

**DURHAM UNIFIED SCHOOL DISTRICT**

**2013-2014 ORIGINAL BUDGET**

*Presented for Adoption June 19, 2013*

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## BUDGET HIGHLIGHTS

### Key Assumptions:

- Revenue Limit deficit (22.272%) and COLA (1.65%) based on School Services of California Financial Projection Dartboard
- Federal programs reduced by 5.90% from prior year due to Sequestration with the exception of Title I. Per CDE Durham's Title I allocation will be at least the same as 2012-13.
- Most state categorical programs funded at the same level as 2012-13.
- K-3 class size reduction funding for 73 kindergarteners (including 9 transitional kindergartners) and April 2013 enrollment counts in first through third grades
- Certificated staffing based on 2012-13 staffing levels reduced by the 4.90 FTE authorized by the board in March 2013. Classified staffing based on 2012-13 staffing levels less positions recommended to be reduced / eliminated via layoff resolution in May 2013..
- Salaries based on 2012-13 salary schedules
- Scheduled step increases for all employees
- Medical contributions at \$891/month (\$745 medical; \$126 dental; \$20 vision) for all employees The contributions are pro-rated for eligible, part-time employees
- Retirement incentives for certificated \$34,541 (two 403b contributions @ \$17,270.50 each) and classified \$0 (there were no eligible employees that retired between 7/1/13 and 9/30/13)
- Special education services adjustments based on projected student participation and inflation for those service rates

## BUDGET NARRATIVE

The Federal and State budgets have been highly volatile over the past several years. This has translated to a roller coaster effect to Durham Unified School District's budget. The State has implemented unprecedented deficits (approx. 23%) to the school district revenue limit funding (the per pupil funds provided for school district operation). For Durham Unified this equates to a loss of over \$1,600 per student per year for a total loss of over \$1.5 million for just the 2013-14 school year.

The Federal government has stepped in over the last couple of years to provide one time stimulus funding meant to help bridge the gap for the shortfall in State funding. These unanticipated, one-time funds have provided relief to districts; however they created an inconsistency in our budget patterns most specifically in our ending fund balance projections.

The Governor's proposed budget for the 2013-14 fiscal year was presented in January 2013. Once again his proposal contains a new funding model for school districts; now entitled the "Local Control Funding Formula". This new formula would be implemented over a seven year period and would restore the district to the approximate level of funding received in the 2007-08 school year. There is much debate over the implementation as there are "winner" and "loser" districts under the new calculation. Durham Unified would not necessarily be a "loser" as there would be an eventual increase in funding; however we are certainly not "winners" either as the calculation includes additional funding for English learners and low income families of which Durham does not have significant populations.

The 2013-14 Original budget is based on the Governor's proposed budget as presented in January 2013. The budget presented to the Board in this packet was prepared prior to the Governor's revised proposal that is released in May 2013. The Legislature is expected to pass the 2013-14 state budget by the statutory deadline of June 15, 2014. The district will prepare a revised budget, based on the actual state budget, for the Board of Trustees to review and approve in August 2013.

## **General Fund Revenues**

Most of the District's General Fund revenue is generated from the District's Revenue Limit, which yields funds based on a state-determined dollar amount multiplied by the average number of students who are in attendance throughout the school year. Public education--unlike any other public agency--receives most of its revenue based on the population it serves.

The second biggest source of revenue is state categorical income that must be spent for selected state-determined programs. The two largest categorical programs are Special Education services, a restricted program, and K-3 Class-Size Reduction, an unrestricted program.

Federal income is a small portion of the entire District income. Most of the federal income is restricted since it must be expended for purposes that are determined by the grantor, not the local Board of Education.

The most significant characteristic for determining District income is the calculation of the average number of students that are in school and in attendance on a daily basis. This average daily attendance or ADA is multiplied by the District's revenue limit per ADA to determine the total Revenue Limit income for the District.

Since ADA is such an important part of the District's income base, the projection of ADA for this next fiscal year is an important part in projecting the District's income. Even small fluctuations in the District's ADA can mean tens of thousands of dollars as a gain or loss of income. District attendance records are monitored monthly and ADA is updated throughout the year to ensure that the projected revenue limit income matches the District's budgeted or revised projections.

Public schools are the only agencies that receive income based on the population they serve. Cities or counties, as an example, do not have either increases or decreases in their revenue based on the number of citizens in their community. Public schools, however, receive most of their income based on attendance and if a student misses even one day in Durham Unified School District, the District loses approximately \$40. The state does not pay the District for enrollment--just attendance--so all of the costs of setting up the instructional program will be a loss unless the student attends every day.

**Revenue Limit:**

- Decline of 27.43 Funded ADA: Enrollment and ADA are the basis for nearly all school funding. The impact of the continued enrollment decline experienced by the District in 2012-13 (a loss of 27.43 ADA) will reduce 2013-14 funding by approximately \$155,000. Enrollment is projected to decline another 34 students in 2013-14 and continue in subsequent years as well.

**Federal Revenues:** Most federal programs are budgeted at 2012-13 levels less 5.90% due to Federal Sequestration. Per the California Department of Education (CDE), Title I funds for Durham Unified are expected to stay at the same level as 2012-13. Special education funding has been budgeted based on estimates provided by the Butte County Office of Education (BCOE).

**State Revenues:** The budget assumes that the Governor's proposed LCFF will not be implemented in 2013-14; therefore, most state categorical programs are budgeted at the same levels as 2012-13. The categorical programs that have been given flexibility provisions are now included in the unrestricted state revenues.

Class Size Reduction (CSR): Funding for K-3 CSR is estimated on the enrollment estimates as of April 2013 at rates estimated by School Services of California. Funding is estimated to be \$223,839 with 73 kindergarten students. The funding is also adjusted accordingly for penalties incurred for classes anticipated to exceed 20:1. At this time class sizes for K-3 vary from 18:1 up to 23:1.

Funding for class size reduction in 9<sup>th</sup> grade is based on 2007-08 base amount reduced by approximately 19% and is included in the flexibility provisions.

- Lottery: Lottery funding is now allocated by the state to instructional materials estimated at \$30.00 per estimated annual ADA and unrestricted funding at \$124.00 per estimated annual ADA.
- Mandated Costs: The Governor's budget does not propose to fund any mandated cost reimbursements, thus none are included in this budget.
- Special Education: This funding formula is based primarily on district-wide ADA, regardless of the special education costs which are constant or increasing. This budget draft includes the estimates for this funding prepared by BCOE.

**Local Revenues:** Generally, local revenues are estimated at the same level as 2012-13, except one-time donations have not been budgeted.

## **General Fund Expenditures**

Most of the expenditures of the District are committed to the salaries and benefits for district employees. It takes people to teach students. In Durham Unified School District, 84% of the District's budgeted expenditures are for the services of District employees.

*It takes people to teach students and 84% of the District's total expenditures are committed to the employees of the District.*

Employee salaries are divided into three separate line items--certificated, management, and classified employees. Certificated employees include teachers, counselors, nurses, librarians, psychologists, and others who provide services that require credentials from the state of California. Management employees include principals, vice principals, instructional leaders, classified management personnel, and district superintendents.

Classified employees include all of the support personnel in the District, including secretaries, accountants, bus drivers, mechanics, painters, and custodial personnel.

### **Salaries**

- Staffing levels reflect the 2012-13 staffing levels less the certificated and classified reductions enacted by the Board in March and May of 2013. The following vacant positions are also funded in this budget:

#### Certificated Staff

- School Nurse - .40 FTE
  - SDC Teacher DES – 1.0 FTE
- Salaries are based on the 2012-13 salary schedules. Each additional 1% increase in the salary schedule for all employees costs approximately \$61,000
  - Where due, step increases are budgeted.

## Employee Benefits

- Contributions for all full-time and electing part-time employees are budgeted at \$891/month (\$745 medical, \$126 dental and \$20 vision)
- Statutory benefits are budgeted at:

Employee Benefits as % of Wages for 2013-2014	Certificated	Classified
Retirement (not all classified staff)	8.25%	13.02%
Unemployment	0.50	0.50
Workers' Compensation	2.09	2.09
OASDI (some certificated substitutes; all classified staff)	n/a	6.20
Medicare (most certificated staff; all classified staff)	1.45	1.45
Long-term Disability (classroom duty, only)	<u>0.22</u>	<u>0.00</u>
Total % of Wages (most staff)	<u><u>12.51%</u></u>	<u><u>23.26%</u></u>

**Special Education Expenditures:** School districts throughout the state face a continuing challenge in funding the costs for serving special education students. Durham Unified School District is proud of the special education support provided to our students, but the District is also faced with mounting increases in the difference between the federal and state government's funding and the mandated costs for these vital student services.

Unfortunately, the federal government has not provided the funding that was envisioned when the laws mandating programs for special education students were adopted. The nation's capital community committed to providing funding for 40% of the costs for special education but has never been able to match much more than about a 17% funding level.

This shortfall in dedicated funding has led to very significant encroachment into the District's Unrestricted General Fund. Encroachment--the difference between Special Education income and expense--has forced the District into making cuts in other District programs in order to make up for the funding shortfall by federal and state governments. During 2013-14, it is estimated that Durham Unified School District will contribute nearly \$275,000 from the District's Unrestricted General Fund to cover the encroachment costs for Special Education.

**Site Allocations:** A total of \$80,200 of unrestricted funds is allocated to the sites to cover the cost of all non-custodial site materials, supplies and discretionary spending.

**Utilities:** Gas and electricity charges are estimated at \$240,000 after a 10% increase over the estimated 2012-2013 costs.



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## **Fund Balances and Reserves**

Revenues that have not been expended during a budget year are carried over into the subsequent year and identified as the District's "Net Ending Balance." In most cases, this is the only reserve account that a school district has for general operational purposes. The Net Ending Balance of one year becomes the Net Beginning Balance of the subsequent year.

Included within the projected Net Ending Balance is a "Reserve for Economic Uncertainties," which is a minimum balance that the state of California requires to be retained to cover unforeseen shortfalls in revenues or higher-than-expected expenditures. The state's minimum "Reserve for Economic Uncertainties" for Durham Unified School District is 4% of the total General Fund expenditures. The Board has adopted a resolution to maintain a minimum of 8% of the total General Fund expenditures. Many districts have reserves that are higher than the minimum state requirement, due to the significant fluctuations in public education revenues and/or due to local circumstances and risk factors.

Also included in the Net Ending Balance are restricted carryover balances that originated from sources that can only be used for selected purposes. These revenues can only be expended for the purposes determined by the grantor, and the balances in these accounts carry the same restrictions as the originating income. Thus, a Net Ending Balance is composed of two types of accounts--those that are "restricted" that can be used for selected purposes only and those that are "unrestricted" that can be expended by decisions of the local agency.

### **Restricted Funds:**

- Revolving Cash: This money is set aside in a separate bank account for small emergency cash needs.
- Legally Restricted: Many revenues sources are considered entitlements. When the total revenues to which the District is entitled are not expended by the end of the fiscal year, the unspent balance is required to be set aside as restricted fund balance and re-budgeted for expenditure in the subsequent years.

### **Unrestricted Funds:**

The Board may designate unrestricted amounts for any purpose.

## **POTENTIAL BUDGET ADJUSTMENTS**

The following items should be considered as potential budget adjustments:

- The Governor's Budget (-\$\$ impact unknown): As noted earlier, the revenue limit and other state revenues included in this budget draft are based on the Governor's January proposal. Until a state education budget is signed by the Governor, the funding is uncertain.
- Class Size Reduction: Class-size reduction funding is directly tied to enrollment and class configurations which also impacts staffing costs. Until final enrollment is known, these estimates are subject to fluctuation.

## **RECOMMENDATION**

It is recommended that the Original Budget be adopted as presented. The District will have sufficient cash and be able to meet its economic obligations for the current year. The District may not have sufficient cash and reserves to meet its obligations in the subsequent two fiscal years.

Durham Unified School District  
2013-2014 Original Budget  
General Fund

	Unrestricted	Restricted	Total
<b>REVENUES</b>			
Revenue Limit Sources	5,188,469	200,000	5,388,469
Federal Revenues	202,661	288,654	491,315
State Revenues	969,767	537,001	1,506,768
Local Revenues	169,298	142,619	311,917
Transfers In	298,912	-	298,912
<b>TOTAL REVENUES</b>	<b>6,829,107</b>	<b>1,168,274</b>	<b>7,997,381</b>

<b>EXPENDITURES</b>			
Certificated Salaries	3,447,771	519,560	3,967,331
Classified Salaries	816,624	357,914	1,174,538
Employee Benefits	1,455,655	325,786	1,781,441
Books and Supplies	244,221	159,831	404,052
Services and Other Operating Expenditures	514,990	75,012	590,002
Capital Outlay	-	-	-
Other Outgo	-	278,897	278,897
Transfers of Indirect Costs	(95,742)	81,742	(14,000)
Other Adjustments	16,157	(3,130)	13,027
<b>TOTAL EXPENDITURES</b>	<b>6,399,676</b>	<b>1,795,612</b>	<b>8,195,288</b>

<b>OTHER FINANCING SOURCES/USES</b>			
Transfers Out	10,982	20,000	30,982
Contributions	(627,268)	565,276	(61,992)
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>(616,286)</b>	<b>585,276</b>	<b>(31,010)</b>

<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(186,855)</b>	<b>(42,062)</b>	<b>(228,917)</b>
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<b>FUND BALANCE RESERVES</b>			
Beginning Fund Balance	905,413	92,062	997,475
Ending Fund Balance	718,558	50,000	768,558
Components of Ending Fund Balance			
A) Nonexpendable	2,551		2,551
B) Restricted	-	50,000	50,000
C) Unassigned/Unappropriated:			-
Reserve for Economic Uncertainty	329,052		329,052
Additional Board Reserve	329,052		329,052
Unassigned/Unappropriated	57,903		57,903

Durham Unified School District  
Multi-Year Projections - 2013-14 Original Budget  
Unrestricted

MULTI-YEAR PROJECTIONS (FORM MYP1)	2013-14 Budget	Change	2014-15 Projection	Change	2015-16 Projection
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>					
1. Revenue Limit Sources					
a. Base Revenue Limit per ADA (Form RLI, Line 4)	7,211.99		7,355.99		7,516.99
b. Revenue Limit ADA (Form RLI, line 5b)	947.48		913.48		889.48
c. Total Base Revenue Limit (A1a * A1b)	6,833,216		6,719,550		6,686,212
d. Other Revenue Limit (Form RLI, lines 6-14)	82,443		84,256		86,278
e. Total Revenue Limit Subject to Deficit (A1c + A1d)	6,915,659		6,803,806		6,772,490
f. Deficit Factor (Form RLI, line 16)	0.77728		0.77728		0.77728
f. Deficit Factor (Form RLI, line 16)	1.00000		1.00000		1.00000
g. Deficited Revenue Limit (A1e * A1f)	5,375,404		5,288,462		5,264,121
h. Plus: Other Adjustments (Objects 8015, 8019, 8099)					
i. Revenue Limit Transfers (Objects 8091 and 8097)	(200,000)		(200,000)		(200,000)
j. Other Adjustments (Form RLI, lines 18-22 and 41)	13,065		12,839		12,587
Proposed reduction of \$441 / ADA					
k. Total Revenue Limit Sources (Sum A1g : A1j)	5,188,469	(87,168)	5,101,301	(24,593)	5,076,708
2. Federal Revenues	202,661	(102,661)	100,000	-	100,000
3. Other State Revenues	969,767	39,952	1,009,719	(7,156)	1,002,563
4. Other Local Revenues	169,298	(5,893)	163,405	-	163,405
5. Other Financing Sources	298,912	(298,912)	-	-	-
6. Total (Sum lines A1k through A5)	6,829,107	(454,682)	6,374,425	(31,749)	6,342,676
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries					
a. Base Salaries	3,447,771		3,447,771		3,425,535
b. Step & Column Adjustment	-		37,764		37,764
c. Cost-of-Living Adjustment	-		-		-
d. Other Adjustments	-		(60,000)		(60,000)
e. Total Certificated Salaries (Sum B1a : B1d)	3,447,771	(22,236)	3,425,535	(22,236)	3,403,299
2. Classified Salaries					
a. Base Salaries	816,624		816,624		834,078
b. Step & Column Adjustment	-		17,454		17,454
c. Cost-of-Living Adjustment	-		-		-
d. Other Adjustments	-		-		-
e. Total Classified Salaries (Sum B3a : B3d)	816,624	17,454	834,078	17,454	851,532
3. Employee Benefits	1,455,655	(6,356)	1,449,299	(15,911)	1,433,388
4. Books and Supplies	244,221	(77,864)	166,357	-	166,357
5. Service and Other Operating Expenditures	514,990	31,950	546,940	28,050	574,990
6. Capital Outlay	-	-	-	-	-
7. Other Outgo	-	-	-	-	-
8. Direct Support/Indirect Costs	(95,742)	-	(95,742)	-	(95,742)
9. Other Financing Uses	616,286	55,000	671,286	55,000	726,286
10. Other Adjustments	16,157	43,669	59,826	33,102	92,928
11. Total Expenditures, Transfers Out, and Uses (Sum B1 : B10)	7,015,962	41,617	7,057,579	95,459	7,153,038
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (A6 - B11)</b>	<b>(186,855)</b>	<b>(496,299)</b>	<b>(683,154)</b>	<b>(127,208)</b>	<b>(810,362)</b>
<b>D. FUND BALANCE</b>	<b>1,412,404</b>				
1. Net Beginning Fund Balance (Form 011, line F1e)	905,413		718,558		35,404
2. Net Ending Fund Balance (C + D1)	718,558		35,404		(774,958)
3. Components of Ending Fund Balance (Form 011)					
a. Fund Balance Reserves	2,551		2,551		2,551
b. Designated for Economic Uncertainties	329,052		328,392		331,794
c. Fund Balance Designations (add'l Board reserves = 4%)	329,052		-		-
d. Undesignated/Unappropriated	57,903		(295,539)		(1,109,303)
e. Total Components of Ending Fund Balance	718,558		35,404		(774,958)
<b>E. AVAILABLE RESERVES</b>					
1. General Fund					
a. Designated for Economic Uncertainty (Line D3b)	658,104		328,392		331,794
b. Undesignated/Unappropriated (Line D3d)	57,903		(295,539)		(1,109,303)
2. Special Reserve Fund (Fund 17)					
a. Designated for Economic Uncertainty	-		-		-
b. Undesignated/Unappropriated	298,912		-		-
3. Total Available Reserves (Sum lines E1 to E2b)	1,014,919		32,853		(777,509)

Durham Unified School District  
Multi-Year Projections - 2013-14 Original Budget

Restricted

MULTI-YEAR PROJECTIONS (FORM MYP1)	2013-14 Budget	Change	2014-15 Projection	Change	2015-16 Projection
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>					
1. Revenue Limit Sources					
a. Base Revenue Limit per ADA (Form RLI, Line 4)					
b. Revenue Limit ADA (Form RLI, line 5b)					
c. Total Base Revenue Limit (A1a * A1b)					
d. Other Revenue Limit (Form RLI, lines 6-14)					
e. Total Revenue Limit Subject to Deficit (A1c + A1d)					
f. Deficit Factor (Form RLI, line 16)					
g. Deficit Revenue Limit (A1e * A1f)					
h. Plus: Other Adjustments (Objects 8015, 8019, 8099)					
i. Revenue Limit Transfers (Objects 8091 and 8097)	200,000		200,000		200,000
j. Other Adjustments (Form RLI, lines 18-22 and 41)					
k. Total Revenue Limit Sources (Sum A1g : A1j)	200,000	-	200,000	-	200,000
2. Federal Revenues	288,654	(10)	288,644	-	288,644
3. Other State Revenues	537,001	(16,145)	520,856	(10,400)	510,456
4. Other Local Revenues	142,619	100	142,719	-	142,719
5. Other Financing Sources		-			-
6. Total (Sum lines A1k through A5)	1,168,274	(16,055)	1,152,219	(10,400)	1,141,819
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries					
a. Base Salaries	519,560		519,560		529,406
b. Step & Column Adjustment	-		9,846		9,846
c. Cost-of-Living Adjustment	-		-		-
d. Other Adjustments	-		-		-
e. Total Certificated Salaries (Sum B1a : B1d)	519,560	9,846	529,406	9,846	539,252
2. Classified Salaries					
a. Base Salaries	357,914		357,914		360,544
b. Step & Column Adjustment	-		8,284		8,284
c. Cost-of-Living Adjustment	-		-		-
d. Other Adjustments	-		(5,654)		-
e. Total Classified Salaries (Sum B3a : B3d)	357,914	2,630	360,544	8,284	368,828
3. Employee Benefits	325,786	1,130	326,916	3,322	330,238
4. Books and Supplies	159,831	(37,331)	122,500	5,000	127,500
5. Service and Other Operating Expenditures	75,012	1,250	76,262	1,250	77,512
6. Capital Outlay	-	-			
7. Other Outgo	278,897	50,000	328,897	50,000	378,897
8. Direct Support/Indirect Costs	81,742	-	81,742	-	81,742
9. Other Financing Uses	(585,276)	(55,000)	(640,276)	(55,000)	(695,276)
10. Other Adjustments	(3,130)	(30,642)	(33,772)	(33,102)	(66,874)
11. Total Expenditures, Transfers Out, and Uses (Sum B1 : B10)	1,210,336	(58,117)	1,152,219	(10,400)	1,141,819
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (A6 - B11)</b>	<b>(42,062)</b>	<b>42,062</b>	<b>(0)</b>	<b>-</b>	<b>(0)</b>
<b>D. FUND BALANCE</b>					
1. Net Beginning Fund Balance (Form 011, line F1e)	92,062		50,000		50,000
2. Net Ending Fund Balance (C + D1)	50,000		50,000		50,000
3. Components of Ending Fund Balance (Form 011)					
a. Fund Balance Reserves	50,000		50,000		50,000
b. Designated for Economic Uncertainties					
c. Fund Balance Designations (add'l Board reserves = 4%)					
d. Undesignated/Unappropriated					
e. Total Components of Ending Fund Balance	50,000		50,000		50,000
<b>E. AVAILABLE RESERVES</b>					
1. General Fund					
a. Designated for Economic Uncertainty (Line D3b)	-		-		-
b. Undesignated/Unappropriated (Line D3d)	-		-		-
2. Special Reserve Fund (Fund 17)					
a. Designated for Economic Uncertainty	-		-		-
b. Undesignated/Unappropriated	-		-		-
3. Total Available Reserves (Sum lines E1 to E2b)	-		-		-

Durham Unified School District  
Multi-Year Projections -2013-14 Original Budget  
Total General Fund

MULTI-YEAR PROJECTIONS (FORM MYP1)	2013-14 Budget	Change	2014-15 Projection	Change	2015-16 Projection
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>					
1. Revenue Limit Sources					
a. Base Revenue Limit per ADA (Form RLI, Line 4)	7,211.99		7,355.99		7,516.99
b. Revenue Limit ADA (Form RLI, line 5b)	947.48		913.48		889.48
c. Total Base Revenue Limit (A1a * A1b)	6,833,216		6,719,550		6,686,212
d. Other Revenue Limit (Form RLI, lines 6-14)	82,443		84,256		86,278
e. Total Revenue Limit Subject to Deficit (A1c + A1d)	6,915,659		6,803,806		6,772,490
f. Deficit Factor (Form RLI, line 16)	0.77728		0.77728		0.77728
f. Deficit Factor (Form RLI, line 16)	1.00000		1.00000		1.00000
g. Deficit Revenue Limit (A1e * A1f)	5,375,404		5,288,462		5,264,121
h. Plus: Other Adjustments (Objects 8015, 8019, 8099)	-		-		-
i. Revenue Limit Transfers (Objects 8091 and 8097)	-		-		-
j. Other Adjustments (Form RLI, lines 18-22 and 41)	13,065		12,839		12,587
Proposed reduction of \$441 / ADA	-		-		-
k. Total Revenue Limit Sources (Sum A1g : A1j)	5,388,469	(87,168)	5,301,301	(24,593)	5,276,708
2. Federal Revenues	491,315	(102,671)	388,644	-	388,644
3. Other State Revenues	1,506,768	23,807	1,530,575	(17,556)	1,513,019
4. Other Local Revenues	311,917	(5,793)	306,124	-	306,124
5. Other Financing Sources	298,912	(298,912)	-	-	-
6. Total (Sum lines A1k through A5)	7,997,381	(470,737)	7,526,644	(42,149)	7,484,495
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries					
a. Base Salaries	3,967,331	-	3,967,331	-	3,954,941
b. Step & Column Adjustment	-	-	47,610	-	47,610
c. Cost-of-Living Adjustment	-	-	-	-	-
d. Other Adjustments	-	-	(60,000)	-	(60,000)
e. Total Certificated Salaries (Sum B1a : B1d)	3,967,331	(12,390)	3,954,941	(12,390)	3,942,551
2. Classified Salaries					
a. Base Salaries	1,174,538		1,174,538		1,194,622
b. Step & Column Adjustment	-		25,738		25,738
c. Cost-of-Living Adjustment	-		-		-
d. Other Adjustments	-		(5,654)		-
e. Total Classified Salaries (Sum B3a : B3d)	1,174,538	20,084	1,194,622	25,738	1,220,360
3. Employee Benefits	1,781,441	(5,226)	1,776,215	(12,589)	1,763,626
4. Books and Supplies	404,052	(115,195)	288,857	5,000	293,857
5. Service and Other Operating Expenditures	590,002	33,200	623,202	29,300	652,502
6. Capital Outlay	-	-	-	-	-
7. Other Outgo	278,897	50,000	328,897	50,000	378,897
8. Direct Support/Indirect Costs	(14,000)	-	(14,000)	-	(14,000)
9. Other Financing Uses	31,010	-	31,010	-	31,010
10. Other Adjustments	13,027	13,027	26,054	-	26,054
11. Total Expenditures, Transfers Out, and Uses (Sum B1 : B10)	8,226,298	(16,500)	8,209,798	85,059	8,294,857
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (A6 - B11)</b>	<b>(228,917)</b>	<b>(454,237)</b>	<b>(683,154)</b>	<b>(127,208)</b>	<b>(810,362)</b>
<b>D. FUND BALANCE</b>					
1. Net Beginning Fund Balance (Form 01I, line F1e)	997,475	(228,917)	768,558	(683,154)	85,404
2. Net Ending Fund Balance (C + D1)	768,558	(683,154)	85,404	(810,362)	(724,958)
3. Components of Ending Fund Balance (Form 01I)					
a. Fund Balance Reserves	52,551	-	52,551	-	52,551
b. Designated for Economic Uncertainties	329,052	(660)	328,392	3,402	331,794
c. Fund Balance Designations (add'l Board reserves = 4%)	329,052	(329,052)		-	
d. Undesignated/Unappropriated	57,903	(353,442)	(295,539)	(813,764)	(1,109,304)
e. Total Components of Ending Fund Balance	768,558	(683,154)	85,404	(810,362)	(724,958)
<b>E. AVAILABLE RESERVES</b>					
1. General Fund					
a. Designated for Economic Uncertainty (Line D3b)	658,104	(329,712)	328,392	3,402	331,794
b. Undesignated/Unappropriated (Line D3d)	57,903	(353,442)	(295,539)	(813,764)	(1,109,304)
2. Special Reserve Fund (Fund 17)					
a. Designated for Economic Uncertainty	-	-	-	-	-
b. Undesignated/Unappropriated	298,912				
3. Total Available Reserves (Sum lines E1 to E2b)	1,014,919	(982,066)	32,853	(810,362)	(777,509)

**Durham Unified School District**  
**2013-14 MYP**  
**Budget Assumptions**  
**Original Budget**

2013-14 to 2014-15	Unrestricted	Restricted	Notes
Certificated salaries	37,764	9,846	Step & column on existing salaries
	(60,000)	-	Savings due to reductions
			Savings from retirements (2)
<b>Total</b>	<b>(22,236)</b>	<b>9,846</b>	
Classified salaries	17,454	8,284	Step & column on existing salaries
	-	(5,654)	Library hours supported by DCEF
			End of TUPE Grant
<b>Total</b>	<b>17,454</b>	<b>2,630</b>	
Employee Benefits	10,305	3,322	Statutory benefits on step & column increases
	(13,000)	(2,192)	Library hours supported by DCEF
	20,880		Savings from retirements (2)
	(24,541)	-	Change in retiree health benefits
			Change in CSEA/DUTA retirement incentives
<b>Total</b>	<b>(6,356)</b>	<b>1,130</b>	
Books & Supplies		(11,417)	EIA carryover from 2012-13
		(23,436)	Lottery carryover from 2012-13
		(7,478)	Locally restricted carryover from 2012-13
		5,000	Increase in fuel costs
	23,436		Portion of instructional materials paid from lottery carryover in prior year
	(14,000)		One time district technology carryover
	(25,000)		One time expenditure Title III Plan for math program
	(34,300)		One time expenditure for site MAA (2 years of allocations)
	(7,000)		One time expenditure for DHS Technology carryover
	(21,000)		One time expenditure for site budget carryover from 2012-13
<b>Total</b>	<b>(77,864)</b>	<b>(37,331)</b>	
Other Operating	25,000		10% increase in utilities
	3,200		Election costs - even years only
	3,750	1,250	Property & Liability insurance increase
<b>Total</b>	<b>31,950</b>	<b>1,250</b>	
Capital Outlay			
Other Outgo	-	50,000	Special Ed billback/contribution increases
Direct Support/Indirect Costs			
Other Financing Uses	50,000	(50,000)	Special Ed billback/contribution increases
	5,000	(5,000)	Increase in fuel costs
<b>Total</b>	<b>55,000</b>	<b>(55,000)</b>	
Other Adjustments	13,027		Reduce fund balance for FMV cash in county treasury
	30,642	(30,642)	Reduction in funding - costs shifted to unrestricted
<b>Total</b>	<b>43,669</b>	<b>(30,642)</b>	
<b>Total adjustments</b>	<b>41,617</b>	<b>(58,117)</b>	

**Durham Unified School District**  
**2013-14 MYP**  
**Budget Assumptions**  
**Original Budget**

2014-15 to 2015-16	Unrestricted	Restricted	Notes
Certificated salaries	37,764 (60,000)	9,846	Step & column on existing salaries Savings from retirements (2)
Total	(22,236)	9,846	
Classified salaries	17,454	8,284	Step & column on existing salaries
Employee Benefits	10,305 (13,000) (3,216) (10,000)	3,322	Statutory benefits on step & column increases Savings from retirements (2) Change in retiree health benefits Change in CSEA/DUTA retirement incentives
Total	(15,911)	3,322	
Books & Supplies	-	5,000	Increase in fuel costs
Total	-	5,000	
Other Operating	27,500 (3,200) 3,750	1,250	10% increase in utilities Election costs - even years only Property & Liability insurance increase
Total	28,050	1,250	
Capital Outlay	-	-	
Other Outgo	-	50,000	Special Ed billback/contribution increases
Direct Support/Indirect Costs	-	-	
Other Financing Uses	50,000 5,000	(50,000) (5,000)	Special Ed billback/contribution increases Increase in fuel costs
Total	55,000	(55,000)	
Other Adjustments	33,102	(33,102)	Potential budget reductions Reductions subject to negotiations Reduction in funding - costs shifted to unrestricted
Total	33,102	(33,102)	
<b>Total adjustments</b>	<b>95,459</b>	<b>(10,400)</b>	



**Durham Unified School District**  
**2013-14 Projected Cash Flows**  
**Original Budget**

Projected												
July	August	September	October	November	December	January	February	March	April	May	June	Total
1,142,376	1,125,762	834,063	794,865	702,631	122,364	1,329,012	919,032	535,653	287,670	770,079	379,675	July-June

**BEGINNING CASH**

**RECEIPTS**

Revenue Limit Sources

State Aid - Current Year	310,950	310,950	310,950	0	0	124,380	103,235	68,409	45,399	20,937	0	1,606,160
EPA	296,842	117,437	221,021	221,021	221,021	0	0	221,021	0	0	221,021	884,085
State Aid - PY Deferrals	(58,948)	(23,321)	0	0	0	0	0	0	0	0	0	414,279
Prior Year Corrections	0	28	0	7,690	7,690	0	955	0	887,905	0	(5,533)	(82,269)
Property Taxes	0	(1,682)	(3,363)	(2,242)	(2,242)	(2,242)	(2,242)	312	159	156	156	2,446,858
In-lieu Taxes	0	0	0	0	172,164	0	48,700	26,125	46,039	172,164	0	465,190
Federal Sources	3,395	44,825	36,981	65,049	57,581	90,055	47,425	124,873	151,390	58,682	102,311	892,073
Other State Sources	0	10,594	62,632	37,982	93,892	40,021	26,054	14,982	7,665	0	0	317,102
Other State Incl W/Apprtnmt - CY	68,357	27,044	0	0	0	0	60,945	0	0	0	0	95,401
Other State Incl W/Apprtnmt - PY	113,258	0	0	14,751	14,751	14,751	0	14,751	0	14,751	0	236,369
Class Size Reduction	0	0	0	0	0	0	0	0	0	0	0	73,754
ELA	0	0	0	0	0	0	0	0	0	0	0	311,917
Other Local Sources	1,067	2,752	9,980	5,965	15,351	9,093	16,120	10,112	13,351	184,569	3,709	0
Other Sources	0	0	0	0	0	0	0	0	0	0	0	0
Transfers In	0	0	10,000	0	0	0	0	0	0	0	0	10,000
P/Y Accounts Receivable	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL RECEIPTS</b>	<b>734,921</b>	<b>488,627</b>	<b>648,201</b>	<b>716,119</b>	<b>1,955,720</b>	<b>276,058</b>	<b>301,192</b>	<b>480,584</b>	<b>1,151,907</b>	<b>279,095</b>	<b>493,828</b>	<b>7,655,445</b>

**DISBURSEMENTS**

Salaries & Benefits	527,956	670,956	590,543	597,692	601,946	532,263	593,363	630,953	615,575	615,575	615,575	7,290,306
P/Y Variable payroll	50,000	0	0	0	0	0	0	0	0	0	(50,000)	0
Operating Expenditures	123,578	89,370	96,856	160,661	107,515	153,775	91,209	86,632	53,924	53,924	53,924	1,122,530
Anticipated carryover	0	0	0	0	0	0	0	0	0	0	(60,000)	(60,000)
Abatements	0	0	0	0	0	0	0	0	0	0	0	0
P/Y Accounts Payable	50,000	20,000	0	50,000	0	0	0	10,982	0	0	0	120,000
Transfers Out	0	0	0	0	0	0	0	0	0	0	0	10,982
Unspent restricted funds	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL DISBURSEMENTS</b>	<b>751,535</b>	<b>780,326</b>	<b>687,399</b>	<b>808,353</b>	<b>709,461</b>	<b>686,038</b>	<b>684,571</b>	<b>728,567</b>	<b>669,499</b>	<b>669,499</b>	<b>559,499</b>	<b>8,483,818</b>

**NET MONTHLY CHANGE**

	(16,614)	(291,699)	(39,198)	(92,234)	(580,267)	(409,980)	(383,380)	(247,983)	482,408	(390,404)	(65,671)	
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**NET ENDING CASH**

	1,125,762	834,063	794,865	702,631	122,364	1,329,012	919,032	535,653	287,670	770,079	379,675	314,004
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**Durham Unified School District  
2013-14 Original Budget**

**Cash Flow Assumptions:**

**Revenue**

State Aid - Current year:	Based on Schedule provided by School Services of California (assumes no LCFF)
State Aid - PY Rec in CY	Based on February (recertified) apportionment schedule for 2012-13
Education Protection Act (EPA)	25% received Quarterly
Prior Year Corrections:	Based on February (recertified) apportionment schedule for 2012-13
Property Taxes:	Based on prior year funding pattern
In Lieu Taxes	Based on prior year funding pattern
Federal Sources	MAA funding 50% December and 50% June, Forest Reserve 100% in February All restricted except IDEA - 25% December, February, April, June IDEA - 25% December, 25% March, 25% June and 25% deferred to next year
Other State Sources	Based on prior year funding pattern
Other State inc w/ Apr. - CY	Based on prior year funding pattern
Other State inc w/ Apr. - PY	Based on February (recertified) apportionment schedule for 2011-2012.
K-3 Class Size Reduction	July 2013: Balance owed for 2012-13 Oct 2012: 24.7% of 2012-13 amount (Advanced Apportionment) Feb 2013: 55% minus amount paid in Oct. July 2013: Balance owed for 2013-14
Economic Impact Aid	20% in October, November, January, March and May per CDE
Other Local Sources	Based on prior year funding pattern
Transfers between Funds	Based on prior year

**Disbursements**

Salaries and Benefits	Based on prior year spending pattern
Operating Expenditures	Based on prior year spending pattern
Transfers Out	Based on prior year spending pattern

<b>Durham Unified School District</b>				
Revenue Limit Calculation, F/Y 2013-14	05/10/13	Statutory COLA	1.65%	2.20%
		Funded COLA	1.65%	2.20%
		RL Deficit	77.728%	77.728%
<b>Governors 2012-13 Proposal Updated for St Adopted Budget/Prop 30</b>				

### Budgeting Cheat Sheet

#### Unrestricted Funding

Revenue Limit State Aid	8011	\$2,075,295	\$1,953,675	\$1,883,409
County Office Funds Transfer	8011	(\$11,394)	(\$11,621)	(\$11,874)
EPA (Used 16% based on most recent info from CDE)	8012	\$884,085	\$869,827	\$865,835
<b>Total Revenue Limit State Aid</b>		<b>\$2,947,987</b>	<b>\$2,811,881</b>	<b>\$2,737,370</b>
Homeowners' Exemption	8021	\$39,702	\$40,496	\$41,306
Timber Yield Tax	8022	\$0	\$0	\$0
Other Subventions/In-lieu Taxes	8029	\$0	\$0	\$0
Secured Roll Taxes	8041	\$2,901,033	\$2,959,054	\$3,018,235
Unsecured Roll Taxes	8042	\$150,000	\$153,000	\$156,060
Prior Years' taxes	8043	\$4,927	\$5,026	\$5,127
Supplemental Taxes	8044	\$4,436	\$4,525	\$4,616
ERAF	8045	(\$653,240)	(\$666,305)	(\$679,631)
SERAF	8046	\$0	\$0	\$0
RDA	8047	\$0	\$0	\$0
PERS Reduction	8092	\$9,098	\$9,098	\$9,098
Transfers to District Charter Schools/In Lieu Taxes	8096	\$0	\$0	\$0
Transfers to COE Charter Schools/In Lieu Taxes	8096	(\$15,474)	(\$15,474)	(\$15,474)

<b>Total RL Funding (State Aid and Property Taxes) less Cty Ofc Funds Transfer</b>		<b>\$5,379,371</b>	<b>\$5,292,203</b>	<b>\$5,267,609</b>
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\$5,388,469	\$5,301,301	\$5,276,708
\$9,098	\$9,098	\$9,098

<b>Durham Unified School District</b>				
<b>Revenue Limit Calculation, F/Y 2013-14</b>	05/10/13	Statutory COLA	1.65%	2.20%
		Funded COLA	1.65%	2.20%
		RL Deficit	77.728%	77.728%
<b>Governors 2012-13 Proposal Updated for St Adopted Budget/Prop 30</b>				

<b>Form K-12 Revenue Limit Calculation</b>	<b>EDP</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>
A. 1 Prior Year Base Revenue Limit	025	\$7,103.99	\$7,211.99	\$7,355.99
2 Current Year Inflation Increase	041	\$108.00	\$144.00	\$161.00
Add on Portion of Meals and BTS	525			
B. Current Year Base Revenue Limit/ADA	024	\$7,211.99	\$7,355.99	\$7,516.99
C 1 Revenue Limit ADA				
a. Schedule B ADA	018	945.35	911.35	887.35
b. Non-Public Schools (Annual)	031	0.00	0.00	0.00
c. Annual Community Day School ADA	013	0.00	0.00	0.00
d. BCOE Special Ed ADA	027	2.13	2.13	2.13
e. BCOE Community School/Home Study	032	0.00	0.00	0.00
f. BCOE NPS ADA credited to the district	026			
2 Total ADA	033	947.48	913.48	889.48
D. Current Year Revenue Limit				
1 Base Revenue Limit (EDP 024*EDP 026)	269	\$6,833,216	\$6,719,550	\$6,686,212
2 Necessary Small Elementary Schools	489	\$0	\$0	\$0
3 Necessary Small High Schools	489	\$0	\$0	\$0
4 Total Base Revenue Limit	213	\$6,833,216	\$6,719,550	\$6,686,212
5 Interdistrict Attendance Agreements	272	\$0	\$0	\$0
6 Meals for Needy (N/A for 10-11 forward) - see K-12 #11	090	\$0	\$0	\$0
7-8 Does not Apply to Butte County				
9 Beginning Teacher Salary Adjustment (N/A for 10-11 forward) - see K-12 #11	138	\$0	\$0	\$0
10 Adjustment For Class Size Penalties				
a. Current Estimated Penalties	028			
b. Revenue Limit per ADA	083	\$7,211.99	\$7,355.99	\$7,516.99
c. Total Adjustment	173	\$0	\$0	\$0
11 Add-On Portion for Meals, BTS and Special Adjustments				
a. Prior Year Meals for Needy and BTS Add-On Amount Multiplied by COLA		\$87		
b. Prior Year Add-On Amount Multiplied by ADA		\$82,443	\$84,256	\$86,278
12 Total Revenue Limit (EDP's 213+272+090+138-173)	082	\$6,915,659	\$6,803,806	\$6,772,491
13 K-12 Revenue Limit Deficit	281	77.728%	77.728%	77.728%
		100.000%	100.000%	100.000%
14 Total Revenue Limit after Deficit	284	\$5,375,403	\$5,288,462	\$5,264,122
State Deficit Amount		\$1,540,256	\$1,515,344	\$1,508,369
15 Unemployment Add-On				
a. Current Year Unemployment Expense	012	\$25,854	\$25,854	\$25,854
b. 1975-76 Unemployment Expenditures	526	\$1,394	\$1,394	\$1,394
c. Allowed Increase (EDP956-EDP958)	060	\$24,460	\$24,460	\$24,460
17 Longer Day/Year penalty	287			
18 PERS Reduction (Schedule H)	195	(\$9,098)	(\$9,098)	(\$9,098)
Senate Bill 319 Adjustment		\$0	\$0	\$0
Total Revenue Limit (EDP's 284+060+195+085-287)	088	\$5,390,765	\$5,303,824	\$5,279,483
19 Local Property Taxes Share of Revenue Limit				
8041 Secured Roll Taxes		\$2,901,033	\$2,959,054	\$3,018,235
8042 Unsecured Roll Taxes		\$150,000	\$153,000	\$156,060
8021 Homeowners Exemptions		\$39,702	\$40,496	\$41,306

Durham Unified School District						
Revenue Limit Calculation, F/Y 2013-14		05/10/13	Statutory COLA	1.65%	2.20%	2.40%
			Funded COLA	1.65%	2.20%	2.40%
			RL Deficit	77.728%	77.728%	77.728%
<b>Governors 2012-13 Proposal Updated for St Adopted Budget/Prop 30</b>						
8029 Other Subventions/In-Lieu Taxes				\$0	\$0	\$0
8022 Timber Yield Taxes				\$0	\$0	\$0
8043 Prior Years' Taxes				\$4,927	\$5,026	\$5,127
8044 Supplemental Taxes				\$4,436	\$4,525	\$4,616
8045 Educational Augmentation Fund				(\$653,240)	(\$666,305)	(\$679,631)
8046 Supplemental Educational Augmentation Fund				\$0	\$0	\$0
8047 RDA				\$0	\$0	\$0
Subtotal of Property Taxes		117		\$2,446,858	\$2,495,796	\$2,545,713
District Charter Schools in Lieu Taxes		124		\$0	\$0	\$0
County Operated Charter In Lieu Taxes				(\$15,474)	(\$15,474)	(\$15,474)
Less Total Charter Schools in Lieu Taxes				(\$15,474)	(\$15,474)	(\$15,474)
Total Local Property Taxes		126		\$2,431,384	\$2,480,322	\$2,530,239
20 Charter School Block Grant Funding - Unified Only		123				
21 State Aid Portion of Revenue Limit		111		\$2,075,295	\$1,953,675	\$1,883,409
22 Basic State Aid - (EDP 097 times \$0)		120		\$0	\$0	\$0
23 Enter Greater of EDP 111 or EDP 120		122		\$2,075,295	\$1,953,675	\$1,883,409
24 Rev Limit Trsfr to BCOE Community School - See Separate Schedule						
a. Base Revenue per ADA		301				
b. K-12 Revenue Limit Deficit		302				
0						
c. Deficited Base Revenue limit per ADA		303				
d. County Community School ADA		305				
e. Transfer for Community Schools		310				
25 County NPS Transfer						
a. Base Revenue Limit		032		\$6,882.15	\$7,018.89	\$7,171.80
b. NPS/LCI ADA		532		0.00	0.00	0.00
c. Transfer of NPS/LCI revenue to County Office		454		\$0	\$0	\$0

<b>Durham Unified School District</b>				
Revenue Limit Calculation, F/Y 2013-14	05/10/13	Statutory COLA	1.65%	2.20%
		Funded COLA	1.65%	2.20%
		RL Deficit	77.728%	77.728%
<b>Governors 2012-13 Proposal Updated for St Adopted Budget/Prop 30</b>				
E. Vocational Work Experience Summer School	500			
F. Apprentice Allowance (Hrs. x \$4.51)				
G. Interdistrict Attendance Adj. for Basic Aid District	700			
H. State Aid Portion of Revenue Limit Funding (Before County Office Funds Transfer)	999	\$2,075,295	\$1,953,675	\$1,883,409
I. EPA (Used 16% based on most recent info from CDE)		\$884,085	\$869,827	\$865,835
J.				
K. Revised State Aid Portion of Revenue Limit Funding (Before County Office Funds Transfer)		\$2,959,381	\$2,823,502	\$2,749,244

<b>Total Funding - State Aid Plus Local Taxes</b>		<b>\$5,390,765</b>	<b>\$5,303,824</b>	<b>\$5,279,483</b>
<b>Change from Prior Year</b>			(\$86,941)	(\$24,341)

**For Fiscal Year End**

Actual Received by 6/30/10	
Est. Accounts Payable ( ) or Accounts Receivable at 6/30/10	\$2,959,381
Amount Received in July 2010 for June Apportionment	
2011 P/Y Adjustment - February updated at June	
2012 P/Y Adjustment - February updated at June	
Accounts Payable ( ) or Accounts Receivable	\$2,959,381

<b>Schedule B - Revenue Limit Average Daily Attendance</b>	<b>EDP</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>
A. Total Prior year P-2 ADA	059	945.35	911.35	887.35
1. Less Net Shift of Prior year ADA of District Students				
Currently in Charters that Attending Regular Ed in Prior Year	002	0.00	0.00	0.00
2. Less ADA Adjustment for Audit Findings	004	0.00	0.00	0.00
3. Necessary Small School Adj. From Prior Year	006	0.00	0.00	0.00
<b>Total Regular ADA to be compared to current year</b>	<b>043</b>	<b>945.35</b>	<b>911.35</b>	<b>887.35</b>
<b>Current Year - Grades K-8, P-2 ADA</b>				
Regular Classes - Kindergarten	A-1	61.08	61.08	61.08
Regular Classes - Grades 1 - 3	A-2	192.25	192.25	192.25
Regular Classes - Grades 4 - 6	A-3	221.47	221.47	221.47
Regular Classes - Grades 7 - 8	A-4	152.53	152.53	152.53
Declining enrollment		(34.00)	(34.00)	(34.00)
			(24.00)	(24.00)
				(17.00)
Opportunity School/Classes	A-7	0.00	0.00	0.00
Home/Hospital - Kindergarten - 8	A-8	0.49	0.49	0.49
Special Ed Master Plan	A-9	9.89	9.89	9.89
Special Education - Non Public School (Annual ADA)	A-10-12	0.00	0.00	0.00
Community Day School - (Annual ADA)	A-13	0.00	0.00	0.00
Special Ed Master Plan-Extended Year	E-1	0.00	0.00	0.00
Special Education - NPS Extended Year (Annual ADA)	E-2-4	0.00	0.00	0.00
<b>Sub Total - Kindergarten - Grade 8</b>	<b>F</b>	<b>603.71</b>	<b>579.71</b>	<b>562.71</b>
<b>Current Year - Grades 9-12, P-2 ADA</b>				

<b>Durham Unified School District</b>					
<b>Revenue Limit Calculation, F/Y 2013-14</b>					
	05/10/13	Statutory COLA	1.65%	2.20%	2.40%
		Funded COLA	1.65%	2.20%	2.40%
		RL Deficit	77.728%	77.728%	77.728%
<b>Governors 2012-13 Proposal Updated for St Adopted Budget/Prop 30</b>					
Regular Classes - Grades 9 - 12	A-5		298.54	298.54	298.54
Continuation High School	A-6		0.00	0.00	0.00
Opportunity School/Classes	A-7		0.00	0.00	0.00
Home/Hospital - Grades 9 - 12	A-8		0.00	0.00	0.00
Special Education Master Plan	A-9		9.10	9.10	9.10
Special Education - Non Public School (Annual ADA)	A-10-12		0.00	0.00	0.00
Community Day School - (Annual ADA)	A-13		0.00	0.00	0.00
Special Ed Master Plan-Extended Year	E-1		0.00	0.00	0.00
Special Education - NPS Extended Year (Annual ADA)	E-2-4		0.00	0.00	0.00
<b>Sub Total - Grades 9 - 12</b>	F		307.64	307.64	307.64
<b>County Office ADA Credited to the District</b>					
P-2 Sp Ed Master Plan, Elementary			0.17	0.17	0.17
P-2 Sp Ed Master Plan, High School			0.19	0.19	0.19
P-2 Sp Ed Master Plan, Ext Yr. , Elementary			0.79	0.79	0.79
P-2 Sp Ed Master Plan, Ext. Yr., High School			0.98	0.98	0.98
BCOE County Community Schools - Elementary			0.00	0.00	0.00
BCOE County Community Schools - High School			0.00	0.00	0.00
<b>Sub Total - BCOE ADA Credited to District</b>			2.13	2.13	2.13
<b>B. Current Year P-2 ADA</b>	<b>027</b>		<b>913.48</b>	<b>889.48</b>	<b>872.48</b>
<b>2 Exclusions</b>					
a. Annual NPS ADA	051		0.00	0.00	0.00
b. Annual Community Day School	013		0.00	0.00	0.00
c. Necessary Small School ADA	011		0.00	0.00	0.00
d. P-2 BCOE Sp Ed ADA credited to District	015		2.13	2.13	2.13
e. P-2 BCOE Community School ADA credited to District	053		0.00	0.00	0.00
<b>f. Total Exclusions</b>	<b>057</b>		<b>2.13</b>	<b>2.13</b>	<b>2.13</b>
<b>3 Current Year Regular ADA (027+045-057)</b>	<b>058</b>		<b>911.35</b>	<b>887.35</b>	<b>870.35</b>
<b>4 Greater of Current or Prior Year ADA</b>	<b>080</b>		<b>945.35</b>	<b>911.35</b>	<b>887.35</b>
<b>C. Charter School ADA</b>					
1. Block Grant - Elementary or High School ADA	092		0.00	0.00	0.00
2. Block Grant - Unified, Resident Only Non-Direct Funded	093		0.00	0.00	0.00
3. Block Grant - Unified, Non Resident Only Non-Direct Funded Direct Funded	094		0.00	0.00	0.00
4. Block Grant - Unified, Resident Only			0.00	0.00	0.00
5. Block Grant - Unified, Non Resident Only Direct Funded			0.00	0.00	0.00
6. Block Grant - Unified, Resident Only			0.00	0.00	0.00
7. Block Grant - Unified, Non Resident Only Non-Direct Funded			0.00	0.00	0.00
8. Block Grant - Unified, Resident Only			0.00	0.00	0.00
9. Block Grant - Unified, Non Resident Only			0.00	0.00	0.00
10a. Block Grant - BCOE Program	099		5.70	5.70	5.70
b. Block Grant - Other County Offices			0.33	0.33	0.33
<b>11. Total Charter School ADA</b>	<b>098</b>		<b>6.03</b>	<b>6.03</b>	<b>6.03</b>
<b>D. Total Revenue Limit ADA - Line B4</b>	<b>033</b>		<b>945.35</b>	<b>911.35</b>	<b>887.35</b>

<b>Durham Unified School District</b>				
<b>Revenue Limit Calculation, F/Y 2013-14</b>	05/10/13	Statutory COLA	1.65%	2.20%
		Funded COLA	1.65%	2.20%
		RL Deficit	77.728%	77.728%
<b>Governors 2012-13 Proposal Updated for St Adopted Budget/Prop 30</b>				

<b>County Office Funds Transfer</b>	<b>EDP</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>
Transfer to BCOE for Special Education				
a. Current Year Revenue Limit ( EDP 213)	091	\$6,833,216	\$6,719,550	\$6,686,212
b. Current Year ADA				
1. Total Revenue Limit ADA (EDP 033)	033	947.48	913.48	889.48
2. Necessary Small School ADA (Sch F)	095	0.00	0.00	0.00
3. Total ADA (EDP093 + EDP095)	097	947.48	913.48	889.48
4. Amount per ADA (EDP 091/EDP 097)	052	\$7,211.99	\$7,355.99	\$7,516.99
c. Exclusion of Reform Add-On				
1. Prior Year Add-Ons	103	\$324.49	\$329.84	\$337.10
2. Current year COLA x Add-Ons		1,0165	1,0220	1,0240
3. Current Year Add-Ons	107	\$329.84	\$337.10	\$345.19
d. Revenue Limit per ADA for Special Ed ADA	115	\$6,882.15	\$7,018.89	\$7,171.80
e. K-12 Revenue Limit Deficit	318	77.728%	77.728%	77.728%
0		100.000%	100.000%	100.000%
f. Revenue Limit for Transfer	032	\$5,349.36	\$5,455.64	\$5,574.50
g. Transfer of Special Ed. based on SDC ADA	452	(\$11,394)	(\$11,621)	(\$11,874)
Transfer to BCOE for County Community School				
a. Base Revenue per ADA		\$7,211.99	\$7,355.99	\$7,516.99
b. K-12 Revenue Limit Deficit		77.728%	77.728%	77.728%
0		100.000%	100.000%	100.000%
c. Deficited Base Revenue limit per ADA	520	\$5,605.74	\$5,717.66	\$5,842.81
d. County Community School ADA	028	0.00	0.00	0.00
e. Transfer for Community Schools	457	\$0	\$0	\$0
<b>Total County Office Funds Transfer (Add to Revenue Limit)</b>		<b>(\$11,394)</b>	<b>(\$11,621)</b>	<b>(\$11,874)</b>

<b>Schedule H - PERS Reduction</b>	<b>EDP</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>
A. PERS Covered Employees Salaries	400	\$1,196,523	\$1,196,523	\$1,196,523
Reduced by Charter School PERS Salaries		\$0	\$0	\$0
B. Federal Funded Salaries	410	\$165,008	\$165,008	\$165,008
C. Federal Child Nutrition Salaries				
a. Federal Child Nutrition Salaries		\$106,841		
b. Maximum Salaries Allowed		\$218,972		
c. Lesser of a. or b.	430	\$106,841	\$106,841	\$106,841
D. Adjusted Salaries Subject to PERS	450	\$924,674	\$924,674	\$924,674
E. PERS Reduction to Revenue Limit				
1981-82 Rate		13.020%		
Current Year Rate		11.417%		
Change		1.603%	1.603%	1.603%
Current Year PERS Reduction		14,823	14,823	14,823
Governor's Buy Out Provision		61.381%	61.381%	61.381%
<b>Current Year PERS Reduction</b>	085	<b>\$9,098</b>	<b>\$9,098</b>	<b>\$9,098</b>



<b>Durham Unified School District</b>				
Revenue Limit Calculation, F/Y 2013-14	05/10/13	Statutory COLA	1.65%	2.20%
		Funded COLA	1.65%	2.20%
		RL Deficit	77.728%	77.728%
<b>Governors 2012-13 Proposal Updated for St Adopted Budget/Prop 30</b>				

<b>In Lieu Property Taxes</b>					
<b>County Operated Charters</b>		EDP	2013/14	2014/15	2015/16
<b>Charter School Local Revenue</b>					
1	District Estimated Local Property Taxes		\$2,446,858	\$2,495,796	\$2,545,713
	Community Redevelopment Funds (RDA) - not part of in-lieu tax calc		\$0	\$0	\$0
	Suppl Educ Rev Augmentation Fund (SERAF) - not part of in-lieu tax calc		\$0		
	Before RDA District Estimated Property Taxes		\$2,446,858	\$2,495,796	\$2,545,713
2	District and Charter ADA				
	Greater of Current Year of Prior Year K-12 ADA	080	945.35	911.35	887.35
	Annual NPS ADA	051	0.00	0.00	0.00
	Annual Community Day School	013	0.00	0.00	0.00
	P-2 BCOE Sp Ed ADA credited to District	015	2.13	2.13	2.13
	P-2 BCOE Community School ADA credited to District	053	0.00	0.00	0.00
	Total Charter School ADA	098	6.03	6.03	6.03
	Necessary Small School ADA	095	0.00	0.00	0.00
	Sub-Total ADA		953.51	919.51	895.51
	Less Charter School ADA - Countywide			0.00	0.00
	Total ADA		953.51	919.51	895.51
3	Per ADA Property Tax		\$2,566.16	\$2,714.27	\$2,842.75
4	Net Charter Schl Block Grant ADA (less cntywide ADA) - BCOE		5.70	5.70	5.70
5	Charter School Block Grant ADA - Other County Offices		0.33	0.33	0.33
6	Calculated In lieu Property Taxes - BCOE		15,474	15,471	16,204
7	In lieu property taxes paid to/collected from other county offices		0	0	0
8	Total Calculated In lieu Property Taxes		\$15,474	\$15,471	\$16,204