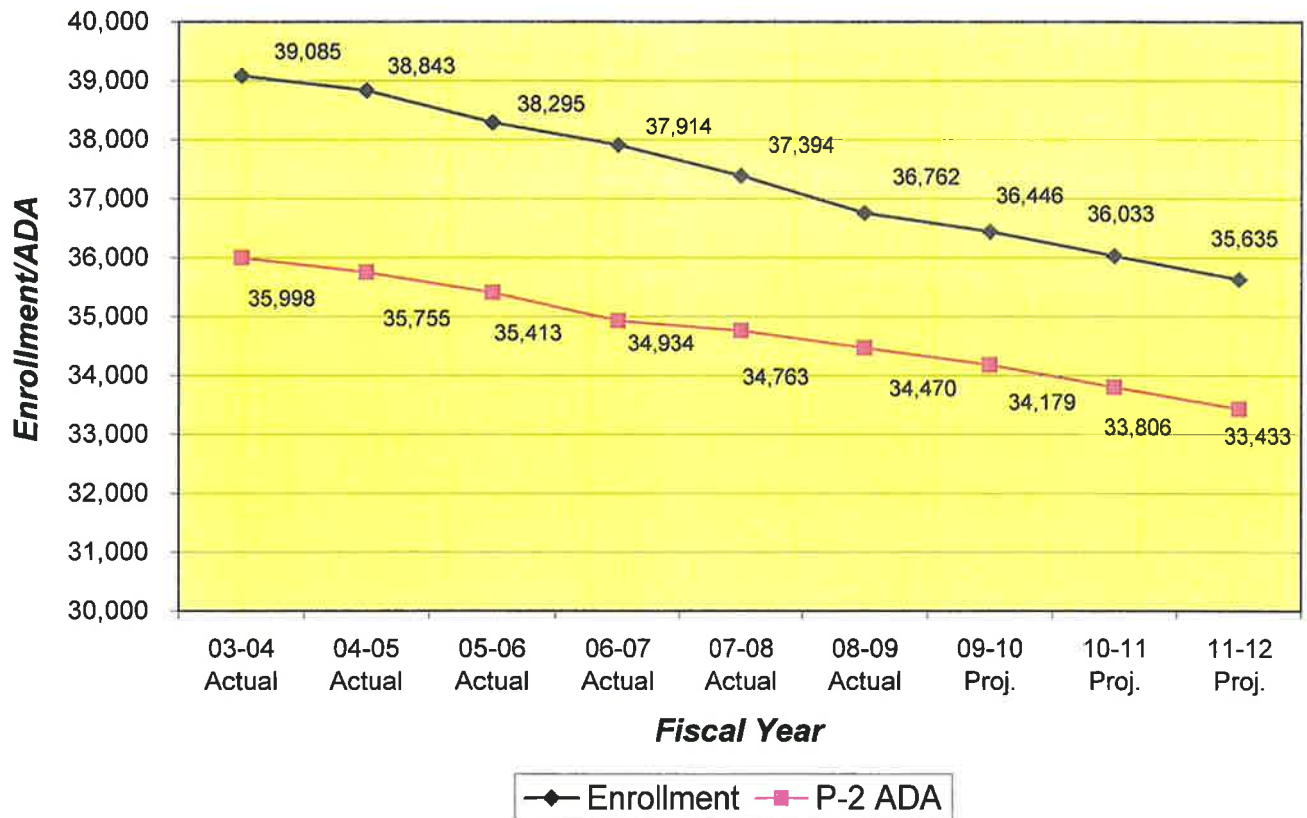
It is important to note that the Revenue Limit is not affected by changes to Categorical program funding.

# **Stockton Unified School District** **Effect of State Budget Cuts & Deficits on Revenue Limit Funding** **2009-10**





**Stockton Unified School District**  
**Enrollment and P-2 ADA**  
**FY-2003/04 - FY-2008/09 Actual**  
**FY-2009/10 - FY-2011/12 Projected**



Fiscal Yr.	Enrollment	Enrollment Chg.	P-2 ADA	P-2 ADA Chg.
03-04 Actual	39,085		35,998	
04-05 Actual	38,843	(242)	35,755	(243)
05-06 Actual	38,295	(548)	35,413	(342)
06-07 Actual	37,914	(381)	34,934	(479)
07-08 Actual	37,394	(520)	34,763	(171)
08-09 Actual	36,762	(632)	34,470	(293)
09-10 Proj.	36,446	(316)	34,179	(291)
10-11 Proj.	36,033	(413)	33,806	(373)
11-12 Proj.	35,635	(398)	33,433	(373)





**Stockton Unified School District**

**2009-2010  
Adopted Budget**

**SECTION II  
General Fund  
Unrestricted**

**Anthony Amato  
Superintendent**

## **Summary of Unrestricted Funds**

Unrestricted revenues are those funds whose uses are not subject to specific constraints and that may be used for any purposes not prohibited by law.

Funds or activities that are not restricted or designated by the donor, but rather by the school district's governing board, will be accounted for and reported as unrestricted. Those activities using unrestricted revenues that do not have financial reporting or special accounting requirements are accounted for in Resource 0000, Unrestricted. The main source of unrestricted funds is Revenue Limit dollars based on Average Daily Attendance (ADA).



**GENERAL FUND**  
**Adopted Budget 2009-10**

**Resource 0000 Function 0000 Not Applicable (For use with revenues and balance sheet transactions only)**

**Revenues:**

8010-8099 Revenue Limit	\$174,421,802.00
8100-8299 Federal Revenue	\$0.00
8300-8599 Other State Revenue	\$35,046,521.00
8600-8799 Other Local Revenue	\$1,077,563.00
8980-8999 Contributions	-\$20,816,579.00
	<b>\$189,729,307.00</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**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	\$101,692,675.00
2000	Classified Salaries	\$270,290.00
3000	Employee Benefits	\$26,940,527.00
4000	Books & Supplies	\$7,810,102.00
5000	Services & Other Operating	\$407,191.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		<b>\$137,120,785.00</b>

**GENERAL FUND**

**Adopted Budget 2009-10**

**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	\$1,279,174.00
2000	Classified Salaries	\$750,990.00
3000	Employee Benefits	\$5,080,498.00
4000	Books & Supplies	\$107,872.00
5000	Services & Other Operating	\$234,570.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		<b>\$7,453,104.00</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**Resource 0000 Function 2110 Instructional Supervision**

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

**Expenditures:**

1000	Certificated Salaries	\$8,350.00
2000	Classified Salaries	\$0.00
3000	Employee Benefits	\$1,597.00
4000	Books & Supplies	\$416.00
5000	Services & Other Operating	\$4,033.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		<b>\$14,396.00</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**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	\$357,882.00
2000	Classified Salaries	\$175,100.00
3000	Employee Benefits	\$139,731.00
4000	Books & Supplies	\$78,760.00
5000	Services & Other Operating	\$59,273.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		<b>\$810,746.00</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**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	\$86,296.00
2000	Classified Salaries	\$186,449.00
3000	Employee Benefits	\$137,341.00
4000	Books & Supplies	\$0.00
5000	Services & Other Operating	\$0.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		<b>\$410,086.00</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**  
**Resource 0000 Function 2495 Parent Participation**

**Activities designed to include the parents in the student's education.**

**Expenditures:**

1000	Certificated Salaries	\$0.00
2000	Classified Salaries	\$2,356.00
3000	Employee Benefits	\$1,936.00
4000	Books & Supplies	\$0.00
5000	Services & Other Operating	\$0.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		<b>\$4,292.00</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**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	\$7,370,407.00
2000	Classified Salaries	\$4,781,949.00
3000	Employee Benefits	\$4,099,251.00
4000	Books & Supplies	\$111,149.00
5000	Services & Other Operating	\$229,217.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		<b>\$16,591,973.00</b>



**GENERAL FUND**  
**Adopted Budget 2009-10**

**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	\$402,793.00
2000	Classified Salaries	\$255,952.00
3000	Employee Benefits	\$210,060.00
4000	Books & Supplies	\$26,825.00
5000	Services & Other Operating	\$34,916.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		<b>\$930,546.00</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**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	\$521,086.00
2000	Classified Salaries	\$27,715.00
3000	Employee Benefits	\$128,127.00
4000	Books & Supplies	\$29,229.00
5000	Services & Other Operating	\$8,971.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		<b>\$715,128.00</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**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	\$125,419.00
2000	Classified Salaries	\$1,029,855.00
3000	Employee Benefits	\$575,572.00
4000	Books & Supplies	\$37,347.00
5000	Services & Other Operating	\$27,255.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		<b>\$1,795,448.00</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**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	\$500.00
2000	Classified Salaries	\$25,271.00
3000	Employee Benefits	\$6,867.00
4000	Books & Supplies	\$220.00
5000	Services & Other Operating	\$135.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		<b>\$32,993.00</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**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	\$11,514.00
5000	Services & Other Operating	\$48,977.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		<b>\$60,715.00</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**Resource 0000 Function 3600 Pupil Transportation**

Activities concerned with conveying students to and from school.

**Expenditures:**

1000	Certificated Salaries	\$0.00
2000	Classified Salaries	\$678,288.00
3000	Employee Benefits	\$417,832.00
4000	Books & Supplies	\$0.00
5000	Services & Other Operating	\$200.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		<b>\$1,096,320.00</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**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
		<b>\$7,000.00</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**Resource 0000 Function 3900 Other Pupil Services**

Other support services to students not classified elsewhere.

**Expenditures:**

1000	Certificated Salaries	\$0.00
2000	Classified Salaries	\$176,617.00
3000	Employee Benefits	\$90,723.00
4000	Books & Supplies	\$1,185.00
5000	Services & Other Operating	\$665.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		<b>\$269,190.00</b>



**GENERAL FUND**

**Adopted Budget 2009-10**

**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	\$32,315.00
2000	Classified Salaries	\$126,384.00
3000	Employee Benefits	\$12,618.00
4000	Books & Supplies	\$89,819.00
5000	Services & Other Operating	\$392,883.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		<b>\$654,019.00</b>

**Resource 0000 Function 7100 Board and Superintendent**

**Activities concerned with establishing and administering policy for operating the LEA**

**Expenditures:**

1000	Certificated Salaries	\$269,256.00
2000	Classified Salaries	\$366,406.00
3000	Employee Benefits	\$226,691.00
4000	Books & Supplies	\$54,814.00
5000	Services & Other Operating	\$1,078,372.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		<b>\$1,995,539.00</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**Resource 0000 Function 7120 Staff Relations and Negotiations**

**Incremental costs of activities, not including those of the board or superintendent or their immediate staff, concerned with staff relations system wide and the responsibilities for contractual negotiations with both instructional and noninstructional personnel.**

**Expenditures:**

1000	Certificated Salaries	\$64,307.00
2000	Classified Salaries	\$218,088.00
3000	Employee Benefits	\$85,526.00
4000	Books & Supplies	\$4,462.00
5000	Services & Other Operating	\$42,595.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		<b>\$414,978.00</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**Resource 0000 Function 7190 External Financial Audit - Single Audit**

Annual independent financial audits conducted as required for LEAs that expended more than \$500,000 in federal funds.

**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	\$94,388.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		<b>\$94,388.00</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**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	\$2,818,053.00
3000	Employee Benefits	\$2,875,461.00
4000	Books & Supplies	\$406,093.00
5000	Services & Other Operating	\$1,749,622.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		<b>\$7,849,361.00</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**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	-\$4,032,780.00
		<b>-\$4,032,780.00</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**Resource 0000 Function 7400 Personnel/Human Resources Services**

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

**Expenditures:**

1000	Certificated Salaries	\$0.00
2000	Classified Salaries	\$1,127,224.00
3000	Employee Benefits	\$422,669.00
4000	Books & Supplies	\$38,385.00
5000	Services & Other Operating	\$404,901.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		<b>\$1,993,179.00</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**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	\$542,030.00
3000	Employee Benefits	\$230,000.00
4000	Books & Supplies	\$32,280.00
5000	Services & Other Operating	\$25,560.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		<b>\$829,870.00</b>



**GENERAL FUND**  
**Adopted Budget 2009-10**

**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	\$1,276,263.00
3000	Employee Benefits	\$492,571.00
4000	Books & Supplies	\$79,516.00
5000	Services & Other Operating	\$781,982.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		<b>\$2,630,332.00</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**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	\$7,392,530.00
3000 Employee Benefits	\$3,727,049.00
4000 Books & Supplies	\$620,581.00
5000 Services & Other Operating	\$7,574,878.00
6000 Capitalized Equipment	\$0.00
7000 Other Outgo	\$0.00
	<b>\$19,315,038.00</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**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	\$2,487,058.00
3000	Employee Benefits	\$1,412,359.00
4000	Books & Supplies	\$219,390.00
5000	Services & Other Operating	\$320,005.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		<b>\$4,438,812.00</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**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	\$339,469.00
3000	Employee Benefits	\$128,002.00
4000	Books & Supplies	\$57,920.00
5000	Services & Other Operating	\$67,118.00
6000	Capitalized Equipment	\$24,739.00
7000	Other Outgo	\$0.00
		<b>\$617,248.00</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**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	\$308,832.00
6000	Capitalized Equipment	\$0.00
7000	Other Outgo	\$0.00
		<b>\$308,832.00</b>

**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
		<b>\$270,584.00</b>

**GENERAL FUND**

**Adopted Budget 2009-10**

**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
		<b>\$78,970.00</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**Resource 1100 State Lottery**

Lottery funding which is unrestricted.

**Expenditures:**

1000	Certificated Salaries	\$ 1,896,883
2000	Classified Salaries	\$ 2,001,506
3000	Employee Benefits	\$ 1,042,857
4000	Books & Supplies	\$ 42,345
5000	Services & Other Operating	\$(789,835)
6000	Capitalized Equipment	\$ 0
7000	Other Outgo	\$ 0
		<b>\$ 4,193,756</b>





**Stockton Unified School District**

**2009-2010  
Adopted Budget**

**SECTION III  
General Fund  
Unrestricted  
Categorical Flexibility**

**Anthony Amato  
Superintendent**

6/23/09

## **Categorical Flexibility**

Categorical TIER III Program Flexibility – Section 15 of SBX3 4 (California Education Code (EC) Section 42605 authorizes complete flexibility in the use of funds appropriated in 39 budget act items.

For 2008-09 through 2012-13, school districts may use funds from these 39 items for any educational purpose. The funds are therefore unrestricted; program or funding requirements, as otherwise provided in statute, regulation, and budget act provisional language associated with funding, are not in effect. The following categorical programs are included:

- Cal-SAFE Academic and Support Services & Child Care Development
  - Deferred Maintenance Apportionment
  - Physical Education Teacher Incentive Grant
  - National Board Certification Teacher Incentive Grant
  - Paraprofessional Teacher Training
  - Community-Based English Tutoring
- Regional Occupational Centers and Programs (ROCP)
  - Adult Education
  - School Safety & Violence Prevention
  - Arts & Music Block Grant
- California High School Exit Exam (CAHSEE)
  - Supplemental School Counseling Program
  - Gifted and Talented Education
  - Instructional Materials
- High Priority Schools Grant Program
- High Priority Schools Corrective Action
- California Peer Assistance & Review Program for Teachers (PAR)
  - International Baccalaureate IB Program: Staff Development
  - Staff Development: Mathematics and Reading SB472
  - Staff Development: Reading Services for Blind Teachers
  - Staff Development: Administrator Training
- Pupil Retention Block Grant
- School Community Violence Prevention Grant
- Teacher Credentialing Block Grant
- Professional Development Block Grant
- Targeted Instructional Improvement Block Grant
- School and Library Improvement Block Grant

**GENERAL FUND**  
**Adopted Budget - Subfund 06 - 2009-10**

**Categorical TIER III Program Flexibility – Section 15 of SBX3 4 (California Education Code (EC) Section 42605 authorizes complete flexibility in the use of funds appropriated in 39 budget act items.**

**Revenues:**

8010-8099 Revenue Limit	\$0.00
8100-8299 Federal Revenue	\$0.00
8300-8599 Other State Revenue	\$21,600,630.00
8600-8799 Other Local Revenue	\$119,900.00
8980-8999 Contributions	\$0.00
	<b>\$21,720,530.00</b>

**Expenditures:**

1000 Certificated Salaries	\$6,469,223.00
2000 Classified Salaries	\$2,869,688.00
3000 Employee Benefits	\$3,531,008.00
4000 Books & Supplies	\$5,142,398.00
5000 Services & Other Operating	\$229,390.00
6000 Capitalized Equipment	\$0.00
7000 Other Outgo	\$599,280.00
	<b>\$18,840,987.00</b>





**Stockton Unified School District**

**2009-2010  
Adopted Budget**

**SECTION IV  
General Fund  
Restricted Resources**

**Anthony Amato  
Superintendent**

## **Summary of Restricted Funds**

Restricted revenues are those funds received from external sources that are legally restricted or that are restricted by the donor to specific purposes.

This resource code is used to classify revenues and resulting expenditures in accordance with restrictions or special reporting requirements placed on either of these aspects of school district's financial activities by law or regulation. Further, because such revenues frequently are not fully expended within a fiscal year and related liabilities are not completely liquidated, the resource code is also used to reflect restrictions and special reporting obligations on balance sheet accounts.

**GENERAL FUND**  
**Adopted Budget 2009-10**

**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	\$ 14,897,910
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	<b>\$ 14,897,910</b>

**Expenditures:**

1000 Certificated Salaries	\$ 3,026,507
2000 Classified Salaries	\$ 159,855
3000 Employee Benefits	\$ 1,113,075
4000 Books & Supplies	\$ 7,644,773
5000 Services & Other Operating	\$ 2,409,687
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 544,013
	<b>\$ 14,897,910</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**Resource 3011 ARRA Title One**

<b>America Recovery &amp; Reinvestment Act (ARRA) - Title One, Part A Basic Grants Low Income &amp; Neglected</b>
---

**Revenues:**

8010-8099 Revenue Limit	\$ 0
8100-8299 Federal Revenue	\$ 10,935,302
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	<b>\$ 10,935,302</b>

**Expenditures:**

1000 Certificated Salaries	\$ 2,145,492
2000 Classified Salaries	\$ 0
3000 Employee Benefits	\$ 1,054,509
4000 Books & Supplies	\$ 5,695,692
5000 Services & Other Operating	\$ 1,640,295
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 399,314
	<b>\$ 10,935,302</b>



**GENERAL FUND**  
**Adopted Budget 2009-10**

**Resource 3200 ARRA State Stabilization Funds**

<b>America Recovery &amp; Reinvestment Act (ARRA) State Fiscal Stabilization Funds - General purpose &amp; Categorical cut restoration elements.</b>
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**Revenues:**

8010-8099 Revenue Limit	\$ 0
8100-8299 Federal Revenue	\$ 14,145,028
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	<b>\$ 14,145,028</b>

**Expenditures:**

1000 Certificated Salaries	\$ 3,207,012
2000 Classified Salaries	\$ 372,879
3000 Employee Benefits	\$ 948,179
4000 Books & Supplies	\$ 0
5000 Services & Other Operating	\$ 0
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 0
	<b>\$ 4,528,070</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**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	\$ 6,221,669
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	<b>\$ 6,221,669</b>

**Expenditures:**

1000 Certificated Salaries	\$ 68,408
2000 Classified Salaries	\$ 3,540,541
3000 Employee Benefits	\$ 2,370,799
4000 Books & Supplies	\$ 0
5000 Services & Other Operating	\$ 0
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 241,921
	<b>\$ 6,221,669</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**Resource 3313 ARRA SpecEd IDEA Part B**

<b>America Recovery &amp; Reinvestment Act (ARRA) Special Education IDEA Part B, Sec 611 Basic Local Assistance</b>
---

**Revenues:**

8010-8099 Revenue Limit	\$ 0
8100-8299 Federal Revenue	\$ 7,489,890
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	<b>\$ 7,489,890</b>

**Expenditures:**

1000 Certificated Salaries	\$ 5,243,766
2000 Classified Salaries	\$ 0
3000 Employee Benefits	\$ 1,699,122
4000 Books & Supplies	\$ 273,500
5000 Services & Other Operating	\$ 0
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 273,502
	<b>\$ 7,489,890</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**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	\$ 201,090
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	<b>\$ 201,090</b>

**Expenditures:**

1000 Certificated Salaries	\$ 18,048
2000 Classified Salaries	\$ 100,774
3000 Employee Benefits	\$ 74,141
4000 Books & Supplies	\$ 323
5000 Services & Other Operating	\$ 0
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 7,804
	<b>\$ 201,090</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**Resource 3319 ARRA Spec Ed IDEA Preschool**

<b>America Recovery &amp; Reinvestment Act (ARRA) Special Education IDEA Part B, Sec 619 Preschool Grants</b>
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**Revenues:**

8010-8099 Revenue Limit	\$ 0
8100-8299 Federal Revenue	\$ 267,018
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	<b>\$ 267,018</b>

**Expenditures:**

1000 Certificated Salaries	\$ 0
2000 Classified Salaries	\$ 0
3000 Employee Benefits	\$ 0
4000 Books & Supplies	\$ 265,685
5000 Services & Other Operating	\$ 0
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 1,333
	<b>\$ 267,018</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**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	\$ 355,517
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	<b>\$ 355,517</b>

**Expenditures:**

1000 Certificated Salaries	\$ 0
2000 Classified Salaries	\$ 189,118
3000 Employee Benefits	\$ 152,618
4000 Books & Supplies	\$ 0
5000 Services & Other Operating	\$ 0
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 13,781
	<b>\$ 355,517</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**Resource 3324 ARRA SpecEd IDEA Preschool**

<b>America Recovery &amp; Reinvestment Act (ARRA) Special Education IDEA Part B, Sec 611, Preschool Local Entitlement</b>
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**Revenues:**

8010-8099 Revenue Limit	\$ 0
8100-8299 Federal Revenue	\$ 431,088
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	<b>\$ 431,088</b>

**Expenditures:**

1000 Certificated Salaries	\$ 0
2000 Classified Salaries	\$ 0
3000 Employee Benefits	\$ 0
4000 Books & Supplies	\$ 431,088
5000 Services & Other Operating	\$ 0
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 0
	<b>\$ 431,088</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**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
	<b>\$ 1,441</b>

**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
	<b>\$ 1,441</b>



**GENERAL FUND**  
**Adopted Budget 2009-10**

**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	\$ 0
8100-8299 Federal Revenue	\$ 67,389
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	<b>\$ 67,389</b>

**Expenditures:**

1000 Certificated Salaries	\$ 47,970
2000 Classified Salaries	\$ 5,000
3000 Employee Benefits	\$ 11,260
4000 Books & Supplies	\$ 0
5000 Services & Other Operating	\$ 561
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 2,598
	<b>\$ 67,389</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**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	\$ 452,717
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	<b>\$ 452,717</b>

**Expenditures:**

1000 Certificated Salaries	\$ 132,732
2000 Classified Salaries	\$ 30,884
3000 Employee Benefits	\$ 49,031
4000 Books & Supplies	\$ 148,257
5000 Services & Other Operating	\$ 74,354
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 17,459
	<b>\$ 452,717</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**Resource 3710 NCLB: Title IV, Part A, Drug-Free Schools**

To develop, implement, and evaluate comprehensive drug/alcohol, tobacco, and violence prevention programs and activities, which are consistent with the principles of effectiveness and that are coordinated with school and community-based program services.

**Revenues:**

8010-8099 Revenue Limit	\$ 0
8100-8299 Federal Revenue	\$ 232,288
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	<b>\$ 232,288</b>

**Expenditures:**

1000 Certificated Salaries	\$ 55,028
2000 Classified Salaries	\$ 0
3000 Employee Benefits	\$ 12,430
4000 Books & Supplies	\$ 147,937
5000 Services & Other Operating	\$ 12,204
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 4,689
	<b>\$ 232,288</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**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	\$ 3,197,873
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	<b>\$ 3,197,873</b>

**Expenditures:**

1000 Certificated Salaries	\$ 1,570,149
2000 Classified Salaries	\$ 89,544
3000 Employee Benefits	\$ 168,767
4000 Books & Supplies	\$ 241,097
5000 Services & Other Operating	\$ 1,011,542
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 116,774
	<b>\$ 3,197,873</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**Resource 4036 NCLB: Title II, Part A, Principal Training**

**To fund for the Principal Training Program.**

**Revenues:**

8010-8099 Revenue Limit	\$ 0
8100-8299 Federal Revenue	\$ 22,825
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	<b>\$ 22,825</b>

**Expenditures:**

1000 Certificated Salaries	\$ 0
2000 Classified Salaries	\$ 0
3000 Employee Benefits	\$ 0
4000 Books & Supplies	\$ 2,000
5000 Services & Other Operating	\$ 19,945
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 880
	<b>\$ 22,825</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**Resource 4124 NCLB: Title IV, Part B, 21st Century Community Learning Centers  
Program**

**To provide academic enrichment and recreational activities to students before and after school hours.**

**Revenues:**

8010-8099 Revenue Limit	\$ 0
8100-8299 Federal Revenue	\$ 457,465
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	<b>\$ 457,465</b>

**Expenditures:**

1000 Certificated Salaries	\$ 20,870
2000 Classified Salaries	\$ 57,317
3000 Employee Benefits	\$ 50,297
4000 Books & Supplies	\$ 88,777
5000 Services & Other Operating	\$ 222,263
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 17,941
	<b>\$ 457,465</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**Resource 4201 NCLB: Title III, Immigrant Education Program**

**To provide supplementary programs and services to help eligible immigrant students achieve grade level.**

**Revenues:**

8010-8099 Revenue Limit	\$ 0
8100-8299 Federal Revenue	\$ 89,775
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	<b>\$ 89,775</b>

**Expenditures:**

1000 Certificated Salaries	\$ 40,354
2000 Classified Salaries	\$ 5,784
3000 Employee Benefits	\$ 1,550
4000 Books & Supplies	\$ 38,626
5000 Services & Other Operating	\$ 0
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 3,461
	<b>\$ 89,775</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**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	\$ 930,430
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	<b>\$ 930,430</b>

**Expenditures:**

1000 Certificated Salaries	\$ 207,467
2000 Classified Salaries	\$ 114,544
3000 Employee Benefits	\$ 94,177
4000 Books & Supplies	\$ 399,681
5000 Services & Other Operating	\$ 82,401
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 32,160
	<b>\$ 930,430</b>



**GENERAL FUND**  
**Adopted Budget 2009-10**

**Resource 4510 Indian Education**

California Indian education centers serve as educational resource centers to American Indian students, parents, and public schools in American Indian communities. The centers assist in improving academic achievement and lowering dropout rates among American Indian students at all grade levels, including encouraging students to continue education beyond high school.

**Revenues:**

8010-8099 Revenue Limit	\$ 0
8100-8299 Federal Revenue	\$ 406,085
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	<b>\$ 406,085</b>

**Expenditures:**

1000 Certificated Salaries	\$ 81,195
2000 Classified Salaries	\$ 74,158
3000 Employee Benefits	\$ 66,535
4000 Books & Supplies	\$ 135,216
5000 Services & Other Operating	\$ 33,320
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 15,661
	<b>\$ 406,085</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**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	\$ 100,000
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	<b>\$ 100,000</b>

**Expenditures:**

1000 Certificated Salaries	\$ 0
2000 Classified Salaries	\$ 48,445
3000 Employee Benefits	\$ 19,604
4000 Books & Supplies	\$ 17,031
5000 Services & Other Operating	\$ 11,065
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 3,855
	<b>\$ 100,000</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**Resource 5810 Other Federal Programs**

**Other Federal restricted programs, not defined elsewhere.**

**10035      Other Federal restricted program; Junior Reserve Officers' Training Corps**

**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
	<b>\$ 100,000</b>

**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
	<b>\$ 100,000</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**Resource 5810 Other Federal Programs**

**Other Federal restricted programs, not defined elsewhere.**

**53310 Other Federal restricted program aimed at ensuring school safety and preventing juvenile delinquency**

**Revenues:**

8010-8099 Revenue Limit	\$ 0
8100-8299 Federal Revenue	\$ 198,975
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	<b>\$ 198,975</b>

**Expenditures:**

1000 Certificated Salaries	\$ 0
2000 Classified Salaries	\$ 0
3000 Employee Benefits	\$ 0
4000 Books & Supplies	\$ 191,304
5000 Services & Other Operating	\$ 0
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 7,671
	<b>\$ 198,975</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**Resource 5810 Other Federal Programs**

**Other Federal restricted programs, not defined elsewhere.**

**58841            Small Learning Communities, focus on the goal of having all students  
attain high levels of academic achievement and to increase college  
preparedness**

**Revenues:**

8010-8099 Revenue Limit	\$ 0
8100-8299 Federal Revenue	\$ 1,712,809
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	<b>\$ 1,712,809</b>

**Expenditures:**

1000 Certificated Salaries	\$ 500,000
2000 Classified Salaries	\$ 0
3000 Employee Benefits	\$ 117,010
4000 Books & Supplies	\$ 500,000
5000 Services & Other Operating	\$ 533,254
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 62,545
	<b>\$ 1,712,809</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**Resource 6010 After School Education and Safety (ASES)**

To establish local after school education and enrichment programs. These programs are created through partnerships between schools and local community resources to provide literacy, academic enrichment and safe constructive alternatives for students .

**Revenues:**

8010-8099 Revenue Limit	\$ 5,000,000
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	<b>\$ 5,000,000</b>

**Expenditures:**

1000 Certificated Salaries	\$ 550,000
2000 Classified Salaries	\$ 775,000
3000 Employee Benefits	\$ 589,500
4000 Books & Supplies	\$ 401,920
5000 Services & Other Operating	\$ 2,501,000
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 182,580
	<b>\$ 5,000,000</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**Resource 6250 Early Mental Health Initiative (EMHI) (Department of Mental Health)**

**This funding targets K-3 kids with social and emotional development problems.**

**Revenues:**

8010-8099 Revenue Limit	\$ 140,556
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	<b>\$ 140,556</b>

**Expenditures:**

1000 Certificated Salaries	\$ 10,234
2000 Classified Salaries	\$ 0
3000 Employee Benefits	\$ 2,358
4000 Books & Supplies	\$ 111,665
5000 Services & Other Operating	\$ 10,880
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 5,419
	<b>\$ 140,556</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**Resource 6300 Lottery: Instructional Materials**

**Lottery funds for the purchase of instructional materials.**

**Revenues:**

8010-8099 Revenue Limit	\$ 392,225
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	<b>\$ 392,225</b>

**Expenditures:**

1000 Certificated Salaries	\$ 0
2000 Classified Salaries	\$ 0
3000 Employee Benefits	\$ 0
4000 Books & Supplies	\$ 392,225
5000 Services & Other Operating	\$ 0
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 0
	<b>\$ 392,225</b>



**GENERAL FUND**  
**Adopted Budget 2009-10**

**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	\$ 18,265,463
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 6,280,679
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 5,598,028
	<b>\$ 30,144,170</b>

**Expenditures:**

1000 Certificated Salaries	\$ 15,198,306
2000 Classified Salaries	\$ 3,950,612
3000 Employee Benefits	\$ 6,358,406
4000 Books & Supplies	\$ 508,298
5000 Services & Other Operating	\$ 2,848,478
6000 Capitalized Equipment	\$ 4,827
7000 Other Outgo	\$ 1,275,243
	<b>\$ 30,144,170</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**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	\$ 1,850,070
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 335,968
	<b>\$ 2,186,038</b>

**Expenditures:**

1000 Certificated Salaries	\$ 853,317
2000 Classified Salaries	\$ 613,653
3000 Employee Benefits	\$ 609,363
4000 Books & Supplies	\$ 56,052
5000 Services & Other Operating	\$ 53,653
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 0
	<b>\$ 2,186,038</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**Resource 6520 Spec Ed Project Workability**

<b>Special Education Project Workability</b>
--

**Revenues:**

8010-8099 Revenue Limit	\$ 221,788
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	<b>\$ 221,788</b>

**Expenditures:**

1000 Certificated Salaries	\$ 2,862
2000 Classified Salaries	\$ 133,016
3000 Employee Benefits	\$ 41,497
4000 Books & Supplies	\$ 25,959
5000 Services & Other Operating	\$ 9,893
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 8,561
	<b>\$ 221,788</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**Resource 6530 Special Ed Low Incidence**

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

**Revenues:**

8010-8099 Revenue Limit	\$ 11,918
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	<b>\$ 11,918</b>

**Expenditures:**

1000 Certificated Salaries	\$ 0
2000 Classified Salaries	\$ 6,100
3000 Employee Benefits	\$ 859
4000 Books & Supplies	\$ 0
5000 Services & Other Operating	\$ 4,500
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 459
	<b>\$ 11,918</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**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	\$ 14,617
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	<b>\$ 14,617</b>

**Expenditures:**

1000 Certificated Salaries	\$ 5,000
2000 Classified Salaries	\$ 800
3000 Employee Benefits	\$ 808
4000 Books & Supplies	\$ 0
5000 Services & Other Operating	\$ 7,445
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 564
	<b>\$ 14,617</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**Resource 6660 Tobacco-Use Prevention Education: Elementary Grades 4-8**

**For the prevention and cessation of tobacco use, targeting grades 4 - 8.**

**Revenues:**

8010-8099 Revenue Limit	\$ 44,553
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	<b>\$ 44,553</b>

**Expenditures:**

1000 Certificated Salaries	\$ 0
2000 Classified Salaries	\$ 0
3000 Employee Benefits	\$ 0
4000 Books & Supplies	\$ 42,835
5000 Services & Other Operating	\$ 0
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 1,718
	<b>\$ 44,553</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**Resource 6670 Tobacco-Use Prevention Education: High School Competitive Grants**

**For the prevention and cessation of tobacco use, targeting high school students.**

**Revenues:**

8010-8099 Revenue Limit	\$ 290,861
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	<b>\$ 290,861</b>

**Expenditures:**

1000 Certificated Salaries	\$ 16,950
2000 Classified Salaries	\$ 11,288
3000 Employee Benefits	\$ 9,219
4000 Books & Supplies	\$ 187,380
5000 Services & Other Operating	\$ 54,810
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 11,214
	<b>\$ 290,861</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**Resource 7090 Economic Impact Aid (EIA)**

**To provide supplemental funds, kindergarten through grade twelve, to support (1) additional programs and services for English learners (ELs) and (2) compensatory education services for educationally disadvantaged students.**

**Revenues:**

8010-8099 Revenue Limit	\$ 7,223,423
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	<b>\$ 7,223,423</b>

**Expenditures:**

1000 Certificated Salaries	\$ 1,311,313
2000 Classified Salaries	\$ 304,375
3000 Employee Benefits	\$ 476,161
4000 Books & Supplies	\$ 4,405,183
5000 Services & Other Operating	\$ 516,000
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 210,391
	<b>\$ 7,223,423</b>



**GENERAL FUND**  
**Adopted Budget 2009-10**

**Resource 7091 EIA-Limited English Proficiency**

To provide supplemental funds, kindergarten through grade twelve, to support (1) additional programs and services for English Learners (ELs) and (2) compensatory education services for educationally disadvantaged students

**Revenues:**

8010-8099 Revenue Limit	\$ 3,609,545
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	<b>\$ 3,609,545</b>

**Expenditures:**

1000 Certificated Salaries	\$ 175,063
2000 Classified Salaries	\$ 62,497
3000 Employee Benefits	\$ 91,632
4000 Books & Supplies	\$ 3,118,039
5000 Services & Other Operating	\$ 57,182
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 105,132
	<b>\$ 3,609,545</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**Resource 7230 Transportation: Home to School**

**The apportionment for home-to-school transportation.**

**Revenues:**

8010-8099 Revenue Limit	\$ 1,485,940
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 3,949,869
	<b>\$ 5,435,809</b>

**Expenditures:**

1000 Certificated Salaries	\$ 0
2000 Classified Salaries	\$ 1,821,323
3000 Employee Benefits	\$ 715,053
4000 Books & Supplies	\$ 2,076,055
5000 Services & Other Operating	\$ 621,720
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 201,658
	<b>\$ 5,435,809</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**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	\$ 1,186,161
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 3,850,272
	<b>\$ 5,036,433</b>

**Expenditures:**

1000 Certificated Salaries	\$ 0
2000 Classified Salaries	\$ 0
3000 Employee Benefits	\$ 0
4000 Books & Supplies	\$ 0
5000 Services & Other Operating	\$ 4,988,404
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 48,029
	<b>\$ 5,036,433</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**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	\$ 2,031,100
8100-8299 Federal Revenue	\$ 0
8300-8599 Other State Revenue	\$ 0
8600-8799 Other Local Revenue	\$ 0
8980-8999 Contributions	\$ 0
	<b>\$ 2,031,100</b>

**Expenditures:**

1000 Certificated Salaries	\$ 681,966
2000 Classified Salaries	\$ 45,455
3000 Employee Benefits	\$ 214,065
4000 Books & Supplies	\$ 793,644
5000 Services & Other Operating	\$ 217,663
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 78,307
	<b>\$ 2,031,100</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**Resource 7810 Other State**

<b>Other restricted state revenues with state defined special programs</b>
--

**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
	<b>\$ 141,846</b>

**Expenditures:**

1000 Certificated Salaries	\$ 99,965
2000 Classified Salaries	\$ 8,992
3000 Employee Benefits	\$ 14,012
4000 Books & Supplies	\$ 1,916
5000 Services & Other Operating	\$ 14,865
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 2,096
	<b>\$ 141,846</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**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	\$ 6,918,486
	<b>\$ 6,918,486</b>

**Expenditures:**

1000 Certificated Salaries	\$ 0
2000 Classified Salaries	\$ 3,349,621
3000 Employee Benefits	\$ 1,376,257
4000 Books & Supplies	\$ 1,034,944
5000 Services & Other Operating	\$ 717,029
6000 Capitalized Equipment	\$ 918
7000 Other Outgo	\$ 439,717
	<b>\$ 6,918,486</b>

**GENERAL FUND**  
**Adopted Budget 2009-10**

**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	\$ 3,259,547
8980-8999 Contributions	\$ 163,956
	<b>\$ 3,423,503</b>

**Expenditures:**

1000 Certificated Salaries	\$ 1,030,145
2000 Classified Salaries	\$ 53,252
3000 Employee Benefits	\$ 353,810
4000 Books & Supplies	\$ 1,310,273
5000 Services & Other Operating	\$ 630,500
6000 Capitalized Equipment	\$ 0
7000 Other Outgo	\$ 45,523
	<b>\$ 3,423,503</b>







**Stockton Unified School District**

**2009-2010  
Adopted Budget**

**SECTION V  
Other Restricted  
Funds**

**Anthony Amato  
Superintendent**



## **Expenditure Summary of Other Restricted Funds**

09	Charter School Fund	\$	5,244,293
11	Adult Education - Other than Categorical Flexibility	\$	1,067,790
12	Child Development Fund	\$	4,021,203
13	Cafeteria Fund	\$	13,558,104
14	Deferred Maintenance Fund - Other than Categorical Flexibility	\$	1,209,172
21	Building Fund - Measure C	\$	29,936,289
25	Capital Facilities Fund	\$	4,445,967
40	Reserve Capital Outlay - Measure G & Q	\$	72,479,328
53	Tax Override Fund	\$	2,100
67	Insurance Reserve Fund	\$	17,573,153

## 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

FUND: 09 - Charter Schools Fund

2009-10  
Adopted

## REVENUE

REVENUE LIMIT	\$3,989,272.00
FEDERAL REVENUE	\$600,000.00
STATE REVENUE	\$376,807.00
LOCAL REVENUE	\$800.00
INTERFUND TRANSFERS IN	\$78,970.00
CONTRIBUTIONS TO RESTRICTED	\$0.00
<b>TOTAL REVENUE</b>	<b>\$5,045,849.00</b>

## EXPENDITURES

CERTIFICATED SALARIES	\$2,117,666.00
CLASSIFIED SALARIES	\$284,174.00
EMPLOYEE BENEFITS	\$792,349.00
BOOKS, SUPPLIES	\$1,329,021.00
SERVICES AND CONTRACTS	\$691,083.00
CAPITAL OUTLAY	\$10,000.00
OTHER OUTGO	\$0.00
<b>TOTAL EXPENDITURES</b>	<b>\$5,224,293.00</b>

## REVENUES OVER EXPENDITURES

(\$178,444.00)

## COMPUTATION OF NET ENDING BALANCE

ESTIMATED BEGINNING FUND BALANCE 07/01/09	\$178,444.00
AUDIT ADJUSTMENT TO FUND BALANCE	\$0.00
REINSTATEMENT OF FUND BALANCE	\$0.00
EXCESS OF REVENUE/EXPENDITURES	(\$178,444.00)
<b>ESTIMATED ENDING FUND BALANCE 06/30/10</b>	<b>\$0.00</b>

## OTHER RESTRICTED FUNDS

### ADULT EDUCATION FUND

Program Description
---------------------

The purpose of the Adult Education program is to provide adults with the knowledge and skills necessary to participate effectively as informed citizens, productive workers, and responsible family members. Classes are open to all persons 18 years of age or older. High school term classes are also available to eligible district high schools students.

The Adult Education Fund is used to account separately for federal, state, and local revenues for the adult education programs.

Section 15 of SBX3 4 (California Education Code (EC) Section 42605 authorized complete flexibility. All state funding, historically received via resource 6390 have moved to unrestricted resources.

# OTHER RESTRICTED FUNDS

2009-10

Adopted

## FUND: 11 - Adult Education Fund

### REVENUE

REVENUE LIMIT	\$0.00
FEDERAL REVENUE	\$667,790.00
STATE REVENUE	\$0.00
LOCAL REVENUE	\$0.00
INTERFUND TRANSFERS IN	\$0.00
CONTRIBUTIONS TO RESTRICTED	\$0.00
<b>TOTAL REVENUE</b>	<b>\$667,790.00</b>

### EXPENDITURES

CERTIFICATED SALARIES	\$338,206.00
CLASSIFIED SALARIES	\$113,593.00
EMPLOYEE BENEFITS	\$102,920.00
BOOKS, SUPPLIES	\$493,452.00
SERVICES AND CONTRACTS	\$19,619.00
CAPITAL OUTLAY	\$0.00
OTHER OUTGO	\$0.00
<b>TOTAL EXPENDITURES</b>	<b>\$1,067,790.00</b>

### REVENUES OVER EXPENDITURES

(\$400,000.00)

### COMPUTATION OF NET ENDING BALANCE

ESTIMATED BEGINNING FUND BALANCE 07/01/09	\$400,000.00
AUDIT ADJUSTMENT TO FUND BALANCE	\$0.00
REINSTATEMENT OF FUND BALANCE	\$0.00
EXCESS OF REVENUE/EXPENDITURES	(\$400,000.00)
<b>ESTIMATED ENDING FUND BALANCE 06/30/10</b>	<b>\$0.00</b>

## OTHER RESTRICTED FUNDS

### CHILD DEVELOPMENT FUND

Program Description
---------------------

The purpose of the Child Development Fund is to account separately for federal, state, and other local resources to operate child development programs.

Principal revenues and other resources in this fund include, Child Nutrition Preschool Programs (Federal & State), State Preschool, Child Development Apportionments, Parent Fees.

All moneys received by an LEA for, or from the operation of, child development services covered under the Child Care Development Services Act (Education Code Section 8200 et seq.) shall be deposited into this fund. The moneys may be used only for expenditures for the operation of child development programs. The costs incurred in the maintenance and operation of child development services shall be paid from this fund, with accounting to reflect specific funding sources (Education Code Section 8328).

Child development programs that are not subsidized by state or federal funds and that are operated with the intent of recovering the costs of the program through parents fees or other charges to users, if significant, should be accounted for in an enterprise fund.



# OTHER RESTRICTED FUNDS

2009-10

Adopted

## FUND: 12 - Child Development Fund

### REVENUE

REVENUE LIMIT	\$0.00
FEDERAL REVENUE	\$9,000.00
STATE REVENUE	\$3,989,803.00
LOCAL REVENUE	\$22,400.00
INTERFUND TRANSFERS IN	\$0.00
CONTRIBUTIONS TO RESTRICTED	\$0.00
<b>TOTAL REVENUE</b>	<b>\$4,021,203.00</b>

### EXPENDITURES

CERTIFICATED SALARIES	\$1,267,337.00
CLASSIFIED SALARIES	\$712,651.00
EMPLOYEE BENEFITS	\$859,946.00
BOOKS, SUPPLIES	\$765,989.00
SERVICES AND CONTRACTS	\$192,384.00
CAPITAL OUTLAY	\$66,738.00
OTHER OUTGO	\$156,158.00
<b>TOTAL EXPENDITURES</b>	<b>\$4,021,203.00</b>

### REVENUES OVER EXPENDITURES

\$0.00

### COMPUTATION OF NET ENDING BALANCE

ESTIMATED BEGINNING FUND BALANCE 07/01/09	\$0.00
AUDIT ADJUSTMENT TO FUND BALANCE	\$0.00
REINSTATEMENT OF FUND BALANCE	\$0.00
EXCESS OF REVENUE/EXPENDITURES	\$0.00
<b>ESTIMATED ENDING FUND BALANCE 06/30/10</b>	<b>\$0.00</b>

## OTHER RESTRICTED FUNDS

### CAFETERIA FUND

Program Description
---------------------

The purpose of the Cafeteria Fund is to account separately for federal, state, and local resources to operate the district's food service program.

Principal revenues in this fund come from the Child Nutrition program (Federal), Child Nutrition Program (State), Food Services Sales, Interest, and other local revenues.

The Cafeteria Special Revenue Fund (Fund 13) shall be used only for those expenditures authorized by the governing board as necessary for the operation of the LEA's food services program (Education Code sections 38091 and 38100).

The governing board of an LEA may establish and maintain within Fund 13, Cafeteria Special Revenue Fund, a reserve for cafeteria equipment (Education Code Section 38102).

## OTHER RESTRICTED FUNDS

2009-10

Adopted

### FUND: 13 - Cafeteria Fund

#### REVENUE

REVENUE LIMIT	\$0.00
FEDERAL REVENUE	\$12,068,300.00
STATE REVENUE	\$1,083,600.00
LOCAL REVENUE	\$1,093,201.00
INTERFUND TRANSFERS IN	\$0.00
CONTRIBUTIONS TO RESTRICTED	\$0.00
<b>TOTAL REVENUE</b>	<b>\$14,245,101.00</b>

#### EXPENDITURES

CERTIFICATED SALARIES	\$0.00
CLASSIFIED SALARIES	\$4,687,969.00
EMPLOYEE BENEFITS	\$2,773,142.00
BOOKS, SUPPLIES	\$5,361,694.00
SERVICES AND CONTRACTS	\$336,695.00
CAPITAL OUTLAY	\$56,470.00
OTHER OUTGO	\$342,134.00
<b>TOTAL EXPENDITURES</b>	<b>\$13,558,104.00</b>

#### REVENUES OVER EXPENDITURES

\$686,997.00

#### COMPUTATION OF NET ENDING BALANCE

ESTIMATED BEGINNING FUND BALANCE 07/01/09	\$2,761,093.00
AUDIT ADJUSTMENT TO FUND BALANCE	\$0.00
REINSTATEMENT OF FUND BALANCE	\$0.00
EXCESS OF REVENUE/EXPENDITURES	\$686,997.00
<b>ESTIMATED ENDING FUND BALANCE 06/30/10</b>	<b>\$3,448,090.00</b>

## OTHER RESTRICTED FUNDS

### DEFERRED MAINTENANCE FUND

Program Description
---------------------

The purpose of the Deferred Maintenance Fund is to account separately for the expenditures and state apportionments for the deferred maintenance program.

Expenditures in this fund are intended for major repairs or replacements under the plan approved by the State Allocation Board (Education Code Section 17582-17587)

Principal revenues and other resources in this fund include, Deferred Maintenance Allowance, Interest and Interfund Transfers In.

Section 15 of SBX3 4 (California Education Code (EC) Section 42605 authorized complete flexibility. All state funding, historically received via resource 6205 have moved to unrestricted resources.

# OTHER RESTRICTED FUNDS

2009-10  
Adopted

## FUND: 14 - Deferred Maintenance 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
<b>TOTAL REVENUE</b>	<b>\$0.00</b>

### EXPENDITURES

CERTIFICATED SALARIES	\$0.00
CLASSIFIED SALARIES	\$0.00
EMPLOYEE BENEFITS	\$0.00
BOOKS, SUPPLIES	\$0.00
SERVICES AND CONTRACTS	\$1,209,172.00
CAPITAL OUTLAY	\$0.00
OTHER OUTGO	\$0.00
<b>TOTAL EXPENDITURES</b>	<b>\$1,209,172.00</b>

### REVENUES OVER EXPENDITURES

(\$1,209,172.00)

### COMPUTATION OF NET ENDING BALANCE

ESTIMATED BEGINNING FUND BALANCE 07/01/09	\$1,209,172.00
AUDIT ADJUSTMENT TO FUND BALANCE	\$0.00
REINSTATEMENT OF FUND BALANCE	\$0.00
EXCESS OF REVENUE/EXPENDITURES	(\$1,209,172.00)
<b>ESTIMATED ENDING FUND BALANCE 06/30/10</b>	<b>\$0.00</b>

## OTHER RESTRICTED FUNDS

### BUILDING FUND

Program Description
---------------------

The Building Fund is established primarily for the purpose of receiving moneys from the sale of bonds. As bonds are sold in accordance with the voter approved general obligation bond, the funds will be deposited here to account for modernization and new construction projects..

**NOTE:** The current funding in this fund represent funds received and expended for Measure C. The district will use Fund 40 (Special Reserve Fund for Capital Outlay Projects) for the recording of revenue and expenditures for Measure Q.

# OTHER RESTRICTED FUNDS

2009-10

Adopted

## FUND: 21 - Building Fund

### REVENUE

REVENUE LIMIT	\$0.00
FEDERAL REVENUE	\$0.00
STATE REVENUE	\$0.00
LOCAL REVENUE	\$630,000.00
INTERFUND TRANSFERS IN	\$0.00
CONTRIBUTIONS TO RESTRICTED	\$0.00
<b>TOTAL REVENUE</b>	<b>\$630,000.00</b>

### EXPENDITURES

CERTIFICATED SALARIES	\$0.00
CLASSIFIED SALARIES	\$0.00
EMPLOYEE BENEFITS	\$0.00
BOOKS, SUPPLIES	\$6,933,143.00
SERVICES AND CONTRACTS	\$1,195,103.00
CAPITAL OUTLAY	\$21,808,043.00
OTHER OUTGO	\$0.00
<b>TOTAL EXPENDITURES</b>	<b>\$29,936,289.00</b>

### REVENUES OVER EXPENDITURES

(\$29,306,289.00)

### COMPUTATION OF NET ENDING BALANCE

ESTIMATED BEGINNING FUND BALANCE 07/01/09	\$29,306,289.00
AUDIT ADJUSTMENT TO FUND BALANCE	\$0.00
REINSTATEMENT OF FUND BALANCE	\$0.00
EXCESS OF REVENUE/EXPENDITURES	(\$29,306,289.00)
<b>ESTIMATED ENDING FUND BALANCE 06/30/10</b>	<b>\$0.00</b>

## OTHER RESTRICTED FUNDS

### CAPITAL FACILITIES FUND

Program Description
---------------------

The purpose of the Capital Facilities Fund is to account separately the moneys received from fees levied on developers or other agencies to mitigate the impact on the district of new development. These fees are a condition of approving development (Education Code sections 17620-17626). The authority for these levies may be county/city ordinances or private agreements between the district and the developer. Interest earned on these funds is restricted to the fund.

Principal revenues and other resources in this fund include, Mitigation/Developer Fees and Interest.

Expenditures in Fund 25, Capital Facilities Fund, are restricted to the purposes specified in Government Code section 65970-65981 or to the items specified in agreements with the developer (Government Code Section 66006). Expenditures incurred in another fund may be reimbursed to that fund by means of an Interfund transfer.



# OTHER RESTRICTED FUNDS

2009-10

Adopted

## FUND: 25 - Capital Facilities Fund

### REVENUE

REVENUE LIMIT	\$0.00
FEDERAL REVENUE	\$0.00
STATE REVENUE	\$0.00
LOCAL REVENUE	\$1,345,200.00
INTERFUND TRANSFERS IN	\$0.00
CONTRIBUTIONS TO RESTRICTED	\$0.00
<b>TOTAL REVENUE</b>	<b>\$1,345,200.00</b>

### EXPENDITURES

CERTIFICATED SALARIES	\$0.00
CLASSIFIED SALARIES	\$19,764.00
EMPLOYEE BENEFITS	\$11,417.00
BOOKS, SUPPLIES	\$0.00
SERVICES AND CONTRACTS	\$936,655.00
CAPITAL OUTLAY	\$58,174.00
OTHER OUTGO	\$3,419,957.00
<b>TOTAL EXPENDITURES</b>	<b>\$4,445,967.00</b>

### REVENUES OVER EXPENDITURES

(\$3,100,767.00)

### COMPUTATION OF NET ENDING BALANCE

ESTIMATED BEGINNING FUND BALANCE 07/01/09	\$30,956,599.00
AUDIT ADJUSTMENT TO FUND BALANCE	\$0.00
REINSTATEMENT OF FUND BALANCE	\$0.00
EXCESS OF REVENUE/EXPENDITURES	(\$3,100,767.00)
<b>ESTIMATED ENDING FUND BALANCE 06/30/10</b>	<b>\$27,855,832.00</b>

## OTHER RESTRICTED FUNDS

### SPECIAL RESERVE FOR CAPITAL OUTLAY

Program Description
---------------------

This fund has been established primarily to account separately for certain capital projects of the district.

The district will be using this fund to account for revenue and expenditures related to Measure Q projects.

# OTHER RESTRICTED FUNDS

2009-10

Adopted

## FUND: 40 - Reserve Capital Outlay

REVENUE	
REVENUE LIMIT	\$0.00
FEDERAL REVENUE	\$0.00
STATE REVENUE	\$0.00
LOCAL REVENUE	\$1,050,000.00
INTERFUND TRANSFERS IN	\$0.00
CONTRIBUTIONS TO RESTRICTED	\$0.00
<b>TOTAL REVENUE</b>	<b>\$1,050,000.00</b>
EXPENDITURES	
CERTIFICATED SALARIES	\$0.00
CLASSIFIED SALARIES	\$104,000.00
EMPLOYEE BENEFITS	\$44,705.00
BOOKS, SUPPLIES	\$3,500.00
SERVICES AND CONTRACTS	\$1,402,925.00
CAPITAL OUTLAY	\$70,924,198.00
OTHER OUTGO	\$0.00
<b>TOTAL EXPENDITURES</b>	<b>\$72,479,328.00</b>
<b>REVENUES OVER EXPENDITURES</b>	<b>(\$71,429,328.00)</b>
COMPUTATION OF NET ENDING BALANCE	
ESTIMATED BEGINNING FUND BALANCE 07/01/09	\$77,983,433.00
AUDIT ADJUSTMENT TO FUND BALANCE	\$0.00
REINSTATEMENT OF FUND BALANCE	\$0.00
EXCESS OF REVENUE/EXPENDITURES	(\$71,429,328.00)
<b>ESTIMATED ENDING FUND BALANCE 06/30/10</b>	<b>\$6,554,105.00</b>

## OTHER RESTRICTED FUNDS

### TAX OVERRIDE FUND

Program Description
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The tax override fund is used for the repayment of voted indebtedness tax levies (other than bond interest and redemption) that are financed from the ad valorem tax levies. An example is a public school building loan repayment. The County Auditor determines the amount of the payments.

Interest earned on this fund is credited to the general fund.

# OTHER RESTRICTED FUNDS

2009-10  
Adopted

## FUND: 53 - Tax Override 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
<b>TOTAL REVENUE</b>	<b>\$0.00</b>

### 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
<b>TOTAL EXPENDITURES</b>	<b>\$2,100.00</b>

### REVENUES OVER EXPENDITURES

(\$2,100.00)

### COMPUTATION OF NET ENDING BALANCE

ESTIMATED BEGINNING FUND BALANCE 07/01/09	\$14,798.00
AUDIT ADJUSTMENT TO FUND BALANCE	\$0.00
REINSTATEMENT OF FUND BALANCE	\$0.00
EXCESS OF REVENUE/EXPENDITURES	(\$2,100.00)
<b>ESTIMATED ENDING FUND BALANCE 06/30/10</b>	<b>\$12,698.00</b>

## OTHER RESTRICTED FUNDS

### INSURANCE RESERVE FUND

Program Description
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The purpose of this fund is to separate the moneys received for self-insurance activities from other operating funds in the district.

Stockton Unified School District currently self-insures the dental plan offered to employees and the workers' compensation plan. All premiums and claims expense are reported in this fund.

Amounts contributed to Fund 67, Self-Insurance Fund, are lawfully restricted for insurance purposes (Education Code Section 17566 and Government Code Section 53205).

# OTHER RESTRICTED FUNDS

2009-10

Adopted

## FUND: 67 - Self Insurance Fund

REVENUE	
REVENUE LIMIT	\$0.00
FEDERAL REVENUE	\$0.00
STATE REVENUE	\$0.00
LOCAL REVENUE	\$17,326,542.00
INTERFUND TRANSFERS IN	\$0.00
CONTRIBUTIONS TO RESTRICTED	\$0.00
<b>TOTAL REVENUE</b>	<b>\$17,326,542.00</b>

EXPENDITURES	
CERTIFICATED SALARIES	\$0.00
CLASSIFIED SALARIES	\$262,613.00
EMPLOYEE BENEFITS	\$128,125.00
BOOKS, SUPPLIES	\$49,574.00
SERVICES AND CONTRACTS	\$17,132,841.00
CAPITAL OUTLAY	\$0.00
OTHER OUTGO	\$0.00
<b>TOTAL EXPENDITURES</b>	<b>\$17,573,153.00</b>

<b>REVENUES OVER EXPENDITURES</b>	<b>(\$246,611.00)</b>
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COMPUTATION OF NET ENDING BALANCE	
ESTIMATED BEGINNING FUND BALANCE 07/01/09	\$0.00
AUDIT ADJUSTMENT TO FUND BALANCE	\$0.00
REINSTATEMENT OF FUND BALANCE	\$0.00
EXCESS OF REVENUE/EXPENDITURES	(\$246,611.00)
<b>ESTIMATED ENDING FUND BALANCE 06/30/10</b>	<b>(\$246,611.00)</b>







**Stockton Unified School District**

**2009-2010  
Preliminary Budget**

**SECTION VI  
Appendix**

**Anthony Amato  
Superintendent**

## S.U.S.D BOARD BUDGET DEVELOPMENT CALENDAR – 2009-10

<b>Date</b>	<b>Action</b>
January 12, 2009	Governor's Budget Briefing - Sacramento
January 9, 2009; January 13, 2009; and January 22, 2009	Budget Advisory Committee Meetings
February 2009	Individual Budget Meetings with 1) OELU # 3 – Transportation; 2) OELU # 3 – Police; 3) CSEA 821; 4) SPPA; 5) STA; 6) SUSU; and 7) USA.
February 4, 2009 and February 27, 2009	Special Board Meetings - Budget
February 6, 2009	Budget Advisory Committee Meeting
March 4, 2009	Special Board Meeting - Budget
April 1, 2009 and April 28, 2009	Special Board Meetings - Budget
April 16, 2009 and April 23, 2009	Budget Advisory Committee Meetings
May 1, 2009; May 11, 2009; and May 27, 2009	Budget Advisory Committee Meetings
June 5, 2009	Governor's May Revise Budget Briefing - Sacramento
June 11, 2009	Budget Advisory Committee Meeting
June 16-June 22, 2009	Preliminary Budget Available for Public Inspection
June 23, 2008 *	Public Hearing on the Budget. [Ed. Code 42127(a)]  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.

\*Note: Special Board Meeting

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## Enrollment and Average Daily Attendance

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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.

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**Staffing Ratios**

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**Pupil to Teacher Staffing Ratios**

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Grade	Ratio	Notes
Grades K - 3	21.4:1	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	Each site has at least one additional FTE (Full Time Equivalent) that provides for an Athletic Director, Yearbook, and Student Activities. Each site may have additional FTE's depending upon their unique programs.
Weber Institute	25:1	The district will maintain class size levels to adhere to Education Code and contractual agreements.
Jane Frederick	25:1	The district will maintain class size levels to adhere to Education Code and contractual agreements.
Merlo	25:1	The district will maintain class size levels to adhere to Education Code and contractual agreements.

<b>Assistant Principal Staffing Ratio</b>		
<b>Grade</b>	<b>Enrollment (Includes Preschool)</b>	<b>Positions</b>
Grades K - 8	Less than 699	None
Grades K - 8	Above 700	0.5
Grades 9 - 12 (Four Large Comprehensive High Schs.)	N/A	3
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
Note: An Administrator may be assigned on a temporary basis for special circumstances such as safety or school climate and/or Program Improvement Status.		

<b>Counselor Staffing Ratio</b>		
<b>Grade</b>	<b>Position Description</b>	
Grades 9 - 12 (Four Large Comprehensive High Schs.)	Guidance Chairperson	250:01:00
Grades 9 - 12 (Four Large Comprehensive High Schs.)	Counselor (after staffing chairperson)	575:01:00
Grades 9 - 12 (Small)	Counselor	250 - 350:1

### 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.

## 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	\$2,350.00 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.

# **SCHOOL SITES AS OF 2009-10**

**ADAMS K-8**  
6402 INGLEWOOD  
(209) 933-7155

**AUGUST K-8**  
2101 SUTRO  
(209) 933-7160

**BUSH K-8**  
5420 FRED RUSSO DRIVE  
(209) 933-7350

**CESAR CHAVEZ HIGH SCHOOL**  
2929 WINDFLOWER LN.  
(209) 933-7480

**CLEVELAND K-8**  
20 E. FULTON  
(209) 933-7165

**EDISON HIGH SCHOOL**  
1425 S. CENTER  
(209) 933-7425

**EL DORADO K-8**  
1540 N. LINCOLN  
(209) 399-7175

**ELMWOOD K-8**  
840 S. CARDINAL  
(209) 933-7180

**FILLMORE K-8**  
2644 E. POPULAR  
(209) 933-7185

**FRANKLIN HIGH SCHOOL**  
300 N. GERTRUDE  
(209) 933-7435

**FREMONT K-8**  
2021 E. FLORA  
(209) 933-7385

**GRUNSKY K-8**  
1500 N. SCHOOL  
(209) 933-7200

**HAMILTON K-8**  
2245 E. ELEVENTH  
(209) 933-7395

**HARRISON K-8**  
3203 SANGUINETTI LANE  
(209) 933-7205

**HAZELTON K-8**  
535 W. JEFFERSON  
(209) 933-7210

**HENRY K-8**  
1107 SOUTH WAGNER AVENUE  
(209) 933-7490

**HONG-KINGSTON K-8**  
6324 NORTH ALTURAS AVENUE  
(209) 933-7493

**HOOVER K-8**  
2900 KIRK  
(209) 933-7215

**HUERTA K-8**  
1644 SOUTH LINCOLN STREET  
(209) 933-7220

**INST OF BUS, MGT & LAW CHARTER**  
6650 INGLEWOOD AVENUE  
(209) 933-7475

**JAMES URBANI ELEMENTARY**  
2245 E. ELEVENTH  
(209) 933-7395

**JANE FREDERICK CONTINUATION**  
1141 EAST WEBER AVENUE  
(209) 933-7340

**KENNEDY K-8**  
630 PONCE DE LEON  
(209) 933-7225

**KING K-8**  
2640 EAST LAFAYETTE  
(209) 933-7230

**KOHL K-8**  
4115 N. CROWN AVE.  
(209) 933-7235

**MADISON K-8**  
2939 MISSION ROAD  
(209) 933-7240

**MARSHALL K-8**  
1141 LEVER BLVD.  
(209) 933-7405

**MCKINLEY K-8**  
30 W. NINTH  
(209) 933-7245

**MERLO ENVIRONMENTAL INST**  
1670 EAST 6TH STREET  
(209) 933-7331

**MONROE K-8**  
2236 E. ELEVENTH  
(209) 933-7250

**MONTEZUMA K-8**  
2843 FARMINGTON  
(209) 933-7255

**NIGHTINGALE K-8**  
1721 CARPENTER  
(209) 399-7260

**PEYTON K-8**  
2525 GOLDBROOK DRIVE  
(209) 933-7420

**PITTMAN K-8**  
701 EAST PARK STREET  
(209) 933-7496

**PULLIAM K-8**  
230 PRESIDIO WAY  
(209) 933-7265

**RIO CALAVERAS K-8**  
1819 EAST BIANCHI  
(209) 933-7270

**ROOSEVELT K-8**  
776 S. BROADWAY  
(209) 933-7275

**SAN JOAQUIN K-8**  
2020 SOUTH FRESNO AVENUE  
(209) 933-7280

**SPANOS K-8**  
536 SOUTH CALIFORNIA ST  
(209) 933-7470



**SCHOOL SITES AS OF 2009-10**

**STAGG HIGH SCHOOL**  
1621 BROOKSIDE  
(209) 933-7445

**STOCKTON INTERMEDIATE ALTERN**  
975 NORTH D STREET

**STOCKTON SKILLS K-8**  
349 EAST VINE STREET  
(209) 933-7170

**SUSD EARLY COLLEGE ACADEMY**  
640 N. SAN JOAQUIN  
(209) 933-7370

**TAFT K-8**  
419 DOWNING  
(209) 933-7285

**TAYLOR K-8**  
1101 LEVER BLVD.  
(209) 933-7290

**TYLER K-8**  
3830 WEBSTER  
(209) 933-7295

**URBANI CHARTER SCHOOL**  
640 N. SAN JOAQUIN  
(209) 933-7370

**VALENZUELA K-8**  
52 W. BENJAMIN HOLT  
(209) 933-7300

**VAN BUREN K-8**  
1628 E. TENTH  
(209) 933-7305

**VICTORY K-8**  
1838 W. ROSE  
(209) 933-7310

**WASHINGTON K-8**  
1735 W. SONORA  
(209) 933-7320

**WEBER INSTITUTE**  
302 WEST WEBER AVENUE  
(209) 933-7330

**WEBSTER K-8**  
2725 MICHIGAN  
(209) 933-7415

**WILSON K-8**  
150 E. MENDICINO  
(209) 933-7325

## **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).

**ARRA - AMERICAN RECOVERY AND REINVESTMENT ACT** - One time funding received from the federal Government to provide public education and early childhood programs with critically needed funding.

**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.

**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. An example would be site discretionary funds.

**CATEGORICAL FLEXIBILITY** - Education Code (EC) Sections 5, 15 & 42 of SBX3 4 allows districts to use particular restricted resources for any educational purpose

**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.

## **Glossary of Selected Terms**

**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.

**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 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.

**ENCROACHMENT** - The expenditure of a school district's general purpose funds for special purpose programs, such as Special Education, Special Projects and Transportation.

**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.

**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.

**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

## **Glossary of Selected Terms**

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."

**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



