

**2006-07 FIRST INTERIM BUDGET ASSUMPTIONS**

ASSUMPTION ITEM	AMOUNTS OR FACTORS	INSTRUCTIONS & COMMENTS
<b>GENERAL FUND</b>		
<b>ATTENDANCE &amp; REVENUE LIMIT SOURCES ASSUMPTIONS</b>		
1. AVERAGE DAILY ATTENDANCE	RL ADA = <u>11,582.50</u>	1. PROJECTED ADA BASIS: 05-06 P2 11583 2. SOURCE OF ADA: REVENUE LIMIT RUN
2. RL-ADA GROWTH	ADA DECREASE = <u>409</u>	REVENUE LIMIT ADA DECREASED BY 409 (COMPARE 2004-05 P2 ADA & 2005-06 P2 ADA)
3. BASE REVENUE LIMIT	BRL/ADA = \$ <u>5,627.84</u>	
4. BRL INFLATION ALLOWANCE/COLA	COLA % = <u>5.92</u> COLA ADD-ON/ADA= <u>\$308</u>	
5. BRL DEFICIT	DEFICIT FACTOR= <u>0.00%</u>	
<b>FEDERAL, STATE &amp; LOCAL REVENUE</b>		
6. FEDERAL REVENUE	COLA% = - TITLE I \$ 1,304,413 TITLE II \$ 335,168 TITLE II -EETT \$ 198,400 TITLE III LEP \$ 143,319 TITLE IV \$ 50,093 TITLE V \$ - VEA II \$ 48,764 SMALLER LEARNING \$ 45,386 MEDICARE \$ 170,000	NO COLA FOR FEDERAL \$246,727 05-06 CARRYOVER \$58,765 05-06 CARRYOVER \$215,000 GENERAL FUND CONTRIBUTION \$11,620 05-06 CARRYOVER NO PROJECTED INCOME \$45,386 05-06 CARRYOVER
7. FEDERAL & STATE SPECIAL EDUCATION	PER ADA ALLOCATION FACTOR: <u>\$540</u> SPECIAL ED ADA = <u>371</u> STATE MASTER PLAN \$ 6,315,341 IDEA BASIC GRANT: \$ 2,130,726 IDEA PRESCHOOL \$ 88,207 IDEA PRSCH LOCAL \$ 140,300 IDEA STAFF DEVP \$ 7,062 IDEA LOW INCIDNCE \$ 2,625 IDEA PRESCH DVP \$ 858 IDEA C EARLY INTR \$ 32,186 WORKABILITY I \$ 56,820 TPP \$ 131,377	COLA: 23.84 PER ADA

8.	SPECIAL EDUCATION MANDATE SETTLEMENT	ADA = <u>11,557</u> ALLOC. PER ADA: \$ <u>4.52</u>	\$52,329 FIXED SETTLEMENT AMOUNT
9.	STATE CLASS SIZE REDUCTION (CSR) FUNDS	K-3 CSR ENROLLMENTS: K= <u>756</u> G1= <u>798</u> G2= <u>759</u> G3= <u>829</u> ALLOCATION AMOUNT= \$ <u>3,217,408</u>	TOTAL NO OF ENROLLED PUPILS: <u>3,142</u> FUNDING LEVEL: <u>\$1,024</u> TOTAL REVENUE : <u>\$3,217,408</u>
10.	STATE CLASS SIZE REDUCTION FUNDS 9TH GRADE		THE DISTRICT HAVE NOT PARTICIPATED THE PROGRAM SINCE THE 2004-05 SCHOOL YEAR.
11.	CATEGORICAL REVENUES - STATE PROGRAMS	COLA %= <u>5.92</u> EIA \$ <u>849,286</u> TRANSPORTATION: REGULAR ED: \$ <u>461,327</u> SPECIAL ED: \$ <u>427,076</u> GATE \$ <u>94,970</u> CALSAFE-STUDENT \$ <u>50,154</u> SCHOOL SAFETY \$ <u>183,206</u> TUPE \$ <u>20,501</u> ELAP \$ <u>68,500</u> IMFRP \$ <u>792,155</u> ART AND MUSIC BG \$ <u>182,865</u> SACHOOL IMPROV \$ <u>160,309</u> CTAP \$ <u>9,196</u> PUPIL RETENTION \$ <u>39,415</u> TEACHING CREDITI \$ <u>193,250</u> PROF DVLP BL GR \$ <u>405,427</u> TIIG BLOCK GR \$ <u>475,712</u> SI AND SCH LIBRARY \$ <u>731,336</u>	\$4,275 05-06CARRYOVER  NEW ONGINGI BLOCK GRANT \$15/PUPIL \$160,309 CARRYOVER FROM 04-05 \$9,196 05-06 CARRYOVER
12.	STATE BLOCK GRANT	N/A	
13.	LOTTERY REVENUE	ADA USED = <u>12,044</u> AMT/ADA = <u>148</u>	1. PRIOR YEAR LOTTERY REVENUE:\$1,782,548 2. UNRESTRICTED: 123/ADA \$ 1,481,442.00 RESTRICTED: 25/ADA \$ 301,106.00

14	MANDATED COSTS	N/A	NO MANDATED COST REIMBURSEMENT REVENUES BUDGETED.
15	INTEREST INCOME - LOCAL REVENUES	INTEREST RATE: <u>5.00%</u>	
16	OTHER SOURCES		N/A
17	ONE -TIME RESOURCES		N/A

**GENERAL FUND EXPENDITURES**

18	SALARY & BENEFITS		NO PROJECTED SALARY INCREASE FOR CERTIFICATED AND CLASSIFIED EMPLOYEES IN 2006-07 FIRST INTERIM
19	HEALTH AND WELFARE BENEFITS	H & W INCREASES BUDGETED? 7%	A 7% INCREASE WAS ADDED TO 05-06 BUDGET IN ADOPTED BUDGET
20	EMPLOYEE STATUTORY BENEFITS	BENEFITS RATE: STRS <u>8.250%</u> PERS <u>9.124%</u> OASDI <u>6.200%</u> MEDICARE <u>1.450%</u> SUI <u>0.050%</u> WORKERS' COMP <u>4.000%</u> PERS RED: <u>3.896%</u>	
21	STEP AND COLUMN ADJUSTMENT	CERTIFIECATED S/C RATE = <u>2.0%</u> CLASSIFIED S/C RATE = <u>2.0%</u>	
22	LABOR NEGOTIATIONS	SMMCTA: SALARY INCREASE ANNUALIZED RATE:	5% INCREASE OF SMMCTA MEMBER IS NOT INCLUDED IN THIS BUDGET (WAITING FOR THE BOARD APPROVAL)
23	CAPITAL OUTLAY AND FACILITY EXPENDITURE		N/A
24	OTHER ORPERATIONAL ON-GOING, AND ONE TIME EXPENDITURES		\$100,000 PROJECTED ELECTION COST FOR 11/2006.
25	CARRYOVER EXPENDITURES	540,157.00	\$90,157 UNFILLED 05-06 REQUISITION \$450,000 ELEMENTARY SOCIAL STUDY ADOPTION
26	DEFICIT SPENDING	\$ 5,886,143	THE DEFICIT SPENDING IS FUNDED BY PRIOR YR ENDING BALANCE

**GENERAL FUND  
CONTRIBUTIONS, OTHER SOURCES AND USES, TRANS, AND CASH**

26	CONTRIBUTIONS TO RESTRICTED PROGRAMS	ROP: \$ 8,700 NBCT: \$ 60,000 STUDENT OUTREACI \$ 223,399 VALUED YOUTH \$ 80,000 MULTICULTURE: \$ 500,000 COMMUNITY DAY SC \$ 77,414 TRANSPORTATION: REGULAR ED \$ 171,946 SPECIAL ED \$ 584,900 SPECIAL ED 33100 \$ 161,197 33150 \$ 220,819 33200 \$ 93,702 33850 \$ 13,169 65000 \$ 10,145,100 ONGOING MAINTENA \$ 3,458,384	(SUPPORT FROM TIIG)              \$9,234,467 FOR 05-06
27	COPS	N/A	
28	DEFERRED MAINTENANCE CONTRIBUTION		CONTRIBUTION/TRANSFER AMOUNT : \$ 500,000
29	ROUTINE REPAIR & MAINTENANCE CONTRIBUTIONS		RR&M CONTRIBUTION AMOUNT: \$ 3,458,384.00 3% AT GENERAL FUND (FUND 01, RESOURCE 81500)
30	SPECIAL EDUCATION EXCESS COSTS		0 SPECIAL EDUCATION EXCESS COSTS : PRIOR YEAR'S EXCESS COSTS:\$6.790
31	TRANS	TRANS ISSUANCE:	0 NO TRANS ISSUANCE FOR 06-07 SCHOOL YEAR
32	CASH		1. PROJECTED GENERAL FUND BALANCE AT THE 6/30/07: \$5,774,118 2. MONTH(S) ENDING WITH NEGATIVE CASH BALANCE: NO 3. CASH SHORTAGE OPTIONS : DISTRICT WILL BORROW FROM OTHER FUNDS TEMPORARILY. 4. ANY OTHER PERTINENT CASH RELATED INFORMATION : NO
33	ADULT EDUCATION ADA & REVENUE LIMIT	ADA CAP= <u>269.31</u> BUDGETED ADA = <u>224.42</u> RR/ADA= \$ <u>2,530.66</u>	TOTAL REVENUE LIMIT FOR ADULT ED: \$567,933
34	OTHER FUNDS		N/A