

POWAY UNIFIED SCHOOL DISTRICT

15250 AVENUE OF SCIENCE • SAN DIEGO, CALIFORNIA 92128-3406

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www.powayusd.com

"...serving the communities of

Poway, Black Mountain Ranch, Carmel Mountain Ranch, Rancho Bernardo, Rancho Peñasquitos,
Sabre Springs, Sante Fe Valley, Torrey Highlands, and 4S Ranch"

POWAY UNIFIED SCHOOL DISTRICT

BOARD OF EDUCATION

SPECIAL BOARD MEETING

Written notice is hereby given that the following special meeting of the Governing Board of the Poway Unified School District will be held:

DATE: Monday, June 9, 2014

TIME: 6:00 p.m.

**PLACE: District Office
Community Room
15250 Avenue of Science • San Diego • CA**

A. PUBLIC COMMENT

The Board will hear any public comments on the agenda items only.

B. ACTION ITEMS

100 – LEARNING SUPPORT SERVICES

200 – PERSONNEL SUPPORT SERVICES

201 Approval of Resolution No. 110-2014 Entitled "Resolution Regarding the Elimination of Reduction in Hours of Classified Positions as Contained within Exhibit 'A'; Corresponding Layoff of Classified Employees"

300 – BUSINESS SUPPORT SERVICES

301 Award of a Contract for RFP 2013-19P Energy Engineering and Expenditure Planning Services to Barnhart-Reese Construction, Inc. *This agenda item was tabled at the May 19, 2014 Regular Board meeting.*

400 – SCHOOL FACILITIES IMPROVEMENT DISTRICT

500 – COMMUNITY FACILITIES DISTRICT

In compliance with the Americans with Disabilities Act, if you need special assistance, disability-related modifications, or accommodations, including auxiliary aids or services, in order to participate in the public meetings of the District's Governing Board, please contact the office of the District Superintendent at (858) 521.2700 [15250 Avenue of Science, San Diego]. Notification 72 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accommodation and accessibility to this meeting. Upon request, the District shall also make available this agenda and all other public records associated with the meeting in appropriate alternative formats for persons with a disability.

C. FIRST READING ITEMS

100 – LEARNING SUPPORT SERVICES

- 101 Public Hearing of PUSD Local Control and Accountability Plan (LCAP) – First Reading
- 102 Proposed Adoption of Middle School Mathematics Textbooks – First Reading
- 103 2013-2015 Common Core State Standards Plan – First Reading

200 – PERSONNEL SUPPORT SERVICES

300 – BUSINESS SUPPORT SERVICES

- 302 Public Hearing of 2014-2015 Proposed Budget – First Reading

400 – SCHOOL FACILITIES IMPROVEMENT DISTRICT

500 – COMMUNITY FACILITIES DISTRICT

D. INFORMATION ITEMS

100 – LEARNING SUPPORT SERVICES

200 – PERSONNEL SUPPORT SERVICES

300 – BUSINESS SUPPORT SERVICES

400 – SCHOOL FACILITIES IMPROVEMENT DISTRICT

500 – COMMUNITY FACILITIES DISTRICT

- 501 Presentation and Information on Proposed 2014 Community Facilities District No. 11 (Stonebridge) Improvement Area ‘A’ and Improvement Area ‘B’ Refunding Special Tax Bonds

E. CLOSED SESSION

Closed Session: CAHSEE WAIVER FOR GRADUATION FOR STUDENT WITH DISABILITIES – CONSIDERATION (EC 56101, 60851)

Closed Session: PUBLIC EMPLOYEE PERFORMANCE EVALUATION

Title: Superintendent

F. ADJOURNMENT

The next regularly scheduled Board Meeting will take place on Monday, June 23 at 6:00 p.m. at the Poway Unified School District Office, 15250 Avenue of Science, San Diego.

TO: BOARD OF EDUCATION

MEETING DATE: June 9, 2014

FROM: Tracy Hogarth

AGENDA ITEM: B-201

Staff Support: Debby Wulff

SUBJECT: APPROVAL OF RESOLUTION NO. 110-2014 ENTITLED "RESOLUTION REGARDING THE ELIMINATION OR REDUCTION IN HOURS OF THE CLASSIFIED POSITIONS AS CONTAINED WITHIN EXHIBIT 'A'; CORRESPONDING LAYOFF OF CLASSIFIED EMPLOYEES"

- Action
- Consent Calendar
- First Reading
- Information
- Presentation
- Public Hearing
- Roll Call Vote Required

RECOMMENDATION:

That the Board approve Resolution No. 110-2014 as presented.

DISCUSSION/PROGRAM:

California Education Code Sections 45117 and 45308 require that the Board of Education take the initial formal step of reducing in hours or eliminating classified positions, prior to actual personnel action being taken with affected employees. Following Board action, the Personnel Commission will implement any "bumping" or "displacement" required. The names of actual employees whose hours or employment status are ultimately affected by this action will be brought to the Board of Education in a subsequent Classified Personnel Report. All recommended actions are scheduled to be effective within the statutory timeline for notice.

LEGAL REFERENCE: California Education Code Sections 45117 and 45308

FISCAL IMPACT: To be determined based upon employee election of "bumping" rights.

MOVED BY: _____ **SECONDED BY:** _____

VOTE: BEATTY ___ DAVIS ___ GUTSCHOW ___ PATAPOW ___ RANFTLE ___ **STUDENT PREFERENTIAL VOTE:** GEIER ___

**Board of Education of the
Poway Unified School District**

RESOLUTION NO. 110-2014

**RESOLUTION REGARDING THE ELIMINATION OR REDUCTION IN HOURS OF
THE CLASSIFIED POSITIONS AS CONTAINED WITHIN EXHIBIT 'A';
CORRESPONDING LAYOFF OF CLASSIFIED EMPLOYEES**

ON MOTION OF Member _____, seconded by Member _____, the following resolution is adopted:

WHEREAS, the Board of Education of the Poway Unified School District has determined in evaluating anticipated income and expenditures for the current and ensuing school year that the best interests of this school district would be served by the elimination and reduction of services being provided in certain classified employee positions and based upon such eliminations and reductions, classified employees will accordingly be subject to layoff or a reduction of hours for lack of work and/or lack of funds within the meaning of Education Code Section 45308;

WHEREAS, as a separate and independent cause for layoff or reduction in hours, it is the determination of this Board of Education in analyzing and balancing educational priorities, to eliminate and reduce the services being performed by all positions detailed within Exhibit "A" so that classified employees shall be subject to layoff or reduction in hours for lack of work and/or lack of funds within the meaning of Education Code Sections 45117 and 45308;

WHEREAS, the classified positions and the elimination and reduction of services as listed on Exhibit "A".

WHEREAS, the Board of Education desires to comply with the requirements of law within the balancing of priorities.

NOW, THEREFORE, IT IS RESOLVED THAT:

1. The services being performed by those positions as contained within Exhibit "A" shall be eliminated and reduced as set forth therein, within the meaning of Education Code Sections 45117 and 45308 and, as a result of said action, affected employees shall be laid off and/or be subject to a reduction in hours of service;

2. As a separate and independent cause, as a result of the determination of the Board of Education in analyzing and balancing educational priorities, classified positions must be eliminated or reduced and classified employees must be subject to layoff or reduction in hours for lack of work and/or lack of funds within the meaning of Education Code Sections 45117 and 45308, and the affected classified employees serving within the classifications listed within Exhibit "A" shall be laid off and/or be subject to a reduction of hours within the meaning of Education Code Sections 45117 and 45308;

3. Said elimination and reduction of classified positions and services shall become effective at a date not earlier than the close of business of the date allowing sufficient time to provide 60-day notice to affected employees;

4. District representatives are directed to comply with the requirements, if any, of the Educational Employment Relations Act as to these layoffs and reductions in hours;

5. The Director of the Personnel Commission is authorized to give written notice of layoff and reduction of hours to affected classified employees, advising them of displacement rights, if any, and reemployment rights pursuant to the Education Code and provisions within applicable collective bargaining agreements.

PASSED AND ADOPTED on June 9, 2014, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

STATE OF CALIFORNIA)
COUNTY OF SAN DIEGO)

This is to certify that the foregoing document is a true copy of the Resolution of the Board of Education of the Poway Unified School District of San Diego County.

Clerk of the Board of Education
Andy Patapow

Exhibit A
Resolution No. 110-2014
Resolution Regarding the Elimination or Reduction in Hours
of the Following Classified Positions

No.	Position Title	Initiating Site/Department	Number of Positions Reduced/ Eliminated	Current FTE/Monthly Assignment	Proposed FTE/Monthly Assignment	Date to be Effective
1	IA I - Special Education	TBES	1	.6250/9.5	.3750/9.5	8/8/2014
2	Instructional Assistant	SRES	2	Layoff Action taken of the Board dated April 23, 2014 is being rescinded		
3	Instructional Assistant - PE	SRES	2	Layoff Action taken of the Board dated April 23, 2014 is being rescinded		
4	Instructional Assistant - PE	MRES	1	Layoff Action taken of the Board dated April 23, 2014 is being rescinded		
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TO: BOARD OF EDUCATION

MEETING DATE: June 9, 2014

FROM: Malliga Tholandi

AGENDA ITEM: B-301

Staff Support: Janay Greenlee/Michael Tarantino

SUBJECT: AWARD A CONTRACT FOR RFP 2013-19P ENERGY ENGINEERING AND EXPENDITURE PLANNING SERVICES TO BARNHART-REESE CONSTRUCTION, INC.

- Action
- Consent Calendar
- First Reading
- Information
- Presentation
- Public Hearing
- Roll Call Vote Required

RECOMMENDATION:

That the Board award a contract for RFP 2013-19P for energy engineering and expenditure planning services to Barnhart-Reese Construction, Inc.

DISCUSSION/PROGRAM:

At the May 19, 2014 public Board meeting, one of the vendors that submitted a proposal for the Energy Engineering Project (Proposition 39) appealed the District's decision. The Agenda Item (E-305) was tabled by the Board in order to review the process the District had followed.

Additional information on timelines and processes that the District utilized will be presented tonight.

LEGAL REFERENCE: Government Code 53060

FISCAL IMPACT: Funds provided by the State from Proposition 39 allotment

MOVED BY: _____ **SECONDED BY:** _____

VOTE: BEATTY ___ DAVIS ___ GUTSCHOW ___ PATAPOW ___ RANFTLE ___ **STUDENT PREFERENTIAL VOTE:** GEIER ___

TO: BOARD OF EDUCATION

MEETING DATE: June 9, 2014

FROM: Mel Robertson
Staff Support: Noreen Walton, Dawn Kastner

AGENDA ITEM: C-101

SUBJECT: PUBLIC HEARING OF OF PUSD LOCAL CONTROL AND ACCOUNTABILITY PLAN (LCAP) - FIRST READING

- Action
- Consent Calendar
- First Reading
- Information
- Presentation
- Public Hearing
- Roll Call Vote Required

RECOMMENDATION:

That following a presentation from staff, the Board will hold a public hearing on this matter.

DISCUSSION/PROGRAM:

In compliance with California Education Codes 52060 – 52077, PUSD District staff has developed the District’s Local Control and Accountability Plan (LCAP) using the template required by the California Department of Education.

Groups providing input in the development of PUSD’s LCAP goals include:

- District Advisory Committee
- District English Learner Advisory Committee
- Superintendent’s Roundtable (consisting of all management positions Director and above)
- Superintendent’s Student Advisory Committee
- K-12 Principals
- District wide Crowdsourcing: InnovationU
- District wide Parent Surveys on Communication, LCAP, and Academic Expectations
- District Committees: Counseling; Student Support Task Force
- Community Forum stakeholder meetings and Your Voice interactive webpage

The District’s timeline for development of the LCAP:

- September 2013 to Present: Current district data collected for LCAP development.
- February – March: Surveys developed and launched and data collected through parent K-12 Insight Survey and InnovationU; collected data shared and discussed with District English Language Advisory Committee (DELAC) and District Advisory Committee (DAC).
- April – May: First draft of LCAP written and presented at a Community Forum (4/28) for feedback and input; updated draft presented to DAC and DELAC (5/27) for review and input

Continued...

LEGAL REFERENCE: California Education Code 52060-52077

FISCAL IMPACT: As stated in the LCAP

MOVED BY: _____ **SECONDED BY:** _____

VOTE: BEATTY ____ DAVIS ____ GUTSCHOW ____ PATAPOW ____ RANFTLE ____ **STUDENT PREFERENTIAL VOTE: GEIER** ____

- June – July: Superintendent’s written responses provided to DAC/DELAC and Board of Education; LCAP and District budget presented to Board and Public at Special Board meeting; adopted by Board at 6/23 Board meeting; and submitted to SDCOE.

PUSD’s Local Control and Accountability Plan aligns with the eight LCAP Priority Areas adopted by California’s State Board of Education (SBE), PUSD’s Strategic Vision, and the Goals and Initiatives adopted by the PUSD Board of Education in Fall 2013:

1. Ensure each student engages in a challenging 21st Century learning experience.
2. Develop and maintain communications systems that create collective engagement among all stakeholders.
3. Create a collaborative culture of continuous learning for all staff.

PUSD’s 2014-2015 LCAP goals are:

Conditions of Learning

1. 100% of teacher assignments in credential area
2. Alignment of academic and performance standards with California State Standards by 2015-2016, including ELD standards
3. Alignment of instructional materials/supplementary materials with California State Standards by 2015-2016, including ELD resources and intervention resources
4. Increase the safety of our schools: personnel and facilities
5. Develop, implement and embed a collaborative learning structure and system for adults and students to increase student achievement
6. Continue district-wide work with instructional leaders on Response to Instruction and Intervention (RtI²) to increase understanding of effective “first” instruction, comprehensive intervention strategies, and issues of disproportionality

Student Learning Outcomes

7. By 2015-2016, an increased percentage of students (and within each subgroup), as determined by SBAC baseline data, will achieve proficiency in ELA and mathematics
8. By 2015-2016, 75% of graduating seniors (and within each subgroup) will complete the a-g requirements for UC/CSU and/or CTE Course Sequence
9. By 2015-2016, 75% of graduating seniors (and within each subgroup) will complete at least 1 AP course with a grade of “C” or better
10. By 2015-2016, 55% of students identified as EL will achieve English Proficiency as measured on CELDT in 5 years or less
11. By 2015-2016, increase the number of students meeting 5 of 6 fitness standards as measured on the CA physical Fitness Tests to:
 - 5th grade – 74%
 - 7th grade – 81%
 - 9th grade - 89%
12. By 2015-2016, the number of graduating students taking at least one yearlong course of study in the Visual and/or Performing Arts (VAPA) will increase by 5%

Student Engagement and School Climate

13. By 2015-2016, the TK-12 attendance rate will increase to 97.5% for all students (and within each subgroup)
14. By 2015-2016, 97% of all seniors (and within each subgroup) who have been enrolled in PUSD for 5+ years will graduate in 4-5 years
15. By 2015-2016 decrease the number of suspensions and expulsions by 5% each year for all students (and within each subgroup)

Continued...

16. By 2015-2016, increase the number of students who report feeling "safe at school" on the California Healthy Kids Survey (CHKS) to:
 - 5th grade – 92%
 - 7th grade – 83%
 - 9th grade – 82%
 - 11th grade -87%
17. Increase culturally responsive parent/community engagement and communication strategies in order to support student achievement.

TO: BOARD OF EDUCATION

MEETING DATE: June 9, 2014

FROM: Mel Robertson

AGENDA ITEM: C-102

Staff Support: Beth Perisic

SUBJECT: PROPOSED ADOPTION OF MIDDLE SCHOOL MATHEMATICS TEXTBOOKS - FIRST READING

- Action
- Consent Calendar
- First Reading
- Information
- Presentation
- Public Hearing
- Roll Call Vote Required

RECOMMENDATION:

First Reading.

DISCUSSION/PROGRAM:

The textbooks listed below are being presented to the Board of Education tonight for a first reading. The proposed textbooks have been reviewed by teachers representing all of the middle schools and determined to be in alignment with subject-specific State and District standards. The textbooks are available for examination in the District Office. A request for formal approval will be submitted at the June 23, 2014, Board Meeting.

Subject	Textbook Title and Publisher
Mathematics	<u>Connected Mathematics 3 (CPM3)</u> Lappan, Phillips, Fey, Friel Pearson Education Grade 6 Student Print & Digital ISBN 978-0-133-29674-7 Grade 6 Teacher Print & Digital ISBN 978-0-133-28085-2 Grade 7 Student Print & Digital ISBN 978-0-133-29675-4 Grade 7 Teacher Print & Digital ISBN 978-0-133-28086-9

LEGAL REFERENCE: California Education Code Section 60242

FISCAL IMPACT: \$530,000 Common Core State Funding

MOVED BY: _____ SECONDED BY: _____

VOTE: BEATTY ___ DAVIS ___ GUTSCHOW ___ PATAPOW ___ RANFTLE ___ STUDENT PREFERENTIAL VOTE: GEIER ___

TO: BOARD OF EDUCATION

MEETING DATE: June 9, 2014

FROM: Mel Robertson

AGENDA ITEM: C-103

Staff Support:

SUBJECT: 2013-2015 COMMON CORE STATE STANDARDS PLAN - FIRST READING

- Action
- Consent Calendar
- First Reading
- Information
- Presentation
- Public Hearing
- Roll Call Vote Required

RECOMMENDATION:

First reading.

DISCUSSION/PROGRAM:

In August 2010, the State of California adopted the Common Core State Standards, and in January 2013 Smarter Balanced Assessment Consortium (SBAC) as our assessment tool. The movement towards the College and Career Readiness standards and assessment requires a deep, thoughtful plan. Our District is entitled to \$7 million which must be spent in a 24 month period. As an initial proposal to the Board, on November 12, 2013, we recommended expenditures including, but not limited to, the percentages which align with the categories required by the state. As we have been advised in May 2014, this plan requires consecutive first and second readings. Therefore, staff is bringing this information back for a first reading.

The Plan includes:

- Staff Development: 55%
 - District and site support for embedding the Standards for Literacy in Core Content Areas/Technical Subjects and Mathematical Standards and Practices into the curriculum.
 - Supporting the professional growth of teachers, administrators, and support staff as we integrate the common core standards and accompanying assessments.
 - Development of a systemic approach to staff development which includes blended and online models.
 - Reviewing and revisiting current course descriptions and potential changes in course content.
 - Development and implementation of a district wide process for communicating and engaging our parents, students, and community in the standards and assessment.

Continued...

LEGAL REFERENCE: California Education Code Section 60605.8, California SB 247

FISCAL IMPACT: \$7 million Common Core State funding

MOVED BY: _____ **SECONDED BY:** _____

VOTE: BEATTY ____ DAVIS ____ GUTSCHOW ____ PATAPOW ____ RANFTLE ____ **STUDENT PREFERENTIAL VOTE: GEIER** ____

- Instructional Resources and Materials: 30%
 - Reviewing and revisiting our current core resources as we align to the common core state standards. This review will include recommendations to the Board for new resources, new courses, as well as supplementary resources.
 - Focus on how we integrate and use digital content as core instructional resources.

- Technology Infrastructure, Hardware, and Support: 15%
 - Purchasing and installing computers district wide that can successfully implement the SBAC, computer adapted assessment program.
 - Staff development for our Instructional Technology team as district wide support for SBAC, both implementation as well as managing the data.

The proposed activities and percentages of allocated funds are subject to change as we move forward.

TO: BOARD OF EDUCATION

MEETING DATE: June 9, 2014

FROM: Malliga Tholandi

AGENDA ITEM: C-302

Staff Support: Joy Ramiro

**SUBJECT: PUBLIC HEARING OF 2014-2015 PROPOSED BUDGET -
FIRST READING**

- Action
- Consent Calendar
- First Reading
- Information
- Presentation
- Public Hearing
- Roll Call Vote Required

RECOMMENDATION:

That following a presentation by staff, the Board will hold a public hearing on this item.

DISCUSSION/PROGRAM:

California Education Code Section 52060(b)(2) requires that the governing board holds separate public hearings on the Local Control Accountability Plan (LCAP) and the Proposed Budget. This new requirement takes effect for budget year 2014-2015.

Attached for the Board's review are the Estimated Actuals for 2013-2014 and the Proposed Multi-Year Projections (MYP) for the General Fund Combined. All assumptions (2014-2015, 2015-2016, and 2016-2017) are included.

LEGAL REFERENCE: California Education Code Sections 52060(b)(2), 42102, and 42123

FISCAL IMPACT: As described in 2013-2014 Estimated Actuals and the MYP

MOVED BY: _____ **SECONDED BY:** _____

VOTE: BEATTY ___ DAVIS ___ GUTSCHOW ___ PATAPOW ___ RANFTLE ___ **STUDENT PREFERENTIAL VOTE:** GEIER ___

2013-14 Estimated Actuals General Fund / Combined

		I	II	III
DESCRIPTION	OBJECT CODES	Unrestricted	Restricted	Combined
A. REVENUES				
LCFF	8010-8099	214,733,624	1,019,823	215,753,447
Federal Revenues	8100-8299	93,715	9,821,074	9,914,789
Other State Revenues	8300-8599	6,040,640	28,502,090	34,542,730
Other Local Revenues	8600-8799	8,500,000	5,862,178	14,362,178
TOTAL REVENUES		229,367,979	45,205,165	274,573,144
B. EXPENDITURES				
Certificated Salaries	1000-1999	111,087,469	24,737,464	135,824,933
Classified Salaries	2000-2999	26,692,746	20,916,861	47,609,607
Employee Benefits	3000-3999	42,670,550	16,008,210	58,678,760
Books and Supplies	4000-4999	11,629,413	7,616,687	19,246,100
Services and Other Operating Expenditures	5000-5999	20,909,293	11,244,150	32,153,443
Capital Outlay	6000-6599	943,500	305,000	1,248,500
Other Outgo	7100-7299 & 7400-7499	800,560	690,878	1,491,438
Direct Support / Indirect Costs	7300-7399	(1,250,000)	950,000	(300,000)
EXPENDITURES before cuts		213,483,531	82,469,250	295,952,780
TOTAL EXPENDITURES after cuts		213,483,531	82,469,250	295,952,780
C. EXCESS OF REVENUES OVER EXPENDITURES		15,884,448	(37,264,085)	(21,379,636)
D. OTHER FINANCING SOURCES/USES				
Interfund Transfers				
Transfers In	8910-8929	14,266,976	-	14,266,976
Transfers Out	7610-7629	1,932,072	10,000	1,942,072
Other Sources/Uses				
Sources	8930-8979	2,715,000	-	2,715,000
Uses	7630-7699	-	-	-
Contributions	8980-8999	(40,045,893)	40,045,893	-
TOTAL OTHER FINANCING SOURCES/USES		(24,995,990)	40,035,893	15,039,904
E. NET INCREASE / DECREASE		(9,111,542)	2,771,809	(6,339,732)
F. FUND BALANCE, RESERVES				
Beginning Balance		40,344,951	4,543,782	44,888,733
Ending Balance		31,233,409	7,315,591	38,549,001
COMPONENTS OF ENDING BALANCE				
A) NONSPENDABLE				
Revolving Cash	9711	107,500	-	107,500
Stores	9712	15,254	315,591	330,845
B) RESTRICTED	9740	-	7,000,000	7,000,000
C) COMMITTED	9750	-	-	-
D) ASSIGNED				
Sites Carryover (Projected)	9780	5,000,000	-	5,000,000
E) UNASSIGNED & UNAPPROPRIATED				
Economic Uncertainties @ 2%		5,957,897	-	5,957,897
Reserve to reduce deficit per June 24, 2013 BOE presentation		3,120,500	-	3,120,500
Reserve to balance 2014-15 budget		9,170,888	-	9,170,888
Reserve sale of Water Tower Site property		7,361,371	-	7,361,371
TOTAL COMPONENTS OF ENDING FUND BALANCE		30,733,410	7,315,591	38,049,001
Unappropriated Fund Balance		500,000	-	500,000

2014-15 Assumptions

		Budget Adjustments	Unrestricted	Restricted	Combined
Beginning Balance Adjustment					
2013-14 Ending Balance Adjustment Accounting Entry			(9,111,542)	2,771,809	
	Total Beginning Balance Adj		(9,111,542)	2,771,809	(6,339,733)
Revenue Adjustment					
8010-8099 LCFF	Update LCFF at 28.05% funding gap rate (COLA of 0.85% and ADA of 34,530.76)		20,419,009		
	Total LCFF Sources		20,419,009	-	20,419,009
8100-8299 Federal Revenue	Reverse 2012-13 carryover - Title I, Title III, Disproportionality, IDEA Preschool Local Entitlement			(1,174,334)	
	Reverse 2013-14 Advance placement fee		(32,760)		
	Disproportionality, IDEA Preschool Local Entitlement - projected carryover			50,000	
	Total Federal Revenue		(32,760)	(1,124,334)	(1,157,094)
8300-8599 Other State	TUPE grant funded for 2013-14 only			(319,639)	
	Reverse one-time Common Core funding			(7,073,082)	
	Reverse CA Clean Energy Job Fund (Prop 39)			(1,416,091)	
	Reverse TUPE 2012-13 carryover, one-time Special Ed Preschool funding, Restricted Lottery prior year funding adjustment			(189,065)	
	Reverse Cal EMA (Emergency Management Agency) final claim payment, Lottery prior year funding adjustment, CalWorks prior year funding, Assessment fee reimbursement (STAR, CELDT, CAHSEE)		(197,102)		
	Update Special Ed COLA at .85%			137,541	
	Total Other State		(197,102)	(8,860,336)	(9,057,438)
8600-8799 Other Local	Update Cell Tower Revenue		(152,548)		
	Reverse 2012-13 carryover - MS Voucher & other local grants			(226,124)	
	Reverse 2013-14 one-time local grants		(97,452)	(469,877)	
	ROP funding reduction - SDCOE			(862,105)	
	Update ASES 2014-15 funding			(3,900)	
	Accounting entry - move 2014-15 Regular Transportation to Fund 03 (bus pass fees & other revenue)		1,151,500	(1,151,500)	
	Total Other Local		901,500	(2,713,506)	(1,812,006)
	Total Revenue Adjustments		21,090,647	(12,698,176)	8,392,471
Expenditure Adjustment					
1000 Certificated Salaries	Staffing for School 39		258,489		
	PFT Step & Column		1,200,000		
	Teacher range jump		350,000		
	APSM Step increase		160,000		
	Class size target - 14.30 FTE @ \$55,400/FTE (HS - 8.6 FTE, MS - 5.7 FTE)		792,220		
	Comprehensive K-12 School Counseling and Guidance Program (full year)		230,000		
	Special Education increased costs			500,000	
	TUPE grant funded for 2013-14 only			(62,963)	
	Reverse one-time stipends for 10 teachers - D39C planning		(10,000)		
	Reverse one-time savings - principal, counselors and substitute salaries		278,241		
	PFT - full year of 1% effective January 1, 2014		548,034		
	PFT - full year of TLC		246,242		
	Reverse PFT - one-time bonus		(1,082,260)		
	Reverse 2013-14 expenses moved to Supplemental programs		822,520	(822,520)	
	Reverse 2013-14 expenses moved to Disproportionality funds		263,105	(263,105)	
	Reverse 2013-2014 Psychologists moved to Mental Health funds		250,911	(250,911)	
	"Me too clause" - APSM (full year of 1% effective January 1, 2014)		83,925		
	Growth of 5 FTE @ \$55,400/FTE		277,000		

2014-15 Assumptions

	2013-14 Economic Impact Aid (EIA) teachers moved back to Core	118,308		
	PFT 1% increase effective July 1, 2014	907,577	220,742	
	Disproportionality, IDEA Preschool Local Entitlement - projected carryover		35,000	
	Budget Adjustment - Special Ed Directors		24,841	
	Budget Adjustment	199,518	17,766	
	Accounting entry - 2014-15 Supplemental program expense to Fund 03	580,844	(580,844)	
	Total 1000	6,474,675	(1,181,995)	5,292,680
2000 Classified Salaries	Staffing for Design 39 Campus (D39C) School	211,528		
	Step & longevity, PSEA & SEIU	250,000		
	Step & longevity, APSM	20,000		
	Special Education increased costs		500,000	
	TUPE grant funded for 2013-14 only		(121,391)	
	Custodian supervisor for D39C	48,708		
	Comprehensive K-12 School Counseling and Guidance Program (full year)	130,000		
	Reverse one-time savings - program manager, classified substitute and hourly salaries	300,000		
	Reverse 2013-14 expenses moved to Supplemental programs	49,259	(49,259)	
	"Me too clause" - PSEA (full year of 1% effective January 1, 2014)	131,406		
	"Me too clause" - SEIU (full year of 1% effective January 1, 2014)	56,718		
	"Me too clause" - APSM (full year of 1% effective January 1, 2014)	18,474		
	Update 2014-15 ROP expenses		171,625	
	Reverse one-time Bonus - PSEA	(311,677)		
	Custodians - 3 FTE	98,727		
	Planning Analyst (will be reimbursed by CFD)	50,280		
	Finance Clerk (3-hour position)	12,696		
	Budget Adjustment	280,396	551,896	
	Accounting entry - 2014-15 Supplemental program expense to Fund 03	616,235	(616,235)	
	Accounting entry - move 2014-15 Regular Transportation to Fund 03	2,705,934	(2,705,934)	
	Accounting entry - move 2014-15 Special Ed Transportation to Fund 03	2,634,084	(2,634,084)	
	Total 2000	7,302,767	(4,903,382)	2,399,385
3000 Employee Benefits	Health Insurance @ 12% * 60% Fiscal Year (7.2%)	1,365,200		
	Step & Column, PFT	145,200		
	Step & longevity, APSM	25,058		
	Step & longevity, PSEA & SEIU	65,980		
	Staffing for D39C	198,502		
	Special Education increased costs		300,000	
	TUPE grant funded for 2013-14 only		(79,883)	
	SERP Annuity Premium (2013-14 last payment)	(2,406,050)		
	Class size target - 14.30 FTE @ (HS - 8.6 FTE, MS - 5.7 FTE) \$15.876 per FTE	227,040		
	Affordable Care Act (ACA)	660,486		
	Custodian supervisor for D39C	10,468		
	Comprehensive K-12 School Counseling and Guidance Program (full year)	40,000		
	Reverse one-time savings in fringes	80,787		
	PFT - full year of 1% effective January 1, 2014	73,163		
	PFT - full year of TLC	32,873		
	Reverse PFT - one time bonus	(130,953)		
	Reverse 2013-14 expenses moved to Supplemental programs	189,844	(189,844)	
	Reverse 2013-14 expenses moved to Disproportionality funds	64,112	(64,112)	

2014-15 Assumptions

	Reverse Psychologists moved to Mental Health funds	61,619	(61,619)	
	"Me too clause" - APSM (full year of 1% effective January 1, 2014)	14,305		
	"Me too clause" - PSEA (full year of 1% effective January 1, 2014)	34,820		
	"Me too clause" - SEIU (full year of 1% effective January 1, 2014)	12,414		
	PFT 1% increase effective July 1, 2014	116,218	24,738	
	Increase to PERS rate from 11.442% to 11.771%	142,471		
	Growth of 5 FTE Teachers	79,385		
	Disproportionality, IDEA Preschool Local Entitlement - projected carryover		12,565	
	Reverse one-time Bonus - PSEA	(31,323)		
	Custodians - 3 FTE	59,397		
	Planning Analyst (will be reimbursed by CFD)	27,110		
	Finance Clerk (3-hour position)	964		
	Budget Adjustment - Special Ed Directors		3,006	
	Budget Adjustment	87,154	900,540	
	Accounting entry - 2014-15 Supplemental program expense to Fund 03	336,380	(336,380)	
	Accounting entry - move 2014-15 Regular Transportation to Fund 03	1,105,775	(1,105,775)	
	Accounting entry - move 2014-15 Special Ed Transportation to Fund 03	1,281,775	(1,281,775)	
	Total 3000	3,970,172	(1,878,539)	2,091,633
4000 Supplies	Special Education increased costs		400,000	
	Update cost of software for new computer Year 2 refresh program	308		
	Startup F&E - D39C (Funds from CFD)	(2,854,928)		
	Reverse set aside for instructional resources - D39C	(1,000,000)		
	Comprehensive K-12 School Counseling and Guidance Program (full year)	100,000		
	Reverse 2013-14 one-time revenue, TUPE, Special Ed IDEA Mental Health, CNG Compressor and Palomar College, General Atomic Grant for Adult School		(1,135,139)	
	Reverse 2012-13 carryover - Title I, Title III, Disproportionality, IDEA Preschool Local Entitlement, TUPE, MS Voucher & other local grants		(846,899)	
	Reverse one-time Common Core funding		(6,810,973)	
	Reverse projected carryover in 2013-14 and update 2014-15 projected carryover		3,651,261	
	Reverse 2013-14 one-time local grants	(97,452)	(142,150)	
	Common Core carryover from 2013-14 - deadline to spend 6/30/15		4,356,925	
	Reverse one-time Spec Ed State Preschool		(9,645)	
	Reverse 2013-14 one-time local grants		(4,961)	
	Update 2014-15 funding to supplemental programs at 28.05% funding gap rate		3,881,337	
	Reverse 2013-14 expenses moved to Supplemental programs	58,823	(58,823)	
	Reverse 2013-14 expenses moved to Supplemental programs		1,120,446	
	Reverse 2013-14 expenses moved to Disproportionality funds		327,217	
	Additional increase in IT costs - VM Cloud, MITI Server, Microsoft Exchange Server and Bandwidth project	399,700		
	Update ASES 2014-15 funding		(3,900)	
	Budget Adjustment	848,358	1,038,433	
	2014-15 expenses moved to Supplemental programs (reduce supplemental budget)	(1,445,256)		
	Accounting entry - 2014-15 Supplemental program expense to Fund 03	4,417,835	(4,417,835)	
	Accounting entry - move 2014-15 Regular Transportation to Fund 03	657,457	(657,457)	

2014-15 Assumptions

	Accounting entry - move 2014-15 Special Ed Transportation to Fund 03	1,046,287	(1,046,287)	
	Total 4000	2,131,132	(358,450)	1,772,682
5000 Services	Utilities	400,000		
	Special Education increased costs		300,000	
	SERP Admin fee (2013-14 last payment)	(96,244)		
	New email system maintenance is \$123,210 per year	(2,470)		
	TUPE grant funded for 2013-14 only		(843)	
	Reverse 2013-14 payment to MITI ERP system, 70% of total district cost of \$2,236,983	(1,565,888)		
	MITI ERP system to be paid by July, 2015 - 30% of total district cost of \$2,236,983	671,095		
	2012-13 IDEA - disproportionality funding		(339,248)	
	Update 2014-15 TRAN Interest	30,000		
	Reverse 2013-14 Advance placement fee	(32,760)		
	Reverse implementation costs for the new Individualized Education Program (IEP) software	(51,750)		
	Increase costs of IEP software system (was \$63k with Encore)	86,000		
	Reduce Blackboard contract to six months	(89,345)		
	Additional costs of New Learning Management System - Canvas product	223,480		
	Utilities for D39C - projected similar to OVMS square footage	320,000		
	Increase budget for Utilities (projected increase of 25% in electricity effective July 1, 2014 and 7% in water effective January 1, 2015)	660,000		
	Reverse one-time CA Clean Energy Job Fund (Prop 39)		(1,336,818)	
	Reverse one-time AHS roof & BHMS light control panel	45,500	(45,500)	
	Professional Dev't (full year at .44%) - PSEA and SEIU	123,780		
	Additional increase in Special Education Costs		3,284,165	
	2013-14 Mental Health carryover to be spent in 2014-15		800,000	
	2014-15 Special Ed IDEA Mental Health		374,692	
	Reverse 2013-14 Assessment fee reimbursement	(10,427)		
	Reverse 2013-14 projected end balance		690,632	
	Update 2014-15 projected end bal		468,617	
	Ewing Salary study	19,000		
	Budget Adjustment	(499,900)	(2,104,257)	
	2014-15 Special Ed expenses moved to Mental Health programs		(1,572,875)	
	Accounting entry - move 2014-15 Regular Transportation to Fund 03	(723,216)	723,216	
	Accounting entry - move 2014-15 Special Ed Transportation to Fund 03	300,400	(300,400)	
	Total 5000	(192,745)	941,381	748,636
6000 Capital Outlay	IT storage and Special Ed buses	2,800,000		
	Budget Adjustment	(800,000)	(300,000)	
	Total 6000	2,000,000	(300,000)	1,700,000
7000 Other Outgo	Annual computer lease payment (Lease #2) - lease of \$2,500,000 for 5 years	575,000		
	Update computer lease payment (Lease #1)	(2,059)		
	Reverse Indirect Costs adjustment in 2013-14	(109,221)	109,221	
	Adjust 2014-15 Indirect Costs - Common Core and EIA funding	262,109	(262,109)	
	TUPE grant funded for 2013-14 only		(17,894)	
	Common Core carryover from 2013-14 - deadline to spend 6/30/15	(223,075)	223,075	
	Reverse one-time Spec Ed State Preschool	572	(572)	
	Reverse CA Clean Energy Job Fund (Prop 39)	(79,273)	79,273	
	Budget Adjustment		300,000	
	Annual lease payment IT Storage and Special Ed buses - lease of \$2.8 million for 5 years	590,000		
	CA Clean Energy Job Fund (Prop 39) - correction on Indirect Costs	158,546	(158,546)	

2014-15 Assumptions

	2014-15 Special Ed IDEA Mental Health	(19,184)	19,184	
	Disproportionality, IDEA Preschool Local Entitlement - projected carryover	(2,435)	2,435	
	Indirect Cost Adjustment	(74,359)	14,785	
	Total 7000	1,076,621	308,852	1,385,473
	Total Expenditure Adjustments	22,762,622	(7,372,133)	15,390,490
Transfer Adj. & Other Sources				
8910-8929 Transfers In	Reverse 2013-14 transfer from Cell Tower to pay MITI ERP system, 70% of total district cost of \$2,236,983	(1,565,888)		
	MITI ERP system - 30% of total district cost of \$2,236,983	671,095		
	Startup F&E - D39C (Funds from CFD)	(2,854,928)		
	Reverse reimbursement from CFD for prior years unused site cost for Santa Fe Valley (2008-09 through 2012-13)	(170,075)		
	Reverse sale of Water Tower Site property	(7,361,371)		
	Reverse SEIU - one time cell enhancement	(226,000)		
	Reverse PFT - one time bonus	(1,213,213)		
	Reverse PSEA - one-time cell enhancement	(25,000)		
	Update reimbursement from CFD	39,500		
	Reverse one-time Bonus - PSEA	(343,000)		
	CFD Reimbursement - Planning Analyst	77,390		
7610-7629 Transfers Out	Update transfer of Cell Tower Rev to Fund 17-42	(115,000)		
	Reverse one-time Adult Ed Transfer - Cal Works	(9,939)		
	Reverse 2014-15 SERP savings (2009-10 SERP) (Per MOU with PFT dated April 18, 2014)	(106,944)		
	MOU	82,377		
8930-8979 Other Sources	IT storage and Special Ed buses - loan proceeds	2,800,000		
7630-7699 Other Uses				
8980-8999 Contributions	Special Education increased Costs	(2,000,000)	2,000,000	
	Additional increased in Special Education Costs	(3,284,165)	3,284,165	
	Additional contribution to Special Ed and RRMA due to 1% salary increase effective July 1, 2014	(462,732)	462,732	
	Update Special Ed COLA at .85%	137,541	(137,541)	
	Reverse 2013-14 Special Ed expenses moved to Mental Health funds	(1,378,102)	1,378,102	
	2014-15 Spec Ed expenses moved to Mental Health programs	1,572,875	(1,572,875)	
	Reverse one-time AHS roof & BHMS light control panel	45,500	(45,500)	
	ROP funding reduction - SDCOE	(862,105)	862,105	
	Update 2014-15 funding to supplemental programs	(3,881,337)	3,881,337	
	Accounting entry - 2014-15 Supplemental program expense to Fund 03	5,951,294	(5,951,294)	
	Accounting entry - move 2014-15 Regular Transportation to Fund 03	2,594,450	(2,594,450)	
	Accounting entry - move 2014-15 Special Ed Transportation to Fund 03	5,262,546	(5,262,546)	
	Total Transfer Adjustments	(6,326,219)	(3,695,765)	(10,021,985)
Net Increase/Decrease		(17,109,737)	(6,250,000)	(23,359,737)
	Proposed reductions to expenditures			-
Net Change		(17,109,737)	(6,250,000)	(23,359,737)

2014-15 Proposed Budget General Fund / Combined

		I	II	III
DESCRIPTION	OBJECT CODES	Unrestricted	Restricted	Combined
A. REVENUES				
LCFF	8010-8099	235,152,633	1,019,823	236,172,456
Federal Revenues	8100-8299	60,955	8,696,740	8,757,695
Other State Revenues	8300-8599	5,843,538	19,641,754	25,485,292
Other Local Revenues	8600-8799	9,401,500	3,148,672	12,550,172
TOTAL REVENUES		250,458,626	32,506,989	282,965,615
B. EXPENDITURES				
Certificated Salaries	1000-1999	117,562,144	23,555,469	141,117,613
Classified Salaries	2000-2999	33,995,513	16,013,479	50,008,992
Employee Benefits	3000-3999	46,640,722	14,129,671	60,770,393
Books and Supplies	4000-4999	13,760,544	7,258,237	21,018,782
Services and Other Operating Expenditures	5000-5999	20,716,548	12,185,531	32,902,079
Capital Outlay	6000-6599	2,943,500	5,000	2,948,500
Other Outgo	7100-7299 &	1,963,501	990,878	2,954,379
Direct Support / Indirect Costs	7300-7399	(1,336,320)	958,852	(377,468)
EXPENDITURES before cuts		236,246,153	75,097,117	311,343,270
<i>Proposed reductions in 2014-15</i>		-	-	-
TOTAL EXPENDITURES after cuts		236,246,153	75,097,117	311,343,270
C. EXCESS OF REVENUES OVER EXPENDITURES		14,212,473	(42,590,128)	(28,377,655)
D. OTHER FINANCING SOURCES/USES				
Interfund Transfers				
Transfers In	8910-8929	1,295,485	-	1,295,485
Transfers Out	7610-7629	1,782,566	10,000	1,792,566
Other Sources/Uses				
Sources	8930-8979	5,515,000	-	5,515,000
Uses	7630-7699	-	-	-
Contributions	8980-8999	(36,350,128)	36,350,128	-
TOTAL OTHER FINANCING SOURCES/USES		(31,322,209)	36,340,128	5,017,919
E. NET INCREASE / DECREASE		(17,109,736)	(6,250,000)	(23,359,736)
F. FUND BALANCE, RESERVES				
Beginning Balance		31,233,409	7,315,591	38,549,000
Ending Balance		14,123,673	1,065,591	15,189,264
COMPONENTS OF ENDING BALANCE				
A) NONSPENDABLE				
Revolving Cash	9711	107,500	-	107,500
Stores	9712	15,254	315,591	330,845
B) RESTRICTED	9740	-	750,000	750,000
C) COMMITTED	9750	-	-	-
D) ASSIGNED				
Sites Carryover (Projected)	9780	3,000,000	-	3,000,000
E) UNASSIGNED & UNAPPROPRIATED				
Economic Uncertainties @ 2%	9789	6,262,717	-	6,262,717
Reserve to balance 2015-16 budget		2,496,303		2,496,303
Reserve for STRS (2014-15 estimated rate of 9.50%)		1,741,899		1,741,899
TOTAL COMPONENTS OF ENDING FUND BALANCE		13,623,673	1,065,591	14,689,264
Unappropriated Fund Balance		500,000		500,000

2015-16 Assumptions

	Budget Adjustments	Unrestricted	Restricted	Combined
Beginning Balance Adjustment				
2014-15 Ending Balance adjustment Accounting Entry		(17,109,736)	(6,250,000)	
Total Beginning Balance Adjustment		(17,109,736)	(6,250,000)	(23,359,736)
Revenue Adjustment				
8010-8099 LCFF	Update LCFF at 7.80% funding gap rate (COLA of 2.10% and ADA of 34,530.76)	4,457,007		
Total LCFF Sources		4,457,007	-	4,457,007
8100-8299 Federal Revenue				
Total Federal Revenue		-	-	-
8300-8599 Other State	Special Ed COLA @ 2.10%		342,694	
Total Other State		-	342,694	342,694
8600-8799 Other Local	ROP funding reduction -SDCOE		(525,939)	
Total Other Local		-	(525,939)	(525,939)
Total Revenue Adjustments		4,457,007	(183,245)	4,273,762
Expenditure Adjustment				
1000 Certificated Salaries	PFT Step & Column	1,200,000		
	Step & longevity APSM	160,000		
	Special Education increased costs		500,000	
	Class size target of 20.6 FTE @ \$55,400/FTE	1,141,240		
Total 1000		2,501,240	500,000	3,001,240
2000 Classified Salaries	Step & longevity, PSEA & SEIU	250,000		
	Step & longevity, APSM	20,000		
	Special Education increased costs		500,000	
	Reverse ROP carryover spent in 2013-14		(171,625)	
Total 2000		270,000	328,375	598,375
3000 Employee Benefits	Health Insurance @ 12% * 60% Fiscal Year (7.2%)	1,365,200		
	Special Education increased costs		300,000	
	Step & Column, PFT	145,200		
	Step & longevity, APSM	25,058		
	Step & longevity, PSEA & SEIU	65,980		
	Class size target of 20.6 FTE	357,903		
Total 3000		1,959,341	300,000	2,259,341
4000 Supplies	Special Education increased costs		400,000	
	Reverse Common Core carryover from 2013-14 - deadline to spend 6/30/15		(4,356,925)	
	Regional Communication System expense	260,000		
	Update 2015-16 funding to supplemental programs at 7.80% funding gap rate	549,745		
Total 4000		809,745	(3,956,925)	(3,147,180)
5000 Services	Utilities	400,000		
	Special Education increased costs		300,000	
	Reverse 2014-15 MITI ERP system payment - 30% of total district cost of \$2,236,983	(671,095)		
	Estimated increase in Routine Restricted Maintenance Account to meet 3% required contribution		3,000,000	
	Blackboard remaining six months contract	(132,480)		
	Reverse Mental Health carryover spent in 2013-14		(800,000)	
	Update 2015-16 projected end balance		(698,375)	
Total 5000		(403,575)	1,801,625	1,398,050
6000 Capital Outlay	Reverse one-time IT storage & buses purchase	(2,800,000)		
Total 6000		(2,800,000)	-	(2,800,000)

2015-16 Assumptions

7000 Other Outgo	Annual computer lease payment (Lease #3) - lease of \$2,500,000 for 5 years (projected interest @ 3.0%)	509,805		
	Reverse Common Core carryover from 2013-14 - deadline to spend 6/30/15	223,075	(223,075)	
	Total 7000	732,880	(223,075)	509,805
	Total Expenditure Adjustments	3,069,631	(1,250,000)	1,819,631
Transfer Adj. & Other Sources				
8910-8929 Transfers In	Reverse MITI ERP system - 30% of total district cost of \$2,236,983	(671,095)		
7610-7629 Transfers Out				
8930-8979 Other Sources	Reverse one-time IT storage & Special Ed buses - loan proceeds	(2,800,000)		
7630-7699 Other Uses				
8980-8999 Contributions	Special Ed COLA @ 2.10%	342,694	(342,694)	
	Special Education increased Costs	(2,000,000)	2,000,000	
	Estimated increase in Routine Restricted Maintenance Account - 3% required contribution	(3,000,000)	3,000,000	
	ROP funding reduction -SDCOE	(525,939)	525,939	
	Total Transfer Adjustments	(8,654,340)	5,183,245	(3,471,095)
Net Increase/Decrease		(24,376,700)	0	(24,376,700)
	Proposed reductions to expenditures	(26,000,000)		(26,000,000)
Net Change		1,623,300	0	1,623,300

2015-16 Projected Budget General Fund / Combined

		I	II	III
DESCRIPTION	OBJECT CODES	Unrestricted	Restricted	Combined
A. REVENUES				
LCFF	8010-8099	239,609,640	1,019,823	240,629,463
Federal Revenues	8100-8299	60,955	8,696,740	8,757,695
Other State Revenues	8300-8599	5,843,538	19,984,448	25,827,986
Other Local Revenues	8600-8799	9,401,500	2,622,733	12,024,233
TOTAL REVENUES		254,915,633	32,323,744	287,239,377
B. EXPENDITURES				
Certificated Salaries	1000-1999	120,063,384	24,055,469	144,118,853
Classified Salaries	2000-2999	34,265,513	16,341,854	50,607,367
Employee Benefits	3000-3999	48,600,064	14,429,671	63,029,734
Books and Supplies	4000-4999	14,570,289	3,301,312	17,871,602
Services and Other Operating Expenditures	5000-5999	20,312,973	13,987,156	34,300,129
Capital Outlay	6000-6599	143,500	5,000	148,500
Other Outgo	7100-7299 & 7400-7499	2,473,306	990,878	3,464,184
Direct Support / Indirect Costs	7300-7399	(1,113,245)	735,777	(377,468)
EXPENDITURES before cuts		239,315,785	73,847,117	313,162,901
Proposed reductions in 2015-16		(26,000,000)		(26,000,000)
TOTAL EXPENDITURES after cuts		213,315,785	73,847,117	287,162,901
C. EXCESS OF REVENUES OVER EXPENDITURES		41,599,849	(41,523,373)	76,476
D. OTHER FINANCING SOURCES/USES				
Interfund Transfers				
Transfers In	8910-8929	624,390	-	624,390
Transfers Out	7610-7629	1,782,566	10,000	1,792,566
Other Sources/Uses				
Sources	8930-8979	2,715,000	-	2,715,000
Uses	7630-7699	-	-	-
Contributions	8980-8999	(41,533,373)	41,533,373	-
TOTAL OTHER FINANCING SOURCES/USES		(39,976,549)	41,523,373	1,546,824
E. NET INCREASE / DECREASE		1,623,300	0	1,623,300
F. FUND BALANCE, RESERVES				
Beginning Balance		14,123,673	1,065,591	15,189,264
Ending Balance		15,746,973	1,065,591	16,812,564
COMPONENTS OF ENDING BALANCE				
A) NONSPENDABLE				
Revolving Cash	9711	107,500	-	107,500
Stores	9712	15,254	315,591	330,845
B) RESTRICTED				
	9740	-	750,000	750,000
C) COMMITTED				
	9750	-	-	-
D) ASSIGNED				
Sites Carryover (Projected)	9780	3,000,000	-	3,000,000
E) UNASSIGNED & UNAPPROPRIATED				
Economic Uncertainties @ 2%	9789	5,779,109	-	5,779,109
Reserve for STRS (2014-15 estimated rate of 9.50%)		1,741,899		1,741,899
Reserve for STRS (2015-16 estimated rate of 11.10%)		3,971,509		3,971,509
Reserve for PERS (2015-16 estimated rate of 12.60%)		366,275		366,275
TOTAL COMPONENTS OF ENDING FUND BALANCE		14,981,546	1,065,591	16,047,137
Unappropriated Fund Balance		765,427		765,427

2016-17 Assumptions

	Budget Adjustments	Unrestricted	Restricted	Combined
Beginning Balance Adjustment				
2014-15 Ending Balance adjustment Accounting Entry		1,623,300	0	
Total Beginning Balance Adj		1,623,300	0	1,623,300
Revenue Adjustment				
8010-8099 LCFF	Update LCFF at 8.40% funding gap rate (COLA of 2.30% and ADA of 34,530.76)	4,985,086		
Total LCFF Sources		4,985,086	-	4,985,086
8100-8299 Federal Revenue				
Total Federal Revenue		-	-	-
8300-8599 Other State	Special Ed COLA at 2.30%		383,214	
Total Other State		-	383,214	383,214
8600-8799 Other Local	ROP funding reduction -SDCOE		(235,665)	
Total Other Local		-	(235,665)	(235,665)
Total Revenue Adjustments		4,985,086	147,549	5,132,635
Expenditure Adjustment				
1000 Certificated Salaries	PFT Step & Column	1,200,000		
	Step & longevity APSM	160,000		
	Special Education increased costs		500,000	
	Class size target			
Total 1000		1,360,000	500,000	1,860,000
2000 Classified Salaries	Step & longevity, PSEA & SEIU	250,000		
	Step & longevity, APSM	20,000		
	Special Education increased costs		500,000	
Total 2000		270,000	500,000	770,000
3000 Employee Benefits	Health Insurance @ 12% * 60% Fiscal Year (7.2%)	1,365,200		
	Special Education increased costs		300,000	
	Step & Column, PFT	145,200		
	Step & longevity, APSM	25,058		
	Step & longevity, PSEA & SEIU	65,980		
	Class size target			
Total 3000		1,601,438	300,000	1,901,438
4000 Supplies	Special Education increased costs		400,000	
	Update 2016-17 funding to supplemental programs at 8.40% funding gap rate	570,859		
	End of 3 years computer/copier lease purchase	(2,715,000)		
Total 4000		(2,144,141)	400,000	(1,744,141)
5000 Services	Utilities	400,000		
	Special Education increased costs		300,000	
Total 5000		400,000	300,000	700,000
6000 Capital Outlay	Regional Communication System expense - Infrastructure costs	1,469,000		
Total 6000		1,469,000	-	1,469,000
7000 Other Outgo				
Total 7000		-	-	-
Total Expenditure Adjustments		2,956,298	2,000,000	4,956,298
Transfer Adj. & Other Sources				
8910-8929 Transfers In				
7610-7629 Transfers Out				
8930-8979 Other Sources	End of 3 years computer/copier lease purchase	(2,715,000)		
7630-7699 Other Uses				

2016-17 Assumptions

8980-8999 Contributions			
	Special Education increased Costs	(2,000,000)	2,000,000
	Special Ed COLA at 2.30%	383,214	(383,214)
	ROP funding reduction -SDCOE	(235,665)	235,665
	Total Transfer Adjustments	(4,567,451)	1,852,451
Net Increase/Decrease		(915,363)	0
	Proposed reductions to expenditures	(8,500,000)	(8,500,000)
Net Change		7,584,637	0

2016-17 Projected Budget General Fund / Combined

		I	II	III
DESCRIPTION	OBJECT CODES	Unrestricted	Restricted	Combined
A. REVENUES				
LCFF	8010-8099	244,594,726	1,019,823	245,614,549
Federal Revenues	8100-8299	60,955	8,696,740	8,757,695
Other State Revenues	8300-8599	5,843,538	20,367,662	26,211,200
Other Local Revenues	8600-8799	9,401,500	2,387,068	11,788,568
TOTAL REVENUES		259,900,719	32,471,293	292,372,012
B. EXPENDITURES				
Certificated Salaries	1000-1999	121,423,384	24,555,469	145,978,853
Classified Salaries	2000-2999	34,535,513	16,841,854	51,377,367
Employee Benefits	3000-3999	50,201,502	14,729,671	64,931,173
Books and Supplies	4000-4999	12,426,149	3,701,312	16,127,461
Services and Other Operating Expenditures	5000-5999	20,712,973	14,287,156	35,000,129
Capital Outlay	6000-6599	1,612,500	5,000	1,617,500
Other Outgo	7100-7299 & 7400-7499	2,473,306	990,878	3,464,184
Direct Support / Indirect Costs	7300-7399	(1,113,245)	735,777	(377,468)
EXPENDITURES before cuts		242,272,082	75,847,117	318,119,199
Proposed reductions in 2015-16		(26,000,000)		(26,000,000)
Proposed reductions in 2016-17		(8,500,000)		(8,500,000)
TOTAL EXPENDITURES after cuts		207,772,082	75,847,117	283,619,199
C. EXCESS OF REVENUES OVER EXPENDITURES		52,128,637	(43,375,824)	8,752,813
D. OTHER FINANCING SOURCES/USES				
Interfund Transfers				
Transfers In	8910-8929	624,390	-	624,390
Transfers Out	7610-7629	1,782,566	10,000	1,792,566
Other Sources/Uses				
Sources	8930-8979	-	-	-
Uses	7630-7699	-	-	-
Contributions	8980-8999	(43,385,824)	43,385,824	-
TOTAL OTHER FINANCING SOURCES/USES		(44,544,000)	43,375,824	(1,168,176)
E. NET INCREASE / DECREASE		7,584,637	0	7,584,637
F. FUND BALANCE, RESERVES				
Beginning Balance		15,746,973	1,065,591	16,812,564
Ending Balance		23,331,610	1,065,591	24,397,201
COMPONENTS OF ENDING BALANCE				
A) NONSPENDABLE				
Revolving Cash	9711	107,500	-	107,500
Stores	9712	15,254	315,591	330,845
B) RESTRICTED				
	9740	-	750,000	750,000
C) COMMITTED				
	9750	-	-	-
D) ASSIGNED				
Sites Carryover (Projected)	9780	3,000,000	-	3,000,000
E) UNASSIGNED & UNAPPROPRIATED				
Economic Uncertainties @ 2%	9789	5,708,235	-	5,708,235
Reserve for STRS (2014-15 estimated rate of 9.50%)		1,741,899		1,741,899
Reserve for STRS (2015-16 estimated rate of 11.10%)		3,971,509		3,971,509
Reserve for STRS (2016-17 estimated rate of 12.70%)		6,201,119		6,201,119
Reserve for PERS (2015-16 estimated rate of 12.60%)		366,275		366,275
Reserve for PERS (2016-17 estimated rate of 15.00%)		1,426,660		1,426,660
TOTAL COMPONENTS OF ENDING FUND BALANCE		22,538,451	1,065,591	23,604,042
Unappropriated Fund Balance		793,159		793,159

TO: BOARD OF EDUCATION

MEETING DATE: June 9, 2014

FROM: Malliga Tholandi

AGENDA ITEM: D-501

Staff Support: Sandi Burgoyne

SUBJECT: PRESENTATION AND INFORMATION ON PROPOSED 2014 COMMUNITY FACILITIES DISTRICT NO. 11 (STONEBRIDGE) IMPROVEMENT AREA 'A' AND IMPROVEMENT AREA 'B' REFUNDING SPECIAL TAX BONDS

- Action
- Consent Calendar
- First Reading
- Information
- Presentation
- Public Hearing
- Roll Call Vote Required

RECOMMENDATION:

Presentation.

DISCUSSION/PROGRAM:

As part of the process in preparing for the sale of the 2014 CFD No. 11 Zone 2 and Zone 3 Special Tax Bonds, the District's Finance Team has reviewed the overlapping debt of the District. As a result of this review, it has been determined that the CFD No. 11 IA-B and IA-C which overlap CFD No. 11 Zone 2 and Zone 3, may be refunded. Given the current interest rate environment, the refunding is expected to produce significant savings. The savings are estimated at over 8% after all associated costs are paid. The following are a few important considerations which will be discussed further in the presentation:

- Since the credits are so similar, the Finance Team can move at an accelerated rate to prepare the necessary documents for issuing the refunding bonds (15 days vs. 60 days)
- The Finance team has committed to meet this timeline and provide the School District with reduced rates based on the work that has already been accomplished for the Zone 2 and Zone 3 Bonds
- The next possible call date for the 2005 Bonds is September 1, 2014
- If the issuance of the refunding bonds is delayed, the savings generated by the refunding bonds would be negatively impacted by the need to pay interest on the 2005 Bonds between the date the refunding bonds are issued and March 1, 2015 (the next possible call date for the 2005 Bonds)
- If the issuance of the refunding bonds is delayed, the School District would also be exposed to additional interest rate risk

Tonight, for the Board's consideration, we are providing information prepared by our Financial Advisor, Dolinka Group, with the assistance of our Bond Underwriter, Stifel, Nicolaus & Company, Inc., showing potential savings and assumptions.

With your direction we will bring back to the June 23, 2014 Board meeting legal documents for Board approval.

LEGAL REFERENCE: N/A

FISCAL IMPACT: N/A

MOVED BY: _____ **SECONDED BY:** _____

VOTE: BEATTY ____ DAVIS ____ GUTSCHOW ____ PATAPOW ____ RANFTLE ____ **STUDENT PREFERENTIAL VOTE: GEIER** ____