

**ACTION AGENDA  
BOARD OF TRUSTEES  
MARCH 8, 2016**

**Approve Second Interim Report - Positive Certification**

**BACKGROUND**

As required by Education Code Section 42130, districts must submit a Second Interim Report to the governing board of the District stating their financial position as of January 31 of each fiscal year. The purpose of this report is to determine an appropriate certification to the State of California regarding the District's ability to meet its financial obligations for the current and two subsequent fiscal years.

No later than March 15 of each fiscal year the Governing Board must take action on the Report and certify in writing whether the District will be able to meet its financial obligations. The Marin County Office of Education reviews the report, and upon completion of their review the report is forwarded to the California Department of Education.

**INTRODUCTION**

The Second Interim Report is separated into three major sections of the District's General Fund: Unrestricted Funds, Restricted Funds and Combined Funds. The first two pages of each section provides a high level summary of revenues, expenditures and fund balance. Behind the first two pages are reports that provide details by accounting object codes and functions.

Restricted funds are categorical funds from external revenue sources that are legally restricted or restricted by the donor for specific purposes. Fund administrators have to abide by State, Federal and Local laws in spending restricted revenues. Unrestricted funds are not subject to specific constraints and may be used for any purposes not prohibited by law. Combined funds are simply the sum of both restricted and unrestricted funds.

Attached, please find:

- Multi-Year Projection for the General Fund with two columns that are projections of the next two fiscal years 2016-17 and 2017-18 **(Appendix A)**
- Comparison Report for the Unrestricted General Fund **(Appendix B)**
- Comparison Report for the Restricted General Fund **(Appendix B)**
- Comparison Report for the Combined General Fund **(Appendix B)**
- All Other Funds **(Appendix C)**
- Multi-Year Comparison for Special Education **(Appendix D)**
- Certificated Staffing Comparison 2015-16 Adopted Budget vs. 2015-16 Spring **(Appendix E)**
- Classified Staffing and Classified Staffing Clerical Detail – Comparison 2015-16 Adopted Budget vs. 2015-16 Spring **(Appendix F)**
- History of Property Tax Change **(Appendix G)**
- Estimated Projection of Cost of CalSTRS and CalPERS Rate Increases **(Appendix H)**
- Second Interim Report in the State required format to be submitted to MCOE **(Follows Appendix H)**

### **UNRESTRICTED FUNDS (Appendix B)**

The 2015-16 projected net decrease to the Unrestricted General Fund balance is \$901,773.

The unrestricted ending fund balance is \$24,651,945. After accounting for the required 3% reserve for economic uncertainties, the resulting reserve balance is \$22,300,145. The Multi-Year Projection that is included as Appendix D displays a projection of deficit spending that will reduce this fund balance. The District has convened a Budget Study Committee to review the budget, prioritize programs and services and consider plans to bring balance to the budget over time. The District plans to convene an Enrollment Growth Committee in April to consider staffing and classroom “housing” needs and options related the steep enrollment growth that is projected.

### **RESTRICTED FUNDS (Appendix B)**

The Restricted General Fund was adjusted at First Interim to reflect carryover from 2014-15 in the amount of \$1,482,048.

The contribution to Special Education is \$7,695,758. This contribution has increased by approximately \$192,000 since First Interim adoption. This increase is a result an additional “one on one” Aide, growth in Non-Public School tuition, increased Mental Health Residential costs, and increased transportation costs. The District plans to commission a Special Education Task Force in the fall of 2016 to review the Special Education program and consider plans to contain expenditures while maintaining quality service for students.

### **MULTI -YEAR PROJECTIONS (Appendix A)**

The following are the assumptions used for development of the multi-year projections:

- Increased enrollment of 242 in 2016-17 and an increase in enrollment of 244 in 2017-18.
- Secured property tax revenue is assumed to increase 5% in each of the subsequent years.
- State revenue for 2016-17 is updated to include \$927,200 in *one-time* discretionary funding of \$207 per ADA as per the Governor’s January budget proposal.
- Other State Revenue is projected to include “hold harmless” / “Minimum State Aid” amounts plus Educational Protection Account at \$200 per student.
- Lottery is budgeted per the School Services of California at \$140 per student unrestricted and \$41 per student restricted.
- Parcel tax revenue is projected to increase 3% each of the following projected years.
- Interest income is budgeted at \$40,000 per year.
- Teaching and counseling staff is increased by 13.70 FTE for 2016-17 and 13.90 FTE for 2017-18 to accommodate the increased projected enrollment.
- Wellness Center staff will increase by 1.0 Drake HS Coordinator at start of 2016-17, 1.0 Drake HS Outreach Specialist mid-year 2016-17, 1.0 Tam HS Coordinator mid-year 2016-17, and 1.0 Tam HS Outreach Specialist at start of 2017-18.
- Step increase has been projected at 1.54% for certificated and 1.76% for classified.
- Health and Welfare costs are assumed to increase 5% for each of the subsequent years.

- The CalSTRS employer rate will be increasing, rates are projected to be as follows:
  - 2014-15            8.88%
  - 2015-16            10.73
  - 2016-17            12.58
  - 2017-18            14.43
  - 2018-19            16.28
  - 2019-20            18.13
  - 2020-21            19.10
- The CalPERS employer rate will be increasing, rates are projected to be as follows:
  - 2014-15            11.77%
  - 2015-16            11.85
  - 2016-17            13.05
  - 2017-18            16.60
  - 2018-19            18.20
  - 2019-20            19.90
  - 2020-21            20.40
- Appendix H provides estimated costs of the CalSTRS and CalPERS rate changes.
- The contribution to the restricted programs is expected to increase over the next few years as a result of increased salary and benefit costs.
- The General Fund contribution to the Student Nutrition Services (the Cafeteria Fund) is projected grow by 10% per year. The contribution has increased by 14% per year for the prior two years.
- The General Fund contribution to the Community Education program is projected to remain steady at the current level of \$97,782.

#### **SUPPLEMENTAL – ALL OTHER FUNDS (Appendix C)**

Attached to this presentation are budgets for all of the other funds.

##### **Adult Education and Community Education**

The Adult Education program is budgeted to receive new revenues from the Federal and State levels this year. The program is self-funded in that it does not require a contribution from the General Fund.

Community Education is budgeted to receive a contribution from the General Fund of \$97,182. Last year the Community Education program required a contribution of \$120,952. Analysis is continuing in order to find the most financially beneficial combination of classes, camps, swimming, and rentals.

##### **Student Nutrition Services Fund**

The Student Nutrition Services Fund budget has been adjusted for actual staffing changes. As budgeted, the program requires a contribution from the General Fund of \$435,549.

##### **Deferred Maintenance**

The District is continuing to fund Deferred Maintenance with a portion of the hold harmless funding

from the state. The District has traditionally contributed \$357,000 to the Deferred Maintenance Fund, and the contribution for 2015-16 is budgeted to be \$357,000. The ending fund balance is projected to be \$1,527,614.

#### Special Reserve for Non Capital Outlay Projects

Last year the District used \$200,000 from this fund to pay for the Other Post Employment Retirement Benefits contribution to irrevocable trust. The fund balance is budgeted at \$1,021,090, and these funds are available for needs that result from enrollment growth.

#### Bond

The Bond Funds are budgeted to be spent on the Redwood HS modular toiletroom, safety fencing at Tamalpais HS and Redwood HS, and the photovoltaic system at Redwood HS. Both Bond Funds are budgeted to end the year with a zero fund balance as planned.

#### Special Reserve Fund for Capital Outlay

This fund is used for the replacement of ball fields and the purchase of copiers, furniture and technology. \$270,000 is projected to be transferred into this fund on an annual basis. For 2015-16 this fund is used for the replacement of the field at Tamalpais HS, technology and furniture as outlined in correspondence to the Board in the November 17, 2015 meeting material.

#### Self-Insurance Fund

This fund is used to pay for insurance deductibles. There is a balance of \$42,956 in this fund.

#### Tamalpais Scholarship Fund – Phillip J. Planert Scholarship Fund

Mr. Planert was a photographer in Mill Valley for many years. A donation of \$50,000 was received by the District in his name with the specifications that the interest received is granted to a photography student. There will be a limited amount of money to fund this year since interest rates are so low. There is a balance of \$50,583 in this fund.

#### **NEXT STEPS**

The Board will hold a Budget Workshop on March 22 to review the District's budget and projections and receive input from the Budget Study Committee. On April 5th the 2016-17 Staffing Plan will be presented to the Board for approval. On May 13th the Governor's "May Revise" Budget proposal for 2016-17 will be released, and the District's budget for 2016-17 will be updated to reflect changes resulting from the May Revise. Our District's public hearing for the LCAP and the 2016-17 budget is planned for June 7, 2016, and adoption of the 2016-17 budget is scheduled for June 21, 2016.

#### **RECOMMENDATION**

It is recommended that the Second Interim Report for 2015-16 be approved with the positive certification of solvency projected for 2016-17 and 2017-18.

Tamalpais Union High School District  
Second Interim 2015-16 and MYP

	Second Interim Budget 2015-16				Adjustments to 15-16		Projection 2016-17				Adjustments to 16-17		Projection 2017-18		
	Unrestricted	Restricted	Combined		Unrestricted	Restricted	Unrestricted	Restricted	Combined		Unrestricted	Restricted	Unrestricted	Restricted	Combined
Enrollment			4,462		+242				4,704		+244				4,948
FTE Teachers & Counselors			276.20		+12.90+0.80				289.90		+13.10+0.80				303.80
<b>Revenue</b>															
LCFF Sources	53,888,928	0	53,888,928	1	2,609,400		56,498,328	0	56,498,328	1	2,809,100		59,307,428	0	59,307,428
Federal Revenue	0	1,184,618	1,184,618	2		(125,200)	0	1,059,418	1,059,418	2		0	1,059,418	1,059,418	
State Revenue	2,868,932	2,690,494	5,559,426	3	(1,169,800)	(402,300)	1,699,132	2,288,194	3,987,326	3	(927,200)		771,932	2,288,194	3,060,126
Local Revenue	10,430,548	3,471,843	13,902,391	4	245,700		10,676,248	3,471,843	14,148,091	4	254,400		10,930,648	3,471,843	14,402,491
<b>Total Revenue</b>	<b>67,188,408</b>	<b>7,346,955</b>	<b>74,535,363</b>		<b>1,685,300</b>	<b>(527,500)</b>	<b>68,873,708</b>	<b>6,819,455</b>	<b>75,693,163</b>		<b>2,136,300</b>		<b>71,010,008</b>	<b>6,819,455</b>	<b>77,829,463</b>
<b>Expenditures</b>															
Certificated Salaries	29,939,762	2,867,448	32,807,210	5	1,470,200	17,980	31,409,962	2,885,428	34,295,390	5	1,523,400	44,200	32,933,362	2,929,628	35,862,990
Classified Salaries	7,422,297	2,418,310	9,840,607	6	76,100	20,600	7,498,397	2,438,910	9,937,307	6	124,800	42,600	7,623,197	2,481,510	10,104,707
Benefits	12,520,889	3,716,796	16,237,685	7	1,416,300	176,900	13,937,189	3,893,696	17,830,885	7	1,530,900	226,400	15,468,089	4,120,096	19,588,185
Books and Supplies	1,938,822	2,090,312	4,029,134	8		(570,100)	1,938,822	1,520,212	3,459,034	8			1,938,822	1,520,212	3,459,034
Other Services & Oper. Expenses	5,557,488	5,119,599	10,677,087	9	37,600	(408,900)	5,595,088	4,710,699	10,305,787	9			5,595,088	4,710,699	10,305,787
Capital Outlay	45,464	2,701,824	2,747,288	10		(2,450,000)	45,464	251,824	297,288	10			45,464	251,824	297,288
Other Outgo 7xxx	115,901	1,192,105	1,308,006	11	119,900		235,801	1,192,105	1,427,906	11			235,801	1,192,105	1,427,906
Transfer of Indirect 73xx	(770,493)	712,787	(57,706)				(770,493)	712,787	(57,706)				(770,493)	712,787	(57,706)
<b>Total Expenditures</b>	<b>56,770,130</b>	<b>20,819,181</b>	<b>77,589,311</b>		<b>3,120,100</b>	<b>(3,213,520)</b>	<b>59,890,230</b>	<b>17,605,661</b>	<b>77,495,891</b>		<b>3,179,100</b>	<b>313,200</b>	<b>63,069,330</b>	<b>17,918,861</b>	<b>80,988,191</b>
Deficit/Surplus	10,418,278	(13,472,226)	(3,053,948)		(1,434,800)	2,686,020	8,983,478	(10,786,206)	(1,802,728)		(29,017)	(25,872)	7,940,678	(11,099,406)	(3,158,728)
Other Sources/(uses)	(500,000)	2,489,977	1,989,977	12	500,000	(2,490,000)	0	(23)	(23)	12			0	(23)	(23)
Transfers in/(out)	(803,331)	0	(803,331)	13	(42,200)		(845,531)	0	(845,531)	13	(46,400)		(891,931)	0	(891,931)
Contributions to Restricted	(10,016,720)	10,016,720	0	14	(454,140)	454,140	(10,470,860)	10,470,860	0	14	(427,419)	427,419	(10,898,279)	10,898,279	0
<b>Net increase (decrease) in Fund Balance</b>	<b>(901,773)</b>	<b>(965,529)</b>	<b>(1,867,302)</b>		<b>(1,431,140)</b>	<b>5,630,160</b>	<b>(2,332,913)</b>	<b>(315,369)</b>	<b>(2,648,282)</b>		<b>(1,516,619)</b>	<b>114,219</b>	<b>(3,849,532)</b>	<b>(201,150)</b>	<b>(4,050,682)</b>
Beginning Balance	25,553,717	1,482,048	27,035,766				24,651,945	516,519	25,168,464				22,319,032	201,150	22,520,183
<b>Ending Balance</b>	<b>24,651,945</b>	<b>516,519</b>	<b>25,168,464</b>				<b>22,319,032</b>	<b>201,150</b>	<b>22,520,183</b>				<b>18,469,501</b>	<b>0</b>	<b>18,469,501</b>
Revolving/Stores/Prepays	12,000	0	12,000				12,000	0	12,000				12,000	0	12,000
Reserve for Econ Uncertainty (3%)	2,351,800	0	2,351,800				2,350,300	0	2,350,300				2,456,500	0	2,456,500
Reserve for Mandated Cost Revenue	0	0	0				0	0	0				0	0	0
Restricted Programs	0	516,519	516,519				0	201,150	201,150				0	0	0
<b>Unappropriated Fund Balance</b>	<b>22,288,145</b>	<b>0</b>	<b>22,288,145</b>				<b>19,956,732</b>	<b>0</b>	<b>19,956,732</b>				<b>16,001,001</b>	<b>0</b>	<b>16,001,001</b>
<i>Unappropriated Percent</i>			<b>28.7%</b>						<b>25.8%</b>						<b>19.8%</b>

Tamalpais Union High School District  
Second Interim 2015-16 and MYP

- <sup>1</sup> District is expected to continue to receive basic aid general purpose funding since property taxes are expected to be greater than what the District would receive from state aid. District expects secured roll property taxes to increase by approximately 7.25% for 2015-16, and by 5.0% in 2016-17 and 2017-18. Education Protection Account Revenues also increase annually as ADA is projected to increase.
- <sup>2</sup> Reduction of one-time revenues deferred from the 2014-15 fiscal year that were carried forward to 2015-16.
- <sup>3</sup> Unrestricted revenues are reduced by amount of 2015-16 one time Mandated Cost revenues and increased by projected 2016-17 Mandated Cost revenues. Restricted revenues decreased by one time 2015-16 Educator Effectiveness revenues.
- <sup>4</sup> Unrestricted revenues are increased by 3% expected increase in parcel tax revenues and decreased by reduction in local contribution to Athletic Trainers.
- <sup>5</sup> Projections include step and column movement of 1.5% certificated. Additional staffing of 13.7 FTE in 2016-17 and 13.9 FTE in 2017-18 due to enrollment growth. Projections exclude 2014-15 1% off-schedule pay. Unrestricted includes Wellness Coordinator at Drake start of 2016-17 and at Tam mid 2016-17. Savings from 7.0 certificated 2015-16 retirements are included.
- <sup>6</sup> Projections include step and column movement of 1.76% classified. Projections exclude 2014-15 1% off-schedule pay. Unrestricted includes Wellness Outreach at Drake mid 2016-17 and at Tam start of 2017-18. Savings from 4.875 classified 2015-16 retirements are included.
- <sup>7</sup> Projection includes estimated increases in state pension percentages for both STRS & PERS, expected health & welfare benefit increases of approximately 5% in 2016-17 and 2017-18, and increased costs based on salary items noted above.
- <sup>8</sup> Restricted budget for supplies is reduced by amount of fund balance carried over from 2014-15 and budgeted to be spent in 2015-16. (Estimated to be 1/2 of total carry over amount.)
- <sup>9</sup> Unrestricted operating expenses are increased by expected Water District fee increase. Restricted budget for operating expenses is reduced by amount of fund balance carried over from 2014-15 and budgeted to be spent in 2015-16. (Estimated to be 1/2 of total carry over amount.) Restricted budget is increased by 1/2 of Educator Effectiveness funds (spent on professional development over two years). Restricted budget is decreased by 2015-16 cost of issuance of photovoltaic lease.
- <sup>10</sup> Restricted budget is decreased by amount of 2015-16 photovoltaic system costs.
- <sup>11</sup> Add cost of second annual installment for photovoltaic system lease payment.
- <sup>12</sup> Unrestricted "uses" is adjusted to back out 2015-16 Superintendent housing loan (will not recur in 2016-17). Restricted "sources" is adjusted to back out 2015-16 proceeds from photovoltaic system lease.
- <sup>13</sup> Increase contribution to Cafeteria / Student Nutrition Services program by estimated 10%.
- <sup>14</sup> Additional contributions primarily relate to the increase of the following: step & column costs, health benefits, and pension (STRS & PERS).

**Projection does not include costs for new classrooms to house increased enrollment.**

**Projection does not include additional Special Education costs to serve increased enrollment.**

## Major Budget Changes Between Years

<b>UNRESTRICTED GENERAL FUND</b>	<b>Changes going into 2016-17</b>	<b>Changes going into 2017-18</b>
<b><u>REVENUES</u></b>		
Property Taxes	2,562,900	2,762,300
Parcel Tax	288,600	297,300
One-Time 15-16 Mandated Cost Revenue	(2,097,000)	\$0
One-Time 16-17 Mandated Cost Revenue	927,200	(\$927,200)
Education Protection Account	46,500	46,800
Contributions to Athletic Trainers	(42,900)	(42,900)
	<u>\$1,685,300</u>	<u>\$2,136,300</u>
<b><u>EXPENDITURES</u></b>		
Step/Column	682,700	709,700
Additional Staff (13.7, 13.9)	1,508,300	1,397,000
Additional Wellness Center Staff	258,200	140,200
Remove 2015-16 1% off schedule	(382,400)	-
STRS/PERS Additional Costs	643,000	847,300
Health & Welfare Increase	298,900	313,800
Savings from 2015-16 retirements	(46,100)	(228,900)
Water District Rate Increase	\$37,600	-
2nd Installment PV Lease	<u>\$119,900</u>	<u>-</u>
	3,120,100	3,179,100
<b><u>OTHER SOURCES &amp; (USES)</u></b>		
Remove Superintendent Housing Loan	500,000	-
Contributions to Restricted Programs	(454,140)	(427,419)
Transfer to School Nutrition Fund	(42,200)	(46,400)
	<u>3,660</u>	<u>(473,819)</u>
<b><u>NET (DECREASE) IN FUND BALANCE</u></b>	<b>(1,431,140)</b>	<b>(1,516,619)</b>

**TAMALPAIS UNION HIGH SCHOOL DISTRICT  
COMPARISON REPORT  
UNRESTRICTED**

General Fund						
J200 Budget Comparison		2013-14	2014-15	2015-16	2015-16	2015-16
Description	Object	Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
<b>A REVENUES</b>						
Revenue Limit Sources	8010-8099	46,834,575	50,092,052	53,589,756	53,589,756	53,888,928
Federal Revenues	8100-8299	0	0	0	0	0
Other State Revenue	8300-8599	786,399	1,030,446	3,106,000	2,868,932	2,868,932
Other Local Revenue	8600-8799	9,941,249	10,151,985	10,344,094	10,406,672	10,430,548
<b>TOTAL REVENUES</b>		<b>57,562,223</b>	<b>61,274,483</b>	<b>67,039,850</b>	<b>66,865,360</b>	<b>67,188,408</b>
<b>B EXPENDITURES</b>						
Certificated Salaries	1000-1999	25,327,289	27,407,329	30,136,202	29,924,869	29,939,762
Classified Salaries	2000-2999	6,567,976	7,059,813	7,360,963	7,404,851	7,422,297
Employee Benefits	3000-3999	10,772,598	11,406,801	12,937,866	12,871,684	12,520,889
Books and Supplies	4000-4999	1,931,885	1,806,323	1,955,521	1,924,858	1,938,822
Services, Other Op. Exp.	5000-5999	4,695,524	5,314,289	5,185,276	5,461,577	5,557,488
Capital Outlay	6000-6999	234,439	77,311	33,500	93,664	45,464
Other Outgoing	7100-7499	0	7,307	331,523	115,901	115,901
Direct Support Costs	7300-7399	(604,292)	(582,152)	(788,759)	(770,493)	(770,493)
<b>TOTAL EXPENDITURES</b>		<b>48,925,419</b>	<b>52,497,020</b>	<b>57,152,092</b>	<b>57,026,911</b>	<b>56,770,130</b>
<b>C Excess (Deficiency) of Revenue over Expenditure Before Other Sources/Uses</b>		<b>8,636,804</b>	<b>8,777,463</b>	<b>9,887,758</b>	<b>9,838,449</b>	<b>10,418,278</b>
<b>D Other Sources/Uses</b>						
Interfund Transfers						
Transfer In - Comm.Ed.	8910-8929	0	0	0	0	0
Transfer In - Special Reserve	8910-8929		200,000	0	0	0
Transfer In - Self Insurance Fund	8910-8929	0	0	0	0	0
Transfer Out - Food Service	7610-7629	(368,848)	(405,053)	(450,655)	(459,530)	(435,549)
Transfer Out - Special Reserve-Capital	7610-7629	(445,000)	(95,000)	-	(270,000)	(270,000)
Transfer Out - Special Reserve-Non Capital	7610-7629	-	-	-	-	-
Transfer Out - Deferred Maintenance	7610-7629	-	-	-	-	-
Transfer Out - Adult Ed.	7610-7629	-	-	(120,000)	-	-
Transfer Out - Comm. Ed.	7610-7629	(59,718)	(120,952)	(118,136)	(118,136)	(97,782)
Sources	8930-8979	-	850,000	-	-	-
Uses	7630-7699	-	-	-	(500,000)	(500,000)
Contribution to Restricted Programs	8980-8999	(6,969,636)	(8,013,059)	(10,062,757)	(9,624,489)	(10,016,720)
<b>TOTAL, OTHER SOURCES/USES</b>		<b>(7,843,202)</b>	<b>(7,584,064)</b>	<b>(10,751,548)</b>	<b>(10,972,155)</b>	<b>(11,320,051)</b>
<b>E Net Increase (Decrease) in FUND BALANCE</b>		<b>793,602</b>	<b>1,193,399</b>	<b>(863,790)</b>	<b>(1,133,706)</b>	<b>(901,773)</b>



2020 Budget Comparison		2013-14	2014-15	2015-16	2015-16	2015-16
DESCRIPTION	Object	Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
<b>F Fund Balance, Reserves</b>						
Beginning Balance						
As of July 1-Unaudited		23,566,714	24,360,318	24,088,619	25,553,718	25,553,718
Audit Adjustments		-	-	-	-	-
<b>NET BEGINNING BALANCE</b>		<b>23,566,714</b>	<b>24,360,318</b>	<b>24,088,619</b>	<b>25,553,718</b>	<b>25,553,718</b>
Fund Increase (Decrease)		793,602	1,193,399	(863,790)	(1,133,706)	(901,773)
Program Reserves (restricted for expend.)		-	-	-	-	-
Adjustment for Restatement		-	-	-	-	-
Restricted Program Balances		-	-	-	-	-
<b>ENDING FUND BALANCE</b>		<b>24,360,315</b>	<b>25,553,717</b>	<b>23,224,829</b>	<b>24,420,012</b>	<b>24,651,945</b>
<b>Components of Ending Balance</b>						
Reserved Amounts						
Revolving Cash		12,000	12,000	12,000	12,000	12,000
Cash In Bank		0	0	0	0	0
Prepaid Expenditures		23,019	3,818	0	0	0
Designated Amounts						
For economic Uncertainties (Required by State 3%)		1,838,428	2,028,256	2,147,872	2,339,060	2,351,780
Designation - 08/09,09/10,10/11,11/12,12/13,13/14 Surplus		3,272,688	3,272,688	-	-	-
To Cover Future Deficits		-	-	-	-	-
Designation- Parcel Tax Renewal		-	-	-	-	-
Designation- Economic Uncertainty- Basic Aid		18,864,865	19,683,198	16,136,539	22,068,952	22,288,165
Reserve for .05% Salary Increase		-	-	-	-	-
Other Designation		-	-	4,928,418	-	-
Tier III Fund Balance						
Site Carryovers,Tier III Fund Balance		349,315	553,758	0	0	0
<b>Ending Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

J200 Budget Comparison						
DESCRIPTION	Object	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Adopted Budget	2015-16 First Interim	2015-16 Second Interim
<b>Revenue Limit Sources</b>						
State Aid-Current Year/Hold Harmless	8011/19	256,758	499,959	499,956	499,956	704,071
Basic Aid Fair Share Reduction	8011	-	-	-	-	-
Educational Protection Act (Prop 30)	8012	775,690	799,046	857,800	857,800	857,800
Homeowners Exemption	8021	293,142	291,207	290,000	290,000	288,967
Other Subventions/RDA	8029/47	-	-	-	-	-
Secured Roll Taxes	8041	44,870,025	47,771,789	51,235,000	51,235,000	51,319,457
Unsecured Taxes	8042	957,844	1,013,776	1,064,000	1,064,000	1,075,633
Prior Year Taxes	8043	38,116	79,219	-	-	-
Transfers-Special Ed(Rev Limit) /Def Mntc/Adult Ed	8091	(357,000)	(362,944)	(357,000)	(357,000)	(357,000)
<b>TOTAL: Rev. Limit Sources</b>		46,834,575	50,092,052	53,589,756	53,589,756	53,888,928
Percent of Total Income		81.36%	81.75%	79.94%	80.15%	80.21%
<b>Federal Revenues</b>						
Title VI - ECIA (RE 4110)	8290	0	0	0	0	0
Special Ed. PL 94-142	8181	0	0	0	0	0
Title II - Eisenhower (RE 4010)	8290	0	0	0	0	0
Drug Free (RE 3710)	8290	0	0	0	0	0
Vocational Education (RE 3550)	8290	0	0	0	0	0
Other Federal Income (D/A/T)	8290	0	0	0	0	0
<b>TOTAL: Federal Revenue</b>		0	0	0	0	0
Percent of Total Income		0.00%	0.00%	0.00%	0.00%	0.00%
<b>Other State Revenues</b>						
BA Fair Share Red/HOLD HARMLESS	8590	59,291	-	-	-	-
Common Core	8590	-	-	-	-	-
Educational Protection Act	8590	-	-	-	-	-
Adult Education - Flexible (RE 214)	8590	-	-	-	-	-
Supplemental Instruction	8311/19/8590	-	-	-	-	-
GATE: Gifted & Talented (RE 7140/0220)	8311/8590	-	-	-	-	-
EIA: Economic Impact Aid (RE 7091)	8311	-	-	-	-	-
Class Size 9 - 12 (RE 1200/0201)	8435/8590	-	-	-	-	-
Mandated Costs Reimburse.	8550	208,011	471,947	2,599,000	2,318,932	2,318,932
State Lottery Revenue	8560	518,368	547,197	507,000	550,000	550,000
Library Grant (RE 7395/0241)	8590	-	-	-	-	-
Supplemental School Counseling (RE7080/0218)	8590	-	-	-	-	-
Inst'l Materials (RE 7156/0221)	8590	-	-	-	-	-
Peer Assistance Review (RE7271/0225)	8590	-	-	-	-	-
Math & Reading Professional Dev (RE0229)	8590	-	-	-	-	-
Instructional School Garden (RE0253)	8590	-	-	-	-	-
School Safety & Violence (RE 6405/0215)	8590	-	-	-	-	-
Pupil Retention Block Grant (RE7390/0236)	8590	-	-	-	-	-
Special Ed settlement - as mandated cost	8590	-	-	-	-	-
Art & Music Block Grant (RE 6760/0216)	8590	-	-	-	-	-
STAR Test/HS Exit Exam (RE 7055/0000/0217)	8590	729	11,302	-	-	-
Professional Development (RE7393/0239)	8590	-	-	-	-	-
<b>TOTAL: Other State Revenue</b>		786,399	1,030,446	3,106,000	2,868,932	2,868,932
Percent of Total Income		1.37%	1.68%	4.63%	4.29%	4.27%

J200 Budget Comparison						
DESCRIPTION	Object	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Adopted Budget	2015-16 First Interim	2015-16 Second Interim
<b>Other Local Revenues</b>						
Parcel Tax Income	8621	9,078,386	9,236,194	9,627,000	9,516,278	9,516,278
Sale of Publications/Other	8632/39	705	-	-	-	-
Leases and Rentals	8650	397,268	425,866	432,568	432,568	432,568
Interest Income	8660	28,331	46,384	20,000	40,000	40,000
Interagency Revenues ROP (RE 6350/0213)	8677	48,496	52,573	42,058	42,058	42,058
Home to School (DD2 053) - Golden Gate	8689	9,126	-	-	-	-
Home to School (DD2 053) - West Marin	8699	-	-	-	-	-
MTN / Martin Luther King/MPTA	8699	3,781	3,887	-	-	-
All Other Local Income	8699	375,156	360,221	222,468	375,768	399,644
Lacrosse Income	8699	-	-	-	-	-
E-Rate/Dental Refund/PG&E Refund	8699	-	26,860	-	-	-
<b>TOTAL: Other Local Revenue</b>		9,941,249	10,151,985	10,344,094	10,406,672	10,430,548
Percent of Total Income		17.27%	16.57%	15.43%	15.56%	15.52%
<b>TOTAL REVENUES</b>		<b>57,562,223</b>	<b>61,274,483</b>	<b>67,039,850</b>	<b>66,865,360</b>	<b>67,188,408</b>

J200 Budget Comparison						
DESCRIPTION	Object	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Adopted Budget	2015-16 First Interim	2015-16 Second Interim
<b>EXPENDITURES</b>						
Certificated Salaries	1100-1199	20,877,007	22,542,555	24,916,632	24,713,123	24,762,669
Certificated Pupil Support Salaries	1200-1299	1,650,539	1,740,108	1,889,772	1,972,997	1,974,497
Supervisors & Administrators Salaries	1300-1399	2,475,822	2,758,872	3,014,708	2,903,398	2,828,130
Other Certificated Salaries	1900-1999	323,921	365,794	315,090	335,351	374,466
<b>TOTAL: Certificated Salaries</b>		25,327,289	27,407,329	30,136,202	29,924,869	29,939,762
Percent of Total Expenditures		51.77%	52.21%	52.73%	52.47%	52.74%
<b>CLASSIFIED SALARIES</b>						
Instructional Aides	2100-2199	22,164	23,844	25,439	25,376	25,376
Classified Support Salaries	2200-2299	1,885,007	2,036,695	2,145,821	2,163,941	2,163,241
Classified Administrators' Salaries	2300-2399	366,278	356,163	392,143	383,552	383,552
Clerical and Office Salaries	2400-2499	3,390,397	3,757,021	3,936,498	3,956,145	3,964,661
Other Classified Salaries	2900-2999	904,130	886,089	861,062	875,837	885,467
<b>TOTAL: Classified Salaries</b>		6,567,976	7,059,813	7,360,963	7,404,851	7,422,297
Percent of Total Expenditures		13.42%	13.45%	12.88%	12.98%	13.07%
<b>EMPLOYEE BENEFITS</b>						
STRS - Certificated Positions	3101	2,091,575	2,440,154	3,235,222	3,207,421	3,193,859
STRS - Classified Positions	3102	-	-	-	-	-
PERS - Certificated Positions	3201	-	-	-	10,381	10,381
PERS - Classified Positions	3202	1,118,455	1,200,981	1,305,919	1,290,988	1,290,836
OASDI - Certificated	3301	5,368	5,910	-	6,179	6,350
OASDI - Classified	3302	401,122	432,124	451,502	460,335	460,983
Medicare - Certificated	3311	363,958	394,321	436,327	433,955	434,219
Medicare - Classified	3312	95,241	102,419	106,934	107,688	107,949
Health & Welfare - Certificated	3401/3461	3,839,738	4,035,338	4,412,650	4,387,756	4,396,995
Health & Welfare - Classified	3402/3462	1,507,846	1,550,020	1,608,122	1,589,454	1,593,118
SUI - Certificated	3501	12,673	13,718	15,176	15,089	15,117
SUI - Classified	3502	3,293	3,538	3,726	3,748	3,765
Workers' Comp. - Certificated	3601	406,465	304,768	415,039	412,208	412,472
Workers' Comp. - Classified	3602	105,376	78,504	101,356	101,989	102,242
Retiree Benefits - Certificated	3701/51	633,887	654,280	657,795	655,222	382,187
Retiree Benefits - Classified	3702/52	187,601	190,725	188,098	189,271	110,416
Other Benefits	3901	-	-	-	-	-
Car Allowance - Certificated	3921	-	-	-	-	-
Car Allowance - Classified	3922	-	-	-	-	-
<b>TOTAL: Employee Benefits</b>		10,772,598	11,406,801	12,937,866	12,871,684	12,520,889
Percent of Total Expenditures		22.02%	21.73%	22.64%	22.57%	22.06%
<b>TOTAL: SALARIES AND BENEFITS</b>		<b>42,667,863</b>	<b>45,873,943</b>	<b>50,435,031</b>	<b>50,201,404</b>	<b>49,882,948</b>
Percent of Total Expenditures		87.21%	87.38%	88.25%	88.03%	87.87%

J200 Budget Comparison						
DESCRIPTION	Object	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Adopted Budget	2015-16 First Interim	2015-16 Second Interim
<b>EXPENDITURES (Cont.)</b>						
<b>BOOKS AND SUPPLIES</b>						
Textbooks	4100	259,689	4,699	0	960	4,370
Books & Reference Materials	4200	85,944	86,146	11,975	85,833	93,642
Materials & Supplies/ Food / Bulk Paper	00/15/18/19/65	936,372	1,008,914	1,823,171	1,310,122	1,349,324
Gas, Oil & Diesel	4301	0	0	0	0	
Office Supplies	4303	1,217	60	500	500	500
Periodicals & Magazines	4305	7,524	3,794	450	4,177	4,956
Software	4307	7,840	615	14,200	18,872	16,796
Classroom Supplies	4310/4306	0	0	0	0	
Computer Supplies	4312	48,731	84,102	27,600	67,161	91,289
Transportation Tickets & Vehicle supplies	4314/4316	8,775	9,875	10,500	10,500	10,500
Carryover	4330	0	0	0	167,844	81,977
Non Capitalized Furniture & Equip.	4400	575,793	608,118	67,125	258,889	285,468
<b>TOTAL: Books &amp; Supplies</b>		1,931,885	1,806,323	1,955,521	1,924,858	1,938,822
Percent of Total Expenditures		3.95%	3.44%	3.42%	3.38%	3.42%
<b>SERVICES &amp; OTHER OPERATING</b>						
Travel, Conference, In-Service, Mileage	5200	193,685	354,683	316,608	341,345	343,298
Dues and Memberships	5300	58,487	71,567	67,459	62,815	63,014
Insurance	5400/40/60	374,649	409,288	422,595	423,789	423,789
Gas	5505	3,281	2,506	2,500	2,500	2,500
Electricity	5510	726,775	1,033,984	896,000	632,046	632,046
SPURR	5515	277,415	256,729	263,000	263,000	263,000
Water	5535	353,753	304,307	310,600	310,600	310,600
Sewer	5540	117,776	162,145	170,000	182,907	182,907
Disposal/Garbage Removal/Relocation	5550/55	251,509	251,439	283,000	288,176	286,026
Laundry,Pest Control,Waste Disposal	5500/20/30	73,252	71,907	72,592	75,592	75,592
Rents, Leases, Repairs	5600	175,666	166,098	148,884	220,007	230,443
Direct Costs, Interfund/Program	5700	(2,823)	0	0	0	0
Architect,Inspect.,Contracts,Permits,Sports	5800/39/40/42	637,112	746,267	966,937	935,477	956,299
Advertising	5803	387	2,362	0	1,453	2,281
Audit Fees	5809	49,514	49,056	50,000	50,000	50,000
Elections	5814	99,183	0	125,000	125,000	180,525
Field Trips	5819	42,099	26,386	0	21,485	33,950
Fingerprinting/Bank Fees	5821/11	11,874	10,774	26,000	24,374	24,550
Legal Service	5829	106,200	130,867	47,000	100,443	108,188
Printing	5841/5844	32,533	23,905	21,114	62,052	74,513
Personnel Agencies/Moving	5815/5845	462	41,708	0	0	0
Professional Consultant Contracts	5849	897,312	965,727	785,423	1,085,808	1,042,692
TB Testing/ X-rays	5847/5851	7,570	4,670	0	0	8,000
Unused School Site Payment	5853	0	0	0	0	
Cell Phones	5920/21/22	46,919	46,872	52,440	55,440	55,440
Internet	5940	59,035	97,642	82,024	109,350	111,825
Pagers/satellite	5910/5950	167	167	0	100	100
Postage	5960	34,944	25,115	5,100	16,818	24,910
Telephone	5970	66,788	58,117	71,000	71,000	71,000
<b>TOTAL: Services &amp; Op. Exp.</b>		4,695,524	5,314,289	5,185,276	5,461,577	5,557,488
Percent of Total Expenditures		9.60%	10.12%	9.07%	9.58%	9.79%

J200 Budget Comparison						
DESCRIPTION	Object	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Adopted Budget	2015-16 First Interim	2015-16 Second Interim
<b>CAPITAL OUTLAY</b>						
Sites & Improvement of sites	6100	0	0	0	0	0
Buildings & Improvement of Bldgs.	6200	42,056	21,689	0	59,545	11,345
Furniture & Equipment	6400	16,710	10,037	6,000	11,119	11,119
Equipment Replacement	6500	175,673	45,585	27,500	23,000	23,000
<b>TOTAL: Capital Outlay</b>		234,439	77,311	33,500	93,664	45,464
Percent of Total Expenditures		0.48%	0.15%	0.06%	0.16%	0.08%
<b>OTHER OUTGO</b>						
Special Ed. Excess Costs	7142	0	7,307	0	0	0
State Special Schools-blind/deaf	7130	0	0	0	0	0
Transfer to MCOE - ROP	7222	0	0	0	0	0
Other Debt Service Payments - Capital Lease	7438/39	0	0	331,523	115,901	115,901
<b>TOTAL: Other Outgo</b>		0	7,307	331,523	115,901	115,901
Percent of Total Expenditures		0.00%	0.01%	0.58%	0.20%	0.20%
<b>TOTAL: Direct Support Costs</b>	7300	(604,292)	(582,152)	(788,759)	(770,493)	(770,493)
Percent of Total Expenditures		-1.24%	-1.11%	-1.38%	-1.35%	-1.36%
<b>TOTAL EXPENDITURES</b>		<b>48,925,419</b>	<b>52,497,020</b>	<b>57,152,092</b>	<b>57,026,911</b>	<b>56,770,130</b>
<b>C Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses</b>		8,636,804	8,777,463	9,887,758	9,838,449	10,418,278

J200 Budget Comparison		2013-14	2014-15	2015-16	2015-16	2015-16
DESCRIPTION	Object	Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
<b>DETAIL OF CERTIFICATED SALARIES</b>						
Teachers -T rack Adv / P/T Buy						
Back/Catastrophic Leave/Longevity	1110	22,233	22,356	25,000	25,000	25,000
Teachers	1110	-	-	-	-	-
Regular Teachers	1110	19,790,739	21,414,246	23,596,495	23,339,188	23,374,976
Regular Teachers - Curriculum Develop./Stipends	1900/70/60	-	-	-	-	-
Summer School Teacher (GO 1430)	1110	-	-	-	-	-
Home Instructors (GO 1270)	1110	22,750	53,224	36,970	36,970	36,970
Teachers - extra duty/assignment,teachers lead	1120/1130	467,674	530,432	651,917	540,386	541,489
Substitute Teachers - Illness	1140	88,140	78,869	102,100	102,100	102,100
Substitute Teachers - School Business	1150	205,258	168,702	204,150	198,229	203,822
Testing & Counseling - Substitute Costs	1240/1250	560	-	-	-	-
5th Periods & Brown Act & Instr.Imprv.stipends	1160	280,113	274,727	300,000	471,250	478,312
Other Cert. Pay - HW Pay,Supple.,Wasc.	1170	100	-	-	-	-
Counselor (all FN 3110)	1210	1,357,647	1,452,088	1,564,829	1,554,933	1,554,933
Health Services (FN 3140)	1210	-	-	-	91,653	91,653
Librarians' Salary (all FN 2420)	1210	284,385	278,250	292,943	293,843	293,843
4th R, Testing extra duty	1230	7,267	9,095	25,000	25,000	25,000
Pupil Support - for Counselors	1220/1260	680	675	7,000	7,568	9,068
Principal	1311	664,700	576,146	600,787	601,898	523,130
Subs - Principal & AP's & Tech Support	1311/1312	36,125	9,729	34,000	34,000	34,000
Assistant Principal	1312	925,882	1,181,137	1,274,125	1,273,262	1,276,762
Superintendent	1313	213,582	215,715	224,333	225,300	225,300
Supe Salary - Expenses/Vacation	1313	14,407	12,966	4,800	6,000	6,000
Assistant/Associate Superintendent	1315	327,432	182,370	178,134	325,769	325,769
Director/Sr. Director	1317	286,534	569,364	604,577	431,169	431,169
Other Certified Supervisors	1319/21/22	7,160	11,445	93,952	6,000	6,000
Other Certificated - Salaries	1910	97,651	100,191	109,690	109,751	109,751
Other Cert. - misc.,AP,Athletics,Personnel	20/30/50/60/70	72,170	94,141	186,500	62,700	77,815
Professional Expert, Retiree Incentive	1970/1980	154,100	171,461	18,900	162,900	186,900
Total		25,327,289	27,407,329	30,136,202	29,924,869	29,939,762

J200 Budget Comparison						
DESCRIPTION	Object	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Adopted Budget	2015-16 First Interim	2015-16 Second Interim
<b>DETAIL OF CLASSIFIED SALARIES</b>						
Instructional Aide - Regular/Instr.Improv.	2110	21,921	23,137	23,893	23,830	23,830
Instructional Aide - Summer (GO 1430)	2110	0	0	0	0	0
Instructional Aide - Hourly	2120/30/60/70	243	707	1,546	1,546	1,546
Health Technician (FN 3140)	2210	62,004	65,976	67,894	68,194	68,194
Delivery (FN 7540)	2210	58,246	61,305	62,937	63,237	63,237
Maintenance (FN 8110)	2210	0	0	0	0	0
Ground (FN 8111)	2210	0	0	0	0	0
Custodian (FN 8210)	2210	1,562,256	1,697,272	1,769,388	1,777,878	1,777,878
Library Aide (FN 2420)	2210	129,672	144,011	158,552	159,465	159,465
Extra Duty/OT - Custodian & Ground	2230/40/50	48,436	55,591	45,500	39,200	38,500
Substitute - Custodian, Maintenance	2260	21,575	11,895	27,050	27,050	27,050
Substitute - Custodian - Non Illness	2270	2,818	645	14,500	14,500	14,500
Other Pay	210/2280/2290	0	0	0	14,417	14,417
Assistant Superintendent	2312	173,670	149,071	178,133	169,242	169,242
Vacation pay out	2312	0	0	0	0	0
Supervisor (Network Manager)	2313	0	0	0	0	0
Chief Financial Officer	2315	0	0	0	0	0
Directors (Fac/Tech)	2316	128,748	137,248	143,170	143,470	143,470
Classified Mgmt/Facilities Coord.	2322	58,860	69,845	70,840	65,590	65,590
Other Class. Support - Summer; API	2322	0	0	0	0	0
Board of Trustees	2322	5,000	0	0	5,250	5,250
Computer (FN7700/2420)	2400/2490	526,578	595,083	626,359	628,062	628,062
Print Shop (FN 7550) ***	2400	156,700	164,704	168,937	169,537	169,537
Clerical - with API money	2400	0	0	0	0	0
Clerical - incl. Cross-training	2401/2402	1,950,097	2,160,456	2,298,805	2,263,710	2,263,710
DO (FN5901,3900,7200,7150,7300,7400,7600)	2401	724,279	771,192	795,647	818,252	818,252
Clerical - Extra Hire	2430/2440	3,284	4,940	1,000	9,300	16,702
Overtime - Supt. Off;Pupil Test.;BO;Data Pros.	2450	22,959	52,796	34,750	47,284	48,398
Substitute for Clerical - Illness	2460	0	2,849	0	8,000	8,000
Substitute for Clerical - Non Illness	2470	0	0	0	1,000	1,000
Stipend - for Classified Leader	2480	6,500	5,000	11,000	11,000	11,000
Classified Support**** DISC ,Summer,Drake Power Out	210/3/6/2/4/3/7	9,189	547	0	0	0
Classified Literacy Coach	2910	0	0	0	0	0
Campus Supervisor (FN 8305)	2910	417,466	432,642	441,263	440,438	436,052
Staff Ass. & Healthy St.(FN 8305 DD2 040)	2910/2960	0	0	0	0	0
Textbook Inventory (FN 3910 DD2 097)	2912/20/40	0	0	0	0	0
Pool Cover Handlers (DD2 092)	2920	81,222	80,940	85,000	85,000	85,000
Athletics - Coach (GO 1130)	2910	340,859	329,990	333,499	334,499	340,514
Athletics - post season (GO 1130 )	2920	0	0	0	0	0
Athletics - supervision (GO 1130)	2930	1,114	13,524	1,300	2,459	1,600
Athletics - O/T & substitutes (GO 1130)	2940/60/70	19,236	0	0	0	0
Vacation pay out - for Classified	2490/2980	0	0	0	0	0
Professional Expert, Retiree Incentive	2990	35,044	0	0	0	0
Other Classified - Overtime/other	2935/40/50/60	0	28,445	0	13,441	22,301
3% Tentative Salary Agreement	2990	-	-	-	-	-
<b>Total</b>		<b>6,567,976</b>	<b>7,059,813</b>	<b>7,360,963</b>	<b>7,404,851</b>	<b>7,422,297</b>



**TAMALPAIS UNION HIGH SCHOOL DISTRICT  
COMPARISON REPORT  
RESTRICTED FUNDS**

General Fund						
J200 Budget Comparison	Object	2013-14	2014-15	2015-16	2015-16	2015-16
Description		Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
<b>A REVENUES</b>						
Revenue Limit Sources	8010-8099	0	0	0	0	0
Federal Revenues	8100-8299	965,131	1,074,866	1,022,061	1,184,618	1,184,618
Other State Revenue	8300-8599	1,396,771	586,225	590,824	2,690,494	2,690,494
Other Local Revenue	8600-8799	5,119,086	4,612,357	2,141,741	2,638,952	3,471,843
<b>TOTAL REVENUES</b>		<b>7,480,988</b>	<b>6,273,449</b>	<b>3,754,626</b>	<b>6,514,064</b>	<b>7,346,955</b>
<b>B EXPENDITURES</b>						
Certificated Salaries	1000-1999	2,504,436	2,691,811	2,803,339	2,855,848	2,867,448
Classified Salaries	2000-2999	1,949,977	2,226,782	2,390,908	2,381,547	2,418,310
Employee Benefits	3000-3999	1,917,386	2,077,338	2,289,675	3,767,011	3,716,796
Books and Supplies	4000-4999	1,448,634	1,176,870	1,192,086	1,739,652	2,090,312
Services, Other Op. Exp.	5000-5999	3,404,725	3,989,168	3,315,900	4,318,638	5,119,599
Capital Outlay	6000-6999	1,770,230	910,897	20,000	2,707,824	2,701,824
Other Outgoing	7000-7299	720,582	886,364	1,030,129	1,110,752	1,192,105
Direct Support Costs	7300-7399	553,586	531,259	712,787	712,787	712,787
<b>TOTAL EXPENDITURES</b>		<b>14,269,556</b>	<b>14,490,488</b>	<b>13,754,824</b>	<b>19,594,059</b>	<b>20,819,181</b>
<b>C Excess (Deficiency) of Revenue over Expenditure Before Other Sources/Uses</b>		<b>(6,788,568)</b>	<b>(8,217,039)</b>	<b>(10,000,198)</b>	<b>(13,079,995)</b>	<b>(13,472,226)</b>
<b>D Other Sources/Uses</b>						
Interfund Transfers						
Transfers In - From Bond (Redhill)	8910-8929	-	-	-	-	-
Transfers Out - Block Grant/Deferred Maintenance	7610-7629	-	-	-	-	-
Proceeds from Capital Leases	8972	-	-	-	2,489,977	2,489,977
Contributions to Restricted Programs	8980-8999	6,969,636	8,013,059	10,062,757	9,624,489	10,016,720
Restricted Programs - District Paid						
<b>TOTAL, OTHER SOURCES/USES</b>		<b>6,969,636</b>	<b>8,013,059</b>	<b>10,062,757</b>	<b>12,114,466</b>	<b>12,506,697</b>
<b>E Net Increase (Decrease) in FUND BALANCE</b>		<b>181,068</b>	<b>(203,980)</b>	<b>62,559</b>	<b>(965,529)</b>	<b>(965,529)</b>

J200 Budget Comparison	Object	2013-14	2014-15	2015-16	2015-16	2015-16
DESCRIPTION		Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
<b>F Fund Balance, Reserves</b>						
Beginning Balance						
As of July 1-Unaudited		1,504,958	1,686,028	93,000	1,482,048	1,482,048
Audit Adjustments		-	-	-	-	-
<b>NET BEGINNING BALANCE</b>		1,504,958	1,686,028	93,000	1,482,048	1,482,048
Fund Increase (Decrease)		181,068	(203,980)	62,559	(965,529)	(965,529)
Other Restatements (BASRC & SSP)						
PTSA Ending Balance from 1997/98 ***						
PTSA & Alumni carryover - 1998/99 ***						
<b>ENDING FUND BALANCE</b>		<b>1,686,026</b>	<b>1,482,048</b>	<b>155,559</b>	<b>516,519</b>	<b>516,519</b>
<b>Components of District Paid Restricted Programs:</b>						
<b>Prepaid Expenditures</b>						
<b>ROC/P Revenue</b>						
ROC/P Expenditures						
<b>Vocational Education</b>						
<b>Marin Comm.Found - Add'l c/o</b>						
Economic Impact Aid						
BASRC - Redwood						
Alumni Grant - Unrest. as RE 0001						
Staff Development Buy Back - on J390						
SB 1882 Staff Development - Timing						
Total District Paid Restricted Programs						

J200 Budget Comparison						
DESCRIPTION	Object	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Adopted Budget	2015-16 First Interim	2015-16 Second Interim
<b>Revenue Limit Sources</b>						
State Aid-Current Year	8011	0	0	0	0	0
State Aid-Prior Year	8019	0	0	0	0	0
Homeowners Exemption	8021	0	0	0	0	0
Other Subventions/In-Lieu Taxes	8029	0	0	0	0	0
Secured Roll Taxes	8041	0	0	0	0	0
Unsecured Taxes	8042	0	0	0	0	0
Prior Year Taxes	8043	0	0	0	0	0
Revenue Limit Transfers - Special Ed	8091	0	0	0	0	0
Property Taxes Transfers - ERAF	8097	0	0	0	0	0
<b>TOTAL: Rev. Limit Sources</b>		0	0	0	0	0
Percent of Total Income		0.00%	0.00%	0.00%	0.00%	0.00%
<b>Federal Revenues</b>						
Title V - Innovative Programs (RE 4110)	8290	0	0	0	0	0
Special Ed. PL 94-142 (RE 3310, 3327)	8181/82	455,536	465,643	609,354	646,728	646,728
Title I (RE 3010)	8290	259,139	133,829	212,831	352,103	352,103
Title II (RE 4010/4035/4045/4047)	8290	75,105	128,345	126,500	96,447	96,447
Drug Free (RE 3710)	8290	0	0	0	0	0
Vocational Education (RE 3550)	8290/8699	70,002	79,751	73,376	73,376	73,376
CSR/Immigrant Ed/LEP(RE 4135/4201/4203)	8290/8287	18,961	4,230	0	15,964	15,964
Special Education-ARRA	8181	0	0	0	0	0
Fiscal Stabilization/Federal Jobs	8290	0	0	0	0	0
Mental Health	8182	82,743	263,068	0	0	0
Sml Learning/McAuliff/Calif Health Science Educators/Testing	8290	3,645	0	0	0	0
<b>TOTAL: Federal Revenue</b>		965,131	1,074,866	1,022,061	1,184,618	1,184,618
Percent of Total Income		12.90%	17.13%	27.22%	18.19%	16.12%

J200 Budget Comparison						
DESCRIPTION	Object	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Adopted Budget	2015-16 First Interim	2015-16 Second Interim
<b>Other State Revenues</b>						
Basic Aid Fair Share Reduction		0	0	0	0	0
GATE: Gifted & Talented (RE 7140)	8311	0	0	0	0	0
EIA: Economic Impact Aid (RE 7091)	8311	0	0	0	0	0
Mental Health	8590	335,477	428,989	336,124	465,662	465,662
Core Curriculum RE: 7405/One-time Instr.Mat'l/Staff Dev RE 7186/	8590	785,161	0	0	0	0
Professional Dev Block Grant (RE 7393)	8590	0	0	0	0	0
Special Education/CAHSEE	8590	0	0	0	0	0
Library Grant (RE 6296)(RE 6292)(RE7395)	8590	0	0	0	0	0
Safety & Violence Prev. RE 6405	8590	0	0	0	0	0
Fiscal Solvency Plan (RE 7386)	8590	0	0	0	0	0
Prop 39 - Energy	8590	130,000	0	120,000	160,000	160,000
Ed Tech Grant (RE 7127)	8590	0	0	0	0	0
Instructional Materials(RE 7160/85/56/57)	8590	0	0	0	0	0
Ca Instructional School Garden (CISG) (RE 7026)	8590	0	0	0	0	0
Instructional Mat'l,Libr, & Ed Tech (RE7398)	8590	0	0	0	0	0
SB 1882: Staff Development (RE 7315) + c/o	8590	0	0	0	0	0
Tenth Grade Counseling (RE 7375/7390)	8590	0	0	0	0	0
Mentor (RE 7270) & Law Enforcement (RE 6315)	8590	0	0	0	0	0
PAR (RE 7271)	8590	0	0	0	0	0
Digital High School (RE 7100)	8590	0	0	0	0	0
School Secondary Program (RE 7370)	8590	0	0	0	0	0
CAHSEE Intensive Instr. & Serv (7055/7056)	8590	0	0	0	0	0
Readers for the Blind (RE 7810)	8590	0	0	0	0	0
California Arts Council (RE 9767)	8590	0	0	0	0	0
Supplemental School Counseling (RE 7080)	8590	0	0	0	0	0
Teacher Recruit & Student Support (RE 6275)	8590	0	0	0	0	0
Arts,Music, & PE Supply & Equipment(RE6761)	8590	0	0	0	0	0
Arts & Music Block Grant (RE 6760)	8590	0	0	0	0	0
Discretionary Block Grant-Sites (RE 7396)	8590	0	0	0	0	0
Discretionary Block Grant-Dist (RE 7397)	8590	0	0	0	0	0
Career Tech Ed Equip & Supplies (RE 6377)	8590	0	0	0	0	0
Educator Effectiveness (RE 6264)	8590	0	0	0	402,268	402,268
STRS On-Behalf Pension Contrib. (RE 7690)	8590	0	0	0	1,501,564	1,501,564
Lottery for Instr.Mat'l & SSP	8560/8590	146,133	157,236	134,700	161,000	161,000
<b>TOTAL: Other State Revenue</b>		1,396,771	586,225	590,824	2,690,494	2,690,494
Percent of Total Income		18.67%	9.34%	15.74%	41.30%	36.62%

J200 Budget Comparison	Object	2013-14	2014-15	2015-16	2015-16	2015-16
DESCRIPTION		Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
<b>Other Local Revenues</b>						
Site Institute @ Drake (RE 9763)	8699	0	0	0	0	0
Interest Income (categorical moneys)	8660	0	0	0	0	0
ROP	8677	0	0	0	0	0
PTSA ( RE 9020)	8699	352,224	475,515	0	154,366	322,535
Ed Tech K-12 Voucher (Microsoft) (RE9150/55)	8699	0	0	0	0	0
Drake Virtual Tour (RE 9760)/	8699	0	0	0	0	0
Global Studies (RE 9765)	8699	263,574	236,500	0	55,670	293,486
Alicia Lee Memorial Fund (RE 9760)	8699	7,500	208	0	0	0
Tam Music (RE 9769) & Field Trips (RE 9116, 9775)	8699	48,400	107,735	0	34,234	69,918
Student Activies (RE 9772)	8699	286,025	278,927	0	30,800	33,242
Buck Institute - Tam Academy (RE 9773)	8699	9,171	6,153	0	0	7,554
Marin Cty Storm Prevention Grant (RE 9768)	8699	0	0	0	0	0
Foundations (RE 9030)	8699	428,545	828,833	0	179,734	487,100
From County Office	8792/8699/8791	2,066,403	2,090,512	2,046,741	2,084,689	2,158,549
Other misc. grants/donations/modernization	8792/8699	1,657,244	587,975	95,000	99,459	99,459
<b>TOTAL: Other Local Revenue</b>		5,119,086	4,612,357	2,141,741	2,638,952	3,471,843
Percent of Total Income		68.43%	73.52%	57.04%	40.51%	47.26%
<b>TOTAL REVENUES</b>		<b>7,480,988</b>	<b>6,273,449</b>	<b>3,754,626</b>	<b>6,514,064</b>	<b>7,346,955</b>

J200 Budget Comparison						
DESCRIPTION	Object	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Adopted Budget	2015-16 First Interim	2015-16 Second Interim
<b>EXPENDITURES</b>						
CERTIFICATED SALARIES	1100-1199	1,697,532	1,850,230	1,905,692	1,958,201	1,969,801
Certificated Pupil Support Salaries	1200-1299	675,679	683,950	755,027	754,727	754,727
Supervisors & Administrators Salaries	1300-1399	131,225	138,265	142,620	142,920	142,920
Other Certificated Salaries	1900-1999	0	19,366	0	0	0
<b>TOTAL: Certificated Salaries</b>		2,504,436	2,691,811	2,803,339	2,855,848	2,867,448
Percent of Total Expenditures		17.55%	18.58%	20.38%	14.58%	13.77%
CLASSIFIED SALARIES						
Instructional Aides	2100-2199	1,095,864	1,249,583	1,404,994	1,404,505	1,420,764
Classified Support Salaries	2200-2299	534,747	633,890	665,972	648,556	664,913
Classified Administrators' Salaries	2300-2399	140,748	153,052	152,252	143,631	143,631
Clerical and Office Salaries	2400-2499	155,436	169,727	167,690	168,290	168,290
Other Classified Salaries	2900-2999	23,182	20,530	0	16,565	20,712
<b>TOTAL: Classified Salaries</b>		1,949,977	2,226,782	2,390,908	2,381,547	2,418,310
Percent of Total Expenditures		13.67%	15.37%	17.38%	12.15%	11.62%
EMPLOYEE BENEFITS						
STRS - Certificated Positions	3101	211,952	233,353	301,110	1,805,171	1,806,419
STRS - Classified Positions	3102	214	175	0	97	97
PERS - Certificated Positions	3201	0	0	0	0	0
PERS - Classified Positions	3202	356,836	403,729	440,325	421,283	421,485
OASDI - Certificated	3301	879	1,265	-	1,094	1,094
OASDI - Classified	3302	118,876	135,607	146,172	148,181	149,782
Medicare - Certificated	3311	36,051	38,763	40,816	41,576	41,747
Medicare - Classified	3312	28,304	32,289	34,682	34,663	35,039
Health & Welfare - Certificated	3401/3461	378,603	383,777	402,091	393,916	397,819
Health & Welfare - Classified	3402/3462	581,506	652,361	711,676	704,124	705,038
SUI - Certificated	3501	1,256	1,351	1,422	1,448	1,457
SUI - Classified	3502	983	1,116	1,207	1,201	1,217
Workers' Comp. - Certificated	3601	40,254	29,958	38,552	39,277	39,440
Workers' Comp. - Classified	3602	31,286	24,759	32,909	32,780	33,186
Retiree Benefits-Certificated	3701/3751	64,304	66,931	64,052	66,634	38,890
Retiree Benefits-Classified	3702/3752	66,082	71,903	74,661	75,566	44,086
Car Allowance - Certificated	3921	0	0	0	0	0
Car Allowance - Classified	3922	0	0	0	0	0
<b>TOTAL: Employee Benefits</b>		1,917,386	2,077,338	2,289,675	3,767,011	3,716,796
Percent of Total Expenditures		13.44%	14.34%	16.65%	19.23%	17.85%
<b>TOTAL: SALARIES AND BENEFITS</b>		<b>6,371,799</b>	<b>6,995,931</b>	<b>7,483,922</b>	<b>9,004,406</b>	<b>9,002,554</b>
Percent of Total Expenditures		44.65%	48.28%	54.41%	45.95%	43.24%

J200 Budget Comparison						
DESCRIPTION	Object	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Adopted Budget	2015-16 First Interim	2015-16 Second Interim
<b>EXPENDITURES (Cont.)</b>						
<b>BOOKS AND SUPPLIES</b>						
Textbooks	4100	197,124	259,453	134,700	377,523	386,946
Books & Reference Materials	4200	23,579	17,962	2,500	11,442	12,174
Instructional Material & Supplies	4300/19/65	314,066	395,301	1,034,834	596,438	869,600
Gas, Oil & Diesel	4301	19,446	18,245	0	22,200	22,200
Office Supplies	4303	384	162	0	500	500
Periodicals & Magazine	4305	1,770	226	200	200	212
Software	4307	5,026	839	0	2,067	13,350
Classroom Supplies - In-lieu Fees	4310	0	0	0	0	0
Computer Supplies	4312	16,193	118,986	800	35,178	106,823
Transportation Tickets & Vehicle supplies	4314/4316	5,642	13,597	0	52,160	52,160
Carryover	4330	0	0	0	501,531	418,080
Non Capitalized Furniture & Equip.	4400	865,404	352,099	19,052	140,413	208,267
<b>TOTAL: Books &amp; Supplies</b>		1,448,634	1,176,870	1,192,086	1,739,652	2,090,312
Percent of Total Expenditures		10.15%	8.12%	8.67%	8.88%	10.04%
<b>SERVICES &amp; OTHER OPERATING</b>						
Travel, Conference, In-Service	5200	109,385	123,902	45,000	119,037	111,850
Dues and Memberships	5300	1,745	2,898	0	665	2,265
Insurance	5400	1,840	0	0	0	0
Pest Control	5525	10,248	11,712	0	10,000	10,000
Rents, Leases, Repairs	5600	436,637	391,384	1,500	528,492	544,284
Direct Costs, Interfund/program	5700	1,963	0	0	0	0
Prof. Service & Outside Printing	800/23/41/44	2,847	35,354	0	89,308	95,833
Field Trips	5819	300,787	327,815	0	132,365	398,654
Judgements	5825	241,674	590,711	600,000	570,000	556,000
Legal Service	5829	64,660	125,008	80,000	110,383	110,383
Consultant Contracts / MPTA	5837/39/49	633,441	822,860	243,250	650,548	691,747
NPS: Tuition, 1/1 aides, interpreters	833/34/35/40	1,597,532	1,541,231	2,345,750	2,104,602	2,595,325
Postage and Telephone	5920/60/70	1,966	16,293	400	3,238	3,258
<b>TOTAL: Services &amp; Op. Exp.</b>		3,404,725	3,989,168	3,315,900	4,318,638	5,119,599
Percent of Total Expenditures		23.86%	27.53%	24.11%	22.04%	24.59%

J200 Budget Comparison						
DESCRIPTION	Object	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Adopted Budget	2015-16 First Interim	2015-16 Second Interim
<b>EXPENDITURES (Cont.)</b>						
CAPITAL OUTLAY						
Sites & Improvement of sites	6100					
Buildings & Improvement of Bldgs.	6200	1,608,211	551,549	0	2,672,570	2,684,820
Furniture & Equipment	6400	136,540	203,034	20,000	35,254	17,004
Equipment Replacement	6500	25,479	156,313	0	0	0
<b>TOTAL: Capital Outlay</b>		1,770,230	910,897	20,000	2,707,824	2,701,824
Percent of Total Expenditures		12.41%	6.29%	0.15%	13.82%	12.98%
OTHER OUTGO						
State Special Schools	7130	0	0	0	0	0
Special Ed. Excess Costs	7142	387,119	578,201	476,155	556,778	453,501
Payment to MPTA	7143	333,463	308,163	553,974	553,974	738,604
Payment to JPA (Redhill)	7299	0	0	0	0	0
Pass Thru Revenue	7211	0	0	0	0	0
<b>TOTAL: Other Outgo</b>		720,582	886,364	1,030,129	1,110,752	1,192,105
Percent of Total Expenditures		5.05%	6.12%	7.49%	5.67%	5.73%
<b>TOTAL: Direct Support Costs</b>	7300	553,586	531,259	712,787	712,787	712,787
Percent of Total Expenditures		3.88%	3.67%	5.18%	3.64%	3.42%
<b>TOTAL EXPENDITURES</b>		<b>14,269,556</b>	<b>14,490,488</b>	<b>13,754,824</b>	<b>19,594,059</b>	<b>20,819,181</b>
<b>C Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses</b>		(6,788,568)	(8,217,039)	(10,000,198)	(13,079,995)	(13,472,226)



J200 Budget Comparison	Object	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Adopted Budget	2015-16 First Interim	2015-16 Second Interim
DESCRIPTION						
<b>DETAIL OF CERTIFICATED SALARIES</b>						
Regular Teachers - track advancement	1100		0	0	0	0
Regular Teachers	1110	1,497,647	1,741,556	1,817,523	1,854,861	1,854,861
Counselors	1210	0	0	0	0	0
Certificated - Other Pay	1170/1322/1930/60	91,320	19,366	0	0	0
Director	1317	131,225	138,265	142,620	142,920	142,920
Teachers - extra duty	1130	79,541	62,171	68,169	48,840	51,340
Subs - illness & hourly	1120/1140/1950	13,150	15,148	10,000	27,500	28,700
Substitute Teachers - School Business	1150	5,874	21,356	10,000	17,000	20,400
Substitute Teachers - Teacher support	1250	4,296	0	0	0	0
Certificated Stipend	1160	10,000	10,000	0	10,000	14,500
ESL & Site Institute stipends	1160	0	0	0	0	0
Special Ed Home Instructors	1200	19,520	6,909	20,000	20,000	20,000
Psychologists/Counselors	1210	604,856	589,339	678,027	677,727	677,727
Special Ed stipend & other	1230	9,968	14,279	16,500	16,500	16,500
Pupil Support - extra service & stipend	1240/50/60/70	37,039	73,423	40,500	40,500	40,500
	Total	2,504,436	2,691,811	2,803,339	2,855,848	2,867,448

J200 Budget Comparison	Object	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Adopted Budget	2015-16 First Interim	2015-16 Second Interim
DESCRIPTION						
<b>DETAIL OF CLASSIFIED SALARIES</b>						
Instructional Aide	2110	1,070,732	1,228,919	1,379,994	1,379,505	1,395,764
Instructional Aide-Hrly,Sub,Extra Duty	2120-2170	25,132	20,664	25,000	25,000	25,000
Classified Support	2220-2280	21,504	4,128	1,700	7,200	23,557
Maintenance (FN 8110)	2210	315,795	391,326	413,403	641,356	641,356
Ground (FN 8111)	2210	197,448	238,436	250,869	0	0
Director	2316	140,748	153,052	152,252	143,631	143,631
Clerical	2400	0	0	0	0	0
Clerical - Voc Ed (RE 3550)	2240	0	0	0	0	0
Clerical	2401	155,254	163,057	167,490	168,090	168,090
Clerical	2440	182	5,676	0	0	0
BASRC, Subs, Extra Duty, Overtime	2470/80/30/50	0	994	200	200	200
Classified Support -Other	2910	15,015	15,839	0	16,565	16,565
Classified Support - Title I ,Small Learning,Summer School	2910	0	0	0	0	0
Other Classified - hourly & Extra duty	2920/2930	1,544	631	0	0	4,147
Other Class. - O/T & stipend	2940/2970	6,623	4,060	0	0	0
Vacation Buy out - Title I	2980	0	0	0	0	0
	Total	1,949,977	2,226,782	2,390,908	2,381,547	2,418,310

**COMPARISON REPORT  
COMBINED**

General Fund						
J200 Budget Comparison						
Description	Object	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Adopted Budget	2015-16 First Interim	2015-16 Second Interim
<b>A REVENUES</b>						
Revenue Limit Sources	8010-8099	46,834,575	50,092,052	53,589,756	53,589,756	53,888,928
Federal Revenues	8100-8299	965,131	1,074,866	1,022,061	1,184,618	1,184,618
Other State Revenue	8300-8599	2,183,170	1,616,671	3,696,824	5,559,426	5,559,426
Other Local Revenue	8600-8799	15,060,335	14,764,342	12,485,835	13,045,624	13,902,391
<b>TOTAL REVENUES</b>		<b>65,043,211</b>	<b>67,547,932</b>	<b>70,794,476</b>	<b>73,379,424</b>	<b>74,535,363</b>
<b>B EXPENDITURES</b>						
Certificated Salaries	1000-1999	27,831,725	30,099,141	32,939,541	32,780,717	32,807,210
Classified Salaries	2000-2999	8,517,953	9,286,595	9,751,871	9,786,398	9,840,607
Employee Benefits	3000-3999	12,689,984	13,484,138	15,227,541	16,638,695	16,237,685
Books and Supplies	4000-4999	3,380,519	2,983,193	3,147,607	3,664,510	4,029,134
Services, Other Op. Exp.	5000-5999	8,100,249	9,303,456	8,501,176	9,780,215	10,677,087
Capital Outlay	6000-6999	2,004,669	988,207	53,500	2,801,488	2,747,288
Other Outgoing	7000-7299	720,582	893,671	1,361,652	1,226,653	1,308,006
Direct Support Costs	7300-7399	(50,706)	(50,893)	(75,972)	(57,706)	(57,706)
<b>TOTAL EXPENDITURES</b>		<b>63,194,975</b>	<b>66,987,508</b>	<b>70,906,916</b>	<b>76,620,970</b>	<b>77,589,311</b>
<b>C Excess (Deficiency) of Revenue over Expenditure Before Other Sources/Uses</b>		<b>1,848,236</b>	<b>560,424</b>	<b>(112,440)</b>	<b>(3,241,546)</b>	<b>(3,053,948)</b>
<b>D Other Sources/Uses</b>						
Interfund Transfers						
Transfers In - Comm.Ed.	8910-8929	0	0	0	0	0
Transfers In - Special Reserve	8910-8929	0	200,000	0	0	0
Transfers In - Bond (Redhill)	8910-8929	0	0	0	0	0
Transfers In - Self Insurance Fund	8910-8929	0	0	0	0	0
Sources	8930-8979	0	850,000	0	2,489,977	2,489,977
Transfers Out - Food Svs/Def Maint/Comm Ed	7610-7629	(873,566)	(621,004)	(688,791)	(847,666)	(803,331)
Uses	7630-7699	0	0	0	(500,000)	(500,000)
Contribution to Restricted Programs	8980-8999	0	0	0	0	0
Restricted Programs - District Paid		0	0	0	0	0
<b>TOTAL, OTHER SOURCES/USES</b>		<b>(873,566)</b>	<b>428,996</b>	<b>(688,791)</b>	<b>1,142,311</b>	<b>1,186,646</b>
<b>E Net Increase (Decrease) in FUND BALANCE</b>		<b>974,670</b>	<b>989,419</b>	<b>(801,231)</b>	<b>(2,099,235)</b>	<b>(1,867,302)</b>

J200 Budget Comparison	Object	2013-14	2014-15	2015-16	2015-16	2015-16
DESCRIPTION		Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
<b>F Fund Balance, Reserves</b>						
Beginning Balance						
As of July 1-Unaudited		25,071,672	26,046,347	24,181,619	27,035,766	27,035,766
Audit Adjustments		-	-	-	-	-
NET BEGINNING BALANCE		25,071,672	26,046,347	24,181,619	27,035,766	27,035,766
Fund Increase (Decrease)		974,670	989,419	(801,231)	(2,099,235)	(1,867,302)
Program Reserves (restricted for expend.)		-	-	-	-	-
Adjustment for Restatement						
Restricted Program Balances		0	0	0	0	0
PTSA Ending Balance from 1997/98		0	0	0	0	0
PTSA and Alumni carryover - 1998/99		0	0	0	0	0
<b>ENDING FUND BALANCE</b>		26,046,342	27,035,766	23,380,388	24,936,532	25,168,465
<b>Components of Ending Balance</b>						
Reserved Amounts						
Revolving Cash		12,000	12,000	12,000	12,000	12,000
Cash In Bank		0	0	0	0	0
Prepaid Expenditures		23,019	3,818	0	0	0
Designated Amounts						
For economic Uncertainties (Required by State 3%)		1,838,428	2,028,256	2,147,872	2,339,060	2,351,780
Designation - 08/09, 09/10, 10/11, 11/12, 12/13, 13/14 Surplus to Cover Future Deficits		3,272,688	3,272,688	0	0	0
Designation- Parcel Tax Renewal		0	0	0	0	0
Designation- Economic Uncertainty- Basic Aid		18,864,866	19,683,198	16,136,539	22,068,952	22,288,165
Summer School 2011/12 and 2012/13		0	0	0	0	0
Other Designation		0	0	4,928,418	0	0
Site Carryovers/ Tier III Ending Balances/ Restricted Fund Balance		2,035,341	2,035,806	155,559	516,519	516,519
<b>Ending Balance</b>		(0)	0	0	1	1

J200 Budget Comparison						
DESCRIPTION	Object	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Adopted Budget	2015-16 First Interim	2015-16 Second Interim
<b>Revenue Limit Sources</b>						
State Aid-Current Year	8011	256,758	499,959	499,956	499,956	704,071
Education Protection Act (Prop 30)	8012	775,690	799,046	857,800	857,800	857,800
Supplemental Instruction	8311	-	-	-	-	-
Rev Limit Deficit		-	-	-	-	-
Homeowners Exemption	8021	293,142	291,207	290,000	290,000	288,967
Other Subventions/In-Lieu Taxes	8029	0	0	0	0	0
Secured Roll Taxes	8041	44,870,025	47,771,789	51,235,000	51,235,000	51,319,457
Unsecured Taxes	8042	957,844	1,013,776	1,064,000	1,064,000	1,075,633
Prior Year Taxes	8043	38,116	79,219	0	0	0
Revenue Limit Transfers - Special Ed	8091	-357,000	-362,944	-357,000	-357,000	-357,000
Property Taxes Transfers - ERAF	8097	0	0	0	0	0
<b>TOTAL: Rev. Limit Sources</b>		46,834,575	50,092,052	53,589,756	53,589,756	53,888,928
Percent of Total Income		72.01%	74.16%	75.70%	73.03%	72.30%
<b>Federal Revenues</b>						
Title V Innovative Education (RE 4110)	8290	0	0	0	0	0
Special Ed. PL 94-142	8181	455,536	465,643	609,354	646,728	646,728
Title I (RE 3010)	8290	259,139	133,829	212,831	352,103	352,103
Title II - Improving Teacher Quality/EETT (RE 4035)	8290	75,105	128,345	126,500	96,447	96,447
Drug Free (RE 3710)	8290	0	0	0	0	0
Vocational Education (RE 3550)	8290	70,002	79,751	73,376	73,376	73,376
CSR/Immig Ed/LEP (RE4135/4201/4203)	8290/8287	18,961	4,230	0	15,964	15,964
Federal (RE 4140) SFSF (3200) Jobs (3205)	8290	0	0	0	0	0
Mental Health	8287	82,743	263,068	0	0	0
Small Learning Comm. Grant/Ca Health Sciences (RE 58)	8290	3,645	0	0	0	0
Other Federal Revenue	8290	0	0	0	0	0
<b>TOTAL: Federal Revenue</b>		965,131	1,074,866	1,022,061	1,184,618	1,184,618
Percent of Total Income		1.48%	1.59%	1.44%	1.61%	1.59%

J200 Budget Comparison		2013-14	2014-15	2015-16	2015-16	2015-16
DESCRIPTION	Object	Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
<b>Other State Revenues</b>						
BA Fair Share Red/HOLD HARMLESS		59,291	0	0	0	0
Common Core		0	0	0	0	0
Educational Protection Act		0	0	0	0	0
Adult Education Flex (RE 0214)	8590	-	-	-	-	-
Supplemental Instruction	8311	0	0	0	0	0
GATE: Gifted & Talented (RE 7140)	8311	0	0	0	0	0
EIA: Economic Impact Aid (RE 7091)	8311	0	0	0	0	0
Mental Health	8537	335,477	428,989	336,124	465,662	465,662
Class Size 9 - 12	8435	0	0	0	0	0
Mandated Costs Reimburse.	8550	208,011	471,947	2,599,000	2,318,932	2,318,932
State Lottery Revenue	8560	518,368	547,197	507,000	550,000	550,000
Library Grant (RE 6296/7395)	8590	0	0	0	0	0
Special Education/CAHSEE	8590	0	0	0	0	0
Safety & Violence Prev. (RE 6405)	8590	0	0	0	0	0
Fiscal Solvency Plan (RE 7386)	8590	0	0	0	0	0
One-time Instr.Mat'l/Staff Dev (RE 7186)	8590	785,161	0	0	0	0
One-time Site Block Grant (RE 0041)	8590	0	0	0	0	0
Professional Dev Block Grant (RE 7393)	8590	0	0	0	0	0
Digital HS - Maintenance - RE 7101	8590	130,000	0	120,000	160,000	160,000
Ed Tech Grant (RE 7127)	8590	0	0	0	0	0
Instructional Materials (RE 7160/85/56/57)	8590	0	0	0	0	0
Inst'l Mat'l , Core/ One Time (RE7180/7398)	8590	0	0	0	0	0
Ca Instructional School Garden (CISG) (RE 7026)	8590	0	0	0	0	0
Math & Reading Professional Dev (RE 0229)	8590	0	0	0	0	0
Tenth Grade Counseling (RE 7375/7390)	8590	0	0	0	0	0
Mentor Teacher Program (RE 7270)	8590	0	0	0	0	0
PAR (RE 7271)	8590	0	0	0	0	0
MTN / Martin Luther King/MPTA	8590	0	0	0	0	0
STAR Test/HS Exit Exam (RE 7055/0000/0217)	8590	729	11,302	0	0	0
School Secondary Program (RE 7370)	8590	0	0	0	0	0
CAHSEE Intensive Instr. & Serv (7055/7056)	8590	0	0	0	0	0
Readers for the Blind (RE 7810)	8590	0	0	0	0	0
California Arts Council (RE 9767)	8590	0	0	0	0	0
Staff Development Buy Back (03-0015)	8590	0	0	0	0	0
Supplemental School Counseling (RE7088)	8590	0	0	0	0	0
Teacher Recruit & Student Support	8590	0	0	0	0	0
Arts,Music, & PE Supply & Equipment	8590	0	0	0	0	0
Arts & Music Block Grant (RE 6760)	8590	0	0	0	0	0
Discretionary Block Grant-Sites (RE 7396)	8590	0	0	0	0	0
Discretionary Block Grant-Dist (RE 7397)	8590	0	0	0	0	0
Career Tech Ed Equip & Supplies (RE 6377)	8590	0	0	0	0	0
Educator Effectiveness (RE 6264)	8590	0	0	0	402,268	402,268
STRA On-Behalf Pension Contrib	8590	0	0	0	1,501,564	1,501,564
Lottery for Instr.Mat'l & SSP (RE 6300)	8560/8590	146,133	157,236	134,700	161,000	161,000
<b>TOTAL: Other State Revenue</b>		2,183,170	1,616,671	3,696,824	5,559,426	5,559,426
Percent of Total Income		3.36%	2.39%	5.22%	7.58%	7.46%

J200 Budget Comparison	Object	2013-14	2014-15	2015-16	2015-16	2015-16
DESCRIPTION		Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
<b>Other Local Revenues</b>						
Site Institute	8699	0	0	0	0	0
Parcel Tax Income	8622	9,078,386	9,236,194	9,627,000	9,516,278	9,516,278
Other Sales	8639	705	0	0	0	0
Leases and Rentals	8650	397,268	425,866	432,568	432,568	432,568
Interest Income (incl.categorical moneys)	8660	28,331	46,384	20,000	40,000	40,000
Interagency Revenues ROP (RE 6350)	8677	48,496	52,573	42,058	42,058	42,058
Home to School (DD2 053) - Golden Gate	8689	9,126	0	0	0	0
Home to School (DD2 053) - West Marin	8699	0	0	0	0	0
PTSA - (RE 9020)	8699	352,224	475,515	0	154,366	322,535
Ed Tech K-12 Voucher (Microsoft) (RE 9150/55)	8699	0	0	0	0	0
Drake Virtual Grant (RE 9760)	8699	0	0	0	0	0
Parent Service Project (RE 9762)	8699	263,574	236,500	0	55,670	293,486
BASRC, ETF/MTN & Martin Luther King	8699	11,281	4,095	0	0	0
Student Activities (RE 9772)	8699	286,025	278,927	0	30,800	33,242
Buck Institute -Tam Academy (RE 9773)	8699	9,171	6,153	0	0	7,554
Tam Music Donation ( RE 9769)	8699	48,400	107,735	0	34,234	69,918
Marin Cty Storm Prevention Gt. (RE 9768)	8699	0	0	0	0	0
Foundations (RE 9030)	8699	428,545	828,833	0	179,734	487,100
Other Local Income - Athletic,Drama receipts	8699	375,156	360,221	222,468	375,768	399,644
Special Ed fr. SELPA	8792/8699	2,066,403	2,090,512	2,046,741	2,084,689	2,158,549
Other Grants/Donations/Modernization/E-Rate	8699	1,657,244	614,835	95,000	99,459	99,459
<b>TOTAL: Other Local Revenue</b>		15,060,335	14,764,342	12,485,835	13,045,624	13,902,391
Percent of Total Income		23.15%	21.86%	17.64%	17.78%	18.65%
<b>TOTAL REVENUES</b>		<b>65,043,211</b>	<b>67,547,932</b>	<b>70,794,476</b>	<b>73,379,424</b>	<b>74,535,363</b>

J200 Budget Comparison						
DESCRIPTION	Object	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Adopted Budget	2015-16 First Interim	2015-16 Second Interim
<b>EXPENDITURES</b>						
CERTIFICATED SALARIES	1100-1199	22,574,539	24,392,786	26,822,324	26,671,324	26,732,470
Certificated Pupil Support Salaries	1200-1299	2,326,218	2,424,058	2,644,799	2,727,724	2,729,224
Supervisors & Administrators Salaries	1300-1399	2,607,047	2,897,137	3,157,328	3,046,318	2,971,050
Other Certificated Salaries	1900-1999	323,921	385,160	315,090	335,351	374,466
<b>TOTAL: Certificated Salaries</b>		27,831,725	30,099,141	32,939,541	32,780,717	32,807,210
Percent of Total Expenditures		44.04%	44.93%	46.45%	42.78%	42.28%
 CLASSIFIED SALARIES						
Instructional Aides	2100-2199	1,118,028	1,273,427	1,430,433	1,429,881	1,446,140
Classified Support Salaries	2200-2299	2,419,754	2,670,585	2,811,793	2,812,497	2,828,154
Classified Administrators' Salaries	2300-2399	507,026	509,215	544,395	527,183	527,183
Clerical and Office Salaries	2400-2499	3,545,833	3,926,748	4,104,188	4,124,435	4,132,951
Other Classified Salaries	2900-2999	927,312	906,619	861,062	892,402	906,179
<b>TOTAL: Classified Salaries</b>		8,517,953	9,286,595	9,751,871	9,786,398	9,840,607
Percent of Total Expenditures		13.48%	13.86%	13.75%	12.77%	12.68%
 EMPLOYEE BENEFITS						
STRS - Certificated Positions	3101	2,303,527	2,673,507	3,536,332	5,012,592	5,000,278
STRS - Classified Positions	3102	214	175	0	97	97
PERS - Certificated Positions	3201	0	0	0	10,381	10,381
PERS - Classified Positions	3202	1,475,291	1,604,710	1,746,244	1,712,271	1,712,321
OASDI - Certificated	3301	6,247	7,175	0	7,273	7,444
OASDI - Classified	3302	519,998	567,731	597,674	608,516	610,765
Medicare - Certificated	3311	400,009	433,085	477,143	475,531	475,966
Medicare - Classified	3312	123,545	134,708	141,616	142,351	142,988
Health & Welfare - Certificated	3401	4,218,341	4,419,112	4,814,738	4,781,669	4,794,811
Health & Welfare - Classified	3402	2,089,352	2,202,381	2,319,798	2,293,578	2,298,156
SUI - Certificated	3501	13,929	15,069	16,598	16,537	16,574
SUI - Classified	3502	4,276	4,655	4,933	4,949	4,982
Workers' Comp. - Certificated	3601	446,719	334,725	453,591	451,485	451,912
Workers' Comp. - Classified	3602	136,662	103,263	134,265	134,769	135,428
Retiree Benefits - Certificated	3701/51	698,191	721,211	721,847	721,856	421,077
Retiree Benefits - Classified	3702/52	253,683	262,628	262,759	264,837	154,502
	3901	0	0	0	0	0
Car Allowance - Certificated	3921	0	0	0	0	0
Car Allowance - Classified	3922	0	0	0	0	0
<b>TOTAL: Employee Benefits</b>		12,689,984	13,484,138	15,227,541	16,638,695	16,237,685
Percent of Total Expenditures		20.08%	20.13%	21.48%	21.72%	20.93%
<b>TOTAL: SALARIES AND BENEFITS</b>		<b>49,039,662</b>	<b>52,869,874</b>	<b>57,918,953</b>	<b>59,205,810</b>	<b>58,885,502</b>
Percent of Total Expenditures		77.60%	78.92%	81.68%	77.27%	75.89%



J200 Budget Comparison						
DESCRIPTION	Object	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Adopted Budget	2015-16 First Interim	2015-16 Second Interim
<b>EXPENDITURES (Cont.)</b>						
<b>BOOKS AND SUPPLIES</b>						
Textbooks	4100	456,813	264,152	134,700	378,483	391,316
Books & Reference Materials	4200	109,523	104,108	14,475	97,275	105,816
Instructional Material & Supplies	4300	1,250,438	1,404,215	2,858,005	1,906,560	2,218,924
Gas, Oil & Diesel	4301	19,446	18,245	0	22,200	22,200
Office Supplies	4303	1,601	221	500	1,000	1,000
Periodicals & Magazine	4305	9,294	4,020	650	4,377	5,168
Software	4307	12,866	1,454	14,200	20,939	30,146
Classroom Supplies - In-lieu Fees	4310	0	0	0	0	0
Computer Supplies	4312	64,924	203,088	28,400	102,339	198,112
Transportation Tickets & Vehicle supplies	4314/4316	14,417	23,472	10,500	62,660	62,660
Carryover	4330	0	0	0	669,375	500,057
Non Capitalized Furniture & Equip.	4400	1,441,197	960,217	86,177	399,302	493,735
<b>TOTAL: Books &amp; Supplies</b>		3,380,519	2,983,193	3,147,607	3,664,510	4,029,134
Percent of Total Expenditures		5.35%	4.45%	4.44%	4.78%	5.19%

J200 Budget Comparison	Object	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Adopted Budget	2015-16 First Interim	2015-16 Second Interim
DESCRIPTION						
<b>EXPENDITURES (Cont.)</b>						
SERVICES & OTHER OPERATING						
Travel, Conference, In-Service	5200	303,070	478,585	361,608	460,382	455,148
Dues and Memberships	5300	60,232	74,465	67,459	63,480	65,279
Insurance	5400	376,489	409,288	422,595	423,789	423,789
Gas	5505	3,281	2,506	2,500	2,500	2,500
Electricity	5510	726,775	1,033,984	896,000	632,046	632,046
SPURR	5515	277,415	256,729	263,000	263,000	263,000
Water	5535	353,753	304,307	310,600	310,600	310,600
Sewer	5540	117,776	162,145	170,000	182,907	182,907
Disposal/Garbage removal	5550	251,509	251,439	283,000	288,176	286,026
Laundry,Pest Control,Waste Disposal	5500	83,500	83,619	72,592	85,592	85,592
Rents, Leases, Repairs	5600	611,443	557,482	150,384	748,499	774,727
Architectural,Inspection,Contracts,permits	5800	639,959	781,620	966,937	1,024,785	1,052,132
Advertising	5803	387	2,362	0	1,453	2,281
Audit Fees	5809	49,514	49,056	50,000	50,000	50,000
Elections	5814	99,183	0	125,000	125,000	180,525
Field Trips	5819	342,886	354,201	0	153,850	432,604
Fingerprinting	5821	11,874	10,774	26,000	24,374	24,550
Judgements - Special Ed	5825	241,674	590,711	600,000	570,000	556,000
Legal Service	5829	170,860	255,875	127,000	210,826	218,571
Outside Printing - Kinko's	5841	32,533	23,905	21,114	62,052	74,513
Personnel Agencies	5845	462	41,708	0	0	0
Professional Consultant Contracts	5849	1,530,753	1,788,587	1,028,673	1,736,356	1,734,439
TB Testing/ X-rays	5851	7,570	4,670	0	0	8,000
Unused School Site Payment	5853	0	0	0	0	0
NPS/NPA - Tuition,1/1 aides,interpreters	5833/5835	1,597,532	1,541,231	2,345,750	2,104,602	2,595,325
Cell Phones	5920	46,919	46,872	52,440	55,440	55,440
Internet	5940	59,035	97,642	82,024	109,350	111,825
Pagers	5950	167	167	0	100	100
Postage	5960	36,910	41,407	5,500	20,056	28,168
Telephone	5970	66,788	58,117	71,000	71,000	71,000
<b>TOTAL: Services &amp; Op. Exp.</b>		8,100,249	9,303,456	8,501,176	9,780,215	10,677,087
Percent of Total Expenditures		12.82%	13.89%	11.99%	12.76%	13.76%

J200 Budget Comparison						
DESCRIPTION	Object	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Adopted Budget	2015-16 First Interim	2015-16 Second Interim
<b>EXPENDITURES (Cont.)</b>						
CAPITAL OUTLAY						
Sites & Improvement of sites	6100	0	0	0	0	0
Buildings & Improvement of Bldgs.	6200	1,650,267	573,239	0	2,732,115	2,696,165
Furniture & Equipment	6400	153,250	213,071	26,000	46,373	28,123
Equipment Replacement	6500	201,152	201,897	27,500	23,000	23,000
<b>TOTAL: Capital Outlay</b>		2,004,669	988,207	53,500	2,801,488	2,747,288
Percent of Total Expenditures		3.17%	1.48%	0.08%	3.66%	3.54%
OTHER OUTGO						
Special Ed. Excess Costs	7142	387,119	585,508	476,155	556,778	453,501
State Special Schools-blind/deaf	7130	0	0	0	0	0
Payment to MPTA	7143	333,463	308,163	553,974	553,974	738,604
Pass Thru Revenue	7222	0	0	0	0	0
Other Debt Service Payment	7439	0	0	331,523	115,901	115,901
<b>TOTAL: Other Outgo</b>		720,582	893,671	1,361,652	1,226,653	1,308,006
Percent of Total Expenditures		1.14%	1.33%	1.92%	1.60%	1.69%
<b>TOTAL: Direct Support Costs</b>	7300	(50,706)	(50,893)	(75,972)	(57,706)	(57,706)
Percent of Total Expenditures		-0.08%	-0.08%	-0.11%	-0.08%	-0.07%
<b>TOTAL EXPENDITURES</b>		<b>63,194,975</b>	<b>66,987,508</b>	<b>70,906,916</b>	<b>76,620,970</b>	<b>77,589,311</b>
<b>C Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses</b>		1,848,236	560,424	(112,440)	(3,241,546)	(3,053,948)

J200 Budget Comparison	Object	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Adopted Budget	2015-16 First Interim	2015-16 Second Interim
DESCRIPTION						
<b>DETAIL OF CERTIFICATED SALARIES</b>						
Regular Teachers - track advancement	1110	22,233	22,356	25,000	25,000	25,000
Teachers - set aside FTEs for growth	1110	0	0	0	0	0
Regular Teachers	1110	21,288,386	23,155,802	25,414,018	25,194,049	25,229,837
Regular Teachers - Curriculum Dev. & VEA	1900	0	0	0	0	0
Summer School Teacher (GO 1430)	1110	91,320	19,366	0	0	0
Home Instructors (FN 1270)	1110	153,975	191,488	179,590	179,890	179,890
Teachers - Extra Duty	1130	547,215	592,604	720,086	589,226	592,829
Substitute Teachers - illness	1140	101,290	94,016	112,100	129,600	130,800
Substitute Teachers - School Business	1150	211,132	190,057	214,150	215,229	224,222
Substitute Teachers - Teacher support	1250	4,856	0	0	0	0
5th Periods, Brown Act, Instr. Improv. Stipends	1160	290,113	284,727	300,000	481,250	492,812
Other Stipend (See details in Unrest.&Rest)	1160/1170	100	0	0	0	0
Special Ed Home Instructors	1200	19,520	6,909	20,000	20,000	20,000
Counselor (all FN 3110)	1210	1,357,647	1,452,088	1,564,829	1,554,933	1,554,933
Health Services (FN 3140)					91,653	91,653
Librarians' Salary (all FN 2420)	1210	284,385	278,250	292,943	293,843	293,843
Psychologists/Counselors	1210	604,856	589,339	678,027	677,727	677,727
Special Ed stipend & other	1230	17,235	23,375	41,500	41,500	41,500
Pupil Support - extra days for Counselors	1260	37,719	74,098	47,500	48,068	49,568
Principal	1311	664,700	576,146	600,787	601,898	523,130
Acting Principal	1311/1322	36,125	9,729	34,000	34,000	34,000
Assistant Principal	1312	925,882	1,181,137	1,274,125	1,273,262	1,276,762
Superintendent	1313	213,582	215,715	224,333	225,300	225,300
Supe Salary - Expenses/Vacation	1313	14,407	12,966	4,800	6,000	6,000
Assistant Superintendent	1315	327,432	182,370	178,134	325,769	325,769
Director - Std. Scvs., & Spec.Ed	1317/1318	286,534	569,364	604,577	431,169	431,169
Other Certificated Supervisors	1322	7,160	11,445	93,952	6,000	6,000
Other Certificate Salaries	1910	97,651	100,191	109,690	109,751	109,751
Other Certificate Subs/Placeholders	1930/1950	72,170	94,141	186,500	62,700	77,815
Retiree Incentive & Miscellaneous	1970	154,100	171,461	18,900	162,900	186,900
<b>Total</b>		<b>27,831,725</b>	<b>30,099,141</b>	<b>32,939,541</b>	<b>32,780,717</b>	<b>32,807,210</b>

J200 Budget Comparison						
DESCRIPTION	Object	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Adopted Budget	2015-16 First Interim	2015-16 Second Interim
<b>DETAIL OF CLASSIFIED SALARIES</b>						
Instructional Aide - Regular	2110	1,092,653	1,252,057	1,403,887	1,403,335	1,419,594
Instructional sub - non illness	2170	25,132	20,664	25,000	25,000	25,000
Instructional Aide - Summer (GO 1430)	2110	0	0	0	0	0
Instructional Aide - Hourly	2120	243	707	1,546	1,546	1,546
Health Technician (FN 3140)	2210	62,004	65,976	67,894	68,194	68,194
Delivery (FN 7540)	2210	58,246	61,305	62,937	63,237	63,237
Maintenance (FN 8110)	2210	315,795	391,326	413,403	641,356	641,356
Ground (FN 8111)	2210	197,448	238,436	250,869	0	0
Custodian (FN 8210)	2210	1,562,256	1,697,272	1,769,388	1,777,878	1,777,878
Library Aide (FN 2420)	2210	129,672	144,011	158,552	159,465	159,465
Other Class. Support - Summer	2210	0	0	0	0	0
Overtime - Custodian & Ground	2250	48,436	55,591	45,500	39,200	38,500
Substitute - Custodian	2260	21,575	11,895	27,050	27,050	27,050
Substitute - Custodian - Non Illness	2270	2,818	645	14,500	14,500	14,500
Other Pay - Grounds & Custodian	2290	0	0	0	14,417	14,417
Assistant Superintendent-Human Resources	2312	173,670	149,071	178,133	169,242	169,242
Supervisor (Network Manager)	2313	0	0	0	0	0
Chief Financial Officer	2315	0	0	0	0	0
Directors( Maint. & Oper. & Fiscal Services)	2316	269,496	290,300	295,422	287,101	287,101
Classified Management (incl.property acct)	2322	58,860	69,845	70,840	65,590	65,590
Board of Trustees	2322	5,000	0	0	5,250	5,250
Computer (FN7700)	2400/2490	548,082	599,211	628,059	635,262	651,619
Print Shop (FN 7550) ***	2210/2401	156,700	164,704	168,937	169,537	169,537
Clerical - with API money	2400	0	0	0	0	0
Clerical	2401	2,105,351	2,323,514	2,466,295	2,431,800	2,431,800
DO Personnel (FN3900,7150,7300,7400)	2401	724,279	771,192	795,647	818,252	818,252
Clerical - Extra Hire	2440	3,466	10,616	1,000	9,300	16,702
Overtime - Supt. Office & Pupil Testing	2450	22,959	52,796	34,750	47,284	48,398
Substitute for Clerical - illness	2460	0	2,849	0	8,000	8,000
Substitute for Clerical - non illness	2470	0	0	0	1,000	1,000
Stipend - for Classified Leader & BASRC	2480	6,500	5,994	11,200	11,200	11,200
Classified Support **** (DISC/Lit Coach)	2910	24,204	16,387	0	16,565	16,565
Campus Supervisor (FN 8305)	2910	417,466	432,642	441,263	440,438	436,052
Staff Ass. & Healthy St.(FN 8305 DD2 040)	2910	1,544	631	0	0	4,147
Textbook Inventory (FN 3910 DD2 097)	2910	0	0	0	0	0
Coach (GO 1130)	2910	340,859	329,990	333,499	334,499	340,514
Pool Cover Handlers	2920	81,222	80,940	85,000	85,000	85,000
Athletics - post season (GO 1130 )	2920	0	0	0	0	0
Athletics - supervision (GO 1130)	2930	1,114	13,524	1,300	2,459	1,600
Other Class. - O/T & stipend	2940	6,623	4,060	0	0	0
Athletics - substitutes (GO 1130)	2960	19,236	0	0	0	0
Vacation payout	2980	0	0	0	0	0
Professional Expert	2990	41,667	0	0	0	0
Other Classified - Overtime	2940	0	28,445	0	13,441	22,301
3% Tentative Salary Agreement	2990	0	0	0	0	0
<b>Total</b>		<b>8,524,576</b>	<b>9,286,595</b>	<b>9,751,871</b>	<b>9,786,398</b>	<b>9,840,607</b>

**TAMALPAIS UNION HIGH SCHOOL DISTRICT  
ADULT ED/COMMUNITY ED MULTI YEAR COMPARISON  
2011-12 TO 2014-15 ACTUALS  
2015-16 ADOPTED, SECOND INTERIM**

**ADULT ED & COMMUNITY EDUCATION COMBINED - FUND 11**

J202 Budget Comparison Description	Object	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Audited Actuals	2014/15 Audited Actuals	2015/16 Adopted Budget	2015/16 Second Interim
<b>A REVENUES</b>							
Revenue Limit Sources	8010-8099	0	0	0	0	0	0
Federal Revenue	8100-8299	60,348	90,297	78,901	77,521	115,695	93,236
Other State Revenue	8300-8599	122,492	115,301	111,026	135,344	0	551,500
Other Local Revenue	8600-8799	754,333	771,397	797,615	741,884	783,100	741,880
<b>TOTAL REVENUES</b>		<b>937,173</b>	<b>976,995</b>	<b>987,542</b>	<b>954,749</b>	<b>898,795</b>	<b>1,386,616</b>
<b>B EXPENDITURES</b>							
Certificated Salaries	1000-1999	253,874	257,106	264,501	259,861	189,500	295,586
Classified Salaries	2000-2999	635,994	669,851	676,881	698,715	559,308	636,595
Employee Benefits	3000-3999	251,443	253,894	231,510	231,943	216,851	205,220
Books and Supplies	4000-4999	35,788	35,518	33,018	34,332	164,450	108,101
Services, Other Op. Exp.	5000-5999	162,712	157,065	140,650	141,085	10,850	185,815
Capital Outlay	6000-6999	0	0	0	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0
Direct Support Costs	7300-7399	51,103	51,325	50,706	50,893	75,972	57,706
<b>TOTAL EXPENDITURES</b>		<b>1,390,915</b>	<b>1,424,759</b>	<b>1,397,267</b>	<b>1,416,829</b>	<b>1,216,931</b>	<b>1,489,023</b>
<b>C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses</b>		<b>(453,742)</b>	<b>(447,765)</b>	<b>(409,724)</b>	<b>(462,080)</b>	<b>(318,136)</b>	<b>(102,407)</b>
<b>D Other Sources/Uses</b>							
Interfund Transfers							
Transfers In	8910-8929	79,760	99,044	59,718	120,952	238,136	97,782
Transfer Out	7610-7629	19,500	0	0	0	0	0
District Loan							
<b>TOTAL, OTHER SOURCES</b>		<b>60,260</b>	<b>99,044</b>	<b>59,718</b>	<b>120,952</b>	<b>238,136</b>	<b>97,782</b>
<b>E Net Increase (Decrease) in FUND BALANCE</b>		<b>(393,483)</b>	<b>(348,720)</b>	<b>(350,006)</b>	<b>(341,128)</b>	<b>(80,000)</b>	<b>(4,625)</b>

J202 Budget Comparison Description	Object	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Audited Actuals	2014/15 Audited Actuals	2015/16 Adopted Budget	2015/16 Second Interim
<b>F Fund Balance, Reserves</b>							
Beginning Balance							
As of July 1 - Unaudited		1,543,405	1,149,922	801,202	451,198	80,579	110,069
Audit Adjustments		0	0	0	0	0	0
<b>NET BEGINNING BALANCE</b>		<b>1,543,405</b>	<b>1,149,922</b>	<b>801,202</b>	<b>451,198</b>	<b>80,579</b>	<b>110,069</b>
Fund Increase (Decrease)		(393,483)	(348,720)	(350,006)	(341,128)	(80,000)	(4,625)
Program Reserves (restrict for possible expenditures Restricted Program Balance							
<b>ENDING BALANCE</b>		<b>1,149,922</b>	<b>801,202</b>	<b>451,196</b>	<b>110,070</b>	<b>579</b>	<b>105,444</b>

**TAMALPAIS UNION HIGH SCHOOL DISTRICT  
ADULT ED MULTI YEAR COMPARISON  
2011-12 TO 2014-15 ACTUALS  
2015-16 ADOPTED, SECOND INTERIM**

**ADULT ED PROGRAM ONLY - FUND 11**

J202 Budget Comparison Description	Object	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Audited Actuals	2014/15 Audited Actuals	2015/16 Adopted Budget	2015/16 Second Interim
<b>A REVENUES</b>							
Revenue Limit Sources	8010-8099	0	0	0	0	0	0
Federal Revenue	8100-8299	60,348	90,297	78,901	77,521	115,695	93,236
Other State Revenue	8300-8599	122,492	115,301	111,026	135,344	0	551,500
Other Local Revenue	8600-8799	62,002	47,057	42,931	27,457	28,100	14,600
<b>TOTAL REVENUES</b>		<b>244,842</b>	<b>252,654</b>	<b>232,858</b>	<b>240,322</b>	<b>143,795</b>	<b>659,336</b>
<b>B EXPENDITURES</b>							
Certificated Salaries	1000-1999	253,874	257,106	264,501	259,861	189,500	295,586
Classified Salaries	2000-2999	159,384	153,601	153,322	154,498	13,278	101,807
Employee Benefits	3000-3999	152,811	144,921	125,530	125,614	102,781	101,845
Books and Supplies	4000-4999	15,296	14,439	8,137	13,479	11,650	98,953
Services, Other Op. Exp.	5000-5999	15,187	11,940	11,991	9,235	10,850	40,580
Capital Outlay	6000-6999		0	0	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0
Direct Support Costs	7300-7399	21,373	19,668	19,383	18,763	15,736	25,190
<b>TOTAL EXPENDITURES</b>		<b>617,924</b>	<b>601,675</b>	<b>582,864</b>	<b>581,450</b>	<b>343,795</b>	<b>663,961</b>
<b>C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses</b>		<b>(373,083)</b>	<b>(349,020)</b>	<b>(350,006)</b>	<b>(341,128)</b>	<b>(200,000)</b>	<b>(4,625)</b>
<b>D Other Sources/Uses</b>							
Interfund Transfers							
Tranfers In	8910-8929		0	0	0	120,000	0
Transfer Out	7610-7629	0	0	0	0	0	0
Teeter Fund							
<b>TOTAL, OTHER SOURCES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>120,000</b>	<b>0</b>
<b>E Net Increase (Decrease) in FUND BALANCE</b>		<b>(373,083)</b>	<b>(349,020)</b>	<b>(350,006)</b>	<b>(341,128)</b>	<b>(80,000)</b>	<b>(4,625)</b>

J202 Budget Comparison Description	Object	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Audited Actuals	2014/15 Audited Actuals	2015/16 Adopted Budget	2015/16 Second Interim
<b>F Fund Balance, Reserves</b>							
Beginning Balance							
As of July 1 - Unaudited		1,523,005	1,149,923	800,902	450,898	80,279	109,769
Audit Adjustments							
<b>NET BEGINNING BALANCE</b>		<b>1,523,005</b>	<b>1,149,923</b>	<b>800,902</b>	<b>450,898</b>	<b>80,279</b>	<b>109,769</b>
Fund Increase (Decrease)		(373,083)	(349,020)	(350,006)	(341,128)	(80,000)	(4,625)
Program Reserves (restrict for possible expenditures)							
Restricted Program Balance							
<b>ENDING BALANCE</b>		<b>1,149,923</b>	<b>800,902</b>	<b>450,896</b>	<b>109,770</b>	<b>279</b>	<b>105,144</b>

**TAMALPAIS UNION HIGH SCHOOL DISTRICT  
COMMUNITY ED MULTI YEAR COMPARISON  
2011-12 TO 2014-15 ACTUALS  
2015-16 ADOPTED, SECOND INTERIM**

**COMMUNITY ED PROGRAM ONLY - FUND 11 (RESOURCE 9019)**

J202 Budget Comparison Description	Object	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Audited Actuals	2014/15 Audited Actuals	2015/16 Adopted Budget	2015/16 Second Interim
<b>A REVENUES</b>							
Revenue Limit Sources	8010-8099	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0
Other Local Revenue	8600-8799	692,331	724,340	754,685	714,427	755,000	727,280
<b>TOTAL REVENUES</b>		<b>692,331</b>	<b>724,340</b>	<b>754,685</b>	<b>714,427</b>	<b>755,000</b>	<b>727,280</b>
<b>B EXPENDITURES</b>							
Certificated Salaries	1000-1999	0	0	0	0	0	0
Classified Salaries	2000-2999	476,611	516,251	523,559	544,217	546,030	534,788
Employee Benefits	3000-3999	98,632	108,974	105,980	106,329	114,070	103,375
Books and Supplies	4000-4999	20,492	21,079	24,881	20,853	152,800	9,148
Services, Other Op. Exp.	5000-5999	147,525	145,124	128,659	131,850	0	145,235
Capital Outlay	6000-6999	0	0	0	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0
Direct Support Costs	7300-7399	29,730	31,657	31,323	32,130	60,236	32,516
<b>TOTAL EXPENDITURES</b>		<b>772,991</b>	<b>823,085</b>	<b>814,403</b>	<b>835,379</b>	<b>873,136</b>	<b>825,062</b>
<b>C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses</b>		<b>(80,660)</b>	<b>(98,744)</b>	<b>(59,718)</b>	<b>(120,952)</b>	<b>(118,136)</b>	<b>(97,782)</b>
<b>D Other Sources/Uses</b>							
Interfund Transfers							
Tranfers In	8910-8929	79,760	99,044	59,718	120,952	118,136	97,782
Transfer Out	7610-7629	19,500	0	0	0	0	0
District Loan							
<b>TOTAL, OTHER SOURCES</b>		<b>60,260</b>	<b>99,044</b>	<b>59,718</b>	<b>120,952</b>	<b>118,136</b>	<b>97,782</b>
<b>E Net Increase (Decrease) in FUND BALANCE</b>		<b>(20,400)</b>	<b>300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

J202 Budget Comparison Description	Object	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Audited Actuals	2014/15 Audited Actuals	2015/16 Adopted Budget	2015/16 Second Interim
<b>F Fund Balance, Reserves</b>							
Beginning Balance							
As of July 1 - Unaudited		20,400	(0)	300	300	300	300
Audit Adjustments							
<b>NET BEGINNING BALANCE</b>		<b>20,400</b>	<b>(0)</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
Fund Increase (Decrease)		(20,400)	300	0	0	0	0
Program Reserves (restrict for possible expenditures)							
Restricted Program Balance							
<b>ENDING BALANCE</b>		<b>(0)</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>



**TAMALPAIS UNION HIGH SCHOOL DISTRICT**  
**STUDENT NUTRITION SERVICES FUND MULTI YEAR COMPARISON**  
**2011-12 TO 2014-15 ACTUALS**  
**2015-16 ADOPTED, SECOND INTERIM**

**STUDENT NUTRITION SERVICES FUND - FUND 13**

J202 Budget Comparison Description	Object	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Audited Actuals	2014/15 Audited Actuals	2015/16 Adopted Budget	2015/16 Second Interim
<b>A REVENUES</b>							
Revenue Limit Sources	8010-8099	0	0	0	0	0	0
Federal Revenue	8100-8299	137,418	141,896	121,291	115,264	132,000	132,000
Other State Revenue	8300-8599	12,853	11,898	9,096	9,225	9,000	9,000
Other Local Revenue	8600-8799	527,482	549,973	542,926	609,848	627,100	627,100
<b>TOTAL REVENUES</b>		<b>677,753</b>	<b>703,767</b>	<b>673,312</b>	<b>734,337</b>	<b>768,100</b>	<b>768,100</b>
<b>B EXPENDITURES</b>							
Certificated Salaries	1000-1999	0	0	0	0	0	0
Classified Salaries	2000-2999	495,597	499,951	497,439	535,522	556,385	549,796
Employee Benefits	3000-3999	242,360	252,207	252,848	267,844	282,456	272,619
Books and Supplies	4000-4999	267,265	265,430	276,245	343,640	368,500	368,500
Services, Other Op. Exp.	5000-5999	7,701	8,684	9,783	9,529	11,414	12,734
Capital Outlay	6000-6999	0	0	0	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0
Direct Support Costs	7300-7399	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>1,012,923</b>	<b>1,026,272</b>	<b>1,036,315</b>	<b>1,156,535</b>	<b>1,218,755</b>	<b>1,203,649</b>
<b>C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses</b>		<b>(335,170)</b>	<b>(322,505)</b>	<b>(363,003)</b>	<b>(422,198)</b>	<b>(450,655)</b>	<b>(435,549)</b>
<b>D Other Sources/Uses</b>							
Interfund Transfers							
Transfers In	8910-8929	321,947	322,506	368,848	405,053	450,655	435,549
Transfer Out	7610-7629	0	0	0	0	0	0
Teeter Fund							
<b>TOTAL, OTHER SOURCES</b>		<b>321,947</b>	<b>322,506</b>	<b>368,848</b>	<b>405,053</b>	<b>450,655</b>	<b>435,549</b>
<b>E Net Increase (Decrease) in FUND BALANCE</b>		<b>(13,223)</b>	<b>1</b>	<b>5,845</b>	<b>(17,145)</b>	<b>0</b>	<b>0</b>

J202 Budget Comparison Description	Object	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Audited Actuals	2014/15 Audited Actuals	2015/16 Adopted Budget	2015/16 Second Interim
<b>F Fund Balance, Reserves</b>							
Beginning Balance							
As of July 1 - Unaudited		39,276	26,053	26,053	31,900	14,755	14,755
Audit Adjustments		0	0	0	0	0	0
<b>NET BEGINNING BALANCE</b>		<b>39,276</b>	<b>26,053</b>	<b>26,053</b>	<b>31,900</b>	<b>14,755</b>	<b>14,755</b>
Fund Increase (Decrease)		(13,223)	1	5,845	(17,145)	0	0
Program Reserves (restrict for possible expenditures)							
Restricted Program Balance							
<b>ENDING BALANCE</b>		<b>26,053</b>	<b>26,053</b>	<b>31,899</b>	<b>14,755</b>	<b>14,755</b>	<b>14,755</b>

<b>GENERAL FUND ENCROACHMENT</b>	<b>321,947</b>	<b>322,506</b>	<b>368,848</b>	<b>405,053</b>	<b>450,655</b>	<b>435,549</b>
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**TAMALPAIS UNION HIGH SCHOOL DISTRICT**  
**DEFERRED MAINTENANCE FUND MULTI YEAR COMPARISON**  
**2011-12 TO 2014-15 ACTUALS**  
**2015-16 ADOPTED, SECOND INTERIM**

**DEFERRED MAINTENANCE FUND - FUND 14**

J202 Budget Comparison Description	Object	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Audited Actuals	2014/15 Audited Actuals	2015/16 Adopted Budget	2015/16 Second Interim
<b>A REVENUES</b>							
Revenue Limit Sources	8010-8099	0	0	357,000	357,000	357,000	357,000
Federal Revenue	8100-8299	0	0	0	0	0	0
Other State Revenue	8300-8599	156,980	156,594	0			
Other Local Revenue	8600-8799	3,032	1,926	1,317	2,263	1,000	1,000
<b>TOTAL REVENUES</b>		<b>160,012</b>	<b>158,520</b>	<b>358,317</b>	<b>359,263</b>	<b>358,000</b>	<b>358,000</b>
<b>B EXPENDITURES</b>							
Certificated Salaries	1000-1999	0	0	0	0	0	0
Classified Salaries	2000-2999	0	0	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0	0	0
Books and Supplies	4000-4999	0	0	0	0	0	0
Services, Other Op. Exp.	5000-5999	8,650	13,961	1,012	20,817	0	0
Capital Outlay	6000-6999	331,316	112,449	881,097	102,641	358,000	358,000
Other Outgoing	7000-7299	0	0	0	0	0	0
Direct Support Costs	7300-7399						
<b>TOTAL EXPENDITURES</b>		<b>339,966</b>	<b>126,410</b>	<b>882,109</b>	<b>123,458</b>	<b>358,000</b>	<b>358,000</b>
<b>C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses</b>		<b>(179,954)</b>	<b>32,110</b>	<b>(523,792)</b>	<b>235,805</b>	<b>0</b>	<b>0</b>
<b>D Other Sources/Uses</b>							
Interfund Transfers							
Tranfers In	8910-8929	200,000	200,000	0	0	0	0
Transfer Out	7610-7629	0	0	0	0	0	0
Teeter Fund							
<b>TOTAL, OTHER SOURCES</b>		<b>200,000</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E Net Increase (Decrease) in FUND BALANCE</b>		<b>20,046</b>	<b>232,110</b>	<b>(523,792)</b>	<b>235,805</b>	<b>0</b>	<b>0</b>

J202 Budget Comparison Description	Object	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Audited Actuals	2014/15 Audited Actuals	2015/16 Adopted Budget	2015/16 Second Interim
<b>F Fund Balance, Reserves</b>							
Beginning Balance							
As of July 1 - Unaudited		1,563,445	1,583,491	1,815,601	1,291,809	1,290,042	1,527,614
Audit Adjustments/Restatements		0	0	0	0	0	0
<b>NET BEGINNING BALANCE</b>		<b>1,563,445</b>	<b>1,583,491</b>	<b>1,815,601</b>	<b>1,291,809</b>	<b>1,290,042</b>	<b>1,527,614</b>
Fund Increase (Decrease)		20,046	232,110	(523,792)	235,805	0	0
Program Reserves (restrict for possible expenditures)							
Restricted Program Balance							
<b>ENDING BALANCE</b>		<b>1,583,491</b>	<b>1,815,601</b>	<b>1,291,809</b>	<b>1,527,614</b>	<b>1,290,042</b>	<b>1,527,614</b>

**TAMALPAIS UNION HIGH SCHOOL DISTRICT  
SPECIAL RESERVES - NON CAPITAL OUTLAY MULTI YEAR COMPARISON  
2011-12 TO 2014-15 ACTUALS  
2015-16 ADOPTED, SECOND INTERIM**

**SPECIAL RESERVES - NON CAPITAL OUTLAY - FUND 17**

J202 Budget Comparison		2011/12	2012/13	2013/14	2014/15	2015/16	2015/16
Description	Object	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	Second Interim
<b>A REVENUES</b>							
Revenue Limit Sources	8010-8099	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0
Other Local Revenue	8600-8799	1,654	1,609	1,366	2,231	1,000	1,000
<b>TOTAL REVENUES</b>		<b>1,654</b>	<b>1,609</b>	<b>1,366</b>	<b>2,231</b>	<b>1,000</b>	<b>1,000</b>
<b>B EXPENDITURES</b>							
Certificated Salaries	1000-1999	0	0	0	0	0	0
Classified Salaries	2000-2999	0	0	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0	0	0
Books and Supplies	4000-4999	0	0	0	0	0	0
Services, Other Op. Exp.	5000-5999	0	0	0	0	0	0
Capital Outlay	6000-6999	0	0	0	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0
Direct Support Costs	7300-7399	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses</b>		<b>1,654</b>	<b>1,609</b>	<b>1,366</b>	<b>2,231</b>	<b>1,000</b>	<b>1,000</b>
<b>D Other Sources/Uses</b>							
Interfund Transfers							
Tranfers In	8910-8929	0	0	0	0	0	0
Transfer Out	7610-7629	0	0	0	200,000	0	0
Teeter Fund							
<b>TOTAL, OTHER SOURCES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(200,000)</b>	<b>0</b>	<b>0</b>
<b>E Net Increase (Decrease) in FUND BALANCE</b>		<b>1,654</b>	<b>1,609</b>	<b>1,366</b>	<b>(197,769)</b>	<b>1,000</b>	<b>1,000</b>

J202 Budget Comparison		2011/12	2012/13	2013/14	2014/15	2015/16	2015/16
Description	Object	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	Second Interim
<b>F Fund Balance, Reserves</b>							
Beginning Balance							
As of July 1 - Unaudited		1,213,231	1,214,885	1,216,494	1,217,860	1,017,860	1,020,090
Audit Adjustments							
<b>NET BEGINNING BALANCE</b>		<b>1,213,231</b>	<b>1,214,885</b>	<b>1,216,494</b>	<b>1,217,860</b>	<b>1,017,860</b>	<b>1,020,090</b>
Fund Increase (Decrease)		1,654	1,609	1,366	(197,769)	1,000	1,000
Prepaid Expenditures							
Restricted Program Balance		1,214,431	1,214,431	1,214,431	1,214,431	1,214,431	1,214,431
<b>ENDING BALANCE</b>		<b>1,214,885</b>	<b>1,216,494</b>	<b>1,217,860</b>	<b>1,020,090</b>	<b>1,018,860</b>	<b>1,021,090</b>

**TAMALPAIS UNION HIGH SCHOOL DISTRICT  
TAM SCHOLARSHIP FUND MULTI YEAR COMPARISON  
2011-12 TO 2014-15 ACTUALS  
2015-16 ADOPTED, SECOND INTERIM**

**TAM SCHOLARSHIP FUND - FUND 19**

J202 Budget Comparison		2011/12	2012/13	2013/14	2014/15	2015/16	2015/16
Description	Object	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	Second Interim
<b>A REVENUES</b>							
Revenue Limit Sources	8010-8099	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0
Other Local Revenue	8600-8799	114	65	57	92	0	0
<b>TOTAL REVENUES</b>		<b>114</b>	<b>65</b>	<b>57</b>	<b>92</b>	<b>0</b>	<b>0</b>
<b>B EXPENDITURES</b>							
Certificated Salaries	1000-1999	0	0	0	0	0	0
Classified Salaries	2000-2999	0	0	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0	0	0
Books and Supplies	4000-4999	0	0	0	0	0	0
Services, Other Op. Exp.	5000-5999	0	0	0	0	0	0
Capital Outlay	6000-6999	0	0	0	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0
Direct Support Costs	7300-7399	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses</b>		<b>114</b>	<b>65</b>	<b>57</b>	<b>92</b>	<b>0</b>	<b>0</b>
<b>D Other Sources/Uses</b>							
Interfund Transfers							
Tranfers In	8910-8929	0	0	0	0	0	0
Transfer Out	7610-7629	0	0	0	0	0	0
Teeter Fund							
<b>TOTAL, OTHER SOURCES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E Net Increase (Decrease) in FUND BALANCE</b>		<b>114</b>	<b>65</b>	<b>57</b>	<b>92</b>	<b>0</b>	<b>0</b>

J202 Budget Comparison		2011/12	2012/13	2013/14	2014/15	2015/16	2015/16
Description	Object	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	Second Interim
<b>F Fund Balance, Reserves</b>							
Beginning Balance							
As of July 1 - Unaudited		50,255	50,370	50,434	50,490	50,540	50,583
Audit Adjustments							
<b>NET BEGINNING BALANCE</b>		<b>50,255</b>	<b>50,370</b>	<b>50,434</b>	<b>50,490</b>	<b>50,540</b>	<b>50,583</b>
Fund Increase (Decrease)		114	65	57	92	0	0
Program Reserves (restrict for possible expenditures)							
<b>Restricted Program Balance</b>							
<b>ENDING BALANCE</b>		<b>50,370</b>	<b>50,434</b>	<b>50,491</b>	<b>50,583</b>	<b>50,540</b>	<b>50,583</b>

**TAMALPAIS UNION HIGH SCHOOL DISTRICT  
BOND FUND MULTI YEAR COMPARISON  
2011-12 TO 2014-15 ACTUALS  
2015-16 ADOPTED, SECOND INTERIM**

**2001 BOND FUND**

J202 Budget Comparison Description	Object	2011/12 Unaudited Actuals	2012/13 Audited Actuals	2013/14 Audited Actuals	2014/15 Unaudited Actuals	2015/16 Adopted Budget	2015/16 Second Interim
<b>A REVENUES</b>							
Revenue Limit Sources	8010-8099	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0
Other Local Revenue	8600-8799	12,515	467,555	2,160	512	0	0
<b>TOTAL REVENUES</b>		<b>12,515</b>	<b>467,555</b>	<b>2,160</b>	<b>512</b>	<b>0</b>	<b>0</b>
<b>B EXPENDITURES</b>							
Certificated Salaries	1000-1999	0	0	0	0	0	0
Classified Salaries	2000-2999	0	0	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0	0	0
Books and Supplies	4000-4999	159,885	10,488	0	0	0	350
Services, Other Op. Exp.	5000-5999	0	51,215	62,391	27,655	0	13,752
Capital Outlay	6000-6999	(1,576,839)	4,672,825	1,796,436	35,587	0	232,075
Other Outgoing	7000-7299	0	0	0	0	0	0
Direct Support Costs	7300-7399	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>(1,416,954)</b>	<b>4,734,528</b>	<b>1,858,827</b>	<b>63,242</b>	<b>0</b>	<b>246,177</b>
<b>C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses</b>		<b>1,429,469</b>	<b>(4,266,972)</b>	<b>(1,856,667)</b>	<b>(62,730)</b>	<b>0</b>	<b>(246,177)</b>
<b>D Other Sources/Uses</b>							
Interfund Transfers					0	0	0
Bonds Proceeds	8951	42,006,391	0	0	0	0	0
Transfer Out	7610-7629	42,006,391	0	0	0	0	0
Teeter Fund					0	0	0
<b>TOTAL, OTHER SOURCES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E Net Increase (Decrease) in FUND BALANCE</b>		<b>1,429,469</b>	<b>(4,266,972)</b>	<b>(1,856,667)</b>	<b>(62,730)</b>	<b>0</b>	<b>(246,177)</b>

J202 Budget Comparison Description	Object	2011/12 Unaudited Actuals	2012/13 Audited Actuals	2013/14 Audited Actuals	2014/15 Unaudited Actuals	2015/16 Adopted Budget	2015/16 Second Interim
<b>F Fund Balance, Reserves</b>							
Beginning Balance							
As of July 1 - Unaudited		5,003,076	6,432,545	2,165,573	308,906	0	246,177
Audit Adjustments/Restatements		0	0	0	0	0	0
<b>NET BEGINNING BALANCE</b>		<b>5,003,076</b>	<b>6,432,545</b>	<b>2,165,573</b>	<b>308,906</b>	<b>0</b>	<b>246,177</b>
Fund Increase (Decrease)		1,429,469	(4,266,972)	(1,856,667)	(62,730)	0	(246,177)
Program Reserves (restrict for possible expenditures Restricted Program Balance							
<b>ENDING BALANCE</b>		<b>6,432,545</b>	<b>2,165,573</b>	<b>308,906</b>	<b>246,176</b>	<b>0</b>	<b>0</b>

**TAMALPAIS UNION HIGH SCHOOL DISTRICT  
BOND FUND MULTI YEAR COMPARISON  
2011-12 TO 2014-15 ACTUALS  
2015-16 ADOPTED, SECOND INTERIM**

**2006 BOND FUND**

J202 Budget Comparison		2011/12	2012/13	2013/14	2014/15	2015/16	2015/16
Description	Object	Audited Actuals	Audited Actuals	Audited Actuals	Unaudited Actuals	Adopted Budget	Second Interim
<b>A REVENUES</b>							
Revenue Limit Sources	8010-8099				0	0	0
Federal Revenue	8100-8299		0		0	0	0
Other State Revenue	8300-8599				0	0	0
Other Local Revenue	8600-8799	16,126	5,632	3,637	2,083	0	0
<b>TOTAL REVENUES</b>		<b>16,126</b>	<b>5,632</b>	<b>3,637</b>	<b>2,083</b>	<b>0</b>	<b>0</b>
<b>B EXPENDITURES</b>							
Certificated Salaries	1000-1999				0	0	0
Classified Salaries	2000-2999	2,617	0		0	0	0
Employee Benefits	3000-3999	582	0	0	0	0	0
Books and Supplies	4000-4999	0	0	0	0	0	0
Services, Other Op. Exp.	5000-5999	52,006	26,163	28,252	90,509	0	22,175
Capital Outlay	6000-6999	2,695,063	1,203,470	1,563,288	2,076,333	0	253,098
Other Outgoing	7000-7299				0	0	0
Direct Support Costs	7300-7399				0	0	0
<b>TOTAL EXPENDITURES</b>		<b>2,750,268</b>	<b>1,229,633</b>	<b>1,591,540</b>	<b>2,166,842</b>	<b>0</b>	<b>275,273</b>
<b>C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses</b>		<b>(2,734,142)</b>	<b>(1,224,001)</b>	<b>(1,587,903)</b>	<b>(2,164,758)</b>	<b>0</b>	<b>(275,273)</b>
<b>D Other Sources/Uses</b>							
Interfund Transfers					0	0	0
Bonds Proceeds	8951				0	0	0
Transfer Out	7610-7629				0	0	0
Teeter Fund					0	0	0
<b>TOTAL, OTHER SOURCES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E Net Increase (Decrease) in FUND BALANCE</b>		<b>(2,734,142)</b>	<b>(1,224,001)</b>	<b>(1,587,903)</b>	<b>(2,164,758)</b>	<b>0</b>	<b>(275,273)</b>

J202 Budget Comparison		2011/12	2012/13	2013/14	2014/15	2015/16	2015/16
Description	Object	Unaudited Actuals	Audited Actuals	Audited Actuals	Unaudited Actuals	Adopted Budget	Second Interim
<b>F Fund Balance, Reserves</b>							
Beginning Balance							
As of July 1 - Unaudited		8,065,562	5,331,420	4,107,419	2,519,512	0	275,273
Audit Adjustments/Restatements		0	0	0	(79,481)	0	0
<b>NET BEGINNING BALANCE</b>		<b>8,065,562</b>	<b>5,331,420</b>	<b>4,107,419</b>	<b>2,440,032</b>	<b>0</b>	<b>275,273</b>
Fund Increase (Decrease)		(2,734,142)	(1,224,001)	(1,587,903)	(2,164,758)	0	(275,273)
Program Reserves (restrict for possible expenditures)							
Restricted Program Balance							
<b>ENDING BALANCE</b>		<b>5,331,420</b>	<b>4,107,419</b>	<b>2,519,516</b>	<b>275,273</b>	<b>0</b>	<b>0</b>

**TAMALPAIS UNION HIGH SCHOOL DISTRICT  
SPECIAL RESERVE FUND MULTI YEAR COMPARISON  
2011-12 TO 2014-15 ACTUALS  
2015-16 ADOPTED, SECOND INTERIM**

**SPECIAL RESERVE CAPITAL OUTLAY - FUND 40**

J202 Budget Comparison Description	Object	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Audited Actuals	2014/15 Audited Actuals	2015/16 Adopted Budget	2015/16 Second Interim
<b>A REVENUES</b>							
Revenue Limit Sources	8010-8099	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0
Other Local Revenue	8600-8799	0	0	0	1,869	0	0
<b>TOTAL REVENUES</b>		0	0	0	1,869	0	0
<b>B EXPENDITURES</b>							
Certificated Salaries	1000-1999	0	0	0	0	0	0
Classified Salaries	2000-2999	0	0	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0	0	0
Books and Supplies	4000-4999	27,048	7,948	38,896	17,187	0	50,977
Services, Other Op. Exp.	5000-5999	21,512	8,611	49,100	17,650	0	50,000
Capital Outlay	6000-6999	98,264	18,694	30,633	388,551	0	204,591
Other Outgoing	7000-7299	0	0	0	0	0	0
Direct Support Costs	7300-7399	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		146,824	35,253	118,629	423,388	0	305,568
<b>C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses</b>		<b>(146,824)</b>	<b>(35,253)</b>	<b>(118,629)</b>	<b>(421,519)</b>	<b>0</b>	<b>(305,568)</b>
<b>D Other Sources/Uses</b>							
Interfund Transfers							
Tranfers In	8910-8929	270,000	270,000	445,000	95,000	0	270,000
Transfer Out	7610-7629	0	0	0	0	0	0
Teeter Fund		0	0	0	0	0	0
<b>TOTAL, OTHER SOURCES</b>		270,000	270,000	445,000	95,000	0	270,000
<b>E Net Increase (Decrease) in FUND BALANCE</b>		<b>123,176</b>	<b>234,747</b>	<b>326,371</b>	<b>(326,519)</b>	<b>0</b>	<b>(35,568)</b>

J202 Budget Comparison Description	Object	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Audited Actuals	2014/15 Audited Actuals	2015/16 Adopted Budget	2015/16 Second Interim
<b>F Fund Balance, Reserves</b>							
Beginning Balance							
As of July 1 - Unaudited		1,721,240	1,844,416	2,079,163	2,405,534	1,786,717	2,079,015
Audit Adjustments		0	0	0	0	0	0
<b>NET BEGINNING BALANCE</b>		1,721,240	1,844,416	2,079,163	2,405,534	1,786,717	2,079,015
Fund Increase (Decrease)		123,176	234,747	326,371	(326,519)	0	(35,568)
Prepaid Expenditures		0	0	0	0	0	0
Restricted Program Balance		1,894,437	1,894,437	1,894,437	0	0	0
<b>ENDING BALANCE</b>		<b>1,844,416</b>	<b>2,079,163</b>	<b>2,405,534</b>	<b>2,079,015</b>	<b>1,786,717</b>	<b>2,043,447</b>

**TAMALPAIS UNION HIGH SCHOOL DISTRICT  
SELF INSURANCE FUND MULTI YEAR COMPARISON  
2011-12 TO 2014-15 ACTUALS  
2015-16 ADOPTED, SECOND INTERIM**

**SELF INSURANCE FUND - FUND 67**

J202 Budget Comparison Description	Object	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Audited Actuals	2014/15 Audited Actuals	2015/16 Adopted Budget	2015/16 Second Interim
<b>A REVENUES</b>							
Revenue Limit Sources	8010-8099	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0
Other Local Revenue	8600-8799	6,077	6,297	339	31,172	20	3,460
<b>TOTAL REVENUES</b>		<b>6,077</b>	<b>6,297</b>	<b>339</b>	<b>31,172</b>	<b>20</b>	<b>3,460</b>
<b>B EXPENDITURES</b>							
Certificated Salaries	1000-1999	0	0	0	0	0	0
Classified Salaries	2000-2999	0	0	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0	0	0
Books and Supplies	4000-4999	0	5,786	547	8,857	0	3,440
Services, Other Op. Exp.	5000-5999	1,000	2,264	21,269	8,954	0	0
Capital Outlay	6000-6999	0	0	0	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0
Direct Support Costs	7300-7399						
<b>TOTAL EXPENDITURES</b>		<b>1,000</b>	<b>8,050</b>	<b>21,816</b>	<b>17,811</b>	<b>0</b>	<b>3,440</b>
<b>C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses</b>		<b>5,077</b>	<b>(1,753)</b>	<b>(21,477)</b>	<b>13,361</b>	<b>20</b>	<b>20</b>
<b>D Other Sources/Uses</b>							
Interfund Transfers							
Transfers In	8910-8929	0	0	0	0	0	0
Transfer Out	7610-7629	0	0	0	0	0	0
Teeter Fund							
<b>TOTAL, OTHER SOURCES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E Net Increase (Decrease) in FUND BALANCE</b>		<b>5,077</b>	<b>(1,753)</b>	<b>(21,477)</b>	<b>13,361</b>	<b>20</b>	<b>20</b>

J202 Budget Comparison Description	Object	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Audited Actuals	2014/15 Audited Actuals	2015/16 Adopted Budget	2015/16 Second Interim
<b>F Fund Balance, Reserves</b>							
Beginning Balance							
As of July 1 - Unaudited		47,729	52,805	51,052	29,575	34,625	42,936
Audit Adjustments		0	0	0	0	0	0
<b>NET BEGINNING BALANCE</b>		<b>47,729</b>	<b>52,805</b>	<b>51,052</b>	<b>29,575</b>	<b>34,625</b>	<b>42,936</b>
Fund Increase (Decrease)		5,077	(1,753)	(21,477)	13,361	20	20
Program Reserves (restrict for possible expenditures)							
Restricted Program Balance							
<b>ENDING BALANCE</b>		<b>52,805</b>	<b>51,052</b>	<b>29,576</b>	<b>42,936</b>	<b>34,645</b>	<b>42,956</b>



**TAMALPAIS UNION HIGH SCHOOL DISTRICT  
MULTI YEAR COMPARISON - SPECIAL EDUCATION**

**APPENDIX D**

	Objects	2013-2014 Audited Actuals	2014-15 Audited Actuals	2015-16 Approved Budget	2015-16 First Interim	2015-16 Second Interim
<b>Revenue:</b>						
Special Ed Rev. Limit ADA transfer from Unrestricted	8091	0	0	0	0	0
Special Ed Rev. Limit ADA transfer to MCOE		0	0	0	0	0
Reimbursement from Bolinas Stinson and Lagunitas	8699	42,146	44,214	47,164	47,164	47,164
PL94-142 Allowance - Federal money	8181	455,536	465,643	515,480	497,588	497,588
PL94-142 Allowance - Prior Year	8181	0	0	0	42,786	42,786
Mental Health - Federal	8287/8182	82,743	263,068	93,874	106,354	106,354
Mental Health - State	8587/8590	335,477	428,989	336,124	465,662	465,662
Carryover		91,787	0	0	150,078	150,078
All Other Local Revenues	8699	8,225	8,225	0	5,698	5,698
Pre-Assessment Mental Health	8792	0	0	0	0	0
Special Ed - NPS/LCI Set Aside	8792	16,946	33,585	0	0	33,585
Special Ed - NPA/NPS Prior yr	8329	0	0	0	0	0
Low Incidence Reimbursement/Other Reimbursements		4,992	0	34,300	34,300	48,800
Donation/Other		8,067	5,515	0	0	14,415
Special Ed - Prior Year		0	0	0	32,250	32,250
SELPA-ED Program	8792	0	0	0	0	0
Special Ed - Facilities Use	8792	11,360	0	0	0	11,360
Special Ed Fr. Cnty - AB602 block grant	8722/8792	1,975,088	1,998,973	1,965,277	1,965,277	1,965,277
Special Ed One-time Settlement	8792	0	0	0	0	0
LCFF Transportation Minimum State Aid	0000/8011	0	0	0	0	204,115
<b>Total Revenue</b>		<b>3,032,367</b>	<b>3,248,212</b>	<b>2,992,219</b>	<b>3,347,157</b>	<b>3,625,132</b>
<b>Expenditures:</b>						
Teachers	1110	1,460,956	1,718,970	1,804,442	1,803,179	1,803,179
Teachers/Substitutes	1140/50	3,309	3,108	10,000	21,000	21,000
Pupil Support-Psychologists	1200/10	624,376	596,248	698,027	697,727	697,727
Substitutes/Stipends/Extra Duty	1230/40/50/60	51,303	87,702	57,000	57,000	57,000
Director of Special Education/Sr & Asst. Dir. Student Services	1317	131,225	138,265	142,620	142,920	142,920
Staff Development						
Special Ed Pupil Services	1000	0	0	0	0	0
Special Ed Instr. Aides/sign interpreter	2000	0	0	0	0	0
Instructional Aide - Regular	2110/30/50	1,000,658	1,152,897	1,301,505	1,303,916	1,320,175
Instructional Aide Sub - Illness	2160	6,510	8,358	10,500	9,050	9,050
Instructional Aide Sub - Non Illness	2170	10,650	8,070	10,500	9,050	9,050
Clerical /Typewell Aide	2401	77,916	81,529	83,845	84,145	84,145
Salary Related Benefits	3000	1,457,994	1,580,233	1,785,146	1,761,989	1,718,230
<b>Salaries &amp; Benefits</b>		<b>4,824,896</b>	<b>5,375,380</b>	<b>5,903,585</b>	<b>5,889,976</b>	<b>5,862,476</b>
Special Ed Supplies	4000	21,644	48,384	43,100	111,622	87,555
Legal Services	5829	60,792	125,008	80,000	110,383	110,383
Legal Judgements	5825	241,674	590,711	600,000	570,000	556,000
Special Ed Consultants	5837	3,075	5,577	7,000	7,000	500
MCOE Contract Services	5800.30	0	0	0	0	0
1:1 Aides	5840	98,891	162,027	240,750	242,307	277,115
Oth. Operating Svcs.- mileage,conference,printing	5000	213,023	257,830	227,650	228,270	300,126
Instructional Equipment	6000	0	19,248	20,000	18,486	236
Non Public School (NPS) tuition	5833	827,837	865,111	1,400,000	1,144,182	1,384,527
Mental Health Residential	5834	395,024	190,240	485,000	485,000	525,768
Non Public Agency (NPA) & 1:1 aides	5835	178,435	206,326	220,000	220,000	316,722
Transportation - taxi cabs etc	5230	20,544	31,442	35,500	35,500	29,477
Conferences/Inservice	5200.05	0	0	0	0	0
Transportation - contract w/MPTA	7143	333,463	308,163	553,974	553,974	738,604
Special Ed Excess Cost - Bill Back	7142	431,445	578,201	476,155	556,778	453,501
State Special Schools/Tuition to MCOE (NEW 2014/15)	7130	0	0	0	0	0
Indirect Cost	7310	585,713	507,145	677,900	677,900	677,900
<b>Non Personnel Expenditures</b>		<b>3,411,560</b>	<b>3,895,413</b>	<b>5,067,029</b>	<b>4,961,402</b>	<b>5,458,414</b>
<b>Total Special Education Budget</b>		<b>\$ 8,236,456</b>	<b>\$ 9,270,793</b>	<b>\$ 10,970,614</b>	<b>\$ 10,851,378</b>	<b>\$ 11,320,890</b>
<b>Contribution from the General Fund</b>	8980/90	<b>\$ (5,204,089)</b>	<b>\$ (6,086,638)</b>	<b>\$ (7,978,395)</b>	<b>\$ (7,504,221)</b>	<b>\$ (7,695,758)</b>

**Certificated Staffing Comparison**  
**2015-16 Adopted Budget vs. 2015-16 Spring**

CERTIFICATED	2015/2016		
	FTE		
	Adopted	Spring 2016	Increase /
SITE	A	B	(Decrease)
Drake	65.3000	66.5000	1.2000
Redwood	106.1000	106.3000	0.2000
Tamalpais	86.1000	85.2000	(0.9000)
San Andreas	7.9750	8.5750	0.6000
Tamiscal	8.2000	8.4000	0.2000
DISTRICTWIDE			
Global Studies	0.2000	0.2000	0.0000
ESL Teacher	0.2000	0.2000	0.0000
TFT	0.2000	0.2000	0.0000
Ed Tech Coach	0.2000	0.2000	0.0000
Wellness Coordinator	1.0000	1.0000	0.0000
<b>Sub Total Unrestricted</b>	<b>275.4750</b>	<b>276.7750</b>	<b>1.3000</b>
Title I (06-3010)	0.2250	0.2250	0.0000
NCCPA - Career Pathways (06-9993)	0.0000	0.4000	0.4000
<b>Sub Total Restricted</b>	<b>0.2250</b>	<b>0.6250</b>	<b>0.4000</b>
<b>TOTAL</b>	<b>275.7000</b>	<b>277.4000</b>	<b>1.7000</b>
Fund 11	0.6000	0.6000	0.0000
<b>GRAND TOTAL POSITION CONTROL</b>	<b>276.3000</b>	<b>278.0000</b>	<b>1.7000</b>

**Classified Staffing Comparison**  
**2015-16 Adopted Budget vs. 2015-16 Spring**

CLASSIFIED - General Fund (Restricted & Unrestricted)	2015/2016		
	FTE		
	A	B	Increase /
Position	A	B	(Decrease)
Paraeducator (Unrestricted)	0.4500	0.4500	0.0000
Health Specialist	1.0000	1.0000	0.0000
Delivery	1.0000	1.0000	0.0000
Custodian	28.5000	28.5000	0.0000
Library Specialist	3.0000	3.0000	0.0000
Computer	7.5000	7.5000	0.0000
Print Shop	2.0000	2.0000	0.0000
<b>Clerical (Unrestricted)</b>	<b>1.0000</b>	<b>1.0000</b>	<b>0.0000</b>
Campus Staff Assistant	10.0000	10.0000	0.0000
<b>Sub Total Unrestricted</b>	<b>54.4500</b>	<b>54.4500</b>	<b>0.0000</b>
Maintenance	5.0000	5.0000	0.0000
Grounds	4.0000	4.0000	0.0000
<b>Clerical - M&amp;O (Restricted)</b>	<b>44.1250</b>	<b>45.1250</b>	<b>1.0000</b>
Spec Ed - Paraeducator (06-6500)	25.8750	27.5000	1.6250
Spec Ed - Secretary (06-6500)	1.0000	1.0000	0.0000
Title I (06-3010)	1.0000	1.0000	0.0000
EIA (06-7091)	0.4500	0.4500	0.0000
Parent Foundation (06-9XXX)	0.0000	0.3000	0.3000
<b>Sub Total Restricted</b>	<b>81.4500</b>	<b>84.3750</b>	<b>2.9250</b>
<b>TOTAL - GENERAL FUND</b>	<b>135.9000</b>	<b>138.8250</b>	<b>2.9250</b>

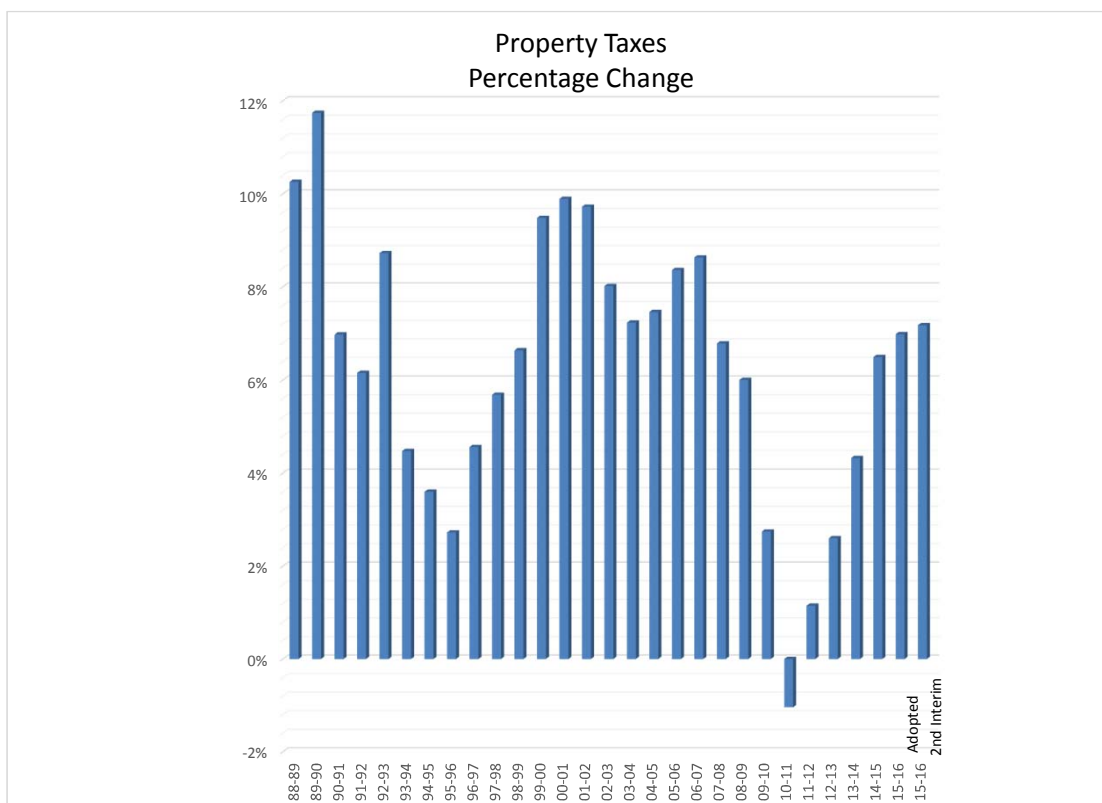
## History of Property Tax Change

<u>Fiscal Year</u>	<u>Actual Taxes</u>	<u>Increase Over Prior Year</u>	
		\$	%

87-88	9,610,865		
88-89	10,596,636	985,771	10.3%
89-90	11,840,674	1,244,038	11.7%
90-91	12,666,884	826,210	7.0%
91-92	13,446,019	779,135	6.2%
92-93	14,619,350	1,173,331	8.7%
93-94	15,273,187	653,837	4.5%
94-95	15,822,799	549,612	3.6%
95-96	16,253,696	430,897	2.7%
96-97	16,994,860	741,164	4.6%
97-98	17,960,502	965,642	5.7%
98-99	19,152,625	1,192,123	6.6%
99-00	20,968,661	1,816,036	9.5%
00-01	23,042,765	2,074,104	9.9%
01-02	25,283,084	2,240,319	9.7%
02-03	27,310,472	2,027,388	8.0%
03-04	29,285,599	1,975,127	7.2%
04-05	31,470,427	2,184,828	7.5%
05-06	34,102,150	2,631,723	8.4%
06-07	37,045,816	2,943,666	8.6%
07-08	39,559,232	2,513,416	6.8%
08-09	41,933,227	2,373,995	6.0%
09-10	43,083,787	1,150,560	2.7%
10-11	42,635,597	(448,190)	-1.0%
11-12	43,125,248	489,651	1.1%
12-13	44,246,663	1,121,415	2.6%
13-14	46,159,127	1,912,464	4.3%
14-15	49,155,991	2,996,864	6.5%
15-16	52,589,000	3,433,009	7.0%
15-16	52,684,057	3,528,066	7.2%

15-16 Adopted Budget

15-16 2nd Interim



## STRS and PERS Costs are Projected to Increase

CalSTRS Rates per EC§ 22901.7 and 22950.5							
	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Projected	2018-19 Projected	2019-20 Projected	2020-21 Projected
Employer	8.880%	10.73%	12.58%	14.43%	16.28%	18.13%	19.10%
Member (2% at 60)	8.150%	9.20%	10.25%	10.25%	10.25%	10.25%	10.25%
Member (2% at 62)	8.150%	8.56%	9.205%	9.205%	9.205%	9.205%	9.205%
	<i>increase</i>	<i>1.85%</i>	<i>1.85%</i>	<i>1.85%</i>	<i>1.85%</i>	<i>1.85%</i>	<i>0.97%</i>

CalPERS Actual and Projected Rates							
	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Projected	2018-19 Projected	2019-20 Projected	2020-21 Projected
Employer	11.771%	11.85%	13.05%	16.60%	18.20%	19.90%	20.40%
	<i>Increase</i>	<i>0.079%</i>	<i>1.20%</i>	<i>3.55%</i>	<i>1.60%</i>	<i>1.70%</i>	<i>0.50%</i>

Estimated Projected Costs of CalSTRS and CalPERS Rate Changes (2018-19 - 2020-21 salaries set to 2017-18 level)							
	2015-16 Budgeted	2016-17 Projected	2017-18 Projected	2018-19 Projected	2019-20 Projected	2020-21 Projected	
Certificated Salaries	\$ 32,807,210	\$ 34,295,390	\$ 35,862,990	\$ 35,862,990	\$ 35,862,990	\$ 35,862,990	
Additional STRS	\$ 606,933	\$ 634,465	\$ 663,465	\$ 663,465	\$ 663,465	\$ 347,871	
Classified Salaries	9,840,607	9,937,307	10,104,707	10,104,707	10,104,707	10,104,707	
Additional PERS	\$ 7,774	\$ 119,248	\$ 358,717	\$ 161,675	\$ 171,780	\$ 50,524	
Additional STRS + PERS	\$ 614,707	\$ 753,712	\$ 1,022,182	\$ 825,141	\$ 835,245	\$ 398,395	
Increase over 2014-15 level	\$ 614,707	\$ 1,368,420	\$ 2,390,602	\$ 3,215,743	\$ 4,050,988	\$ 4,449,383	
Cumulative Est. Cost Additional STRS & PERS		\$ 1,983,127	\$ 4,373,730	\$ 7,589,473	\$ 11,640,461	\$ 16,089,844	