ACTION ITEM
Board of Trustees
June 26, 2013

2013/14 BUDGET ADOPTION

INTRODUCTION

Pursuant to California Education Code 42127, governing board of each school district is required to adopt its budget on or before July 1 of each year. The Board is being asked to review, discuss and approve the 2013/14 Adopted Budget. A decrease in fund balance in the amount of $438,230 is being projected for Fiscal Year 2013/14. The budget presented includes the most current information available.

The State Budget will provide additional funding over and above the expected "hold harmless" proposed by the governor in January.

- Mandated Block Grant at $47 per ADA or $174,088
- Educational Protection Act at $200 per ADA or $750,278
- Common Core State Standards at $170 per ADA or $637,736

The "hold harmless" has been assumed in the adopted budget to include the following:

Program	
EIA	$ 82,301
Unrestricted General Fund	$ 52,488
Deferred Maintenance	$157,000
Special Education AB602	$187,001
Special Education – Mental Health	$263,343
Total assumed "Hold Harmless"	**$742,133**

Property Tax projections from Marin County have been increasing over the past three months. The estimate in March 2013 was 2.63% and in June 2013 it was 3.83%. The Adopted Budget includes a projected increase of 3% for secured taxes.

Since a 3% increase in property tax triggers a 2% salary increase for the certificated bargaining unit, this amount has been included. Additionally, the tentative agreement with the classified bargaining unit provides for a 2% salary increase in 2013/14 with 3% ongoing from 2012/13. These amounts have been included.

ASSUMPTIONS AND ANALYSES

ITEMS IN THE GENERAL FUND BUDGET (Appendix A)

A. Enrollment

1. On January 9, 2013 the Assistant Superintendent presented to the Board enrollment data for 2012/13 reflecting an increase of 45 students from 2011/12. The following is a chart indicating the projected enrollment by site used for the allocation of site discretionary funds. Enrollment for staffing purposes varies from these numbers because budgeted staffing is based upon registered students.

CBEDS						PROJECT	INCREASE/ (DECREASE)
	08/09	09/10	10/11	11/12	12/13	13/14	13/14 from 12/13
Tamalpais	1,118	1,110	1,153	1,231	1,230	1,329	99
Drake	1,039	1,049	1,000	979	983	982	(1)
Redwood	1,435	1,443	1,440	1,456	1,535	1,602	67
San Andreas	118	98	83	83	59	98	39
Tamiscal	109	98	98	98	85	98	13
TOTAL	**3,819**	**3,798**	**3,774**	**3,847**	**3,892**	**4,109**	**217**

B. Revenue

1. Property Tax Revenue **(Appendix B)** has been budgeted with a 3.0% ($1.2 million) increase for Secured. Each 1% increase in property tax revenue equals approximately $400,000.

2. Federal Revenue has been budgeted with the assumption that there will be no new funds:

Title I-Improving the Academic Achievement of the Disadvantaged (5% Reduction)	$181,645
Special Education IDEA Basic Grant (Per MCOE)	$437,378
Special Education IDEA Mental Health (Per MCOE)	$ 78,764
Vocational Education (5% Reduction)	$ 63,490
Title II-Preparing, Training and Recruiting High Quality Teachers and Principals (5% Reduction)	$ 90,239
Title III-English Language Acquisition, Language Enhancement and Academic Achievement for Immigrant Students	$ 5,000
TOTAL FEDERAL REVENUE	**$856,516**

3. State Revenue will be budgeted, as follows:

Special Education Mental Health	$263,343
Lottery $154.00 per student	$599,060
Educational Protection Act	$750,278
Common Core	$637,736
Hold Harmless	$ 52,488
Economic Impact Aid	$ 82,301
Mandated Block Grant	$174,088
Testing	$ 12,000
TOTAL STATE REVENUE	**$2,571,294**

4. Local Revenue:

   A. Parcel Tax Income will increase by 3% over 2012/13. The budget reflects approximately 37,000 parcels @ $253.32 per parcel. Total increased revenue is $270,000.

   B. Interest Income is budgeted at $30,000. In 2009/10, the General Fund earned $161,182 in interest income.

   C. Rental Income will be received from Marin Pupil Transportation Agency ($8500), MCAL ($697), and facilities usage fees ($276,242).

   D. Other Local Income includes the following:

SOURCE	2013/14
Printing Fees – Outside Customers	$ 25,000
Beginning Teacher	$ 28,000
Gate Receipts for Athletic Events	$ 45,000
MPTA-Fiscal Agent	$ 3,781
TOTAL	**$ 101,781**

Note: Any donations made to the District during the year are placed in this account, budgeted and spent by the recipient site. Thus, the balance at the end of the year is greater than at budget adoption.

C. Expenditures

Certificated – 1000:

1. Certificated staffing was based upon registered students attending five sites.

SITE	2013/14 FTE Adopted	2012/13 FTE Fall	Increase/ (Decrease)
Drake	60.30	60.30	-0-
Redwood	93.00	88.40	4.60
Tamalpais	77.90	76.30	1.60
San Andreas	7.575	7.575	-0-
Tamiscal	8.00	8.00	-0-
Global Studies	.20	.20	-0-
English as a Second Language	.20	.20	-0-
Tamalpais Federation of Teachers	.20	.20	-0-
Educational Technology Coach	.20	-0-	.20
Sub Total Unrestricted	**247.575**	**241.175**	**6.40**
EIA	.225	0.225	-0-
Sub Total Restricted	**.225**	**0.225**	**-0-**
TOTAL	**247.80**	**241.40**	**6.40**

a. Staffing has been budgeted as per the Board Approved 2013-2014 Staffing Plan.

b. 14.0 FTE Counselors have been funded 100% from the Unrestricted General Fund.

c. A 2% salary increase has been included for members of the certificated bargaining unit.

d. The cost of step, including salary driven benefits, is as follows:

Certificated	$422,655 (1.73%)
Classified	$155,495 (1.80%)
Administration	$ 33,431 (1.07%)
Total	**$611,581**

2. Part time teacher working full time on Staff Development Days has been budgeted $25,000 and catastrophic leave at $15,000.

3.

4. Extra Service Assignments are budgeted, as follows:

ASSIGNMENT	2013/14
Teacher Leaders	$ 61,000
Athletic Directors	$ 163,237
Beginning Teachers	$ 45,000
Extra Services Includes Web Page Coordinator, Newspaper, Drama, and Yearbook. Etc.	$ 274,366
Independent Study	$ 53,343
TOTAL	**$ 596,946**

5. Certificated Management Positions are, as follows:

POSITION	2013/14 FTE	
Principals	3.00	Redwood, Tamalpais and Drake
	1.00	San Andreas
	0.50	Tamiscal
Assistant Principals	7.00	Redwood, Tamalpais and Drake
District Administration	6.00	Superintendent, Assistant Superintendent of Educational Services, Senior Director of Student Services, Assistant Director of Student Services, Assistant Superintendent of Human Resources, Senior Director Of Instructional Technology and Staff Development
Psychologists	5.75	

6. Incentive for five certificated retirees has been budgeted for a total cost of $120,000.

D. Classified – 2000:

1. All parent-funded positions have been removed from the budget until Memorandums of Agreement have been approved.

POSITION	**2013/14 FTE Adopted**	**2012/13 FTE Fall**
Paraeducator	0.525	0.525
Health Specialist	1.00	1.00
Delivery	1.00	1.00
Custodian	28.50	28.50
Library Specialist	3.00	3.00
Computer	7.00	5.50
Print Shop	2.00	2.00
Clerical	42.125	41.875
Campus Staff Assistant	10.00	10.00
Sub Total Unrestricted	**95.150**	**93.400**
Maintenance	5.00	5.00
Grounds	4.00	4.00
Clerical – M&O	1.00	1.00
Spec. Ed.-Paraeducator	20.875	17.625
Spec. Ed. -Secretary	1.00	1.00
Title I	1.45	1.45
Parent Funds	0	1.925
Sub Total Restricted	**33.325**	**32.000**
TOTAL	**128.475**	**125.400**

2. Classified Management Positions are, as follows:

POSITION	2013/14 FTE
Community Programs Director	.50
IT Operations Director	1.00
Assistant Superintendent of Finance and Facilities	1.00
Maintenance and Operations Director	1.00

3. Clerical Training, Extra Hire, and Substitutes remain the same as 2012/13.

4. Incentive for six classified retirees has been budgeted for a cost of $96,000 plus salary driven benefits.

Employee Benefits – 3000:

1. The Worker's Compensation Rate, per MSIA, is budgeted to increase from 1.510% to 1.603%. The increase includes an assessment of .316%. The PERS rate has increased from 11.417% to 11.442%. State Unemployment Insurance is decreasing from 1.10% to .05%.

	Certificated & Certificated Management	Classified	Classified Management
STRS	8.250%	0.000%	0.000%
PERS	0.000%	19.733%	11.442%
OASDI	0.000%	6.200%	6.200%
MEDICARE	1.450%	1.450%	1.450%
SUI	.05%	.05%	.05%
W/C	1.603%	1.603%	1.603%
TOTAL	**11.353%**	**29.036**	**20.745%**

2. The budget includes a Kaiser increase of 6.84%; decrease of 3.29% for dental and no change for vision; as of October 1, 2013.
   - Certificated and Management employees receive 100% health benefits coverage if they work .6 FTE or greater. Health benefits are provided by the District, proportional to FTE for those working less than .6 FTE.
   - Classified employees receive 100% health benefits if they work 30 hours or more per week; 75% coverage if they work between 25 and 29 hours per week; and 50% coverage if they work between 20 and 24 hours per week.
   - Effective July 1, 2012, Certificated retirees who have 10 years of service in the District and are at least 60 years of age receive health benefits until the age of sixty-five.
   - *A tentative agreement with the classified bargaining unit is pending that would increase retirement with health benefits to 60 years of age and 10 years of service from 55 years of age and 10 years of service. A grandfather clause has been included in the agreement that provides for unit members who are at least fifty (50) years old by June 30, 2016, and have fifteen (15) years in the district by June 30, 2016, to be eligible for health benefits from the age of 55 to 65.*
   - Coverage for all employees and retirees is capped at the Kaiser rate.

Components of the Projected Health & Welfare cost for 2013/14 are, as follows:

PLAN	Rate for 7/1/13-9/30/13	Rate for 10/1/13-6/30/14
Kaiser or Health Net Cap	$1,125.00	$1,202.00
Delta Dental	142.45	137.91
VSP (Vision)	29.27	29.27
MHN (Mental Health)	0.00	0.00
CPIC (Life)	7.50	7.50
TOTAL	**$1,304.23**	**$1,376.68**
BLENDED RATE FOR 13/14 BUDGET	**$16,375**	

Historical Information

Fiscal Year	Kaiser Rate	% Increase over Prior Year
1994/95	$335.13	
1995/96	326.26	(2.6%)
1996/97	278.20	(14.7%)
1997/98	287.62	3.4%
1998/99	318.31	10.7%
1999/00	358.68	12.7%
2000/01	399.01	11.2%
2001/02	449.08	12.5%
2002/03	510.46	13.7%
2003/04	601.72	17.9%
2004/05	648.16	7.72%
2005/06	706.59	9.01%
2006/07	702.02	(.65%)
2007/08	759.53	8.19%
2008/09	861.68	13.45%
2009/10	962.89	11.75%
2010/11	1,078.88	12.05%
2011/12	1,082.00	.29%
2012/13	1,125.00	3.97%
2013/14	1,202.00	6.84%

3. The Annual Required Contribution (ARC) will remain unchanged until a new actuarial study is performed. The District is required to have a study prepared every two years. The next study will be performed as of June 30, 2013. An ARC of $824,000 has been budgeted. Allocation of the ARC is based upon FTE's. There are two components of the cost that must be allocated:
   a. . Normal Cost or the cost for Other Postemployment Benefits (OPEB) being earned by employees in exchange for services now or $475,000.
   b. Unfunded Actuarial Accrued Liability (UAAL) is the amount due for the past service of both active employees and retirees or $349,000.

All Other Expenditures – 4000-7000

1. Per Pupil M&E Allocations **(Appendix D)** are based upon enrollment projection and include a 10% cut. The assumption is that there will be an additional 165 students at the comprehensive sites. Both alternative sites are assuming no change in enrollment. Sites receive 95% of their M&E Allocation at budget adoption. Adjustments will be made in the fall after the enrollment count is taken. In-lieu enrollment is based on course enrollment data for Fall 2012 and Spring 2013.
2. Sites have provided "zero based" budgets for professional development, instructional materials, peer tutoring, instruction improvement, and link crew. Each principal has determined program needs in each of these categories with a dollar amount. The Assistant Superintendent of Educational Services reviewed and approved the budgets. Zero based budgets totaled $274,994. These areas were previously funded by a flat dollar amount.
3. Educational Services will be deploying 1,110 Ipads during the next year. Initially, 180 will be purchased for one-to-one use by the freshman students at Drake enrolled in the Nu Tech program. An additional 930 Ipads will be purchased in lots of 30, to be provided to teachers meeting goals in Instructional Technology Teacher Collaborative. Funding for the Ipads will come from Educational Protection Act ($140,000) and Common Core ($637,736).

4. Utilities have been adjusted based upon cost in the current year. In total they have been projected to increase less than 1% over 2012/13. Trending of the past few years has resulted in the assumption that we can lower our expected increase.

5. Property & Liability insurance has increased 2.0% or $8,000 per Marin School Insurance Authority renewal rates.

Other Outgo/Transfers – 7000 & 89XX:

1. Indirect charge has been calculated based upon an estimate of restricted expenses. These amounts will be adjusted when budgets for the restricted programs and other funds have been developed. The indirect rate will increase to 8.63% from 7.42%.

2. Student Nutrition Services is projecting a contribution from the General Fund of $343,808. Revenues are expected to remain constant but expenses are expected to increase as a result of increased benefits, step and column. The 3% and 2% salary increase for 12/13 and 13/14, respectively, have not been included in the budget.

3. Transfers to the Special Reserve for Capital Outlay in the 2013/14 are as follows:

	2013/14 Transfer
Field Replacement	$175,000
Copier Replacement	37,000
Furniture Replacement	8,000
Technology District-Wide **(Appendix E)**	50,000
TOTAL	**$270,000**

6. Community Education is budgeted to receive a net transfer of $110,885, a decrease of $21,980.

7. Contributions to Restricted Programs are budgeted as follows:

RESTRICTED PROGRAM	**2012/13 Budget**
Special Education **(Appendix F)**	$4,452,051
Maintenance, Operations & Grounds * **(Appendix G)**	1,892,797
Deferred Maintenance	200,000
TOTAL	**$6,544,848**

*The Maintenance & Operations Department has reduced budgeted expenditures for supplies and services by 10%.

8. Contributions for the ROP Program are $118,056. Marin County Office of Education has cut the amount provided for both District and MCOE employees working at our schools by 65%.

F. MULTI YEAR PROJECTIONS (Appendix H)

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

- Increase in enrollment of 158 in 14/15 and an increase in enrollment of 302 in 15/16 are indicated by enrollment projections.
- Secured property tax revenue is assumed to increase 3% in each of the subsequent years.
- State revenue is projected to include only "hold harmless" amounts equal to those received in 12/13.
- Lottery is budgeted per the School Services of California at $154.00 per student.
- Parcel tax revenue is projected to increase 3% each of the following projected years.
- Interest income has been conservatively projected at $30,000 per year.
- Teaching staff and been increased 8.0 FTE for 14/15 and 15.0 FTE for 15/16 to accommodate the increased projected enrollment.
- Step increase has been projected at 1.73% for certificated, 1.80% for classified, and 1.07% for management.
- The PERS rate has been maintained at 11.442%. No change in the STRS rate has been assumed.
- Health and Welfare is assumed to increase 9% for each of the subsequent years.
- Books and Supplies and Operating Expenses have been adjusted projected upon the Consumer Price Index (CPI) of 2.3% in 14/15 and 2.5% in 15/16.
- The contribution to the restricted programs has been increased $277,421 in 14/15 and $282,551 in 15/16.
- Student Nutrition Services contribution has been projected to decline by $23,808; Community Educations contribution has been projected to decline by $11,000 at the end of 14/15 and drop to $75,000 by the end of 15/16. Special reserve fund contributions have remained unchanged for the subsequent years.

SUPPLEMENTAL – ALL OTHE FUNDS (Appendix I)

Adult & Community Education
This is the third year that Adult Education was required to fund their programs with their fund balance. Through the Tier III flexibility transfer and the Basic Aid fair share reduction revenue from the State has been removed. Outside revenue consists of federal grant funds; Lottery; and local grants. The 13/14 projected ending fund balance is $359,688 which would allow for one more year of funding for the program.

Community Education is continuing to work towards increased enrollment. Four catalogs were issued. Revenues have been estimated conservatively. The Director and Secretary are being funded 50% Community Education and 50% Facilities Use. The District is projecting a transfer to this program in the amount of $110,885. Earlier estimates were ambitious. It appears that the cost of doing business continues to be larger than revenues received. Contracts will be reviewed by both the Director of Community Programs and the Assistant Superintendent of Finance and Facilities prior to approval in the fall to ensure that the estimated profit is on target.

Student Nutrition Services Fund
Student Nutrition Services is projecting an encroachment of $343,808.

Deferred Maintenance
Deferred Maintenance has been included as a Tier III State Categorical. The District has chosen to not take advantage of the flexibility option for the fund. Budgeted for 2013/14 is a $200,000 contribution from the General Fund. The state match has been budgeted at $157,000.

2001 and 2006 Bond Funds
The projects budgeted and approved prior to June 30, 2013 will roll over to 13/14. No budget is presented since there has been no change since the last revision approved by the Board.

Special Reserve for Capital Outlay
This fund is used by the Board to make transfers for special projects or for replacement funds. The transfer amount included in the Adopted Budget is $270,000 of which $175,000 is for field replacement; $50,000 is for district wide technology needs; $37,000 for copier replacements; and $8,000 for furniture replacement.

Special Reserve for Non Capital Outlay
This fund originated as support for the GASB 45 Other Post Employment Benefits requirements. Currently the General Fund has been providing the contributions required.

Self Insurance Fund
The projected ending fund balance for this fund is $50,855 at the end of 2013/14. There is a $25,000 contribution from the General Fund annually that provides for insurance deductibles on claims approved by the District. In 13/14 there was no contribution budgeted from the General Fund since the current balance is sufficient based upon past spending.

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. $2,000 was paid in 2007/08, 2008/09, 2009/10 and $581 paid in 2010/11. There has been no

budget provided for 2011/12, 2012/13 or 2013/14 since interest earnings have deteriorated over the past few years.

FISCAL IMPACT OF THIS PRESENTATION

As reported above.

RECOMMENDATION

… That the Board approve the 2013/14 Adopted Budget and provide positive certification for the 2014/15 and 2015/16 Multi Year Projections.

TAMALPAIS UNION HIGH SCHOOL DISTRICT
COMPARISON REPORT
UNRESTRICTED

General Fund

J200 Budget Comparison Description	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2013-14 Adopted Budget
A REVENUES									
Revenue Limit Sources	8010-8099	41,306,368	41,718,734	42,104,146	42,726,722	42,939,551	43,140,273	43,258,854	44,414,533
Federal Revenues	8100-8299	0	0	0	0	0	0	0	0
Other State Revenue	8300-8599	1,492,818	1,819,162	1,049,793	561,055	609,900	669,910	817,022	2,108,950
Other Local Revenue	8600-8799	9,323,091	9,722,011	9,723,006	9,608,291	9,772,208	9,464,564	9,558,650	9,769,216
TOTAL REVENUES		52,122,277	53,259,907	52,876,945	52,896,068	53,321,659	53,274,747	53,634,526	56,292,699
B EXPENDITURES									
Certificated Salaries	1000-1999	22,384,188	22,822,447	23,416,103	23,904,955	24,280,218	24,343,825	24,293,945	25,517,931
Classified Salaries	2000-2999	7,131,789	6,364,656	6,385,947	6,283,703	6,401,106	6,412,328	6,630,963	6,715,956
Employee Benefits	3000-3999	9,485,224	9,716,325	10,200,512	10,439,140	10,549,371	10,534,902	10,584,506	11,125,079
Books and Supplies	4000-4999	2,097,321	1,713,953	1,852,282	1,702,929	2,761,851	2,741,770	2,210,240	2,349,941
Services, Other Op. Exp.	5000-5999	4,134,884	4,161,573	4,435,148	4,415,966	4,523,153	4,568,877	4,515,614	4,294,802
Capital Outlay	6000-6999	65,384	38,040	81,772	114,200	119,361	123,985	114,667	83,000
Other Outgoing	7100-7499	51,083	24,587	24,587	0	0	0	0	0
Direct Support Costs	7300-7399	(486,986)	(597,811)	(453,750)	(528,518)	(547,388)	(547,388)	(544,737)	(625,321)
TOTAL EXPENDITURES		44,862,887	44,243,770	45,942,601	46,332,375	48,087,672	48,178,299	47,805,198	49,461,388
C Excess (Deficiency) of Revenue over Expenditure Before Other Sources/Uses		**7,259,390**	**9,016,138**	**6,934,344**	**6,563,693**	**5,233,987**	**5,096,448**	**5,829,328**	**6,831,311**
D Other Sources/Uses									
Interfund Transfers									
Transfers In - Comm.Ed.	8910-8929	77,323	20,400	19,500	20,400	20,400	20,400	0	0
Transfers In - ETF	8910-8929								
Transfers In - Self Insurance Fund	8910-8929								
Transfers Out - Food Service	7610-7629	(349,800)	(307,065)	(321,947)	(357,048)	(357,048)	(357,048)	(362,012)	(343,808)
Transfer Out - Special Reserve-Capital		-	(1,770,000)	(270,000)	(270,000)	(270,000)	(270,000)	(270,000)	(270,000)
Transfer Out - Special Reserve-Non Capital		-	-	-	-	-	-	-	-
Transfers Out - Deferred Maintenance		-	-	-	-	-	-	-	-
Transfer Out - Comm. Ed.		(86,964)	(153,436)	(79,760)	(132,865)	(132,865)	(132,865)	(132,865)	(110,885)
Sources-Capital Lease	8930-8979	-	-	-	-	-	-	-	-
Contribution to Restricted Programs	8980-8999	(4,980,078)	(5,426,190)	(5,158,524)	(6,394,892)	(6,250,526)	(6,293,647)	(6,217,463)	(6,544,848)
TOTAL, OTHER SOURCES/USES		(5,339,519)	(7,636,291)	(5,810,731)	(7,134,405)	(6,990,039)	(7,033,160)	(6,982,340)	(7,269,541)
E Net Increase (Decrease) in FUND BALANCE		**1,919,871**	**1,379,847**	**1,123,613**	**(570,712)**	**(1,756,052)**	**(1,936,712)**	**(1,153,012)**	**(438,230)**
		(779,226)	(1,302,060)	(1,085,792)		1,085,792	1,085,792	1,085,792	-
		1,140,645	**77,787**	**37,821**	**(570,712)**	**(670,260)**	**(850,920)**	**(67,220)**	**(438,230)**

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2013-14 Adopted Budget
F **Fund Balance, Reserves**									
Beginning Balance									
As of July 1-Unaudited		18,401,877	20,321,748	20,868,123	21,991,736	21,991,736	21,991,736	21,991,736	20,838,724
Audit Adjustments									
NET BEGINNING BALANCE		18,401,877	20,321,748	20,868,123	21,991,736	21,991,736	21,991,736	21,991,736	20,838,724
Fund Increase (Decrease)		1,919,871	1,379,847	1,123,613	(570,712)	(1,756,052)	(1,936,712)	(1,153,012)	(438,230)
Program Reserves (restricted for expend.)									
Adjustment for Restatement			(833,472)						
Restricted Program Balances									
ENDING FUND BALANCE		**20,321,748**	**20,868,123**	**21,991,736**	**21,421,024**	**20,235,684**	**20,055,024**	**20,838,724**	**20,400,494**
Components of Ending Balance									
Reserved Amounts									
Revolving Cash		12,000	12,000	12,026	12,000	12,000	12,000	12,000	12,000
Cash In Bank		0	0	0	0	0	0	0	0
Prepaid Expenditures				17,260					
Designated Amounts									
For economic Uncertainties (Required by State 3%)		1,685,273	1,715,963	1,705,780	1,731,585	1,875,325	1,786,963	1,867,000	1,824,877
Designation - 08/09, 09/10, 10/11, 11/12 Surplus to			2,482,127	2,519,948	2,519,948	2,519,948	2,519,948	2,519,948	2,519,948
Cover Future Deficits		-	-	-	-	-	-	-	-
Designation- Parcel Tax Renewal		-	8,820,573	-	-	-	-	-	-
Designation- Economic Uncertainty- Basic Aid			6,535,400	16,650,930	17,157,490	15,828,411	15,736,113	16,439,776	16,043,669
Tier III Fund Balance									
Site Carryovers,Tier III Fund Balance		779,226	1,302,060	1,085,792	0	0	0	0	0
Ending Balance		17,845,249	(0)	(0)	0	(0)	(0)	(0)	(0)

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2013-14 Adopted Budget
Revenue Limit Sources									
State Aid-Current Year	8011/19	(221,661)	(250,489)	(254,501)	(273,864)	(273,864)	(265,442)	(203,661)	(226,712)
Basic Aid Fair Share Reduction	8011	(927,879)	-	-	-	-	-	-	-
Homeowners Exemption	8021	298,133	295,860	297,661	293,171	297,661	292,623	295,791	295,559
Other Subventions/RDA	8029/47	-	-	(4,544)	-	-	68,213	108,055	-
Secured Roll Taxes	8041	41,799,608	41,342,796	41,831,637	42,438,270	42,668,270	42,775,273	42,775,273	43,996,518
Unsecured Taxes	8042	926,715	927,198	940,924	947,867	940,924	964,531	941,403	1,005,143
Prior Year Taxes	8043	59,331	69,743	55,025	69,743	55,025	55,025	42,810	55,025
Revenue Limit Transfers - Special Ed	8091	(627,879)	(666,374)	(762,056)	(748,465)	(748,465)	(749,950)	(700,817)	(711,000)
TOTAL: Rev. Limit Sources		41,306,368	41,718,734	42,104,146	42,726,722	42,939,551	43,140,273	43,258,854	44,414,533
Percent of Total Income		79.25%	78.33%	79.63%	80.77%	80.53%	80.98%	80.65%	78.90%
Federal Revenues									
Title VI - ECIA (RE 4110)	8290	0	0	0	0	0	0	0	0
Special Ed. PL 94-142	8181	0	0	0	0	0	0	0	0
Title II - Eisenhower (RE 4010)	8290	0	0	0	0	0	0	0	0
Drug Free (RE 3710)	8290	0	0	0	0	0	0	0	0
Vocational Education (RE 3550)	8290	0	0	0	0	0	0	0	0
Other Federal Income (D/A/T)	8290	0	0	0	0	0	0	0	0
TOTAL: Federal Revenue		0	0	0	0	0	0	0	0
Percent of Total Income		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other State Revenues									
BA Fair Share Red/**HOLD HARMLESS**	8590		-	(2,410,639)	(2,620,451)	(2,690,190)	(2,690,190)	(2,690,190)	52,488
Common Core	8590								637,736
Educational Protection Act	8590								750,278
Adult Education - Flexible (RE 214)	8590		1,067,547	1,520,212	1,410,300	1,410,300	1,410,300	1,520,212	-
Supplemental Instruction	8311/19/8590	114,218	91,030	128,287	89,382	89,382	89,382	89,382	-
GATE: Gifted & Talented (RE 7140/0220)	8311/8590	28,524	24,881	24,872	24,872	24,872	24,872	55,093	-
EIA: Economic Impact Aid (RE 7091)	8311	-	-	-	-	-	-	-	-
Class Size 9 - 12 (RE 1200/0201)	8435/8590	190,768	-	309,588	309,588	309,588	309,588	309,588	-
Mandated Costs Reimburse.	8550	-	191,761	86,921	-	106,900	106,900	113,879	174,088
State Lottery Revenue	8560	407,035	432,731	470,990	450,524	450,524	510,534	510,534	482,360
Library Grant (RE 7395/0241)	8590	2,501	-	2,501	2,501	2,501	2,501	2,501	-
Supplemental School Counseling (RE7080/0218)	8590	75,435	598	221,458	221,458	221,458	221,458	221,458	-
Inst'l Materials (RE 7156/0221)	8590	214,720	-	214,451	214,451	214,151	214,151	214,151	-
Peer Assistance Review (RE7271/0225)	8590	19,097	-	19,098	19,098	19,098	19,098	19,098	-
Math & Reading Professional Dev (RE0229)	8590	12,739	-	11,023	11,023	11,023	11,023	11,023	-
Instructional School Garden (RE0253)	8590	3,025	-	-	-	-	-	-	-
School Safety & Violence (RE 6405/0215)	8590	93,849	-	123,730	123,730	123,730	123,730	123,730	-
Pupil Retention Block Grant (RE7390/0236)	8590	23,614	-	23,614	23,614	23,614	23,614	23,614	-
Special Ed settlement - as mandated cost	8590	14,527	-	-	-	-	-	-	-
Art & Music Block Grant (RE 6760/0216)	8590	54,527	-	54,485	54,485	54,485	54,485	54,485	-
STAR Test/HS Exit Exam (RE 7055/0000/0217)	8590	50,288	10,614	61,237	38,515	50,499	50,499	50,499	12,000
Professional Development (RE7393/0239)	8590	187,951	-	187,965	187,965	187,965	187,965	187,965	-
TOTAL: Other State Revenue		1,492,818	1,819,162	1,049,793	561,055	609,900	669,910	817,022	2,108,950
Percent of Total Income		2.86%	3.42%	1.99%	1.06%	1.14%	1.26%	1.52%	3.75%

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2013-14 Adopted Budget
Other Local Revenues									
Parcel Tax Income	8621	8,262,252	8,615,349	8,782,054	9,085,190	9,105,190	8,734,923	8,734,923	9,303,500
Sale of Publications/Other	8632/39	150	3,118	687	-	-	4,427	5,532	-
Leases and Rentals	8650	189,248	368,575	396,570	283,500	284,846	284,827	301,262	285,439
Interest Income	8660	161,182	98,273	46,155	65,000	65,000	40,000	28,000	30,000
Interagency Revenues ROP (RE 6350/0213)	8677	212,520	112,330	101,101	101,101	101,101	101,101	101,101	48,496
Home to School (DD2 053) - Golden Gate	8689	-	-	-	-	-	-	-	-
Home to School (DD2 053) - West Marin	8699	1,811	271	-	-	-	-	-	-
MTN / Martin Luther King/MPTA	8699	3,459	3,518	3,616	3,500	3,500	3,500	3,500	3,781
All Other Local Income	8699	343,653	383,251	293,937	70,000	202,447	250,786	334,332	98,000
Lacrosse Income	8699	24,880	12,237	9,442	-	-	-	-	-
E-Rate/Dental Refund/PG&E Refund	8699	123,936	125,089	89,444	-	10,124	45,000	50,000	-
TOTAL: Other Local Revenue		9,323,091	9,722,011	9,723,006	9,608,291	9,772,208	9,464,564	9,558,650	9,769,216
Percent of Total Income		17.89%	18.25%	18.39%	18.16%	18.33%	17.77%	17.82%	17.35%
TOTAL REVENUES		**52,122,277**	**53,259,907**	**52,876,945**	**52,896,068**	**53,321,659**	**53,274,747**	**53,634,526**	**56,292,699**

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2013-14 Adopted Budget
EXPENDITURES									
Certificated Salaries	1100-1199	18,613,323	18,991,251	19,363,472	19,687,120	19,937,921	19,958,012	19,846,021	21,129,433
Certificated Pupil Support Salaries	1200-1299	1,291,452	1,450,380	1,603,803	1,588,773	1,628,137	1,628,277	1,631,467	1,662,063
Supervisors & Administrators Salaries	1300-1399	2,070,486	2,062,989	2,255,639	2,346,107	2,383,814	2,424,390	2,433,809	2,386,139
Other Certificated Salaries	1900-1999	408,927	317,827	193,189	282,955	330,346	333,146	382,648	340,296
TOTAL: Certificated Salaries		22,384,188	22,822,447	23,416,103	23,904,955	24,280,218	24,343,825	24,293,945	25,517,931
Percent of Total Expenditures		49.89%	51.58%	50.97%	51.59%	50.49%	50.53%	50.82%	51.59%
CLASSIFIED SALARIES									
Instructional Aides	2100-2199	6,025	15,723	17,250	25,907	27,957	39,945	39,146	26,818
Classified Support Salaries	2200-2299	1,963,575	1,832,627	1,874,912	1,876,371	1,910,895	1,912,285	1,910,028	1,933,722
Classified Administrators' Salaries	2300-2399	670,777	506,399	411,624	344,932	352,336	352,336	356,048	352,148
Clerical and Office Salaries	2400-2499	3,671,029	3,065,797	3,156,091	3,141,761	3,166,552	3,166,752	3,165,131	3,460,459
Other Classified Salaries	2900-2999	820,383	944,110	926,070	894,732	943,366	941,010	1,160,610	942,809
TOTAL: Classified Salaries		7,131,789	6,364,656	6,385,947	6,283,703	6,401,106	6,412,328	6,630,963	6,715,956
Percent of Total Expenditures		15.90%	14.39%	13.90%	13.56%	13.31%	13.31%	13.87%	13.58%
EMPLOYEE BENEFITS									
STRS - Certificated Positions	3101	1,854,814	1,876,030	1,943,337	2,000,758	2,035,524	2,034,657	2,018,912	2,148,333
STRS - Classified Positions	3102	15,110	215	-	-	-	-		-
PERS - Certificated Positions	3201	10	-	-	-	-	-	-	-
PERS - Classified Positions	3202	1,073,130	1,039,797	1,055,699	1,086,049	1,092,340	1,092,030	1,135,782	1,180,085
OASDI - Certificated	3301	7,527	5,446	5,492	27	47	47	56	182
OASDI - Classified	3302	417,525	388,442	391,387	386,183	395,749	396,408	410,468	412,936
Medicare - Certificated	3311	317,736	324,475	334,362	344,817	352,268	353,203	352,570	369,004
Medicare - Classified	3312	102,397	92,139	93,075	91,234	93,574	93,730	97,047	97,543
Health & Welfare - Certificated	3401	3,050,804	3,309,798	3,477,635	3,579,312	3,632,511	3,619,865	3,619,865	4,076,292
Health & Welfare - Classified	3402	1,408,881	1,413,049	1,425,876	1,483,578	1,465,714	1,463,096	1,463,096	1,630,034
SUI - Certificated	3501	67,710	166,472	377,288	263,284	267,965	268,683	268,206	13,579
SUI - Classified	3502	21,849	46,644	102,779	69,553	70,642	70,761	73,281	3,694
Workers' Comp. - Certificated	3601	381,560	304,733	258,078	361,102	367,689	368,670	368,015	409,355
Workers' Comp. - Classified	3602	121,543	85,173	70,391	94,903	96,961	97,126	100,582	108,043
Retiree Benefits - Certificated	3701/51	474,863	491,084	462,495	474,174	473,765	473,739	473,739	474,990
Retiree Benefits - Classified	3702/52	169,765	172,828	202,618	204,166	204,622	202,887	202,887	201,009
Other Benefits	3901	-	-	-	-	-	-	-	-
Car Allowance - Certificated	3921	-	-	-	-	-	-	-	-
Car Allowance - Classified	3922	-	-	-	-	-	-	-	-
TOTAL: Employee Benefits		9,485,224	9,716,325	10,200,512	10,439,140	10,549,371	10,534,902	10,584,506	11,125,079
Percent of Total Expenditures		21.14%	21.96%	22.20%	22.53%	21.94%	21.87%	22.14%	22.49%
TOTAL: SALARIES AND BENEFITS		**39,001,201**	**38,903,428**	**40,002,562**	**40,627,798**	**41,230,695**	**41,291,055**	**41,509,414**	**43,358,966**
Percent of Total Expenditures		86.93%	87.93%	87.07%	87.69%	85.74%	85.70%	86.83%	87.66%

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2013-14 Adopted Budget
EXPENDITURES (Cont.)									
BOOKS AND SUPPLIES									
Textbooks	4100	376,303	238,101	305,119	55,849	300,116	299,327	296,202	23,500
Books & Reference Materials	4200	135,007	106,582	87,513	90,957	90,802	86,694	73,811	78,809
Materials & Supplies/ Food / Bulk Paper	)0/15/18/19/65	1,071,238	937,712	1,041,442	1,149,644	1,108,892	1,122,226	1,179,664	1,038,570
Gas, Oil & Diesel	4301	0	0	0	0	0	0	0	0
Office Supplies	4303	4,214	2,118	2,768	5,800	5,823	5,623	2,351	5,100
Periodicals & Magazines	4305	14,477	12,910	9,695	9,315	8,878	9,785	9,240	8,827
Software	4307	72,129	25,409	39,769	109,658	75,810	71,963	8,046	116,584
Classroom Supplies	4310/4306	0	38	0	2,500	19,100	19,100	10,556	9,000
Computer Supplies	4312	84,828	103,184	60,522	87,168	87,512	81,648	99,613	78,825
Transportation Tickets & Vehicle supplies	4314/4316	11,506	3,926	175	0	0	0	0	0
Carryover	4330	0	0	0	0	820,508	802,170	221,554	0
Non Capitalized Furniture & Equip.	4400	327,619	283,973	305,279	192,038	244,410	243,234	309,203	990,726
TOTAL: Books & Supplies		2,097,321	1,713,953	1,852,282	1,702,929	2,761,851	2,741,770	2,210,240	2,349,941
Percent of Total Expenditures		4.67%	3.87%	4.03%	3.68%	5.74%	5.69%	4.62%	4.75%
SERVICES & OTHER OPERATING									
Travel, Conference, In-Service, Mileage	5200	106,165	134,994	184,136	221,856	269,971	264,332	249,942	259,770
Dues and Memberships	5300	66,495	46,974	51,021	91,585	89,261	87,227	74,742	85,024
Insurance	5400/40/60	370,252	372,689	363,250	407,607	408,881	408,881	379,250	384,150
Gas	5505	3,597	3,694	3,679	3,900	3,900	3,900	3,900	3,000
Electricity	5510	637,146	695,043	691,759	693,800	685,664	685,664	628,664	634,000
SPURR	5515	259,744	271,129	256,285	305,000	305,000	305,000	215,052	225,000
Water	5535	210,936	255,138	252,140	288,000	288,000	288,000	297,500	295,000
Sewer	5540	47,930	50,787	42,794	49,186	57,322	57,322	67,270	69,000
Disposal/Garbage Removal	5550	171,491	198,816	228,926	216,000	242,000	242,000	239,000	225,000
Laundry,Pest Control,Waste Disposal	5500	98,650	112,439	65,666	136,234	96,755	96,755	77,522	90,138
Rents, Leases, Repairs	5600	330,834	197,601	155,437	298,506	294,249	238,484	233,581	250,430
Direct Costs, Interfund/Program	5700	(24,513)	(11,199)	(10,239)	0	(2,075)	(2,208)	(4,214)	0
Architect,Inspect.,Contracts,Permits,Sports	5800	505,199	618,895	707,963	426,937	482,866	549,077	628,438	471,865
Advertising	5803	5,166	7,276	1,840	7,630	7,726	7,726	7,571	7,400
Audit Fees	5809	46,799	48,119	46,849	50,000	50,000	50,000	50,000	50,000
Elections	5814	250	0	96,993	0	0	0	0	125,000
Field Trips	5819	85,303	9,796	15,605	10,204	11,110	22,891	39,947	6,975
Fingerprinting/Bank Fees	5821/11	8,300	17,960	10,897	10,300	10,300	10,300	10,300	10,300
Legal Service	5829	99,816	31,341	34,384	44,500	44,332	63,355	158,126	48,200
Outside Printing - Kinko's	5841	10,680	14,829	38,913	73,599	62,101	56,128	34,259	76,602
Personnel Agencies/Moving	5815/5845	1,111	424	9,019	10,000	10,000	8,415	8,983	0
Professional Consultant Contracts	5849	852,386	888,852	948,839	840,877	866,158	881,864	871,505	763,013
TB Testing/ X-rays	5847/5851	4,110	4,400	2,612	8,000	8,000	8,000	8,000	9,000
Unused School Site Payment	5853	-	-	-	-	-	-	-	-
Cell Phones	5920/21/22	43,089	30,092	40,895	43,600	54,200	54,700	54,700	47,700
Internet	5940	56,844	57,332	78,776	76,320	75,594	72,694	75,041	65,675
Pagers/satellite	5910/5950	22	328	263	315	315	315	200	0
Postage	5960	70,139	32,894	42,091	36,110	35,623	42,155	47,935	34,660
Telephone	5970	66,943	70,930	74,355	65,900	65,900	65,900	58,400	57,900
TOTAL: Services & Op. Exp.		4,134,884	4,161,573	4,435,148	4,415,966	4,523,153	4,568,877	4,515,614	4,294,802
Percent of Total Expenditures		9.22%	9.41%	9.65%	9.53%	9.41%	9.48%	9.45%	8.68%

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2013-14 Adopted Budget
CAPITAL OUTLAY									
Sites & Improvement of sites	6100	0	5,000	0	0	0	0	0	0
Buildings & Improvement of Bldgs.	6200	0	0	19,381	0	16,000	16,000	16,000	0
Furniture & Equipment	6400	57,654	33,040	23,688	75,000	70,568	61,758	59,395	58,000
Equipment Replacement	6500	7,730	0	38,703	39,200	32,793	46,227	39,272	25,000
TOTAL: Capital Outlay		65,384	38,040	81,772	114,200	119,361	123,985	114,667	83,000
Percent of Total Expenditures		0.15%	0.09%	0.18%	0.25%	0.25%	0.26%	0.24%	0.17%
OTHER OUTGO									
Special Ed. Excess Costs	7142	0	0	0	0	0	0	0	0
State Special Schools-blind/deaf	7130	0	0	0	0	0	0	0	0
Transfer to MCOE - ROP	7222	26,496	0	0	0	0	0	0	0
Other Debt Service Payments - Capital Lease	7439/39	24,587	24,587	24,587	0	0	0	0	0
TOTAL: Other Outgo		51,083	24,587	24,587	0	0	0	0	0
Percent of Total Expenditures		0.11%	0.06%	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL: Direct Support Costs	7300	(486,986)	(597,811)	(453,750)	(528,518)	(547,388)	(547,388)	(544,737)	(625,321)
Percent of Total Expenditures		-1.09%	-1.35%	-0.99%	-1.14%	-1.14%	-1.14%	-1.14%	-1.26%
TOTAL EXPENDITURES		**44,862,887**	**44,243,770**	**45,942,601**	**46,332,375**	**48,087,672**	**48,178,299**	**47,805,198**	**49,461,388**
C **Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses**		7,259,390	9,016,138	6,934,344	6,563,693	5,233,987	5,096,448	5,829,328	6,831,311

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2013-14 Adopted Budget
DETAIL OF CERTIFICATED SALARIES									
Teachers -T rack Adv / P/T Buy Back/Catastrophic Leave	1110	38,215	33,142	21,583	45,000	45,000	67,998	67,998	40,000
Teachers	1110	-	-	-	-	-	-	-	-
Regular Teachers	1110	17,448,847	17,750,928	18,350,396	18,596,063	18,820,925	18,811,096	18,777,132	19,998,992
Regular Teachers - Curriculum Develop./Stipends	1900/70/60	-	-	-	-	-	-	-	-
Summer School Teacher (GO 1430)	1110	157,013	143,690	-	-	-	-	-	-
Home Instructors (GO 1270)	1110	7,758	11,040	16,010	14,000	14,000	14,000	14,000	20,000
Teachers - extra duty/assignment,teachers lead	1120/1130	617,461	474,631	434,454	482,117	511,456	512,210	467,529	560,266
Substitute Teachers - Illness	1140	101,924	107,357	68,127	102,100	102,100	102,100	102,100	102,100
Substitute Teachers - School Business	1150	159,480	179,963	170,233	147,840	136,690	140,858	147,319	142,075
Testing & Counseling - Substitute Costs	1240/1250	220	-	1,350	500	500	640	270	500
5th Periods & Brown Act & Instr.Imprv.stipends	1160	82,625	290,500	302,669	300,000	307,750	309,750	267,750	266,000
Other Cert. Pay - HW Pay,Supple.,Wasc.	1170	-	-					2,193	
Counselor (all FN 3110)	1210	969,581	1,129,294	1,279,157	1,293,400	1,325,355	1,325,355	1,336,545	1,366,986
Librarians' Salary (all FN 2420)	1210	297,293	291,138	297,192	275,373	281,782	281,782	281,782	283,485
4th R, Testing extra duty	1230	24,358	22,448	18,604	12,000	12,000	12,000	12,000	3,592
Pupil Support - for Counselors	1220/1260	-	7,500	7,500	7,500	8,500	8,500	870	7,500
Principal	1311	701,335	611,648	651,754	649,002	662,347	701,747	701,747	645,244
Subs - Principal & AP's & Tech Support	1311/1312	16,112	36,636	26,513	31,000	31,000	31,000	31,000	31,000
Assistant Principal	1312	845,747	867,183	873,267	889,343	895,018	895,018	895,018	910,858
Superintendent	1313	185,000	185,000	197,000	205,000	209,400	209,400	209,400	209,100
Supe Salary - Expenses/Vacation	1313	18,469	19,044	13,934	4,800	4,800	4,800	14,219	4,800
Assistant Superintendent	1315	148,626	303,600	300,600	300,000	306,600	306,600	306,600	306,000
Director/Sr. Director	1317	125,253	-	130,591	215,962	219,529	220,705	220,705	273,137
Other Certified Supervisors	1322	29,944	39,878	61,980	51,000	55,120	55,120	55,120	6,000
Other Certificated - Salaries	1910	162,546	114,247	89,640	93,501	93,501	93,501	96,271	109,096
Other Cert. - misc.,AP,Athletics,Personnel	20/30/50/60/70	153,321	38,469	52,649	53,054	64,243	67,043	70,653	89,300
Professional Expert, Retiree Incentive	1970/1980	93,060	165,111	50,900	136,400	172,602	172,602	215,724	141,900
	Total	22,384,188	22,822,447	23,416,103	23,904,955	24,280,218	24,343,825	24,293,945	25,517,931

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2013-14 Adopted Budget
DETAIL OF CLASSIFIED SALARIES									
Instructional Aide - Regular/Instr.Improv.	2110	6,025	15,723	16,515	25,907	27,957	39,895	34,012	24,988
Instructional Aide - Summer (GO 1430)	2110	0	0	0	0	0	0	0	0
Instructional Aide - Hourly	2120/2170	0	0	735	0	0	50	5,134	1,830
Health Technician (FN 3140)	2210	88,575	58,455	58,897	58,830	59,131	59,131	59,131	61,807
Delivery (FN 7540)	2210	55,214	54,280	55,479	55,179	55,480	55,480	55,480	57,941
Maintenance (FN 8110)	2210								
Ground (FN 8111)	2210								
Custodian (FN 8210)	2210	1,472,029	1,485,656	1,509,128	1,520,415	1,529,065	1,530,455	1,530,455	1,591,975
Library Aide (FN 2420)	2210	157,289	128,007	124,346	130,097	132,697	132,697	132,697	140,549
Extra Duty/OT - Custodian & Ground	2230/40/50	97,997	80,175	84,876	67,000	91,372	91,372	89,115	38,500
Substitute - Custodian, Maintenance	2260	40,832	16,718	35,875	27,050	27,050	27,050	27,050	27,050
Substitute - Custodian - Non Illness	2270	51,589	7,662	6,176	15,900	15,900	15,900	15,900	15,900
Other Pay	?10/2280/2290	50	1,674	135	1,900	200	200	200	0
Assistant Superintendent	2312	179,345	159,800	163,300	163,000	166,560	166,560	166,560	166,260
Vacation pay out	2312							3,712	
Supervisor (Network Manager)	2313	103,568	110,264	51,814	0	0	0	0	0
Chief Financial Officer	2315	148,626	0	0	0	0	0	0	0
Directors (Fac/Tech)	2316	181,319	145,835	137,403	121,636	124,368	124,368	124,368	125,929
Classified Mgmt/Facilities Coord.	2322	50,158	85,666	54,925	55,746	56,858	56,858	56,858	57,709
Other Class. Support - Summer; API	2322	1,811	1,784	1,807	1,800	1,800	1,800	1,800	0
Board of Trustees	2322	5,950	3,050	2,375	2,750	2,750	2,750	2,750	2,250
Computer (FN7700/2420)	2400/2490	330,219	392,179	407,650	416,298	417,257	417,257	417,257	554,528
Print Shop (FN 7550) ***	2400	148,932	148,945	148,945	148,495	149,095	149,095	149,095	156,095
Clerical - with API money	2400	0	0	0	0	0	0	0	0
Clerical - incl. Cross-training	2401/2402	2,382,161	1,861,038	1,892,656	1,860,469	1,873,054	1,873,054	1,871,133	1,990,312
DO (FN5901,3900,7200,7150,7300,7400,7600)	2401	738,893	612,067	657,971	673,562	676,225	676,225	676,225	709,617
Clerical - Extra Hire	2430/2440	11,418	11,961	14,576	11,880	15,119	15,319	14,819	14,507
Overtime - Supt. Off;Pupil Test.;BO;Data Pros.	2450	22,999	23,917	28,464	20,000	24,745	24,745	25,545	24,400
Substitute for Clerical - Illness	2460	7,328	3,665	272	0	0	0	0	0
Substitute for Clerical - Non Illness	2470	17,429	5,525	57	57	57	57	57	0
Stipend - for Classified Leader	2480	11,650	6,500	5,500	11,000	11,000	11,000	11,000	11,000
Classified Support**** DISC ,Summer,Drake Power Out	?10/3/6/2/4/3/7	31,608	9,934	26,380	700	2,447	3,534	5,824	2,901
Classified Literacy Coach	2910	0	0	0	0	0	0	0	0
Campus Supervisor (FN 8305)	2910	264,045	274,554	260,274	261,913	250,732	404,145	404,145	427,909
Staff Ass. & Healthy St.(FN 8305 DD2 040	2910/2960	171,991	173,402	155,845	162,620	165,156	0	0	0
Textbook Inventory (FN 3910 DD2 097)	2912/20/40	13,658	5,233	7,050	6,000	6,000	6,000	6,000	0
Pool Cover Handlers (DD2 092)	2920		80,740	81,070	75,000	75,000	75,000	75,000	85,000
Athletics - Coach (GO 1130)	2910	310,620	321,016	318,370	330,999	333,451	340,451	335,769	330,999
Athletics - post season (GO 1130)	2920	0	0	0	0	0	0	0	0
Athletics - supervision (GO 1130)	2930	100	670	591	0	0	800	0	0
Athletics - O/T & substitutes (GO 1130)	2940/2960	14,443	15,816	16,074	0	13,080	13,580	17,780	0
Vacation pay out - for Classified	2490/2980	0	0	0	0	0	0	0	0
Professional Expert, Retiree Incentive	2990	13,918	62,745	60,416	57,500	97,500	97,500	97,500	96,000
3% Tentative Salary Agreement	2990	-	-	-				218,592	
	Total	7,131,789	6,364,656	6,385,947	6,283,703	6,401,106	6,412,328	6,630,963	6,715,956

TAMALPAIS UNION HIGH SCHOOL DISTRICT
COMPARISON REPORT
RESTRICTED FUNDS

General Fund

J200 Budget Comparison Description	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2013-14 Adopted Budget
A REVENUES									
Revenue Limit Sources	8010-8099	627,879	666,374	762,056	748,465	748,465	749,950	700,817	711,000
Federal Revenues	8100-8299	1,327,004	1,426,002	1,177,976	1,015,274	1,293,117	1,291,714	1,436,031	856,516
Other State Revenue	8300-8599	128,445	94,019	183,769	438,112	510,010	520,413	434,394	462,344
Other Local Revenue	8600-8799	3,038,078	3,276,884	3,398,595	2,030,477	2,250,054	2,863,892	3,556,707	2,068,431
TOTAL REVENUES		5,121,406	5,463,279	5,522,396	4,232,328	4,801,646	5,425,969	6,127,949	4,098,291
B EXPENDITURES									
Certificated Salaries	1000-1999	2,691,046	2,475,358	2,177,041	2,334,801	2,473,122	2,506,538	2,535,215	2,240,175
Classified Salaries	2000-2999	1,754,947	1,678,665	1,715,913	1,766,802	1,830,417	1,889,054	1,886,950	2,005,208
Employee Benefits	3000-3999	1,611,596	1,600,722	1,595,184	1,775,216	1,799,532	1,830,739	1,831,756	1,909,309
Books and Supplies	4000-4999	1,040,382	804,610	721,023	358,098	1,603,344	1,687,510	2,066,719	410,196
Services, Other Op. Exp.	5000-5999	2,333,026	2,468,732	2,518,250	2,774,760	3,044,540	3,437,465	3,684,468	2,432,371
Capital Outlay	6000-6999	32,677	88,614	146,511	7,500	82,330	144,680	233,397	25,000
Other Outgoing	7000-7299	828,460	862,598	768,451	937,053	844,860	849,603	735,529	847,790
Direct Support Costs	7300-7399	383,966	545,197	402,647	472,990	491,860	491,860	489,209	573,090
TOTAL EXPENDITURES		10,676,100	10,524,496	10,045,020	10,427,220	12,170,005	12,837,449	13,463,243	10,443,139
C Excess (Deficiency) of Revenue over Expenditure Before Other Sources/Uses		(5,554,694)	(5,061,217)	(4,522,624)	(6,194,892)	(7,368,359)	(7,411,480)	(7,335,294)	(6,344,848)
D Other Sources/Uses									
Interfund Transfers									
Transfers In - From Bond (Redhill)	8910-8929	120,000	-	-	-	-	-	-	-
Transfers Out - Block Grant/Deferred Maintenance	7610-7629	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Contributions to Restricted Programs	8980-8999	4,980,078	5,426,190	5,158,524	6,394,892	6,250,526	6,293,647	6,217,463	6,544,848
Restricted Programs - District Paid									
TOTAL, OTHER SOURCES/USES		4,900,078	5,226,190	4,958,524	6,194,892	6,050,526	6,093,647	6,017,463	6,344,848
E Net Increase (Decrease) in FUND BALANCE		**(654,616)**	**164,973**	**435,900**	**0**	**(1,317,833)**	**(1,317,833)**	**(1,317,831)**	**0**

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2013-14 Adopted Budget
F **Fund Balance, Reserves**									
Beginning Balance									
As of July 1-Unaudited		1,371,574	716,958	881,931	1,317,831	1,317,831	1,317,831	1,317,831	-
Audit Adjustments		-	-	-	-	-	-	-	-
NET BEGINNING BALANCE		1,371,574	716,958	881,931	1,317,831	1,317,831	1,317,831	1,317,831	-
Fund Increase (Decrease)		(654,616)	164,973	435,900	-	(1,317,833)	(1,317,833)	(1,317,831)	-
Other Restatements (BASRC & SSP)									
PTSA Ending Balance from 1997/98 ***									
PTSA & Alumni carryover - 1998/99 ***									
ENDING FUND BALANCE		716,958	881,931	1,317,831	1,317,831	(2)	(2)	-	-
Components of District Paid Restricted Programs:									
Prepaid Expenditures									
ROC/P Revenue									
ROC/P Expenditures									
Vocational Education									
Marin Comm.Found - Add'l c/o									
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	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2013-14 Adopted Budget
Revenue Limit Sources									
State Aid-Current Year	8011	0	0	0	0	0	0	0	0
State Aid-Prior Year	8019	0	0	0	0	0	0	0	0
Homeowners Exemption	8021	0	0	0	0	0	0	0	0
Other Subventions/In-Lieu Taxes	8029	0	0	0	0	0	0	0	0
Secured Roll Taxes	8041	0	0	0	0	0	0	0	0
Unsecured Taxes	8042	0	0	0	0	0	0	0	0
Prior Year Taxes	8043	0	0	0	0	0	0	0	0
Revenue Limit Transfers - Special Ed	8091	627,879	666,374	762,056	748,465	748,465	749,950	700,817	711,000
Property Taxes Transfers - ERAF	8097	0	0	0	0	0	0	0	0
TOTAL: Rev. Limit Sources		627,879	666,374	762,056	748,465	748,465	749,950	700,817	711,000
Percent of Total Income		12.26%	12.20%	13.80%	17.68%	15.59%	13.82%	11.44%	17.35%
Federal Revenues									
Title V - Innovative Programs (RE 4110)	8290	10,861	(2,044)	0	0	0	0	0	0
Special Ed. PL 94-142	8181	416,389	423,284	432,105	432,105	432,105	432,799	432,799	437,378
Title I (RE 3010)	8290	183,827	122,384	175,052	168,548	256,139	254,042	254,042	181,645
Title II (RE 4010/4035/4045/4047)	8290	101,252	74,984	136,607	92,820	172,139	172,139	172,139	90,239
Drug Free (RE 3710)	8290	10,270	12	0	0	0	0	0	0
Vocational Education (RE 3550)	8290/8699	52,890	52,127	51,174	51,179	66,832	66,832	66,832	63,490
CSR/Immigrant Ed/LEP(RE 4135/4201/4203)	8290/8287	44,461	35,289	17,531	5,000	8,595	8,595	13,457	5,000
Special Education-ARRA	8181	55,044	374,708	170,519	0	0	0		0
Fiscal Stabilization/Federal Jobs	8290	452,010	345,258	194,988	196,924	288,609	288,609	288,609	0
Mental Health	8287			0	68,698	68,698	68,698	208,153	78,764
Sml Learning/McAuliff/Calif Health Science Educators/Testing	8290	0	0	0	0	0	0	0	0
TOTAL: Federal Revenue		1,327,004	1,426,002	1,177,976	1,015,274	1,293,117	1,291,714	1,436,031	856,516
Percent of Total Income		25.91%	26.10%	21.33%	23.99%	26.93%	23.81%	23.43%	20.90%

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2013-14 Adopted Budget
Other State Revenues									
Basic Aid Fair Share Reduction				-	(71,908)	-	-	-	-
GATE: Gifted & Talented (RE 7140)	8311	0	0	0	0	0	0	0	0
EIA: Economic Impact Aid (RE 7091)	8311	62,441	25,075	71,898	71,908	71,898	82,301	82,301	82,301
Mental Health	8587			0	347,434	347,434	347,434	261,415	263,343
One-time Instr.Mat'l/Staff Dev RE 7186	8590	0	0	0	0	0	0	0	0
Professional Dev Block Grant (RE 7393)	8590	0	0	0	0	0	0	0	0
Special Education/CAHSEE	8590	0	0	0	0	0	0	0	0
Library Grant (RE 6296)(RE 6292)(RE7395)	8590	0	0	0	0	0	0	0	0
Safety & Violence Prev. RE 6405	8590	0	0	0	0	0	0	0	0
Fiscal Solvency Plan (RE 7386)	8590	0	0	0	0	0	0	0	0
Digital HS - Maintenance money - RE 7101	8590	0	0	0	0	0	0	0	0
Ed Tech Grant (RE 7127)	8590	0	0	0	0	0	0	0	0
Instructional Materials(RE 7160/85/56/57)	8590	0	0	0	0	0	0	0	0
Ca Instructional School Garden (CISG) (RE 7026)	8590	0	0	0	0	0	0	0	0
Instructional Mat'l,Libr, & Ed Tech (RE7398)	8590	0	0	0	0	0	0	0	0
SB 1882: Staff Development (RE 7315) + c/o	8590	0	0	0	0	0	0	0	0
Tenth Grade Counseling (RE 7375/7390)	8590	0	0	0	0	0	0	0	0
Mentor (RE 7270) & Law Enforcement (RE 6315)	8590	0	0	0	0	0	0	0	0
PAR (RE 7271)	8590	0	0	0	0	0	0	0	0
Digital High School (RE 7100)	8590	0	0	0	0	0	0	0	0
School Secondary Program (RE 7370)	8590	0	0	0	0	0	0	0	0
CAHSEE Intensive Instr. & Serv (7055/7056)	8590	0	0	0	0	0	0	0	0
Readers for the Blind (RE 7810)	8590	0	0	0	0	0	0	0	0
California Arts Council (RE 9767)	8590	0	0	0	0	0	0	0	0
Supplemental School Counseling (RE 7080)	8590	0	0	0	0	0	0	0	0
Teacher Recruit & Student Support (RE 6275)	8590	0	0	0	0	0	0	0	0
Arts,Music, & PE Supply & Equipment(RE6761)	8590	0	0	0	0	0	0	0	0
Arts & Music Block Grant (RE 6760)	8590	0	0	0	0	0	0	0	0
Discretionary Block Grant-Sites (RE 7396)	8590	0	0	0	0	0	0	0	0
Discretionary Block Grant-Dist (RE 7397)	8590	0	0	0	0	0	0	0	0
Career Tech Ed Equip & Supplies (RE 6377)	8590	0	0	0	0	0	0	0	0
Lottery for Instr.Mat'l & SSP	8560/8590	66,004	68,944	111,871	90,678	90,678	90,678	90,678	116,700
TOTAL: Other State Revenue		128,445	94,019	183,769	438,112	510,010	520,413	434,394	462,344
Percent of Total Income		2.51%	1.72%	3.33%	10.35%	10.62%	9.59%	7.09%	11.28%

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2013-14 Adopted Budget
Other Local Revenues									
Site Institute @ Drake (RE 9763)	8699	0	0	0	0	0	0	0	0
Interest Income (categorical moneys)	8660	0	0	0	0	0	0	0	0
ROP	8677	0	0	0	0	0	0	0	0
PTSA (RE 9020)	8699	575,702	756,277	392,487	0	110,588	208,390	310,488	0
Ed Tech K-12 Voucher (Microsoft) (RE9150/55)	8699	0	0	15,214	0	0	0	0	0
Drake Virtual Tour (RE 9760)/	8699	0	0	0	0	0	0	0	0
Global Studies (RE 9765)	8699	0	0	20,401	0	43,110	281,200	292,325	0
Alicia Lee Memorial Fund (RE 9760)	8699	11,148	7,413	100	0	0	0	0	0
Tam Music (RE 9769) & Tam English (RE 9116)	8699	0	0	0	0	0	71,330	83,165	0
Student Activies (RE 9772)	8699	230,084	278,077	290,420	0	22,990	62,624	252,912	0
Buck Institute - Tam Academy (RE 9773)	8699	20,563	10,500	11,605	0	6,325	15,444	15,444	0
Marin Cty Storm Prevention Grant (RE 9768)	8699	0	0	0	0	0	0	0	0
Foundations (RE 9030)	8699	128,806	164,787	511,461	0	13,347	144,768	502,334	0
Special Ed fr. SELPA (RE 6500)	8792/8699	2,066,300	2,049,392	2,018,552	2,030,477	2,030,477	2,044,656	2,044,658	2,068,431
Other misc. grants/donations/modernization	8792/8699	5,475	10,438	138,355	-	23,217	35,480	55,381	-
TOTAL: Other Local Revenue		3,038,078	3,276,884	3,398,595	2,030,477	2,250,054	2,863,892	3,556,707	2,068,431
Percent of Total Income		59.32%	59.98%	61.54%	47.98%	46.86%	52.78%	58.04%	50.47%
TOTAL REVENUES		**5,121,406**	**5,463,279**	**5,522,396**	**4,232,328**	**4,801,646**	**5,425,969**	**6,127,949**	**4,098,291**

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2013-14 Adopted Budget
EXPENDITURES									
CERTIFICATED SALARIES	1100-1199	1,969,711	1,815,353	1,688,348	1,653,974	1,688,775	1,708,691	1,847,366	1,565,360
Certificated Pupil Support Salaries	1200-1299	721,335	660,005	488,693	680,827	784,347	797,847	687,849	674,815
Supervisors & Administrators Salaries	1300-1399	0	0	0	0	0	0	0	0
Other Certificated Salaries	1900-1999	0	0	0	0	0	0	0	0
TOTAL: Certificated Salaries		2,691,046	2,475,358	2,177,041	2,334,801	2,473,122	2,506,538	2,535,215	2,240,175
Percent of Total Expenditures		25.21%	23.52%	21.67%	22.39%	20.32%	19.53%	18.83%	21.45%
CLASSIFIED SALARIES									
Instructional Aides	2100-2199	737,215	719,071	764,733	856,111	891,711	940,248	933,258	1,070,054
Classified Support Salaries	2200-2299	591,175	591,787	600,701	601,777	614,624	615,624	615,624	640,874
Classified Administrators' Salaries	2300-2399	150,006	131,539	133,304	135,294	137,994	137,994	137,994	137,994
Clerical and Office Salaries	2400-2499	190,516	154,791	153,640	156,620	155,100	155,100	155,100	156,086
Other Classified Salaries	2900-2999	86,035	81,477	63,535	17,000	30,988	40,088	44,974	200
TOTAL: Classified Salaries		1,754,947	1,678,665	1,715,913	1,766,802	1,830,417	1,889,054	1,886,950	2,005,208
Percent of Total Expenditures		16.44%	15.95%	17.08%	16.94%	15.04%	14.72%	14.02%	19.20%
EMPLOYEE BENEFITS									
STRS - Certificated Positions	3101	219,321	201,668	172,699	192,063	194,049	196,394	198,848	188,845
STRS - Classified Positions	3102	281	155	-	-	5,265	5,265	5,265	-
PERS - Certificated Positions	3201	-	-	-	-	47	47	47	-
PERS - Classified Positions	3202	289,379	295,586	308,033	329,114	338,716	344,777	344,948	366,058
OASDI - Certificated	3301	482	195	3,154	-	184	494	494	-
OASDI - Classified	3302	105,915	103,917	103,965	107,799	111,879	115,536	115,406	122,843
Medicare - Certificated	3311	38,717	35,389	31,461	33,835	35,840	36,325	36,759	32,643
Medicare - Classified	3312	25,330	24,353	24,853	25,628	26,551	27,415	27,384	29,085
Health & Welfare - Certificated	3401	323,040	294,413	298,090	357,671	345,302	345,302	345,302	368,478
Health & Welfare - Classified	3402	427,841	461,821	447,050	511,002	517,254	530,297	527,689	615,966
SUI - Certificated	3501	8,121	20,764	35,084	25,688	27,234	27,602	27,932	1,134
SUI - Classified	3502	5,286	12,140	27,607	19,487	20,146	20,794	20,771	1,024
Workers' Comp. - Certificated	3601	45,899	33,102	24,034	35,265	37,339	37,848	38,301	36,095
Workers' Comp. - Classified	3602	29,847	22,394	18,889	26,656	27,650	28,541	28,508	32,120
Retiree Benefits-Certificated	3701/3751	45,708	45,138	42,383	46,665	47,075	47,101	47,101	45,904
Retiree Benefits-Classified	3702/3752	46,429	49,687	57,882	64,343	65,001	67,001	67,001	69,114
Car Allowance - Certificated	3921	-	-	-	-	-	-	-	-
Car Allowance - Classified	3922	-	-	-	-	-	-	-	-
TOTAL: Employee Benefits		1,611,596	1,600,722	1,595,184	1,775,216	1,799,532	1,830,739	1,831,756	1,909,309
Percent of Total Expenditures		15.10%	15.21%	15.88%	17.02%	14.79%	14.26%	13.61%	18.28%
TOTAL: SALARIES AND BENEFITS		**6,057,589**	**5,754,745**	**5,488,138**	**5,876,819**	**6,103,071**	**6,226,331**	**6,253,921**	**6,154,692**
Percent of Total Expenditures		56.74%	54.68%	54.64%	56.36%	50.15%	48.50%	46.45%	58.94%

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2013-14 Adopted Budget
EXPENDITURES (Cont.)									
BOOKS AND SUPPLIES									
Textbooks	4100	298,013	7,071	24,504	90,678	88,978	89,578	89,362	118,077
Books & Reference Materials	4200	36,192	40,824	39,732	13,408	19,090	37,443	49,215	1,600
Instructional Material & Supplies	4300	233,489	267,294	298,730	174,762	388,865	478,607	1,004,972	225,469
Gas, Oil & Diesel	4301	16,574	20,620	23,418	28,000	28,500	28,500	28,500	29,500
Office Supplies	4303	1,855	1,490	1,035	2,500	2,500	2,500	2,500	1,500
Periodicals & Magazine	4305	1,098	1,420	1,355	1,200	1,515	1,515	1,809	1,200
Software	4307	32,316	38,434	10,959	1,200	1,318	259	1,382	0
Classroom Supplies - In-lieu Fees	4310	0	139	0	0	0	0	0	0
Computer Supplies	4312	30,589	30,154	72,326	5,500	8,989	17,508	17,963	3,300
Transportation Tickets & Vehicle supplies	4314/4316	11,216	7,892	4,829	8,500	8,000	8,250	8,300	8,250
Carryover	4330	0	0	0	0	993,125	861,448	584,425	0
Non Capitalized Furniture & Equip.	4400	379,040	389,272	244,135	32,350	62,464	161,902	278,291	21,300
TOTAL: Books & Supplies		1,040,382	804,610	721,023	358,098	1,603,344	1,687,510	2,066,719	410,196
Percent of Total Expenditures		9.74%	7.65%	7.18%	3.43%	13.17%	13.15%	15.35%	3.93%
SERVICES & OTHER OPERATING									
Travel, Conference, In-Service	5200	65,200	89,831	148,049	109,185	100,759	104,977	105,359	81,338
Dues and Memberships	5300	603	975	1,846	950	1,081	1,364	1,662	800
Insurance	5400	0	0					2,892	
Pest Control	5525	6,526	10,444	10,061	12,000	12,000	12,000	12,000	1,000
Rents, Leases, Repairs	5600	514,210	365,836	302,780	480,000	500,341	516,151	561,823	443,000
Direct Costs, Interfund/program	5700	19,401	6,428	7,386	0	770	804	2,001	0
Prof. Service & Outside Printing	5800	10,390	17,857	11,989	10,350	66,491	17,730	699,724	5,100
Field Trips	5815						363,953		0
Judgements	5825	36,641	105,300	109,037	150,000	150,000	150,000	199,500	210,000
Legal Service	5829	19,203	56,026	113,630	100,000	95,300	74,300	74,400	75,000
Consultant Contracts / MPTA	5837/39/49	460,572	518,080	542,516	122,800	400,950	506,459	667,726	176,476
NPS: Tuition,1/1 aides,interpreters	833/34/35/40	1,190,722	1,284,369	1,268,702	1,787,955	1,712,693	1,685,353	1,352,996	1,439,157
Postage and Telephone	5960 & 5970	9,558	13,586	2,254	1,520	4,155	4,374	4,385	500
TOTAL: Services & Op. Exp.		2,333,026	2,468,732	2,518,250	2,774,760	3,044,540	3,437,465	3,684,468	2,432,371
Percent of Total Expenditures		21.85%	23.46%	25.07%	26.61%	25.02%	26.78%	27.37%	23.29%

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2013-14 Adopted Budget
EXPENDITURES (Cont.)									
CAPITAL OUTLAY									
Sites & Improvement of sites	6100	0	0						
Buildings & Improvement of Bldgs.	6200	0	0	985	0	53,071	52,679	77,780	0
Furniture & Equipment	6400	32,677	88,614	145,526	7,500	15,434	33,176	96,792	0
Equipment Replacement	6500	0	0	0	0	13,825	58,825	58,825	25,000
TOTAL: Capital Outlay		32,677	88,614	146,511	7,500	82,330	144,680	233,397	25,000
Percent of Total Expenditures		0.31%	0.84%	1.46%	0.07%	0.68%	1.13%	1.73%	0.24%
OTHER OUTGO									
State Special Schools	7130	10,194	5,471	(2,181)	6,000	6,000	6,000	6,000	-
Special Ed. Excess Costs	7142	378,848	380,387	416,700	496,248	427,550	432,293	432,293	431,455
Payment to MPTA	7143	305,383	454,160	347,471	434,805	407,715	407,715	293,641	416,335
Payment to JPA (Redhill)	7299	120,000	0	0	0	0	0	0	0
Pass Thru Revenue	7211	14,035	22,580	6,461	0	3,595	3,595	3,595	0
TOTAL: Other Outgo		828,460	862,598	768,451	937,053	844,860	849,603	735,529	847,790
Percent of Total Expenditures		7.76%	8.20%	7.65%	8.99%	6.94%	6.62%	5.46%	8.12%
TOTAL: Direct Support Costs	7300	383,966	545,197	402,647	472,990	491,860	491,860	489,209	573,090
Percent of Total Expenditures		3.60%	5.18%	4.01%	4.54%	4.04%	3.83%	3.63%	5.49%
TOTAL EXPENDITURES		**10,676,100**	**10,524,496**	**10,045,020**	**10,427,220**	**12,170,005**	**12,837,449**	**13,463,243**	**10,443,139**
C **Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses**		(5,554,694)	(5,061,217)	(4,522,624)	(6,194,892)	(7,368,359)	(7,411,480)	(7,335,294)	(6,344,848)

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2013-14 Adopted Budget
DETAIL OF CERTIFICATED SALARIES									
Regular Teachers - track advancement	1100								
Regular Teachers	1110	1,703,061	1,636,417	1,468,469	1,507,216	1,495,753	1,492,804	1,497,132	1,402,728
Counselors	1210								
Certificated - Other Pay	170/1322/1930/196	0	0	14,880	0	0	1,480	129,285	0
Director	1317	130,913	130,596	134,058	133,758	136,662	136,662	136,662	118,552
Teachers - extra duty	1130	109,862	39,081	52,247	5,000	35,220	47,605	51,145	36,680
Subs - illness & hourly	120/1140/195	875	7,148	5,974	4,000	4,900	9,900	9,900	4,150
Substitute Teachers - School Business	1150	25,000	670	12,720	4,000	6,240	10,240	13,242	3,250
Substitute Teachers - Teacher support	1250	3,645	6,525	4,120	8,000	7,000	7,000	7,000	5,000
Certificated Stipend	1160	0	1,441	0	0	10,000	10,000	10,000	0
ESL & Site Institute stipends	1160	0	0	0	0	0	0	0	0
Special Ed Home Instructors	1200	920	7,680	6,980	4,000	4,000	4,000	4,000	4,000
Psychologists/Counselors	1210	635,147	585,884	358,536	617,787	620,319	620,319	620,319	627,315
Special Ed stipend & other	1230	1,554	5,214	10,918	10,040	14,530	14,530	14,530	6,500
Pupil Support - extra service & stipend	1240/60/70	80,069	54,702	108,139	41,000	138,498	151,998	42,000	32,000
	Total	2,691,046	2,475,358	2,177,041	2,334,801	2,473,122	2,506,538	2,535,215	2,240,175

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2013-14 Adopted Budget
DETAIL OF CLASSIFIED SALARIES									
Instructional Aide	2110	714,938	684,366	741,853	833,061	863,797	909,372	902,382	1,048,554
Instructional Aide-Hrly,Sub,Extra Duty	2120-2170	22,277	34,705	22,880	23,050	27,914	30,876	30,876	21,500
Classified Support	2220-2270	12,581	1,742	3,485	6,200	11,491	12,491	12,491	2,200
Maintenance (FN 8110)	2210	356,862	361,728	366,251	362,209	369,765	369,765	369,765	391,020
Ground (FN 8111)	2210	221,732	228,317	230,965	233,368	233,368	233,368	233,368	247,654
Director	2316	150,006	131,539	133,304	135,294	137,994	137,994	137,994	137,994
Clerical	2400	0	0	0	0	0	0	0	0
Clerical - Voc Ed (RE 3550)	2240	0	0	0	0	0	0	0	0
Clerical	2401	186,167	147,141	152,594	151,620	153,348	153,348	153,348	154,686
Clerical - Readers for The Blind (RE 7810)	2440	0	0	0	200	200	200	200	200
BASRC, Subs, Extra Duty, Overtime	2470/80/30/50	4,349	7,650	1,046	4,800	1,552	1,552	1,552	1,200
Classified Support -Other	2910	0	44,846	14,776	15,000	29,613	29,613	29,613	0
Classified Support - Title I ,Small Learning,Summer School	2910	78,541	31,053	40,590	0	0	0	0	0
Other Classified - hourly & Extra duty	2920/2930	5,064	338	766	0	875	1,475	3,361	200
Other Class. - O/T & stipend	2940/2970	2,430	5,240	7,403	2,000	500	9,000	12,000	0
Vacation Buy out - Title I	2980	0	0	0	0	0	0	0	0
	Total	1,754,947	1,678,665	1,715,913	1,766,802	1,830,417	1,889,054	1,886,950	2,005,208

TAMALPAIS UNION HIGH SCHOOL DISTRICT
COMPARISON REPORT
COMBINED

General Fund

J200 Budget Comparison Description	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Unaudited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2013-14 Adopted Budget
A **REVENUES**									
Revenue Limit Sources	8010-8099	41,934,247	42,385,108	42,866,202	43,475,187	43,640,368	43,890,223	43,959,671	45,125,533
Federal Revenues	8100-8299	1,327,004	1,426,002	1,177,976	1,015,274	1,436,031	1,291,714	1,436,031	856,516
Other State Revenue	8300-8599	1,621,263	1,913,181	1,233,562	999,167	1,044,294	1,190,323	1,251,416	2,571,294
Other Local Revenue	8600-8799	12,361,169	12,998,895	13,121,601	11,638,768	13,328,915	12,328,456	13,115,357	11,837,647
TOTAL REVENUES		57,243,683	58,723,186	58,399,341	57,128,396	59,449,608	58,700,716	59,762,475	60,390,990
B EXPENDITURES									
Certificated Salaries	1000-1999	25,075,234	25,297,805	25,593,144	26,239,756	26,815,433	26,850,363	26,829,160	27,758,106
Classified Salaries	2000-2999	8,886,736	8,043,321	8,101,860	8,050,505	8,288,056	8,301,382	8,517,913	8,721,164
Employee Benefits	3000-3999	11,096,820	11,317,047	11,795,696	12,214,356	12,381,127	12,365,641	12,416,262	13,034,388
Books and Supplies	4000-4999	3,137,703	2,518,563	2,573,305	2,061,027	4,828,570	4,429,280	4,276,959	2,760,137
Services, Other Op. Exp.	5000-5999	6,467,910	6,630,305	6,953,398	7,190,726	8,207,621	8,006,342	8,200,082	6,727,173
Capital Outlay	6000-6999	98,061	126,654	228,283	121,700	352,758	268,665	348,064	108,000
Other Outgoing	7000-7299	879,543	887,185	793,038	937,053	735,529	849,603	735,529	847,790
Direct Support Costs	7300-7399	(103,020)	(52,614)	(51,103)	(55,528)	(58,179)	(55,528)	(55,528)	(52,231)
TOTAL EXPENDITURES		55,538,987	54,768,266	55,987,621	56,759,595	61,550,915	61,015,748	61,268,441	59,904,527
C Excess (Deficiency) of Revenue over Expenditure Before Other Sources/Uses		**1,704,696**	**3,954,921**	**2,411,720**	**368,801**	**(2,101,307)**	**(2,315,032)**	**(1,505,966)**	**486,463**
D Other Sources/Uses									
Interfund Transfers									
Transfers In - Comm.Ed.	8910-8929	77,323	20,400	19,500	20,400	20,400	20,400	0	0
Transfers In - ETF	8910-8929	0	0	0	0	0	0	0	0
Transfers In - Bond (Redhill)	8910-8929	120,000	0	0	0	0	0	0	0
Transfers In - Self Insurance Fund	8910-8929	0	0	0	0	0	0	0	0
Sources-Capital Lease	8930-8979	0	0	0	0	0	0	0	0
Transfers Out - Food Svs/Def Maint/Comm Ed	7610-7629	(636,764)	(2,430,501)	(871,707)	(959,913)	(959,913)	(959,913)	(964,877)	(924,693)
Contribution to Restricted Programs	8980-8999	0			0	0	0	0	0
Restricted Programs - District Paid		0	0	0	0	0	0	0	0
TOTAL, OTHER SOURCES/USES		(439,441)	(2,410,101)	(852,207)	(939,513)	(939,513)	(939,513)	(964,877)	(924,693)
E **Net Increase (Decrease) in FUND BALANCE**		**1,265,255**	**1,544,820**	**1,559,513**	**(570,712)**	**(3,040,820)**	**(3,254,545)**	**(2,470,843)**	**(438,230)**
			1,544,820	**1,559,513**					

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Unaudited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2013-14 Adopted Budget
F **Fund Balance, Reserves**									
Beginning Balance									
As of July 1-Unaudited		19,773,451	21,038,706	21,750,054	23,309,567	23,309,567	23,309,567	23,309,567	20,838,724
Audit Adjustments		-	-	-	-	-	-	-	-
NET BEGINNING BALANCE		19,773,451	21,038,706	21,750,054	23,309,567	23,309,567	23,309,567	23,309,567	20,838,724
Fund Increase (Decrease)		1,265,255	1,544,820	1,559,513	(570,712)	(3,073,883)	(3,254,545)	(2,470,843)	(438,230)
Program Reserves (restricted for expend.)		-	-	-	-	-	-	-	-
Adjustment for Restatement			(833,472)						
Restricted Program Balances				0	0	0	0	0	0
PTSA Ending Balance from 1997/98		0	0	0	0	0	0	0	0
PTSA and Alumni carryover - 1998/99		0	0	0	0	0	0	0	0
ENDING FUND BALANCE		21,038,706	21,750,054	23,309,567	22,738,855	20,235,684	20,055,022	20,838,724	20,400,494
Components of Ending Balance									
Reserved Amounts									
Revolving Cash		12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Cash In Bank		0	0	0	0	0	0	0	0
Prepaid Expenditures		0	0	-	0	0	0	0	0
Designated Amounts									
For economic Uncertainties (Required by State 3%)		1,685,273	1,715,963	1,705,780	1,731,585	1,875,325	1,786,963	1,867,000	1,824,877
Designation - 08/09, 09/10, 10/11 Surplus to Cover Future Deficits			2,482,127	2,519,948	2,519,948	2,519,948	2,519,948	2,519,948	2,519,948
Designation- Parcel Tax Renewal		-	8,820,573	-	-	-	-	-	-
Designation- Economic Uncertainty- Basic Aid Summer School 2011/12 and 2012/13			6,535,399	16,379,626	18,186,732	15,539,821	15,447,521	16,151,187	15,755,080
(Ending Balance recommended by FCMAT is 8 to 10% of total expenditures)		0	0	0	0	0	0	0	0
Site Carryovers,Tier III Fund Balance		1,496,184	2,183,991	2,403,623	0	0	0	0	0
Ending Balance		17,845,249	1	288,590	288,589	288,590	288,590	288,589	288,589

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Unaudited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2013-14 Adopted Budget
Revenue Limit Sources									
State Aid-Current Year	8011	(221,661)	(250,489)	(254,501)	(273,864)	(273,864)	(265,442)	(203,661)	(226,712)
Supplemental Instruction	8311								
Rev Limit Deficit		(927,879)	-	-	-	-	-	-	-
Homeowners Exemption	8021	298,133	295,860	297,661	293,171	297,661	292,623	295,791	295,559
Other Subventions/In-Lieu Taxes	8029	0	0	-4,544	0	0	68,213	108,055	0
Secured Roll Taxes	8041	41,799,608	41,342,796	41,831,637	42,438,270	42,668,270	42,775,273	42,775,273	43,996,518
Unsecured Taxes	8042	926,715	927,198	940,924	947,867	940,924	964,531	941,403	1,005,143
Prior Year Taxes	8043	59,331	69,743	55,025	69,743	55,025	55,025	42,810	55,025
Revenue Limit Transfers - Special Ed	8091	0	0	0	0	-47,648	0	0	0
Property Taxes Transfers - ERAF	8097	0	0	0	0	0	0	0	0
TOTAL: Rev. Limit Sources		41,934,247	42,385,108	42,866,202	43,475,187	43,640,368	43,890,223	43,959,671	45,125,533
Percent of Total Income		73.26%	73.51%	73.40%	76.10%	73.41%	74.77%	73.56%	74.72%
Federal Revenues									
Title V Innovative Education (RE 4110)	8290	10,861	(2,044)	0	0	0	0	0	0
Special Ed. PL 94-142	8181	416,389	423,284	432,105	432,105	432,799	432,799	432,799	437,378
Title I (RE 3010)	8290	183,827	122,384	175,052	168,548	254,042	254,042	254,042	181,645
Title II - Improving Teacher Quality/EETT (RE 4035	8290	101,252	74,984	136,607	92,820	172,139	172,139	172,139	90,239
Drug Free (RE 3710)	8290	10,270	12	0	0	0	0	0	0
Vocational Education (RE 3550)	8290	52,890	52,127	51,174	51,179	66,832	66,832	66,832	63,490
CSR/Immig Ed/LEP (RE4135/4201/4203)	8290/8287	44,461	35,289	17,531	5,000	13,457	8,595	13,457	5,000
Federal (RE 4140) SFSF (3200) Jobs (3205)	8290	452,010	345,258	194,988	196,924	288,609	288,609	288,609	0
Mental Health	8287				68,698	208,153	68,698	208,153	78,764
Small Learning Comm. Grant/Ca Health Sciences (RE 5	8290	0	0	0	0	0	0	0	0
Other Federal Revenue	8290	55,044	374,708	170,519	0		0		0
TOTAL: Federal Revenue		1,327,004	1,426,002	1,177,976	1,015,274	1,436,031	1,291,714	1,436,031	856,516
Percent of Total Income		2.32%	2.47%	2.02%	1.78%	2.42%	2.20%	2.40%	1.42%

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Unaudited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2013-14 Adopted Budget
Other State Revenues									
BA Fair Share Red/HOLD HARMLESS				(2,410,639)	(2,692,359)	(2,690,190)	(2,690,190)	(2,690,190)	52,488
Common Core									637,736
Educational Protection Act									750,278
Adult Education Flex (RE 0214)	8590		0	1,520,212	1,410,300	1,410,300	1,410,300	1,520,212	-
Supplemental Instruction	8311	114,218	91,030	128,287	89,382	89,382	89,382	89,382	0
GATE: Gifted & Talented (RE 7140)	8311	28,524	24,881	24,872	24,872	24,872	24,872	55,093	0
EIA: Economic Impact Aid (RE 7091)	8311	62,441	25,075	71,898	71,908	82,301	82,301	82,301	82,301
Mental Health	8537				347,434	261,415	347,434	261,415	263,343
Class Size 9 - 12	8435	190,768	0	309,588	309,588	309,588	309,588	309,588	0
Mandated Costs Reimburse.	8550	0	191,761	86,921	0	106,900	106,900	113,879	174,088
State Lottery Revenue	8560	407,035	432,731	470,990	450,524	450,524	510,534	510,534	482,360
Library Grant (RE 6296/7395)	8590	2,501	0	2,501	2,501	2,501	2,501	2,501	0
Special Education/CAHSEE	8590	0	0	0	0	0	0	0	0
Safety & Violence Prev. (RE 6405)	8590	93,849	0	123,730	123,730	123,730	123,730	123,730	0
Fiscal Solvency Plan (RE 7386)	8590	0	0	0	0	0	0	0	0
One-time Instr.Mat'l/Staff Dev (RE 7186)	8590	0	0	0	0	0	0	0	0
One-time Site Block Grant (RE 0041)	8590	1	0	0	0	0	0	0	0
Professional Dev Block Grant (RE 7393)	8590	187,951	0	187,965	187,965	187,965	187,965	187,965	0
Digital HS - Maintenance - RE 7101	8590	0	0	0	0	0	0	0	0
Ed Tech Grant (RE 7127)	8590	0	0	0	0	0	0	0	0
Instructional Materials (RE 7160/85/56/57)	8590	214,720	0	214,451	214,451	214,151	214,151	214,151	0
Inst'l Mat'l , Core/ One Time (RE7180/7398)	8590	0	0	0	0	0	0	0	0
Ca Instructional School Garden (CISG) (RE 7026)	8590	3,025	0	0	0	0	0	0	0
Math & Reading Professional Dev (RE 0229)	8590	12,739	0	11,023	11,023	11,023	11,023	11,023	0
Tenth Grade Counseling (RE 7375/7390)	8590	23,614	0	23,614	23,614	23,614	23,614	23,614	0
Mentor Teacher Program (RE 7270)	8590	14,527	0	0	0	0	0	0	0
PAR (RE 7271)	8590	19,097	0	19,098	19,098	19,098	19,098	19,098	0
MTN / Martin Luther King/MPTA	8590	0	0	0	0	0	0	0	0
STAR Test/HS Exit Exam (RE 7055/0000/0217)	8590	50,288	10,614	61,237	38,515	50,499	50,499	50,499	12,000
School Secondary Program (RE 7370)	8590	0	0	0	0	0	0	0	0
CAHSEE Intensive Instr. & Serv (7055/7056)	8590	0	0	0	0	0	0	0	0
Readers for the Blind (RE 7810)	8590	0	0	0	0	0	0	0	0
California Arts Council (RE 9767)	8590	0	0	0	0	0	0	0	0
Staff Development Buy Back (03-0015)	8590	1	0	0	0	0	0	0	0
Supplemental School Counseling (RE7088)	8590	75,435	598	221,458	221,458	221,458	221,458	221,458	0
Teacher Recruit & Student Support	8590	0	0	0	0	0	0	0	0
Arts,Music, & PE Supply & Equipment	8590	0	0	0	0	0	0	0	0
Arts & Music Block Grant (RE 6760)	8590	54,527	0	54,485	54,485	54,485	54,485	54,485	0
Discretionary Block Grant-Sites (RE 7396)	8590	0	0	0	0	0	0	0	0
Discretionary Block Grant-Dist (RE 7397)	8590	0	0	0	0	0	0	0	0
Career Tech Ed Equip & Supplies (RE 6377)	8590	0	0	0	0	0	0	0	0
Lottery for Instr.Mat'l & SSP (RE 6300)	8560/8590	66,004	68,944	111,871	90,678	90,678	90,678	90,678	116,700
TOTAL: Other State Revenue		1,621,265	845,634	1,233,562	999,167	1,044,294	1,190,323	1,251,416	2,571,294
Percent of Total Income		2.83%	1.47%	2.11%	1.75%	1.76%	2.03%	2.09%	4.26%

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Unaudited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2013-14 Adopted Budget
Other Local Revenues									
Site Institute	8699	0	0	0	0	0	0	0	0
Parcel Tax Income	8622	8,262,252	8,615,349	8,782,054	9,085,190	9,105,190	8,734,923	8,734,923	9,303,500
Other Sales	8639	150	3,118	687	0	0	4,427	5,532	0
Leases and Rentals	8650	189,248	368,575	396,570	283,500	284,846	284,827	301,262	285,439
Interest Income (incl.categorical moneys)	8660	161,182	98,273	46,155	65,000	65,000	40,000	28,000	30,000
Interagency Revenues ROP (RE 6350)	8677	212,520	112,330	101,101	101,101	101,101	101,101	101,101	48,496
Home to School (DD2 053) - Golden Gate	8689	0	0	0	0	0	0	0	0
Home to School (DD2 053) - West Marin	8699	1,811	271	0	0	0	0	0	0
PTSA - (RE 9020)	8699	575,702	756,277	392,487	0	310,488	208,390	310,488	0
Ed Tech K-12 Voucher (Microsoft) (RE 9150/55	8699	0	0	15,214	0	0	0	0	0
Drake Virtual Grant (RE 9760)	8699	0	0	0	0	0	0	0	0
Parent Service Project (RE 9762)	8699	0	0	20,401	0	292,325	281,200	292,325	0
BASRC, ETF/MTN & Martin Luther King	8699	14,607	10,931	3,716	3,500	3,500	3,500	3,500	3,781
Student Activities (RE 9772)	8699	230,084	278,077	290,420	0	252,912	62,624	252,912	0
Buck Institute -Tam Academy (RE 9773)	8699	20,563	10,500	11,605	0	15,444	15,444	15,444	0
Tam Music Donation (RE 9769)	8699	0	0	0	0	83,165	71,330	83,165	0
Marin Cty Storm Prevention Gt. (RE 9768)	8699	0	0	0	0	0	0	0	0
Foundations (RE 9030)	8699	128,806	164,787	511,461	0	502,334	144,768	502,334	0
Other Local Income - Athletic,Drama receipts	8699	343,653	383,251	293,937	70,000	202,447	250,786	334,332	98,000
Special Ed fr. SELPA	8792/8699	2,091,180	2,061,629	2,027,994	2,030,477	2,044,658	2,044,656	2,044,658	2,068,431
Other Grants/Donations/Modernization/E-Rate	8699	129,411	135,527	227,799	0	65,505	80,480	105,381	0
TOTAL: Other Local Revenue		12,361,169	12,998,895	13,121,601	11,638,768	13,328,915	12,328,456	13,115,357	11,837,647
Percent of Total Income		21.59%	22.55%	22.47%	20.37%	22.42%	21.00%	21.95%	19.60%
TOTAL REVENUES		**57,243,685**	**57,655,639**	**58,399,341**	**57,128,396**	**59,449,608**	**58,700,716**	**59,762,475**	**60,390,990**

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Unaudited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2013-14 Adopted Budget
EXPENDITURES									
CERTIFICATED SALARIES	1100-1199	20,583,034	20,806,604	21,051,820	21,341,094	21,785,287	21,666,703	21,693,387	22,694,793
Certificated Pupil Support Salaries	1200-1299	2,012,787	2,110,385	2,092,496	2,269,600	2,315,986	2,426,124	2,319,316	2,336,878
Supervisors & Administrators Salaries	1300-1399	2,070,486	2,062,989	2,255,639	2,346,107	2,383,814	2,424,390	2,433,809	2,386,139
Other Certificated Salaries	1900-1999	408,927	317,827	193,189	282,955	330,346	333,146	382,648	340,296
TOTAL: Certificated Salaries		25,075,234	25,297,805	25,593,144	26,239,756	26,815,433	26,850,363	26,829,160	27,758,106
Percent of Total Expenditures		45.15%	46.19%	45.71%	46.23%	43.57%	44.01%	43.79%	46.34%
CLASSIFIED SALARIES									
Instructional Aides	2100-2199	743,240	734,794	781,983	882,018	961,215	980,193	972,404	1,096,872
Classified Support Salaries	2200-2299	2,554,750	2,424,414	2,475,613	2,478,148	2,526,519	2,527,909	2,525,652	2,574,596
Classified Administrators' Salaries	2300-2399	820,783	637,938	544,928	480,226	490,330	490,330	494,042	490,142
Clerical and Office Salaries	2400-2499	3,861,545	3,220,588	3,309,731	3,298,381	3,321,652	3,321,852	3,320,231	3,616,545
Other Classified Salaries	2900-2999	906,418	1,025,587	989,605	911,732	988,340	981,098	1,205,584	943,009
TOTAL: Classified Salaries		8,886,736	8,043,321	8,101,860	8,050,505	8,288,056	8,301,382	8,517,913	8,721,164
Percent of Total Expenditures		16.00%	14.69%	14.47%	14.18%	13.47%	13.61%	13.90%	14.56%
EMPLOYEE BENEFITS									
STRS - Certificated Positions	3101	2,074,135	2,077,698	2,116,036	2,192,821	2,234,372	2,231,051	2,217,760	2,337,178
STRS - Classified Positions	3102	15,391	370	0	0	5,265	5,265	5,265	0
PERS - Certificated Positions	3201	10	0	0	0	47	47	47	0
PERS - Classified Positions	3202	1,362,509	1,335,383	1,363,732	1,415,163	1,437,288	1,436,807	1,480,730	1,546,143
OASDI - Certificated	3301	8,009	5,641	8,646	27	541	541	550	182
OASDI - Classified	3302	523,440	492,359	495,352	493,982	511,155	511,944	525,874	535,779
Medicare - Certificated	3311	356,453	359,864	365,823	378,652	389,027	389,528	389,329	401,647
Medicare - Classified	3312	127,727	116,492	117,928	116,862	120,958	121,145	124,431	126,628
Health & Welfare - Certificated	3401	3,373,844	3,604,211	3,775,725	3,936,983	3,977,813	3,965,167	3,965,167	4,444,770
Health & Welfare - Classified	3402	1,836,722	1,874,870	1,872,926	1,994,580	1,993,403	1,993,393	1,990,785	2,246,000
SUI - Certificated	3501	75,831	187,236	412,372	288,972	295,897	296,285	296,138	14,713
SUI - Classified	3502	27,135	58,784	130,386	89,040	91,413	91,555	94,052	4,718
Workers' Comp. - Certificated	3601	427,459	337,835	282,112	396,367	405,990	406,518	406,316	445,450
Workers' Comp. - Classified	3602	151,390	107,567	89,280	121,559	125,469	125,667	129,090	140,163
Retiree Benefits - Certificated	3701/51	520,571	536,222	504,878	520,839	520,866	520,840	520,840	520,894
Retiree Benefits - Classified	3702/52	216,194	222,515	260,500	268,509	271,623	269,888	269,888	270,123
	3901	0	0	0	0	0	0	0	0
Car Allowance - Certificated	3921	0	0	0	0	0	0	0	0
Car Allowance - Classified	3922	0	0	0	0	0	0	0	0
TOTAL: Employee Benefits		11,096,820	11,317,047	11,795,696	12,214,356	12,381,127	12,365,641	12,416,262	13,034,388
Percent of Total Expenditures		19.98%	20.66%	21.07%	21.52%	20.12%	20.27%	20.27%	21.76%
TOTAL: SALARIES AND BENEFITS		**45,058,790**	**44,658,173**	**45,490,700**	**46,504,617**	**47,484,616**	**47,517,386**	**47,763,335**	**49,513,658**
Percent of Total Expenditures		81.13%	81.54%	81.25%	81.93%	77.15%	77.88%	77.96%	82.65%

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Unaudited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2013-14 Adopted Budget
EXPENDITURES (Cont.)									
BOOKS AND SUPPLIES									
Textbooks	4100	674,316	245,172	329,623	146,527	389,478	388,905	385,564	141,577
Books & Reference Materials	4200	171,199	147,406	127,245	104,365	140,017	124,137	123,026	80,409
Instructional Material & Supplies	4300	1,304,727	1,205,006	1,340,172	1,324,406	2,113,864	1,600,833	2,184,636	1,264,039
Gas, Oil & Diesel	4301	16,574	20,620	23,418	28,000	28,500	28,500	28,500	29,500
Office Supplies	4303	6,069	3,608	3,803	8,300	8,323	8,123	4,851	6,600
Periodicals & Magazine	4305	15,575	14,330	11,050	10,515	10,687	11,300	11,049	10,027
Software	4307	104,445	63,843	50,728	110,858	77,192	72,222	9,428	116,584
Classroom Supplies - In-lieu Fees	4310	0	177	0	2,500	19,100	19,100	10,556	9,000
Computer Supplies	4312	115,417	133,338	132,848	92,668	105,475	99,156	117,576	82,125
Transportation Tickets & Vehicle supplies	4314/4316	22,722	11,818	5,004	8,500	8,300	8,250	8,300	8,250
Carryover	4330	0	0	0	0	1,404,933	1,663,618	805,979	0
Non Capitalized Furniture & Equip.	4400	706,659	673,245	549,414	224,388	522,701	405,136	587,494	1,012,026
TOTAL: Books & Supplies		3,137,703	2,518,563	2,573,305	2,061,027	4,828,570	4,429,280	4,276,959	2,760,137
Percent of Total Expenditures		5.65%	4.60%	4.60%	3.63%	7.84%	7.26%	6.98%	4.61%

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Unaudited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2013-14 Adopted Budget
EXPENDITURES (Cont.)									
SERVICES & OTHER OPERATING									
Travel, Conference, In-Service	5200	171,365	224,825	332,185	331,041	375,330	369,309	355,301	341,108
Dues and Memberships	5300	67,098	47,949	52,867	92,535	90,923	88,591	76,404	85,824
Insurance	5400	370,252	372,689	363,250	407,607	411,773	408,881	382,142	384,150
Gas	5505	3,597	3,694	3,679	3,900	3,900	3,900	3,900	3,000
Electricity	5510	637,146	695,043	691,759	693,800	685,664	685,664	628,664	634,000
SPURR	5515	259,744	271,129	256,285	305,000	305,000	305,000	215,052	225,000
Water	5535	210,936	255,138	252,140	288,000	288,000	288,000	297,500	295,000
Sewer	5540	47,930	50,787	42,794	49,186	57,322	57,322	67,270	69,000
Disposal/Garbage removal	5550	171,491	198,816	228,926	216,000	242,000	242,000	239,000	225,000
Laundry,Pest Control,Waste Disposal	5500	105,176	122,883	75,727	148,234	108,755	108,755	89,522	91,138
Rents, Leases, Repairs	5600	839,932	558,666	455,364	778,506	855,998	753,231	793,191	693,430
Architectural,Inspection,Contracts,permits	5800	515,589	636,752	719,952	437,287	1,182,590	566,807	1,328,162	476,965
Advertising	5803	5,166	7,276	1,840	7,630	7,726	7,726	7,571	7,400
Audit Fees	5809	46,799	48,119	46,849	50,000	50,000	50,000	50,000	50,000
Elections	5814	250	0	96,993	0	0	0	0	125,000
Field Trips	5819	85,303	9,796	15,605	10,204	11,110	386,844	39,947	6,975
Fingerprinting	5821	8,300	17,960	10,897	10,300	10,300	10,300	10,300	10,300
Judgements - Special Ed	5825	36,641	105,300	109,037	150,000	199,500	150,000	199,500	210,000
Legal Service	5829	119,019	87,367	148,014	144,500	118,732	137,655	232,526	123,200
Outside Printing - Kinko's	5841	10,680	14,829	38,913	73,599	62,101	56,128	34,259	76,602
Personnel Agencies	5845	1,111	424	9,019	10,000	10,000	8,415	8,983	0
Professional Consultant Contracts	5849	1,312,958	1,406,932	1,491,355	963,677	1,533,884	1,388,323	1,539,231	939,489
TB Testing/ X-rays	5851	4,110	4,400	2,612	8,000	8,000	8,000	8,000	9,000
Unused School Site Payment	5853	-	-	-	-	-	-	-	-
NPS/NPA - Tuition,1/1 aides,interpreters	5833/5835	1,190,722	1,284,369	1,268,702	1,787,955	1,352,996	1,685,353	1,352,996	1,439,157
Cell Phones	5920	43,089	30,092	40,895	43,600	54,200	54,700	54,700	47,700
Internet	5940	56,844	57,332	78,776	76,320	75,594	72,694	75,041	65,675
Pagers	5950	22	328	263	315	315	315	200	0
Postage	5960	79,697	46,480	44,345	37,630	40,008	46,529	52,320	35,160
Telephone	5970	66,943	70,930	74,355	65,900	65,900	65,900	58,400	57,900
TOTAL: Services & Op. Exp.		6,467,910	6,630,305	6,953,398	7,190,726	8,207,621	8,006,342	8,200,082	6,727,173
Percent of Total Expenditures		11.65%	12.11%	12.42%	12.67%	13.33%	13.12%	13.38%	11.23%

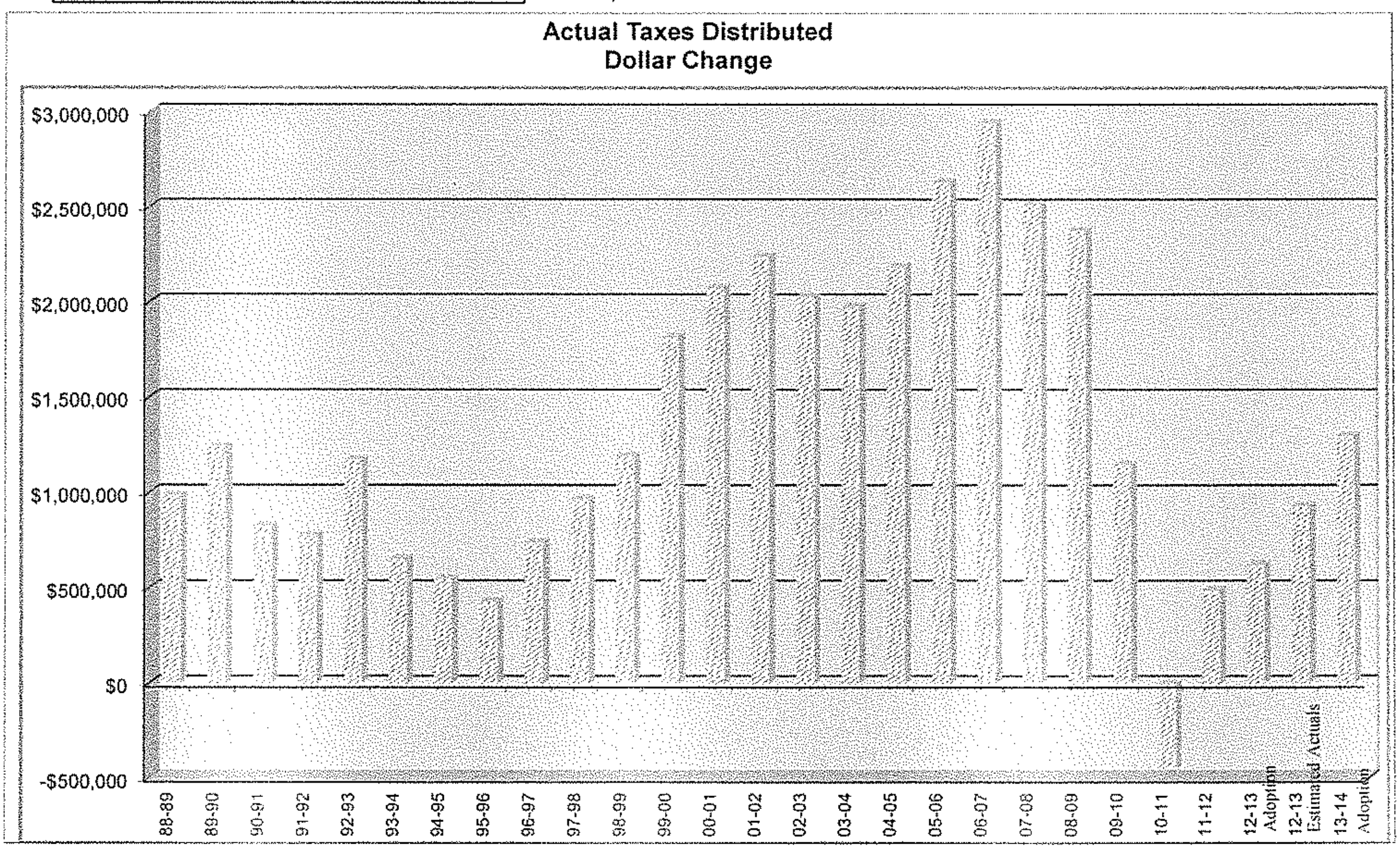
J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Unaudited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2013-14 Adopted Budget
EXPENDITURES (Cont.)									
CAPITAL OUTLAY									
Sites & Improvement of sites	6100	0	5,000	0	0	0	0	0	0
Buildings & Improvement of Bldgs.	6200	0	0	20,366	0	93,780	68,679	93,780	0
Furniture & Equipment	6400	90,331	121,654	169,214	82,500	167,360	94,934	156,187	58,000
Equipment Replacement	6500	7,730	0	38,703	39,200	91,618	105,052	98,097	50,000
TOTAL: Capital Outlay		98,061	126,654	228,283	121,700	352,758	268,665	348,064	108,000
Percent of Total Expenditures		0.18%	0.23%	0.41%	0.21%	0.57%	0.44%	0.57%	0.18%
OTHER OUTGO									
Special Ed. Excess Costs	7142	378,848	380,387	416,700	496,248	432,293	432,293	432,293	431,455
State Special Schools-blind/deaf	7130	10,194	5,471	(2,181)	6,000	6,000	6,000	6,000	0
Payment to MPTA	7143	305,383	454,160	347,471	434,805	293,641	407,715	293,641	416,335
Pass Thru Revenue	7222	160,531	22,580	6,461	0	3,595	3,595	3,595	0
Other Debt Service Payment	7439	24,587	24,587	24,587	0	0	0	0	0
TOTAL: Other Outgo		879,543	887,185	793,038	937,053	735,529	849,603	735,529	847,790
Percent of Total Expenditures		1.58%	1.62%	1.42%	1.65%	1.19%	1.39%	1.20%	1.42%
TOTAL: Direct Support Costs	7300	(103,020)	(52,614)	(51,103)	(55,528)	(58,179)	(55,528)	(55,528)	(52,231)
Percent of Total Expenditures		-0.19%	-0.10%	-0.09%	-0.10%	-0.09%	-0.09%	-0.09%	-0.09%
TOTAL EXPENDITURES		**55,538,987**	**54,768,266**	**55,987,621**	**56,759,595**	**61,550,915**	**61,015,748**	**61,268,441**	**59,904,527**
C **Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses**		1,704,698	2,887,374	2,411,720	368,801	(2,101,307)	(2,315,032)	(1,505,966)	486,463

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Unaudited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2013-14 Adopted Budget
DETAIL OF CERTIFICATED SALARIES									
Regular Teachers - track advancement	1110	38,215	33,142	21,583	45,000	45,000	67,998	67,998	40,000
Teachers - set aside FTEs for growth	1110	0	0	0	0	0	0	0	0
Regular Teachers	1110	19,151,908	19,387,345	19,818,865	20,103,279	20,318,057	20,303,900	20,274,264	21,401,720
Regular Teachers - Curriculum Dev. & VEA	1900	0	0	0	0	0	0	0	0
Summer School Teacher (GO 1430)	1110	157,013	143,690	14,880	0	129,285	1,480	129,285	0
Home Instructors (FN 1270)	1110	138,671	141,636	150,068	147,758	150,662	150,662	150,662	138,552
Teachers - Extra Duty	1130	727,323	513,712	486,701	487,117	562,601	559,815	518,674	596,946
Substitute Teachers - illness	1140	102,799	114,505	74,101	106,100	112,000	112,000	112,000	106,250
Substitute Teachers - School Business	1150	184,480	180,633	182,953	151,840	149,932	151,098	160,561	145,325
Substitute Teachers - Teacher support	1250	3,865	6,525	5,470	8,500	7,500	7,640	7,270	5,500
5th Periods, Brown Act,Instr. Improv. Stipends	1160	82,625	291,941	302,669	300,000	317,750	319,750	277,750	266,000
Other Stipend (See details in Unrest.&Rest)	1160/1170	0	0	0	0	0	0	2,193	0
Special Ed Home Instructors	1200	920	7,680	6,980	4,000	4,000	4,000	4,000	4,000
Counselor (all FN 3110)	1210	969,581	1,129,294	1,279,157	1,293,400	1,325,355	1,325,355	1,336,545	1,366,986
Librarians' Salary (all FN 2420)	1210	297,293	291,138	297,192	275,373	281,782	281,782	281,782	283,485
Psychologists/Counselors	1210	635,147	585,884	358,536	617,787	620,319	620,319	620,319	627,315
Special Ed stipend & other	1230	25,912	27,662	29,522	22,040	26,530	26,530	26,530	10,092
Pupil Support - extra days for Counselors	1260	80,069	62,202	115,639	48,500	50,500	160,498	42,870	39,500
Principal	1311	701,335	611,648	651,754	649,002	662,347	701,747	701,747	645,244
Acting Principal	1311/1322	16,112	36,636	26,513	31,000	31,000	31,000	31,000	31,000
Assistant Principal	1312	845,747	867,183	873,267	889,343	895,018	895,018	895,018	910,858
Superintendent	1313	185,000	185,000	197,000	205,000	209,400	209,400	209,400	209,100
Supe Salary - Expenses/Vacation	1313	18,469	19,044	13,934	4,800	4,800	4,800	14,219	4,800
Assistant Superintendent	1315	148,626	303,600	300,600	300,000	306,600	306,600	306,600	306,000
Director - Std. Scvs.,& Spec.Ed	1317/1318	125,253	0	130,591	215,962	219,529	220,705	220,705	273,137
Other Certificated Supervisors	1322	29,944	39,878	61,980	51,000	55,120	55,120	55,120	6,000
Other Certificate Salaries	1910	162,546	114,247	89,640	93,501	93,501	93,501	96,271	109,096
Other Certificate Subs/Placeholders	1930/1950	153,321	38,469	52,649	53,054	64,243	67,043	70,653	89,300
Retiree Incentive & Miscellaneous	1970	93,060	165,111	50,900	136,400	172,602	172,602	215,724	141,900
	Total	25,075,234	25,297,805	25,593,144	26,239,756	26,815,433	26,850,363	26,829,160	27,758,106

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Unaudited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2013-14 Adopted Budget
DETAIL OF CLASSIFIED SALARIES									
Instructional Aide - Regular	2110	720,963	700,089	758,368	858,968	930,339	949,267	936,394	1,073,542
Instructional sub - non illness	2170	22,277	34,705	22,880	23,050	30,876	30,876	30,876	21,500
Instructional Aide - Summer (GO 1430)	2110	0	0	0	0	0	0	0	0
Instructional Aide - Hourly	2120	0	0	735	0	0	50	5,134	1,830
Health Technician (FN 3140)	2210	88,575	58,455	58,897	58,830	59,131	59,131	59,131	61,807
Delivery (FN 7540)	2210	55,214	54,280	55,479	55,179	55,480	55,480	55,480	57,941
Maintenance (FN 8110)	2210	356,862	361,728	366,251	362,209	369,765	369,765	369,765	391,020
Ground (FN 8111)	2210	221,732	228,317	230,965	233,368	233,368	233,368	233,368	247,654
Custodian (FN 8210)	2210	1,472,029	1,485,656	1,509,128	1,520,415	1,529,065	1,530,455	1,530,455	1,591,975
Library Aide (FN 2420)	2210	157,289	128,007	124,346	130,097	132,697	132,697	132,697	140,549
Other Class. Support - Summer	2210	1,811	1,784	1,807	1,800	1,800	1,800	1,800	0
Overtime - Custodian & Ground	2250	97,997	80,175	84,876	67,000	91,372	91,372	89,115	38,500
Substitute - Custodian	2260	40,832	16,718	35,875	27,050	27,050	27,050	27,050	27,050
Substitute - Custodian - Non Illness	2270	51,589	7,662	6,176	15,900	15,900	15,900	15,900	15,900
Other Pay - Grounds & Custodian	2290	50	1,674	135	1,900	200	200	200	0
Assistant Superintendent-Human Resources	2312	179,345	159,800	163,300	163,000	166,560	166,560	166,560	166,260
Supervisor (Network Manager)	2313	103,568	110,264	51,814	0	0	0	0	0
Chief Financial Officer	2315	148,626	0	0	0	0	0	0	0
Directors(Maint. & Oper. &Fiscal Services)	2316	331,325	277,374	270,707	256,930	262,362	262,362	262,362	263,923
Classified Management (incl.property acct)	2322	50,158	85,666	54,925	55,746	56,858	56,858	56,858	57,709
Board of Trustees	2322	5,950	3,050	2,375	2,750	2,750	2,750	2,750	2,250
Computer (FN7700)	2400/2490	342,800	393,921	411,135	422,498	429,748	429,748	429,748	556,728
Print Shop (FN 7550) ***	2210/2401	148,932	148,945	148,945	148,495	149,095	149,095	149,095	156,095
Clerical - with API money	2400	0	0	0	0	0	0	0	0
Clerical	2401	2,568,328	2,008,179	2,045,250	2,012,089	2,026,402	2,026,402	2,024,481	2,144,998
DO Personnel (FN3900,7150,7300,7400)	2401	738,893	612,067	657,971	673,562	676,225	676,225	676,225	709,617
Clerical - Extra Hire	2440	11,418	11,961	14,576	12,080	15,319	15,519	15,019	14,707
Overtime - Supt. Office & Pupil Testing	2450	22,999	23,917	28,464	20,000	24,745	24,745	25,545	24,400
Substitute for Clerical - illness	2460	7,328	3,665	272	0	0	0	0	0
Substitute for Clerical - non illness	2470	17,429	5,525	57	57	57	57	57	0
Stipend - for Classified Leader & BASRC	2480	15,999	14,150	6,546	15,800	12,552	12,552	12,552	12,200
Classified Support **** (DISC/Lit Coach)	2910	110,149	85,833	81,746	15,700	32,060	33,147	35,437	2,901
Campus Supervisor (FN 8305)	2910	264,045	274,554	260,274	261,913	250,732	404,145	404,145	427,909
Staff Ass. & Healthy St.(FN 8305 DD2 040)	2910	177,055	173,740	156,611	162,620	168,517	1,475	3,361	200
Textbook Inventory (FN 3910 DD2 097)	2910	13,658	5,233	7,050	6,000	6,000	6,000	6,000	0
Coach (GO 1130)	2910	310,620	321,016	318,370	330,999	333,451	340,451	335,769	330,999
Pool Cover Handlers	2920		80,740	81,070	75,000	75,000	75,000	75,000	85,000
Athletics - post season (GO 1130)	2920	0	0	0	0	0	0	0	0
Athletics - supervision (GO 1130)	2930	100	670	591	0	0	800	0	0
Other Class. - O/T & stipend	2940	2,430	5,240	7,403	2,000	12,000	9,000	12,000	0
Athletics - substitutes (GO 1130)	2960	14,443	15,816	16,074	0	13,080	13,580	17,780	0
Vacation payout	2980	0	0	0	0	0	0	0	0
Professional Expert	2990	16,348	67,985	67,819	59,500	109,500	106,500	109,500	96,000
3% Tentative Salary Agreement	2990	0	0	0	0	0	0	218,592	0
	Total	8,889,166	8,048,561	8,109,263	8,052,505	8,300,056	8,310,382	8,526,201	8,721,164

History of Property Tax Change

Fiscal Year	Actual Taxes	Increase Over Prior Year $	%	
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	43,749,051	623,803	1.4%	12-13 Adoption
12-13	44,055,277	930,029	2.2%	12-13 Estimated Actuals
13-14	45,352,245	1,296,968	2.9%	13-14 Adoption



TAMALPAIS UNION HIGH SCHOOL DISTRICT
MULTI YEAR COMPARISON - ATHLETICS

	Object	2009-2010 Actuals	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Estimated Actuals	2013-2014 FTE	2013-2014 Adopted Budget
Revenues:		$ 80,174	$ 86,384	$ 82,136	$ 60,779		$ 45,000
Expenditures:							
Teachers-Extra Duty/Subs	1130/50/60	$ 147,067	$ 148,600	$ 154,243	$ 160,197	1.200	$ 163,237
Other Certificated-Regular/Extra Duty	1910/30	98,850	81,239	92,300	104,799		105,501
Professional Expert	1980	18,900	18,900	18,900	18,900		18,900
Clerical Support	2401	43,472	40,199	43,913	46,139	1.125	49,989
Classified-Regular/Extra Duty/Overtime/Stipend	2250 2430/40/50 2900	325,595	338,611	337,267	355,749		330,999
Employee Benefits	3000	92,799	94,016	102,719	114,820		104,384
Salaries & Benefits		**726,683**	**721,565**	**749,342**	**800,604**	**2.325**	**773,010**
Materials & Supplies	4200 4300/15/19	202,009	169,497	219,787	200,465		167,350
Office/Computer Supplies	4303/4307/4312	76	3,077	0	0		2,700
Non Capitalized Equipment	4400	3,680	6,773	5,288	11,336		12,000
Conferences/Mileage	5200	2,995	2,838	1,361	1,465		6,000
Dues & Memberships	5300	14,690	5,761	9,433	6,149		21,200
Equipment & Other Rental/Lease/Repair	5600	14,261	10,664	10,272	13,384		36,000
Printing/Copier/Postage	5700/5960	1,838	1,273	1,683	1,110		0
Field Trips	5819	480	1,441	528	1,076		1,875
Other Fees (Transportation)	5839	181,533	150,615	167,877	126,606		144,000
Professional Consulting Services	5840/41/49	73,855	67,924	68,631	124,529		108,810
Cell Phones/Communications	5920/5930	19	9	93	0		0
Equipment	6400/6500			5,791	1,875		18,000
Non Personnel Expenditures		**495,436**	**419,872**	**490,744**	**487,995**		**517,935**
Total Athletic Budget		**$ 1,222,119**	**$ 1,141,437**	**$ 1,240,086**	**$ 1,288,599**	**2.325**	**$ 1,290,945**

Tamalpais Union High School District
Per Pupil Budget Allocations
2013-2014 Budget

Assumptions:
1. Tam,Drake,Redwood enrollment decreased 165 students;
2. Both San Andreas and Tamiscal's enrollment is capped at 98;
3. M&E Budget allocation is at 95%; adjustment to be made after CalPads
4. M&E includes a 10% cut.
5. In-lieu enrollment is based on course enrollment data Fall 2012 and Spring 2013

				Tamalpais High		Drake High		Redwood High		San Andreas		Tamiscal		District
Change from CalPads 12-13					99		(1)		67		39	13	-	217
Enrollment Projections					1,329		982		1,602		98	74	24	4,109
Instructional Area	Sem	Per Pupil Allocation	Other	In Lieu Pupils	Enrollment 1329	In Lieu Pupils	Enrollment 982	In Lieu Pupils	Enrollment 1602	In Lieu Pupils	Enrollment 98	Ind Study 74	Team 24	Enrollment 4,109
M & E Budget		**$67.83**	**$45,000**		**$128,389**		**$106,029**		**$145,980**					**$380,398**
San Andreas&Tamiscal		**$71.59**	**$9,000**								**$15,215**	**$13,583**	**$1,632**	**$30,430**
Instructional Improvement		**$0.00**			**$0**		**$0**		**$0**					**$0**
Instruct.Impr - SA & Tamis		**Flat + 0%**									**$0**	**$0**	**$0**	**$0**
Repair/Replace - Instr. Tech		**$40.76**			To District		To District		To District		To District	To District	To District	**$154,921**
Repair/Replace - Admin		**$13.59**			To District		To District		To District		To District	To District	To District	**$52,653**
Repair of Musical/Visual Equipment			Flat		$5,356		$5,356		$5,356		$276	$0		$16,344
Micropscope Replacement		$3.58			$4,758		$3,516		$5,735		$351	$265	$86	$14,710
Chemical Safety Mainteance Program		$1.19			$1,582		$1,169		$1,906		$117	$88	$29	$4,890
Library Materials		$21.49			$28,560		$21,103		$34,427		$2,106	$1,590	$516	$88,302
Microsope Cleaning & Rep.		$1.19			$1,582		$1,169		$1,906		$117	$88	$29	$4,890
Science Perishables:	1	$8.20		1,344	$11,021	997	$8,175	1,716	$14,071	30	$246	$303	$197	$34,014
	2	$8.20		1,339	$10,980	916	$7,511	1,714	$14,055	27	$221	$336	$197	$33,300
In Lieu Fees														
Ceramics	1	$23.21		37	$859	58	$1,346	80	$1,857	9	$209	$0		$4,271
	2	$23.21		113	$2,623	98	$2,275	132	$3,064	11	$255	$232		$8,448
Sculpture	1	$23.21		0	$0	0	$0	22	$511	6	$139			$650
	2	$23.21		0	$0	0	$0	0	$0	0	$0			$0
Drawing, Painting, Art	1	$23.21		287	$6,661	219	$5,083	267	$6,197	3	$70	$0		$18,011
exploration, graphics, etc.	2	$23.21		154	$3,574	194	$4,503	248	$5,756	0	$0	$46		$13,880
		$23.21												$0
Photography	1	$31.32		90	$2,819	76	$2,380	135	$4,228	0	$0	$251		$9,678
	2	$31.32		149	$4,667	101	$3,163	144	$4,510	7	$219	$31		$12,591
Journalism	1	$1.76		1329	$2,339	982	$1,728	1602	$2,820	98	$172			$7,059
	2	$1.76		1329	$2,339	982	$1,728	1602	$2,820	98	$172			$7,059
Stagecraft	1	$17.39		78	$1,356	0	$0	69	$1,200	0	$0			$2,556
	2	$17.39		77	$1,339	0	$0	63	$1,096	0	$0			$2,435
Artist's Voice	1	$1,400.00		0	$0	0	$0	1	$1,400	0	$0			$1,400
(Per Class)	2	$1,400.00		0	$0	0	$0	1	$1,400	0	$0			$1,400
Independent Living	1	$12.76		8	$102	0	$0	0	$0	6	$77	$51		$179
	2	$12.76		16	$204	0	$0	12	$153	7	$89	$115		$447
Wood Shop/Construction Tech	1	$17.39		0	$0	118	$2,052	0	$0	0	$0			$2,052
	2	$17.39		0	$0	120	$2,087	0	$0	0	$0			$2,087
In Lieu Fees Semester 1					$14,136		$12,590		$16,812		$667	$302		$44,456
In Lieu Fees Semester 2					$14,746		$13,756		$17,398		$736	$425		$46,946
Total In Lieu Fees				3667	$28,882	2948	$26,346	4378	$37,010	245	$1,403	$726		$94,202
Site Totals					$221,109		$180,373		$260,447		$20,052	$16,980	$2,684	$931,934
AP's					1,700		1,700		2,550					5,950
Addl. Allocation							36,000				13,500	47,000		96,500
					222,809	-	218,073	-	262,997	-	33,552	63,980	2,684	1,034,384
														(102,112)

TAMALPAIS UNION HIGH SCHOOL DISTRICT
DISTRICT WIDE TECHNOLOGY
INSTRUCTIONAL AND ADMINSTRATIVE

	Object	2009-2010 Actuals	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Estimated Actuals	2013-2014 FTE	2013-2014 Adopted Budget
Expenditures:							
Senior Director & Director	1317/2316	$ 145,055	$ 145,835	$ 189,762	$ 264,125	2.00	$ 267,451
Ed Tech Coach	1910					0.20	$ 15,595
Supervisor	2313	$ 103,568	$ 110,264	$ 51,814	$ -		$ -
Educational Technicians/Administrative Techs/Clerical	2400/2401	590,089	632,999	657,312	666,918	11.00	819,688
Extra Duty/Overtime	2430/40/50 2240/2930	3,737	5,790	9,049	14,900		14,900
Clerical: Extra Duty/OT/Sub (E-School)	2430/50/70						
Certificated Extra Duty/Stipends	1322	29,944	39,878	61,980	55,120		6,000
Other Certificated	1900						25,600
Other Certificated (E-School)	1900	41,193	36,992	-	-		-
Employee Benefits	3000	364,699	420,330	428,712	443,060		500,787
Salaries & Benefits		**1,278,285**	**1,392,088**	**1,398,629**	**1,444,123**	**13.20**	**1,650,021**
Computer Software/Supplies	4200/4300	127,088	121,357	83,514	85,384		145,948
Non Capitalized Equipment	4400	197,783	168,371	195,323	246,249		187,764
Staff Development/Mileage/Conferences	5210/30/40	21,114	16,514	29,964	21,888		26,600
Dues & Memberships	5300	117	1,239	1,339	1,321		1,339
Equipment Repair	5610	3,550	884	90	711		-
Maintenance Contracts	5620	136,256	36,268	2,985	-		42,840
Copier Charges	5700	-	-	340	-		-
Fees	5829/5839	250	1,675	14,733	767		767
Other Contract Services	5840	129,248	293,442	335,446	276,969		209,768
Professional Consulting Services	5849	74,995	29,848	34,408	41,012		42,500
Cell Phone	5920	-	-	-	-		-
Internet	5940	31,781	33,421	46,291	43,180		47,175
Postage	5960	47	55	415	561		560
Computer/Printers/Other Equipment	6400/50/52	6,106	14,972	-	29,395		10,000
Computer/Printer Replacement	6500	1,202	18,067	21,469	-		25,000
Non Personnel Expenditures		**729,537**	**736,113**	**766,317**	**747,437**		**740,261**
Student Information System (E-School)		-	-	-	-		-
Technology Districtwide		50,000	50,000	50,000	50,000		50,000
Fund 40		**50,000**	**50,000**	**50,000**	**50,000**	**-**	**50,000**
Total Technology Budget (Fund 03 and Fund 40)		**$ 2,057,822**	**$ 2,178,201**	**$ 2,214,946**	**$ 2,241,560**	**13.20**	**$ 2,440,282**

	Objects	2007-2008 Audited Actuals	2008-2009 Audited Actuals	2009-2010 Audited Actuals	2010-2011 Audited Actuals	2011-2012 Audited Actuals	2012-2013 Adopted Budget	2012-2013 First Interim	2012-2013 Second Interim	2012-2013 Estimated Actuals	2013-2014 Adopted
Revenue:											
Special Ed Rev. Limit ADA transfer from Unrestricted	8091	590,652	525,215	627,879	666,374	762,056	748,465	748,465	749,950	700,817	711,000
Special Ed Rev. Limit ADA transfer to MCOE		0	0	0	0	0	0				
Reimbursement from Bolinas Stinson and Lagunitas	8699	0	0	20,891	42,646	40,668	41,224	41,224	41,224	41,224	41,380
PL94-142 Allowance - Federal money	8181	396,538	403,079	416,389	423,284	432,105	432,105	432,105	432,799	432,799	437,378
ARRA/Special Ed	8181			55,043	231,602	170,519	0				
Mental Health - Federal	8287					0	68,698	68,698	68,698	208,153	78,764
Mental Health - State	8587					0	347,434	347,434	347,434	261,415	263,343
Special Education California High School Exit Exam	8590	16,853	0	0	0	0	0				
Extended School Year	8699	8,231	8,225	8,225	8,225	8,225	8,225	8,225	8,225	8,225	8,225
Pre-Assessment Mental Health	8792	17,459	17,459	19,118	19,098	2,243	0				
Special Ed - NPS/LCI Set Aside	8792	48,958	43,560	25,612	40,468	27,601	21,245	21,245	21,580	21,580	16,483
Special Ed - NPA/NPS Prior yr	8329	0	0	0	0	0	0				
Low Incidence Reimbursement/Other Reimbursements		9,473	15,000	28,948	(1,413)	2,289	14,500	14,500	14,500	14,500	14,500
Donation		0	0	2,427	611	2,000	0				
Special Ed - Prior Year		303		(6,721)	7,142	12,441		76,568	76,568	76,568	0
SELPA-ED Program	8792	0	0	0	0	0	0				
Special Ed - Facilities Use	8792	0	0	0	0	11,360	0				
Special Ed Fr. Cnty - AB602 block grant	8722/8792	1,949,278	1,960,807	1,967,801	1,932,615	1,924,166	1,945,283	1,945,283	1,959,127	1,959,127	1,987,843
Special Ed One-time Settlement	8792	14,527	14,527	14,527	14,527	0	0				
Total Revenue		3,052,272	2,987,872	3,180,139	3,385,179	3,395,673	3,627,179	3,703,747	3,720,105	3,724,408	3,559,916
Expenditures:											
Teachers	1110	1,248,347	1,299,240	1,371,781	1,355,648	1,308,302	1,374,216	1,345,228	1,342,279	1,342,279	1,359,170
Teachers/Substitutes	1140	4,580	11,250	10,454	0	9,294	8,000	8,000	8,000	8,000	6,500
Pupil Support-Psychologists	1200	302,558	312,513	312,419	426,520	365,516	621,787	624,319	624,319	624,319	631,315
Substitutes/Stipends/Extra Duty	1250/30/60	39,225	45,220	84,778	66,441	116,957	52,000	57,500	57,500	57,500	43,500
Director of Special Education/Sr & Asst. Dir. Student Services	1317	122,841	128,065	130,913	130,596	134,058	133,758	136,662	136,662	136,662	118,552
Staff Development											
Special Ed Pupil Services	1000										
Special Ed Instr. Aides/sign interpreter	2000										
Instructional Aide - Regular	2110	644,181	657,908	650,877	662,733	671,195	767,296	801,445	847,020	840,030	931,756
Instructional Aide Sub - Illness	2160	3,775	8,100	7,760	19,730	8,040	7,050	7,050	7,892	7,892	6,700
Instructional Aide Sub - Non Illness	2170	5,420	7,200	5,320	9,010	6,920	8,300	8,700	10,220	10,220	8,800
Clerical /Typewell Aide	2401	104,075	110,861	119,954	74,327	74,156	75,670	75,971	75,971	75,971	76,220
Salary Related Benefits	3000	822,835	930,016	1,009,457	1,093,692	1,090,360	1,288,367	1,286,725	1,310,701	1,306,585	1,411,458
Salaries & Benefits		3,297,837	3,510,373	3,703,713	3,838,698	3,784,798	4,336,444	4,351,600	4,420,564	4,409,458	4,593,973
Special Ed Supplies	4000	33,832	30,150	56,334	190,333	21,963	39,870	116,363	116,320	116,456	31,600
Legal Services	5829	17,830	115,000	19,203	56,026	113,630	100,000	95,300	74,300	74,300	75,000
Legal Judgements	5825	55,572	185,000	36,641	105,300	109,037	150,000	150,000	150,000	199,500	210,000
Special Ed Consultants	5837	778	2,000	2,923	4,862	14,795	15,000	14,500	13,744	10,544	15,000
MCOE Contract Services	5800.30	0	0	0	0	0	0	0	0	0	0
1:1 Aides	5840	335,044	285,000	463,716	363,072	207,207	446,500	298,640	305,619	259,319	201,050
Oth. Operating Svcs.- mileage,conference,printing	5000	77,346	90,820	56,769	145,931	84,889	88,970	89,045	130,588	176,752	129,900
Instructional Equipment	6000	0	0	0	40,335	0	0				
Non Public School (NPS) tuition	5833	456,809	540,000	516,827	688,504	824,440	1,085,105	785,105	725,212	725,212	650,000
Mental Health Residential	5834					0	0	368,698	387,785	402,514	342,107
Non Public Agency (NPA) & 1:1 aides	5835	205,586	250,000	197,650	168,229	192,601	233,000	233,000	233,000	225,270	233,000
Transportation - taxi cabs etc	5230	34,018	35,500	28,158	29,321	35,574	39,330	42,329	42,329	42,329	42,400
Transportation - in-lieu	5200.05	0	0	0	0	0	0	0	0	0	0
Transportation - contract w/MPTA	7143	160,089	230,110	305,383	454,160	347,471	434,805	407,715	407,715	293,641	416,335
Special Ed Excess Cost - Bill Back	7142	437,300	501,483	378,848	380,387	416,700	496,248	427,550	432,293	432,293	431,455
State Special Schools	7130	0	0	10,194	5,471	(2,181)	6,000	6,000	6,000	6,000	0
Indirect Cost	7310	262,188	318,842	356,391	524,079	376,158	452,154	452,154	452,154	452,154	545,673
Non Personnel Expenditures		2,076,392	2,583,905	2,429,037	3,156,010	2,742,284	3,586,982	3,486,399	3,477,059	3,416,284	3,323,520
Total Special Education Budget		$ 5,374,229	$ 6,094,278	$ 6,132,750	$ 6,994,708	$ 6,527,082	$ 7,923,426	$ 7,837,999	$ 7,897,623	$ 7,825,742	$ 7,917,493
Contribution from the General Fund	8980	$ (2,321,957)	$ (3,106,406)	$ (2,952,611)	$ (3,609,529)	$ (3,131,409)	$ (4,296,247)	$ (4,134,252)	$ (4,177,518)	$ (4,101,334)	$ (4,358,577)

TAMALPAIS UNION HIGH SCHOOL DISTRICT
MULTI YEAR COMPARISON - DISTRICT MAINTENANCE & OPERATIONS

	Object	2009-2010 Actuals	2010-2011 Actuals	012/13 - District Actuals	2012-2013 Estimated Actuals	2013-2014 FTE	2013-2014 Adopted Budget
Revenues:							
Rental Income (Fields)	8650	$ 3,896	$ 4,514	$ 5,484			$ -
Reimbursements from Modernization							
Expenditures:							
Classified Support	2210	$ 743,844	$ 709,964	$ 735,674	$ 741,598	11.50	$ 776,331
Extra Duty/Overtime	2230/50	58,454	39,075	34,299	45,391		1,000
Director	2316	150,006	131,539	133,304	137,994	1.00	137,994
Clerical Salaries	2401	73,368	73,770	73,970	73,970	1.00	77,368
Clerical Overtime	2450	0	5,823	0	0		
Employee Benefits	3000	459,493	477,237	490,663	509,475		507,278
Salaries & Benefits		1,485,165	1,437,408	1,467,910	1,508,428	13.50	1,499,971
Materials & Supplies/Carryover	4300/4330	328,206	358,784	371,875	482,372		370,000
Gas, Oil & Diesel	4301	16,574	20,620	23,418	28,500		29,500
Office Supplies	4303/19	923	957	1,399	3,500		2,300
Registration & Vehicle Supplies	4316	10,931	7,892	4,829	8,300		8,250
Non Capitalized Furniture & Equipment	4400	18,170	5,565	12,388	10,962		4,000
Conferences/Mileage/Staff Dev	5200	2,345	2,350	784	2,150		7,100
Dues & Memberships	5300	0	532	532	700		600
Gas	5505	3,597	3,694	3,679	3,900		3,000
Electricity	5510	19,409	18,731	18,462	16,800		17,000
Laundry/Cleaning	5520	83,645	96,214	54,916	60,500		60,000
Pest Control	5525	6,526	10,444	10,061	12,000		1,000
Waste Disposal	5530	15,005	16,225	10,750	16,767		30,000
Water	5535	1,385	1,944	0	0		0
Disposal/Garbage Removal	5550	0	0	18,562	12,500		13,000
Rentals, Leases & Repairs	5600/05/10	106,740	101,410	102,072	119,900		99,000
Maintenance Contracts-Buildings & Grounds	5615	358,301	231,726	166,806	397,500		300,000
Maintenance Contracts-Equipment/Other Leases	5620/5625	121,356	116,391	110,010	175,800		160,000
Printing/Copier Charges	5723/66/5841	0	39	27	1,750		500
Inspections	5823	2,205	2,075	2,500	2,400		2,500
Legal Services/Other Fees	5829/39	6,930	6,966	9,600	9,300		7,500
Other Contract Services	5840	5,793	30,716	18,254	18,000		2,500
Permits	5842	0	1,623	1,921	3,000		0
Professional Consulting	5849	17,373	21,094	8,664	20,900		10,276
Cell Phones/Pagers/Postage	5920/60	43,089	30,114	40,846	54,700		47,700
Telephone	5970	187	376	194	500		100
Buildings & Improvement to Buildings	6200	0	0	0	10,000		0
Equipment	6400	0	0	24,860	6,538		0
Other Equipment	6450	15,819	19,815	11,879	36,000		30,000
Equipment Replacement	6500	6,528	0	0	25,000		25,000
Non Personnel Expenditures		1,191,037	1,106,297	1,029,288	1,540,239		1,230,826
Interfund Transfer	7615	262,645	200,000	200,000	200,000		200,000
Interfund Transfer		262,645	200,000	200,000	200,000		200,000
Total Maintenance & Operations		$ 2,938,847	$ 2,743,705	$ 2,697,198	$ 3,248,667	13.50	$ 2,930,797

TAMALPAIS UNION HIGH SCHOOL DISTRICT
MULTI YEAR COMPARISON - DISTRICT FACILITIES

	Object	2009-2010 Actuals	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Estimated Actuals	2013-2014 FTE	2013-2014 Adopted Budget
Revenues:							
Rental Income (Fields)		$ 97,016	$ 264,985	$ 276,242	$ 276,327		$ 276,242
Total Revenue		**$ 97,016**	**$ 264,985**	**$ 276,242**	**$ 276,327**		**$ 276,242**
Expenditures:							
Classified Support	2200	$ 14,298	$ 9,566	$ 10,783	$ 9,500		$ 11,500
Director	2322	50,158	85,666	54,925	56,858	0.50	57,709
Clerical Salaries	2400	0	5,536	30,296	31,904	0.50	34,579
Other Classified	2900	0	80,740	81,070	75,000		85,000
Employee Benefits	3000	12,245	45,048	48,962	51,344		49,246
Salaries & Benefits		**76,701**	**226,556**	**226,036**	**224,606**	**1.00**	**238,034**
Materials & Supplies/Carryover	4300/4330	453	88	736	27,825		4,100
Non Capitalized Equipment	4400	0	3,543	0	807		800
Conferences/Mileage	5200	0	8,141	9,137	11,500		11,500
Equipment Repair	5610	525	0	0	1,368		1,368
Employment Costs/Other Fees	5815/39	1,111	0	228	500		500
Non Personnel Expenditures		**2,089**	**11,772**	**10,101**	**42,000**		**18,268**
Total Expenditures		**$ 78,790**	**$ 238,328**	**$ 236,137**	**$ 266,606**		**$ 256,302**
Net Income		**$ 18,226**	**$ 26,657**	**$ 40,105**	**$ 9,721**	**1.00**	**$ 19,940**

TAMALPAIS UNION HIGH SCHOOL DISTRICT

2013-14 Multi-Year Projection

Multi-year Projection		UNRESTRICTED Budget 2013-14	UNRESTRICTED Projected 2014-15	UNRESTRICTED Projected 2015-16	RESTRICTED Budget 2013-14	RESTRICTED Projected 2014-15	RESTRICTED Projected 2015-16	COMBINED Budget 2013-14	COMBINED Projected 2014-15	COMBINED Projected 2015-16
	BEGINNING BALANCE	**20,838,724**	**20,400,494**	**18,352,311**	**0**	**0**	**0**	20,838,724	20,400,494	18,352,311
(+) REVENUES										
Revenue Limit Sources	8010-8099	44,414,533	45,688,141	47,047,633	711,000	711,000	711,000	45,125,533	46,399,141	47,758,633
Federal Revenues	8100-8299	0	0	0	856,516	856,516	856,516	856,516	856,516	856,516
State Revenues	8300-8599	2,108,950	570,175	590,122	462,344	467,988	472,814	2,571,294	1,038,162	1,062,936
Local Revenues	8600-8799	9,769,216	10,062,593	10,365,057	2,068,431	2,068,431	2,068,431	11,837,647	12,131,024	12,433,488
	TOTAL REVENUES	**56,292,699**	**56,320,908**	**58,002,812**	**4,098,291**	**4,103,935**	**4,108,761**	**60,390,990**	**60,424,843**	**62,111,573**
(-) EXPENDITURES										
Certificated Salaries		25,517,931	26,654,623	28,237,826	2,240,175	2,272,423	2,305,175	27,758,106	28,927,046	30,543,000
Classified Salaries		6,715,956	6,830,779	6,947,654	2,005,208	2,038,818	2,073,033	8,721,164	8,869,597	9,020,687
Employee Benefits		11,125,079	12,037,439	13,136,277	1,909,309	2,029,503	2,143,275	13,034,388	14,066,942	15,279,552
Books and Supplies		2,349,941	1,608,366	1,648,575	410,196	419,631	430,121	2,760,137	2,027,996	2,078,696
Other Operating Expenditures		4,294,802	4,265,707	4,497,350	2,432,371	2,488,316	2,550,523	6,727,173	6,754,023	7,047,874
Capital Outlay		83,000	84,909	87,032	25,000	25,575	26,214	108,000	110,484	113,246
Other Outgo		(625,321)	(625,000)	(625,000)	1,420,880	1,451,938	1,485,238	795,559	826,938	860,238
	TOTAL EXPENDITURES	**49,461,388**	**50,856,822**	**53,929,713**	**10,443,139**	**10,726,203**	**11,013,579**	**59,904,527**	**61,583,026**	**64,943,292**
Transfers In from Other Funds	8910-8929	0	0	0	0	0	0	0	0	0
Transfers Out to Other Funds	7610-7629	724,693	690,000	665,000	200,000	200,000	200,000	924,693	890,000	865,000
Other Sources	8930-8979	0	0	0	0	0	0	0	0	0
Other Uses	7630-7699	0	0	0	0			0	0	0
Contributions to Restricted	8980-8999	(6,544,848)	(6,822,269)	(7,104,820)	6,544,848	6,822,269	7,104,820	0	0	0
(+/-) Net Change in Fund Balance		**(438,230)**	**(2,048,183)**	**(3,696,721)**	**0**	**0**	**0**	**(438,230)**	**(2,048,183)**	**(3,696,719)**
(=)ENDING BALANCE		**20,400,494**	**18,352,311**	**14,655,590**	**0**	**0**	**0**	**20,400,494**	**18,352,311**	**14,655,592**
(-)	Revolving Fund Cash	12,000	12,000	12,000				12,000	12,000	12,000
(-)Unrestricted Reserve for										
Economic Uncertainty	Reserve-State 3%	1,824,877	1,874,191	1,974,249				1,824,877	1,874,191	1,974,249
(=)UNAPPROPRIATED Amount		**18,563,617**	**16,466,120**	**12,669,341**				**18,563,617**	**16,466,120**	**12,669,343**
								18,275,028		
								(288,589)		

TAMALPAIS UNION HIGH SCHOOL DISTRICT
ADULT ED/COMMUNITY ED MULTI YEAR COMPARISON
2007/08 TO 2011/12 ACTUALS
2012/13 Estimated Actuals, 2013/14 Adopted

ADULT ED & COMMUNITY EDUCATION COMBINED - FUND 11

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Estimated Actuals	2013/14 Adopted Budget
A **REVENUES**								
Revenue Limit Sources	8010-8099	1,882,197	1,611,961	0	0	0	0	0
Federal Revenue	8100-8299	52,368	71,429	84,355	68,937	60,348	90,300	0
Other State Revenue	8300-8599	88,546	88,826	1,640,144	86,946	122,492	95,540	103,796
Other Local Revenue	8600-8799	852,289	857,739	898,385	741,594	754,333	742,127	730,700
TOTAL REVENUES		2,875,400	2,629,955	2,622,884	897,477	937,173	927,967	834,496
B **EXPENDITURES**								
Certificated Salaries	1000-1999	440,086	511,729	506,441	286,296	253,874	281,759	195,296
Classified Salaries	2000-2999	690,264	693,117	808,227	667,169	635,994	629,627	635,980
Employee Benefits	3000-3999	272,183	277,106	296,776	259,909	251,443	269,982	223,714
Books and Supplies	4000-4999	74,074	66,347	88,537	28,177	35,788	45,842	39,050
Services, Other Op. Exp.	5000-5999	934,599	800,589	761,309	143,417	162,712	179,869	167,170
Capital Outlay	6000-6999	0	0	11,341	0	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0	0
Direct Support Costs	7300-7399	107,572	100,776	103,020	52,614	51,103	55,528	52,231
TOTAL EXPENDITURES		2,518,778	2,449,664	2,575,651	1,437,581	1,390,915	1,462,607	1,313,441
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**356,622**	**180,291**	**47,233**	**(540,105)**	**(453,742)**	**(534,640)**	**(478,945)**
D **Other Sources/Uses**								
Interfund Transfers								
Tranfers In	8910-8929	18,400	18,525	110,471	153,436	79,760	132,865	110,885
Transfer Out	7610-7629	23,310	18,525	97,723	20,400	19,500	0	0
District Loan								
TOTAL, OTHER SOURCES		(4,910)	0	12,748	133,036	60,260	132,865	110,885
E **Net Increase (Decrease) in FUND BALANCE**		**351,712**	**180,291**	**59,981**	**(407,069)**	**(393,483)**	**(401,775)**	**(368,060)**

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Estimated Actuals	2013/14 Adopted Budget
F **Fund Balance, Reserves**								
Beginning Balance								
As of July 1 - Unaudited		1,358,490	1,710,202	1,890,492	1,950,474	1,543,405	1,149,922	748,147
Audit Adjustments		0	0	0	0	0	0	0
NET BEGINNING BALANCE		1,358,490	1,710,202	1,890,492	1,950,474	1,543,405	1,149,922	748,147
Fund Increase (Decrease)		351,712	180,291	59,981	(407,069)	(393,483)	(401,775)	(368,060)
Program Reserves (restrict for possible expenditures								
Restricted Program Balance								
ENDING BALANCE		**1,710,202**	**1,890,492**	**1,950,474**	**1,543,405**	**1,149,922**	**748,147**	**380,087**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
ADULT ED MULTI YEAR COMPARISON
2007/08 TO 2011/12 ACTUALS
2012/13 Estimated Actuals, 2013/14 Adopted

ADULT ED PROGRAM ONLY - FUND 11

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Estimated Actuals	2013/14 Adopted Budget
A REVENUES								
Revenue Limit Sources	8010-8099	1,882,197	1,611,961	0	0	0	0	0
Federal Revenue	8100-8299	52,368	71,429	84,355	68,937	60,348	90,300	0
Other State Revenue	8300-8599	88,546	88,826	1,640,144	86,946	122,492	95,540	103,796
Other Local Revenue	8600-8799	98,783	85,182	93,454	88,298	62,002	67,127	30,700
TOTAL REVENUES		2,121,894	1,857,398	1,817,953	244,181	244,842	252,967	134,496
B EXPENDITURES								
Certificated Salaries	1000-1999	440,086	511,085	506,441	286,296	253,874	281,759	195,296
Classified Salaries	2000-2999	210,309	196,957	192,491	180,739	159,384	162,488	138,142
Employee Benefits	3000-3999	165,661	165,089	170,778	146,806	152,811	162,777	122,025
Books and Supplies	4000-4999	60,287	48,107	74,712	11,626	15,296	19,928	12,900
Services, Other Op. Exp.	5000-5999	818,709	696,599	657,064	23,028	15,187	22,930	13,150
Capital Outlay	6000-6999	0	0	11,341	0		0	0
Other Outgoing	7000-7299	0	0	0	0	0	0	0
Direct Support Costs	7300-7399	75,130	68,604	67,821	23,155	21,373	25,260	21,043
TOTAL EXPENDITURES		1,770,182	1,686,439	1,680,649	671,650	617,924	675,142	502,556
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**351,712**	**170,958**	**137,304**	**(427,469)**	**(373,083)**	**(422,175)**	**(368,060)**
D Other Sources/Uses								
Interfund Transfers								
Tranfers In	8910-8929	0	0	(67,990)			0	0
Transfer Out	7610-7629	0	0	0	0	0	0	0
Teeter Fund								
TOTAL, OTHER SOURCES		0	0	(67,990)	0	0	0	0
E Net Increase (Decrease) in FUND BALANCE		**351,712**	**170,958**	**69,314**	**(427,469)**	**(373,083)**	**(422,175)**	**(368,060)**

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Estimated Actuals	2013/14 Adopted Budget
F Fund Balance, Reserves								
Beginning Balance								
As of July 1 - Unaudited		1,306,633	1,710,202	1,881,160	1,950,474	1,523,005	1,149,923	727,748
Audit Adjustments		51,857						
NET BEGINNING BALANCE		1,358,490	1,710,202	1,881,160	1,950,474	1,523,005	1,149,923	727,748
Fund Increase (Decrease)		351,712	170,958	69,314	(427,469)	(373,083)	(422,175)	(368,060)
Program Reserves (restrict for possible expenditures								
Restricted Program Balance								
ENDING BALANCE		**1,710,202**	**1,881,160**	**1,950,474**	**1,523,005**	**1,149,923**	**727,748**	**359,688**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
COMMUNITY ED MULTI YEAR COMPARISON
2007/08 TO 2011/12 ACTUALS
2012/13 Estimated Actuals, 2013/14 Adopted

COMMUNITY ED PROGRAM ONLY - FUND 11 (RESOURCE 9019)

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Estimated Actuals	2013/14 Adopted Budget
A REVENUES								
Revenue Limit Sources	8010-8099	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0	0
Other Local Revenue	8600-8799	753,506	772,557	804,932	653,295	692,331	675,000	700,000
TOTAL REVENUES		753,506	772,557	804,932	653,295	692,331	675,000	700,000
B EXPENDITURES								
Certificated Salaries	1000-1999	0	645	0	0	0	0	0
Classified Salaries	2000-2999	479,955	496,161	615,736	486,429	476,611	467,139	497,838
Employee Benefits	3000-3999	106,522	112,018	125,998	113,103	98,632	107,205	101,689
Books and Supplies	4000-4999	13,787	18,240	13,824	16,551	20,492	25,914	26,150
Services, Other Op. Exp.	5000-5999	115,890	103,990	104,245	120,389	147,525	156,939	154,020
Capital Outlay	6000-6999	0	0	0	0	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0	0
Direct Support Costs	7300-7399	32,442	32,172	35,199	29,459	29,730	30,268	31,188
TOTAL EXPENDITURES		748,596	763,224	895,002	765,931	772,991	787,465	810,885
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**4,910**	**9,333**	**(90,071)**	**(112,636)**	**(80,660)**	**(112,465)**	**(110,885)**
D Other Sources/Uses								
Interfund Transfers								
Tranfers In	8910-8929	18,400	18,525	178,461	153,436	79,760	132,865	110,885
Transfer Out	7610-7629	23,310	18,525	97,723	20,400	19,500	0	0
District Loan								
TOTAL, OTHER SOURCES		(4,910)	0	80,738	133,036	60,260	132,865	110,885
E Net Increase (Decrease) in FUND BALANCE		**0**	**9,333**	**(9,333)**	**20,400**	**(20,400)**	**20,400**	**0**

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Estimated Actuals	2013/14 Adopted Budget
F Fund Balance, Reserves								
Beginning Balance								
As of July 1 - Unaudited		0	0	9,333	(0)	20,400	(0)	20,400
Audit Adjustments								
NET BEGINNING BALANCE		0	0	9,333	(0)	20,400	(0)	20,400
Fund Increase (Decrease)		0	9,333	(9,333)	20,400	(20,400)	20,400	0
Program Reserves (restrict for possible expenditures								
Restricted Program Balance								
ENDING BALANCE		**0**	**9,333**	**(0)**	**20,400**	**(0)**	**20,400**	**20,400**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
STUDENT NUTRITION SERVICES FUND MULTI YEAR COMPARISON
2007/08 TO 2011/12 ACTUALS
2012/13 Estimated Actuals, 2013/14 Adopted

STUDENT NUTRITION SERVICES FUND - FUND 13

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Estimated Actuals	2013/14 Adopted Budget
A **REVENUES**								
Revenue Limit Sources	8010-8099	0	0	0	0	0	0	0
Federal Revenue	8100-8299	57,044	99,031	140,403	147,472	137,418	142,000	145,000
Other State Revenue	8300-8599	4,186	7,818	12,448	13,578	12,853	13,000	12,000
Other Local Revenue	8600-8799	519,208	508,690	502,717	539,395	527,482	522,750	525,000
TOTAL REVENUES		580,438	615,539	655,568	700,445	677,753	677,750	682,000
B **EXPENDITURES**								
Certificated Salaries	1000-1999	0	0	0	0	0	0	0
Classified Salaries	2000-2999	468,816	471,929	477,231	488,464	495,597	500,019	503,769
Employee Benefits	3000-3999	173,526	197,309	212,511	229,002	242,360	251,269	261,562
Books and Supplies	4000-4999	318,127	255,329	288,422	283,771	267,265	279,325	273,420
Services, Other Op. Exp.	5000-5999	7,048	7,149	7,097	6,274	7,701	9,149	9,396
Capital Outlay	6000-6999	0	0	0	0	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0	0
Direct Support Costs	7300-7399	0	0	0	0	0	0	0
TOTAL EXPENDITURES		967,517	931,716	985,261	1,007,510	1,012,923	1,039,762	1,048,147
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**(387,079)**	**(316,177)**	**(329,692)**	**(307,065)**	**(335,170)**	**(362,012)**	**(366,147)**
D **Other Sources/Uses**								
Interfund Transfers								
Tranfers In	8910-8929	379,307	333,786	344,692	307,065	321,947	362,012	343,808
Transfer Out	7610-7629	0	0	0	0	0	0	0
Teeter Fund								
TOTAL, OTHER SOURCES		379,307	333,786	344,692	307,065	321,947	362,012	343,808
E **Net Increase (Decrease) in FUND BALANCE**		**(7,772)**	**17,609**	**15,000**	**0**	**(13,223)**	**0**	**(22,339)**

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Estimated Actuals	2013/14 Adopted Budget
F **Fund Balance, Reserves**								
Beginning Balance								
As of July 1 - Unaudited		14,439	6,667	24,276	39,276	39,276	26,053	26,053
Audit Adjustments		0	0	0	0	0	0	0
NET BEGINNING BALANCE		14,439	6,667	24,276	39,276	39,276	26,053	26,053
Fund Increase (Decrease)		(7,772)	17,609	15,000	0	(13,223)	0	(22,339)
Program Reserves (restrict for possible expenditures								
Restricted Program Balance								
ENDING BALANCE		**6,667**	**24,276**	**39,276**	**39,276**	**26,053**	**26,053**	**3,714**

	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
GENERAL FUND ENCROACHMENT	**379,307**	333,786	**344,692**	**307,065**	321,947	**362,012**	**343,808**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
DEFERRED MAINTENANCE FUND MULTI YEAR COMPARISON
2007/08 TO 2011/12 ACTUALS
2012/13 Estimated Actuals, 2013/14 Adopted

DEFERRED MAINTENANCE FUND - FUND 14

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Estimated Actuals	2013/14 Adopted Budget
A REVENUES								
Revenue Limit Sources	8010-8099	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0	0
Other State Revenue	8300-8599	170,152	148,067	157,157	157,529	156,980	157,000	157,000
Other Local Revenue	8600-8799	35,067	19,779	9,311	6,093	3,032	1,000	500
TOTAL REVENUES		205,219	167,846	166,468	163,622	160,012	158,000	157,500
B EXPENDITURES								
Certificated Salaries	1000-1999	0	0	0	0	0	0	0
Classified Salaries	2000-2999	0	0	0	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0	0	0	0
Books and Supplies	4000-4999	0	0	0	0	0	0	0
Services, Other Op. Exp.	5000-5999	7,851	2,773	0	11,556	8,650	11,856	0
Capital Outlay	6000-6999	18,230	534,528	141,151	27,283	331,316	1,670,128	357,500
Other Outgoing	7000-7299	0	0	0	0	0	0	0
Direct Support Costs	7300-7399							
TOTAL EXPENDITURES		26,081	537,301	141,151	38,839	339,966	1,681,984	357,500
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**179,138**	**(369,455)**	**25,317**	**124,783**	**(179,954)**	**(1,523,984)**	**(200,000)**
D Other Sources/Uses								
Interfund Transfers								
Tranfers In	8910-8929	250,000	200,000	200,000	200,000	200,000	200,000	200,000
Transfer Out	7610-7629	0	0	0	0	0	0	0
Teeter Fund								
TOTAL, OTHER SOURCES		250,000	200,000	200,000	200,000	200,000	200,000	200,000
E Net Increase (Decrease) in FUND BALANCE		**429,138**	**(169,455)**	**225,317**	**324,783**	**20,046**	**(1,323,984)**	**0**

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Estimated Actuals	2013/14 Adopted Budget
F Fund Balance, Reserves								
Beginning Balance								
As of July 1 - Unaudited		753,662	1,182,800	1,013,345	1,238,661	1,563,445	1,583,491	259,507
Audit Adjustments/Restatements		0	0	0	0	0	0	0
NET BEGINNING BALANCE		753,662	1,182,800	1,013,345	1,238,661	1,563,445	1,583,491	259,507
Fund Increase (Decrease)		429,138	(169,455)	225,317	324,783	20,046	(1,323,984)	0
Program Reserves (restrict for possible expenditures								
Restricted Program Balance								
ENDING BALANCE		**1,182,800**	**1,013,345**	**1,238,661**	**1,563,445**	**1,583,491**	**259,507**	**259,507**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
BOND FUND MULTI YEAR COMPARISON
2007/08 TO 2010/11 ACTUALS
2012/13 Estimated Actuals, 2013/14 Adopted

2001 BOND FUND

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Unaudited Actuals	2012/13 Estimated Actuals	2013/14 Adopted Budget
A REVENUES								
Revenue Limit Sources	8010-8099	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0	0
Other Local Revenue	8600-8799	464,519	184,175	62,596	27,339	12,515	462,046	2,000
TOTAL REVENUES		464,519	184,175	62,596	27,339	12,515	462,046	2,000
B EXPENDITURES								
Certificated Salaries	1000-1999	0	0	0	0	0	0	0
Classified Salaries	2000-2999	33,509	76,367	344,582	0	0	0	0
Employee Benefits	3000-3999	16,053	19,803	7,616	0	0	0	0
Books and Supplies	4000-4999	2,296	0	0	9,761	159,885	10,488	0
Services, Other Op. Exp.	5000-5999	429,155	183,264	284,874	187,876	0	160,728	0
Capital Outlay	6000-6999	2,241,671	2,659,044	245,673	358,052	(1,576,839)	6,723,376	2,000
Other Outgoing	7000-7299	0	0	0	0	0	0	0
Direct Support Costs	7300-7399							
TOTAL EXPENDITURES		2,722,684	2,938,478	882,744	555,689	(1,416,954)	6,894,592	2,000
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**(2,258,165)**	**(2,754,303)**	**(820,148)**	**(528,350)**	**1,429,469**	**(6,432,546)**	**0**
D Other Sources/Uses								
Interfund Transfers								
Bonds Proceeds	8951	0	0	54,521,969	0	42,006,391	0	0
Transfer Out	7610-7629	0	0	54,383,086	0	42,006,391	0	0
Teeter Fund								
TOTAL, OTHER SOURCES		0	0	138,884	0	0	0	0
E Net Increase (Decrease) in FUND BALANCE		**(2,258,165)**	**(2,754,303)**	**(681,264)**	**(528,350)**	**1,429,469**	**(6,432,546)**	**0**

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Unaudited Actuals	2012/13 Estimated Actuals	2013/14 Adopted Budget
F Fund Balance, Reserves								
Beginning Balance								
As of July 1 - Unaudited		11,225,158	8,966,993	6,212,690	5,531,426	5,003,076	6,432,545	(1)
Audit Adjustments/Restatements		0	0	0	0	0	0	0
NET BEGINNING BALANCE		11,225,158	8,966,993	6,212,690	5,531,426	5,003,076	6,432,545	(1)
Fund Increase (Decrease)		(2,258,165)	(2,754,303)	(681,264)	(528,350)	1,429,469	(6,432,546)	0
Program Reserves (restrict for possible expenditures								
Restricted Program Balance								
ENDING BALANCE		**8,966,993**	6,212,690	**5,531,426**	**5,003,076**	6,432,545	(1)	(1)

TAMALPAIS UNION HIGH SCHOOL DISTRICT
BOND FUND MULTI YEAR COMPARISON
2007/08 TO 2011/12 ACTUALS
2012/13 Estimated Actuals, 2013/14 Adopted

2006 BOND FUND

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Estimated Actuals	2013/14 Adopted Budget
A REVENUES								
Revenue Limit Sources	8010-8099							
Federal Revenue	8100-8299							
Other State Revenue	8300-8599							
Other Local Revenue	8600-8799	3,924,298	888,959	177,235	50,411	16,126	0	2,000
TOTAL REVENUES		3,924,298	888,959	177,235	50,411	16,126	0	2,000
B EXPENDITURES								
Certificated Salaries	1000-1999			0				
Classified Salaries	2000-2999	444,485	344,435	(93,275)	2,264	2,617	3,352	0
Employee Benefits	3000-3999	129,816	107,311	73,815	3,475	582	993	0
Books and Supplies	4000-4999	35,154	15,829	10,154	(18)	0	185,016	0
Services, Other Op. Exp.	5000-5999	(525,892)	74,285	(27,771)	26,513	52,006	54,573	0
Capital Outlay	6000-6999	26,431,114	31,025,098	9,680,838	2,323,985	2,695,063	5,071,356	2,000
Other Outgoing	7000-7299							
Direct Support Costs	7300-7399							
TOTAL EXPENDITURES		26,514,677	31,566,958	9,643,761	2,356,219	2,750,268	5,315,290	2,000
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**(22,590,379)**	**(30,677,999)**	**(9,466,526)**	**(2,305,808)**	**(2,734,142)**	**(5,315,290)**	**0**
D Other Sources/Uses								
Interfund Transfers								
Bonds Proceeds	8951			0				
Transfer Out	7610-7629		2,080,000	120,000				
Teeter Fund								
TOTAL, OTHER SOURCES		0	(2,080,000)	(120,000)	0	0	0	0
E Net Increase (Decrease) in FUND BALANCE		**(22,590,379)**	**(32,757,999)**	**(9,586,526)**	**(2,305,808)**	**(2,734,142)**	**(5,315,290)**	**0**

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Unaudited Actuals	2012/13 Esimated Actuals	2013/14 Adopted Budget
F Fund Balance, Reserves								
Beginning Balance								
As of July 1 - Unaudited		74,892,001	52,715,894	19,957,895	10,371,369	8,065,562	5,331,420	16,130
Audit Adjustments/Restatements		414,272	0	0	0	0	0	0
NET BEGINNING BALANCE		75,306,273	52,715,894	19,957,895	10,371,369	8,065,562	5,331,420	16,130
Fund Increase (Decrease)		(22,590,379)	(32,757,999)	(9,586,526)	(2,305,808)	(2,734,142)	(5,315,290)	0
Program Reserves (restrict for possible expenditures								
Restricted Program Balance								
ENDING BALANCE		**52,715,894**	**19,957,895**	**10,371,369**	**8,065,562**	**5,331,420**	**16,130**	**16,130**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
SPECIAL RESERVE FUND MULTI YEAR COMPARISON
2007/08 TO 2011/12 ACTUALS
2012/13 Estimated Actuals, 2013/14 Adopted

SPECIAL RESERVE CAPITAL OUTLAY - FUND 40

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Estimated Actuals	2013/14 Adopted Budget
A REVENUES								
Revenue Limit Sources	8010-8099	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0	0
Other Local Revenue	8600-8799	0	0	0	0	0	0	0
TOTAL REVENUES		0	0	0	0	0	0	0
B EXPENDITURES								
Certificated Salaries	1000-1999	0	0	0	0	0	0	0
Classified Salaries	2000-2999	0	0	0	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0	0	0	0
Books and Supplies	4000-4999	213,288	11,116	20,287	5,928	27,048	19,927	58,000
Services, Other Op. Exp.	5000-5999	47,203	45,250	24,334	0	21,512	8,611	0
Capital Outlay	6000-6999	72,305	11,439	62,410	60,491	98,264	66,462	37,000
Other Outgoing	7000-7299	0	0	0	0	0	0	0
Direct Support Costs	7300-7399							
TOTAL EXPENDITURES		332,796	67,805	107,030	66,419	146,824	95,000	95,000
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**(332,796)**	**(67,805)**	**(107,030)**	**(66,419)**	**(146,824)**	**(95,000)**	**(95,000)**
D Other Sources/Uses								
Interfund Transfers								
Tranfers In	8910-8929	352,000	540,000	0	770,000	270,000	270,000	270,000
Transfer Out	7610-7629	0	0	0	0	0	0	0
Teeter Fund								
TOTAL, OTHER SOURCES		352,000	540,000	0	770,000	270,000	270,000	270,000
E Net Increase (Decrease) in FUND BALANCE		**19,204**	**472,195**	**(107,030)**	**703,581**	**123,176**	**175,000**	**175,000**

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Estimated Actuals	2013/14 Adopted Budget
F Fund Balance, Reserves								
Beginning Balance								
As of July 1 - Unaudited		633,291	652,495	1,124,690	1,017,660	1,721,240	1,844,416	2,019,416
Audit Adjustments		0	0	0	0	0	0	0
NET BEGINNING BALANCE		633,291	652,495	1,124,690	1,017,660	1,721,240	1,844,416	2,019,416
Fund Increase (Decrease)		19,204	472,195	(107,030)	703,581	123,176	175,000	175,000
Prepaid Expenditures								
Restricted Program Balance					1,719,437	1,894,437	1,894,437	1,894,437
ENDING BALANCE		**652,495**	**1,124,690**	**1,017,660**	**1,721,240**	**1,844,416**	**2,019,416**	**2,194,416**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
SPECIAL RESERVES - NON CAPITAL OUTLAY MULTI YEAR COMPARISON
2007/08 TO 2011/12 ACTUALS
2012/13 Estimated Actuals, 2013/14 Adopted

SPECIAL RESERVES - NON CAPITAL OUTLAY - FUND 17

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Estimated Actuals	2013/14 Adopted Budget
A REVENUES								
Revenue Limit Sources	8010-8099	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0	0
Other Local Revenue	8600-8799	5,539	4,554	2,067	1,072	1,654	1,000	1,300
TOTAL REVENUES		5,539	4,554	2,067	1,072	1,654	1,000	1,300
B EXPENDITURES								
Certificated Salaries	1000-1999	0	0	0	0	0	0	0
Classified Salaries	2000-2999	0	0	0	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0	0	0	0
Books and Supplies	4000-4999	0	0	0	0	0	0	0
Services, Other Op. Exp.	5000-5999	0	0	0	0	0	0	0
Capital Outlay	6000-6999	0	0	0	0	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0	0
Direct Support Costs	7300-7399	0	0	0	0	0	0	0
TOTAL EXPENDITURES		0	0	0	0	0	0	0
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**5,539**	**4,554**	**2,067**	**1,072**	**1,654**	**1,000**	**1,300**
D **Other Sources/Uses**								
Interfund Transfers								
Tranfers In	8910-8929	100,000	0	0	1,000,000	0	0	0
Transfer Out	7610-7629	0	0	0	0	0	0	0
Teeter Fund								
TOTAL, OTHER SOURCES		100,000	0	0	1,000,000	0	0	0
E **Net Increase (Decrease) in FUND BALANCE**		**105,539**	**4,554**	**2,067**	**1,001,072**	**1,654**	**1,000**	**1,300**

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Estimated Actuals	2013/14 Adopted Budget
F **Fund Balance, Reserves**								
Beginning Balance								
As of July 1 - Unaudited		100,000	205,539	210,093	212,160	1,213,231	1,214,885	1,215,885
Audit Adjustments								
NET BEGINNING BALANCE		100,000	205,539	210,093	212,160	1,213,231	1,214,885	1,215,885
Fund Increase (Decrease)		105,539	4,554	2,067	1,001,072	1,654	1,000	1,300
Prepaid Expenditures								
Restricted Program Balance					1,213,231	1,214,431	1,214,431	1,214,431
ENDING BALANCE		**205,539**	**210,093**	**212,160**	**1,213,231**	**1,214,885**	**1,215,885**	**1,217,185**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
SELF INSURANCE FUND MULTI YEAR COMPARISON
2007/08 TO 2011/12 ACTUALS
2012/13 Estimated Actuals, 2013/14 Adopted

SELF INSURANCE FUND - FUND 67

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Estimated Actuals	2013/14 Adopted Budget
A REVENUES								
Revenue Limit Sources	8010-8099	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0	0
Other Local Revenue	8600-8799	36,536	28,038	3,642	50,141	6,077	25,000	50
TOTAL REVENUES		36,536	28,038	3,642	50,141	6,077	25,000	50
B EXPENDITURES								
Certificated Salaries	1000-1999	0	0	0	0	0	0	0
Classified Salaries	2000-2999	0	0	0	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0	0	0	0
Books and Supplies	4000-4999	16,790	5,955	2,816	0	0	1,312	0
Services, Other Op. Exp.	5000-5999	43,340	7,515	1,000	23,367	1,000	23,688	2,000
Capital Outlay	6000-6999	0	0	0	0	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0	0
Direct Support Costs	7300-7399							
TOTAL EXPENDITURES		60,130	13,470	3,816	23,367	1,000	25,000	2,000
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**(23,594)**	**14,568**	**(174)**	**26,774**	**5,077**	**0**	**(1,950)**
D Other Sources/Uses								
Interfund Transfers								
Tranfers In	8910-8929	0	0	0	0	0	0	0
Transfer Out	7610-7629	0	0	0	0	0	0	0
Teeter Fund								
TOTAL, OTHER SOURCES		0	0	0	0	0	0	0
E Net Increase (Decrease) in FUND BALANCE		**(23,594)**	**14,568**	**(174)**	**26,774**	**5,077**	**0**	**(1,950)**

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Estimated Actuals	2013/14 Adopted Budget
F Fund Balance, Reserves								
Beginning Balance								
As of July 1 - Unaudited		30,155	6,561	21,129	20,955	47,729	52,805	52,805
Audit Adjustments		0	0	0	0	0	0	0
NET BEGINNING BALANCE		30,155	6,561	21,129	20,955	47,729	52,805	52,805
Fund Increase (Decrease)		(23,594)	14,568	(174)	26,774	5,077	0	(1,950)
Program Reserves (restrict for possible expenditures								
Restricted Program Balance								
ENDING BALANCE		**6,561**	**21,129**	**20,955**	**47,729**	**52,805**	**52,805**	**50,855**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
TAM SCHOLARSHIP FUND MULTI YEAR COMPARISON
2007/08 TO 2011/12 ACTUALS
2012/13 Estimated Actuals, 2013/14 Adopted

TAM SCHOLARSHIP FUND - FUND 19

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Estimated Actuals	2013/14 Adopted Budget
A REVENUES								
Revenue Limit Sources	8010-8099	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0	0
Other Local Revenue	8600-8799	2,295	1,172	506	254	114	100	50
TOTAL REVENUES		2,295	1,172	506	254	114	100	50
B EXPENDITURES								
Certificated Salaries	1000-1999	0	0	0	0	0	0	0
Classified Salaries	2000-2999	0	0	0	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0	0	0	0
Books and Supplies	4000-4999	0	0	0	0	0	0	0
Services, Other Op. Exp.	5000-5999	2,000	2,000	2,000	581	0	0	0
Capital Outlay	6000-6999	0	0	0	0	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0	0
Direct Support Costs	7300-7399	0	0	0	0	0	0	0
TOTAL EXPENDITURES		2,000	2,000	2,000	581	0	0	0
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**295**	**(828)**	**(1,494)**	**(327)**	**114**	**100**	**50**
D Other Sources/Uses								
Interfund Transfers								
Tranfers In	8910-8929	0	0	0	0	0	0	0
Transfer Out	7610-7629	0	0	0	0	0	0	0
Teeter Fund								
TOTAL, OTHER SOURCES		0	0	0	0	0	0	0
E Net Increase (Decrease) in FUND BALANCE		**295**	**(828)**	**(1,494)**	**(327)**	**114**	**100**	**50**

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Estimated Actuals	2013/14 Adopted Budget
F Fund Balance, Reserves								
Beginning Balance								
As of July 1 - Unaudited		52,609	52,904	52,076	50,582	50,255	50,470	50,470
Audit Adjustments								
NET BEGINNING BALANCE		52,609	52,904	52,076	50,582	50,255	50,470	50,470
Fund Increase (Decrease)		295	(828)	(1,494)	(327)	114	100	50
Program Reserves (restrict for possible expenditures								
Restricted Program Balance								
ENDING BALANCE		**52,904**	**52,076**	**50,582**	**50,255**	**50,370**	**50,570**	**50,520**