

**Durham Unified School District  
2013-2014 Original Budget - Revised  
General Fund**

|  | Original         | Revised<br>Original | Change         |   |
|--|------------------|---------------------|----------------|---|
| <b>REVENUES</b>                                |                  |                     |                |   |
| Local Control Funding Formula (LCFF)           |                  | 6,630,396           | 6,630,396      | Formerly Revenue Limit and State Revenues     |
| Revenue Limit Sources                          | 5,388,469        | -                   | (5,388,469)    | Now part of LCFF                              |
| Federal Revenues                               | 491,315          | 496,521             | 5,206          |   |
| State Revenues                                 | 1,506,768        | 640,406             | (866,362)      | Common Core - \$188,600, LCFF - (\$1,052,537) |
| Local Revenues                                 | 311,917          | 310,799             | (1,118)        |   |
| Transfers In                                   | 298,912          | 298,912             | -              |   |
| <b>TOTAL REVENUES</b>                          | <b>7,997,381</b> | <b>8,377,034</b>    | <b>379,653</b> |   |
| <b>EXPENDITURES</b>                            |                  |                     |                |   |
| Certificated Salaries                          | 3,967,331        | 3,989,907           | 22,576         | Staffing changes since initial adoption       |
| Classified Salaries                            | 1,174,538        | 1,144,534           | (30,004)       | Staffing changes since initial adoption       |
| Employee Benefits                              | 1,781,441        | 1,763,861           | (17,580)       | Staffing changes since initial adoption       |
| Books and Supplies                             | 404,052          | 511,668             | 107,616        | Common Core - \$141,450                       |
| Services and Other Operating Expenditures      | 590,002          | 641,080             | 51,078         | Common Core - \$47,150                        |
| Capital Outlay                                 | -                | -                   | -              |   |
| Other Outgo                                    | 278,897          | 278,897             | -              |   |
| Transfers of Indirect Costs                    | (14,000)         | (14,000)            | -              |   |
| Other Adjustments                              | 13,027           | -                   | (13,027)       |   |
| <b>TOTAL EXPENDITURES</b>                      | <b>8,195,288</b> | <b>8,315,947</b>    | <b>120,659</b> |   |
| <b>OTHER FINANCING SOURCES/USES</b>            |                  |                     |                |   |
| Transfers Out                                  | 30,982           | (31,010)            | (61,992)       |   |
| Contributions                                  | (61,992)         | -                   | 61,992         |   |
| <b>TOTAL OTHER FINANCING SOURCES/USES</b>      | <b>(31,010)</b>  | <b>(31,010)</b>     | <b>-</b>       |   |
| <b>NET INCREASE/(DECREASE) IN FUND BALANCE</b> | <b>(228,917)</b> | <b>30,077</b>       | <b>258,994</b> |   |
| <b>FUND BALANCE RESERVES</b>                   |                  |                     |                |   |
| Beginning Fund Balance                         | 997,475          | 1,002,007           | 4,532          |   |
| Ending Fund Balance                            | 768,558          | 1,032,084           | 263,526        |   |
| 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          | 332,638             |                |   |
| Additional Board Reserve                       | 329,052          | 332,638             |                |   |
| Unassigned/Unappropriated                      | 57,903           | 314,257             |                |   |

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

| 2013-14 to 2014-15            | Unrestricted     | Restricted      | Total            | Notes  |
|-------------------------------|------------------|-----------------|------------------|--|
| Certificated salaries         | 37,764           | 9,846           | 47,610           | Step & column on existing salaries   |
|                               | (60,000)         | -               | (60,000)         | Savings due to reductions  |
|                               |                  |                 |                  | Savings from retirements (2)   |
| <b>Total</b>                  | <b>(22,236)</b>  | <b>9,846</b>    | <b>(12,390)</b>  |  |
| Classified salaries           | 17,454           | 8,284           | 25,738           | Step & column on existing salaries   |
|                               |                  | (5,654)         | (5,654)          | Library hours supported by DCEF  |
| <b>Total</b>                  | <b>17,454</b>    | <b>2,630</b>    | <b>20,084</b>    |  |
| Employee Benefits             | 10,305           | 3,322           | 13,627           | Statutory benefits on step & column increases                                |
|                               | (13,000)         | (2,192)         | (2,192)          | Library hours supported by DCEF  |
|                               | 20,880           |                 | 20,880           | Savings from retirements (2)   |
|                               | (24,541)         | -               | (24,541)         | Change in retiree health benefits  |
|                               |                  |                 |                  | Change in CSEA/DUTA retirement incentives                                    |
| <b>Total</b>                  | <b>(6,356)</b>   | <b>1,130</b>    | <b>(5,226)</b>   |  |
| Books & Supplies              |                  | (11,417)        | (11,417)         | EIA carryover from 2012-13   |
|                               |                  | (23,436)        | (23,436)         | Lottery carryover from 2012-13   |
|                               |                  | (7,478)         | (7,478)          | Locally restricted carryover from 2012-13                                    |
|                               |                  | 5,000           | 5,000            | Increase in fuel costs   |
|                               | 23,436           |                 | 23,436           | Portion of instructional materials paid from lottery carryover in prior year |
|                               | (14,000)         |                 | (14,000)         | One time district technology carryover                                       |
|                               | (25,000)         |                 | (25,000)         | One time expenditure Title III Plan for math program                         |
|                               | (34,300)         |                 | (34,300)         | One time expenditure for site MAA (2 years of allocations)                   |
|                               | (7,000)          |                 | (7,000)          | One time expenditure for DHS Technology carryover                            |
|                               | (141,450)        |                 | (141,450)        | One time expenditure for Common Core   |
|                               | (21,000)         |                 | (21,000)         | One time expenditure for site budget carryover from 2012-13                  |
| <b>1</b>                      | <b>(219,314)</b> | <b>(37,331)</b> | <b>(256,645)</b> |  |
| Other Operating               | 25,000           |                 | 25,000           | 10% increase in utilities  |
|                               | (47,150)         |                 | (47,150)         | One time expenditure for Common Core   |
|                               | 3,200            |                 | 3,200            | Election costs - even years only   |
|                               | 3,750            | 1,250           | 5,000            | Property & Liability insurance increase                                      |
| <b>Total</b>                  | <b>(15,200)</b>  | <b>1,250</b>    | <b>(13,950)</b>  |  |
| Capital Outlay                |                  |                 |                  |  |
| Other Outgo                   | -                | 50,000          | 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> | <b>-</b>         |  |
| Other Adjustments             | 13,027           |                 | 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>13,027</b>    |  |
| <b>Total adjustments</b>      | <b>(146,983)</b> | <b>(58,117)</b> | <b>(205,100)</b> |  |

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

| <b>4-15 to 2015-16</b>        | <b>Unrestricted</b>                       | <b>Restricted</b>   |   | <b>Notes</b>  |
|-------------------------------|---|---------------------|---|---|
| Certificated salaries         | 37,764<br>(60,000)                        | 9,846               | 47,610<br>(60,000)                        | Step & column on existing salaries<br>Savings from retirements (2)  |
| <b>Total</b>                  | <b>(22,236)</b>                           | <b>9,846</b>        | <b>(12,390)</b>                           |   |
| Classified salaries           | 17,454                                    | 8,284               | 25,738                                    | Step & column on existing salaries  |
| Employee Benefits             | 10,305<br>(13,000)<br>(3,216)<br>(10,000) | 3,322               | 13,627<br>(13,000)<br>(3,216)<br>(10,000) | Statutory benefits on step & column increases<br>Savings from retirements (2)<br>Change in retiree health benefits<br>Change in CSEA/DUTA retirement incentives |
| <b>Total</b>                  | <b>(15,911)</b>                           | <b>3,322</b>        | <b>(12,589)</b>                           |   |
| Books & Supplies              | -   | 5,000               | 5,000                                     | Increase in fuel costs  |
| Other Operating               | 27,500<br>(3,200)<br>3,750                | 1,250               | 27,500<br>(3,200)<br>5,000                | 10% increase in utilities<br>Election costs - even years only<br>Property & Liability insurance increase  |
| <b>Total</b>                  | <b>28,050</b>                             | <b>1,250</b>        | <b>29,300</b>                             |   |
| Capital Outlay                | -   | -                   |   |   |
| Other Outgo                   | -   | 50,000              | 50,000                                    | Special Ed billback/contribution increases  |
| Direct Support/Indirect Costs | -   | -                   |   |   |
| Other Financing Uses          | 50,000<br>5,000                           | (50,000)<br>(5,000) | -   | Special Ed billback/contribution increases<br>Increase in fuel costs  |
| <b>Total</b>                  | <b>55,000</b>                             | <b>(55,000)</b>     |   |   |
| Other Adjustments             | 33,102                                    | (33,102)            |   | Potential budget reductions<br>Reductions subject to negotiations<br>Reduction in funding - costs shifted to unrestricted                                       |
| <b>Total</b>                  | <b>33,102</b>                             | <b>(33,102)</b>     |   |   |
| <b>Total adjustments</b>      | <b>95,459</b>                             | <b>(10,400)</b>     | <b>85,059</b>                             |   |